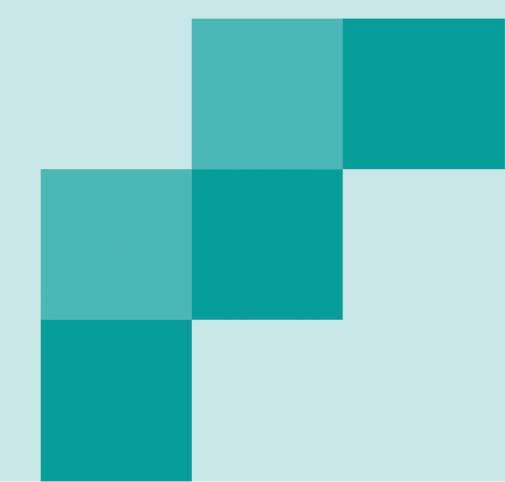
# Monitoring Matrix on Enabling Environment for Civil Society Development

Country Report: Bosnia and Herzegovina 2023







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Country Report for Bosnia and Herzegovina 2023

Center for Civil Society Promotion August 2024



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### **List of Abbreviations**

**AML** Anti-Money Laundering

**CFT** Counter Terrorist Financing

**CSR** Corporate Social Responsibility

**EU** European Union

**FATF** Financial Action Task Force

ICT Information and Communication Technology

**MFE** Ministry of Finance and Economy

**MM** Monitoring Matrix

**MP** Member of Parliament

**NPO** Non-Profit Organization

**PARCO** Public Administration Reform Coordinator's Office

**OGP** Open Government Partnership

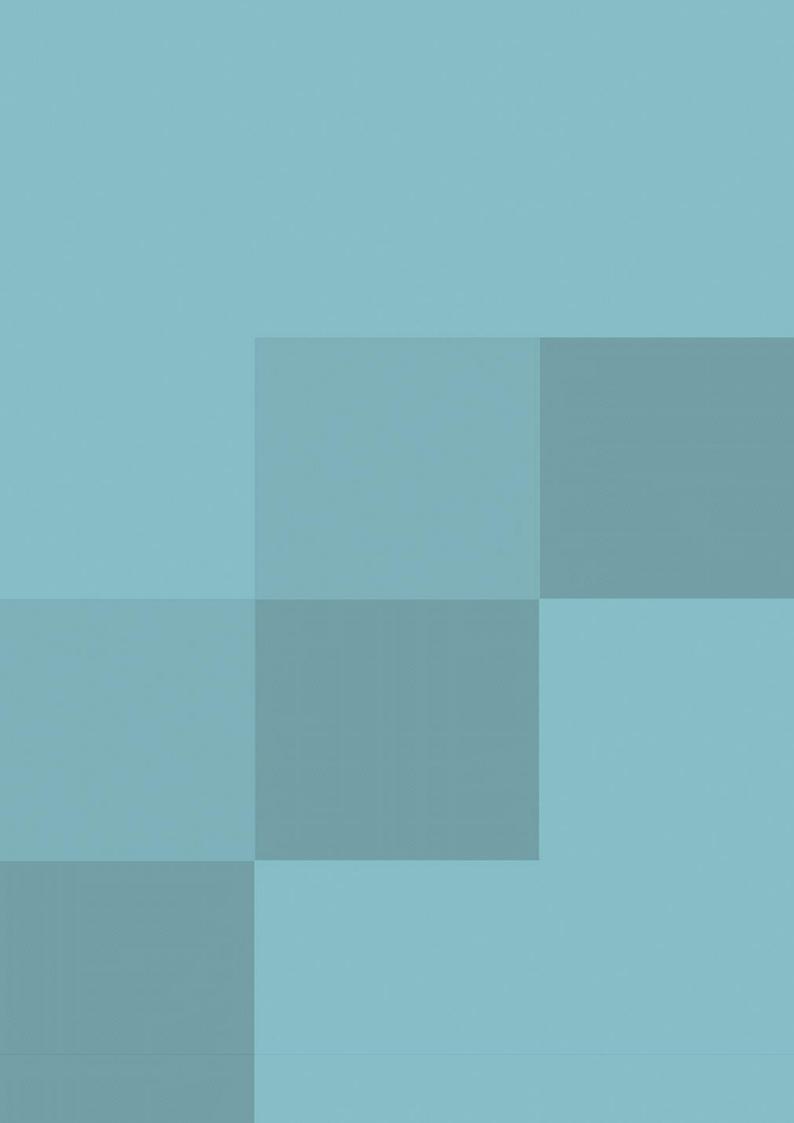
# Acknowledgement

This National Monitoring Matrix Report was developed by the Center for Civil Society Promotion / Centar za promociju civilnog društva (CPCD), a member of the Balkan Civil Society Development Network. The Research team consisted of several senior and young researchers from BiH.

We are grateful to the many CSOs, experts, civil activists, and individuals whose dedication and insights enriched this report. Your contributions have been the cornerstone of our collective success.

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In a time when civil society's role in Bosnia and Herzegovina is more crucial than ever, your input has not only enriched this report but also inspired us to continue advocating for a vibrant and empowered civil society. Together, we have created a document that reflects the strength and resilience of our communities, challenges and threats, and the dynamics of struggle and success of civil society that sometimes remain in the fog, almost invisible. We are deeply grateful for your time, commitment, and courage.



## **Executive summary**

Bosnia and Herzegovina (BiH) is **politically decentralized** with one national, two entities, one district, ten cantonal, and 147 local governments, each with significant autonomy. This structure blocks national policy consensus, enabling ruling ethno-nationalist parties to stay in power through patronage, clientelism, and corruption. The fragmented system reduces transparency and limits citizen access, with public administration divided across 80 institutions, making coordination almost impossible. As a result, socio-economic rights have significantly deteriorated. Mismanagement and inefficiencies worsen these problems, trapping the state in a cycle of dysfunction.

2023 has been a year of significant shifts for BiH, reflecting both progress and persistent challenges in its socio-political landscape. The general elections held in October 2022 resulted in a continued political stalemate, with key positions in the government, particularly at the state level, being filled only after prolonged negotiations that extended well into 2023. This **delay in government formation exacerbated existing tensions and blocked the implementation of crucial reforms**, particularly those related to the rule of law and electoral integrity. The impact on civil society has been significant, as organizations operate in a highly polarized and unpredictable environment.

BiH is struggling with both inflationary pressures and limited growth. The cost-of-living crisis, driven by global inflationary trends, hit vulnerable populations the hardest, increasing demand for the services provided by civil society organizations (CSOs). The lack of a coherent economic strategy from the government further strained the capacity of CSOs to meet these growing needs.

Bosnia and Herzegovina's EU integration journey in 2023 was marked by both milestones and regression. The European Union granted the country candidate status in December 2022, a significant step forward in its long-term goal of EU membership. However, progress on meeting the 14 key priorities set by the European Commission remained slow, with reforms in areas such as the judiciary, public administration, and the fight against corruption lagging. Civil society has been at the forefront of advocating for these reforms, but their efforts have been hampered by limited political will and bureaucratic inertia. The European Commission's annual report on Bosnia and Herzegovina, published in October 2023, highlighted these challenges, noting that while some progress had been made, much work remains to align with EU standards. Civil society organizations in Bosnia and Herzegovina have united around the "Civil Society Declaration: We Want to Move Forward to the EU!". In a joint request addressed to local authorities and the international community, 118 organizations expressed their determination and readiness to join the

European Union. They emphasize that opening negotiations is crucial for the country's future and its European path.

In this complex and evolving context, the role of civil society in Bosnia and Herzegovina remains indispensable. This report provides an in-depth analysis of the state of civil society in 2023, highlighting the challenges faced, the progress made, and the critical areas where further efforts are needed. As Bosnia and Herzegovina continues toward greater stability, prosperity, and integration with the European Union, the contributions of civil society will be crucial in shaping the country's future.

The state of the enabling environment in BiH is partially supportive for CSOs. The legal and regulatory environment provides certain freedoms, such as the ability to register and operate without excessive interference, and the capacity to receive foreign funding without major restrictions. However, challenges remain, including the complications regarding peaceful assembling, somewhat increased government interference, and freedom of expression related repercussions (such as the defamation law. Furthermore, the regulations differ in different parts of the country. Related to this, CSOs face hardship in terms of unclear taxation rules and restrictions stalling their financial sustainability. Inspections and fines indicate a level of scrutiny that some organizations find excessive. The key challenges for the future involve addressing differences between the three main laws for CSOs, regulatory inconsistencies and enhancing the autonomy of CSOs to engage in economic activities without fear of unreasonable penalties. Additionally, improving the legal framework to ensure clearer guidelines for the operation of CSOs and reducing bureaucratic hurdles will be crucial for fostering a more supportive environment and enhancing the civil society sector's work.

The framework supporting the financial viability and sustainability of CSOs is diverse but complex, and it is assessed as more of a disabling than partially enabling environment. The state provides funding through intricate mechanisms at different government levels, with recent initiatives like the **Draft Law on Financing NGOs FBiH** and a **forthcoming Strategy for the Development of the Non-Governmental Sector** aiming to enhance support. However, funding processes often **lack transparency**, and access to both financial and non-financial resources remain challenging for CSOs. While human resource regulations ensure that CSOs are treated equitably with other employers, practical issues such as limited credit access and inadequate employment incentives persist. **Volunteering is legally regulated but hindered by administrative burdens and infrequent incentives.** Civic education is integrated into the curriculum, but actual youth participation in decision-making is limited. Overall, while frameworks and policies exist to support CSOs, there is a pressing need for greater transparency, improved support mechanisms, and more robust civic engagement to strengthen the sector's sustainability and impact.

The state of the **government-CSO relationship is between disabling and partially enabling environment**, and it depends on the area of cooperation. At the state level, cooperation with the civil sector has been formalized through the Agreements on Cooperation from 2007 and 2017. These agreements have facilitated the development of

cooperation, including interactions with civil society. The Advisory Body of the Council of Ministers of BiH for cooperation with NGOs, while partially functional, has worked on implementing planned activities but without public consultation with CSOs during 2023. The Advisory Body has been appointed in the working group for the Strategy for the Development of an Enabling Environment for Civil Society 2024-2028 in BiH. The involvement of organizations in the preparation, development, and adoption of strategic documents and laws remains sporadic and insufficient. Although a functional mechanism exists at the state level, such mechanisms are absent at other levels. The rulebook for public participation was revised in 2023, leading to some improvements, such as clearer responsibilities for consultation leaders and a reinforced obligation to publish consultation reports. Changes also include the possibility of adopting documents without a consultation procedure, which could present new challenges in the future. Amendments to the Law on Freedom of Access to Information have introduced obstacles for organizations, particularly affecting the appeals process and other provisions related to information availability. Cooperation in the provision of services has remained unchanged from previous years and has been evaluated as unprofessional, inconsistent, and lacking in administrative, qualitative, and financial aspects.

## **Civil Society Overview**

	2023		
Number of registered organizations	According to the Joint Register, there are a total of 27.432 registered associations and foundations in BiH. The register contains information on active, CSOs that are in termination and those deleted from the Register. The number of CSOs that shall be used in the Monitoring Matrix is the number of active organizations, totaling 24.432.		
Main civil society laws	Laws on Associations and Foundations on state, entity and Brčko District (BD) levels; Law on Social Entrepreneurship of Republika Srpska; Laws on Free Access to Information on state, entity and BD levels; Laws on Freedom of Assembly; Laws on Volunteering;		
Relevant changes in legal framework	The rulebook for public participation BiH was revised; Amendments to the Law on Freedom of Access BiH to Information adopted; The Law on Amendments to the Criminal Code of the RS - introduced the criminalization of defamation.		
State funding	Total amount of 69.122.934 BAM (approx. 35mil EUR) (State level: 5,880,000 BAM within the grant allocations of the Ministry of Civil Affairs and the Agency for Document Identification; FBiH: 24,624,800 BAM; RS: 33,218,800 BAM; BD: 5,479,334 BAM)  Note: The amount is based on collected data. It is assumed that there are twice as many available funds allocated through all levels of government.		
Human resources (employees and volunteers)	7.076 employers in the civil society sector		
CSO-Government Cooperation (relevant body/ consultation mechanism)	Advisory Body of Council of Ministers BiH for Cooperation with Civil Society		
Key challenges	There was a noticeable absence of records regarding the implementation of laws, tax incentives, and statistics related to the distribution of state funds. This includes data on volunteering, the number of employees and contracted personnel, regulations at all levels of governance, the involvement of civil society organizations (CSOs) in these processes, and the provision of services across all relevant areas. Additionally, there was delay in government formation exacerbated existing tensions and blocked the implementation of crucial reforms.		

## **Key findings**

1	The legal regulations regarding freedom of association and autonomy of CSOs are not harmonized at different levels, but they still comply with standards, ensuring an enabling environment.
2	The law on anti-money laundering and financing terrorism was updated in 2023 i and adopted in 2024. Non-Profit Organizations, in terms of this updated Law, are deleted as obligers.
3	One of the strongest findings of this report is the violation of fundamental freedom of assembly by hooligans and the lack of institutional protection for activists. Cases of freedom of expression and assembly violations are recorded within Area 1.
4	Although there is no clear and consistent framework for transparent public funding since the prescribed procedures exist at the state and RS levels, the weakest mechanism for distributing public funds to CSOs is in FBiH, including cantons. Still, CSOs in BiH see the public funding for CSOs as non-transparent process that is often abused for political purposes and is subjected to malversation.
5	The Council of Ministers initiated the development of the Strategy for the Development of an Enabling Environment for Civil Society 2024-2028. The Advisory Body of the CoM for cooperation with NGOs is named as a member of the working group. The strategy is expected to be adopted in 2024.
6	Organizations' involvement in developing laws and strategic documents remains sporadic, with mechanisms only at the state level. The Rulebook for Public Consultation BiH has been revised with a few improvements and setbacks in the possibility of adopting documents without consultation. Changes to the Law on Freedom of Access to Information have made it harder for organizations, especially in the appeals process.

### **Key recommendations**

1	Harmonize legal norms and standardize the rights of organizations established at all levels of government and under any law in Bosnia and Herzegovina.
2	Ensure zero tolerance on threats to the rights and freedoms of activists, with a special focus on protecting people from violence due to the expression of basic freedoms and the exercise of basic rights
3	To prevent the civil sector's space from narrowing, it is necessary to ensure wider civil society involvement and respect for its demands when discussing the laws on financing non-governmental organizations in the FBiH and the Law on Foreign Agents in the RS.
4	Public institutions in charge of grant distribution need to ensure clear criteria and mechanisms for distribution, enabling a transparent grant distribution process in FBiH.
5	Ensure greater participation of civil society in the consultation process in all stages of the Strategy for the Development of an Enabling Environment for the Non-Governmental Sector in BiH
6	Ensure the mandatory participation of civil society organizations in EU integration through the establishment of a mechanism.

**Note:** During the research regarding the status of employees in the civil sector, a number of conclusions and recommendations were reached, the implementation of which requires changes in the paradigm, the way the sector functions and years of advocacy work. With a series of inequalities in practice and equality in law, to respond to the challenge of fluctuation and brain drain from the civil sector, it is realistic to implement a measure that concerns ensuring the equal status of civil sector employees in the banking system with employees in other sectors to realize the possibility of taking out a housing loan and obtaining other bank obligations.

### Introduction

Centar za promociju civilnog društva (CPCD) and the Balkan Civil Society Development Network (BCSDN) are pleased to present the ninth edition of the Monitoring Matrix on Enabling Environment for Civil Society Development, covering developments in Bosnia and Herzegovina in 2023.

This report is part of a series of country reports covering six countries in the Western Balkans: Albania, Bosnia and Herzegovina, Kosovo, North Macedonia, Montenegro, and Serbia. A Regional Report is also available summarizing findings and recommendations for all countries and an interactive web platform offering access to monitoring data per country at <a href="https://www.monitoringmatrix.net">www.monitoringmatrix.net</a>.

The Monitoring Matrix, developed in 2013 by BCSDN with support of its members and partners, presents the main principles and standards that have been identified as crucial to exist for the environment to be considered enabling for the operations of CSOs. The Matrix is organized around three areas, each divided by sub-areas:

- Basic Legal Guarantees of Freedoms;
- Framework for CSOs' Financial Viability and Sustainability;
- Government CSO Relationship.

The comprehensive methodology is based on international standards and best regulatory practices at the European Union level and in European countries. The Matrix aims to define the optimum conditions for civil society to function and develop effectively. At the same time, it aims to define a realistic framework that can be followed and implemented by public authorities. Having in mind that the main challenges lay in implementation, over 150 indicators are set to monitor both the existing legal framework and its practical application.

The Monitoring Matrix operates on an annual reporting cycle which ensures a systematic and comparable evaluation across the region and across years, helping stakeholders track progress or regression, identify gaps and emerging trends, and prioritize reforms. The research conducted aims to provide for shadow reporting on the enabling environment for CSDev and to influence EU Enlargement policy and funding support for sustainable and strategic development of the sector.

Centar za promociju civilnog društva has produced an in-depth monitoring report on the state of civil society in Bosnia and Herzegovina for 2023, offering a detailed examination across national, entity, and district levels, with occasional insights into the cantonal and local levels. This report provides a crucial assessment of the enabling environment for civil society, which is vital for understanding the broader context in which civil society organizations (CSOs) operate. The 2023 report not only examines the legislative landscape but also delves into the practical realities that CSOs face in their day-to-day operations. It draws on a rich tapestry of data sources, including extensive desk research and a comparative analysis of current findings against previous years' data. This comparative approach allows for a nuanced understanding of trends, highlighting areas of improvement as well as persistent challenges.

The scope of this report is both broad and detailed, reflecting a comprehensive effort to capture the state of civil society in Bosnia and Herzegovina in 2023. To achieve this, three focus groups were conducted, offering qualitative insights from diverse stakeholders across the sector. Additionally, a survey was carried out with the participation of 137 CSOs, providing quantitative data that highlights the experiences and challenges faced by these organizations. The research process was further enriched by 15 in-depth interviews with key informants, including leaders from CSOs, public institutions, and independent bodies, offering nuanced perspectives on the sector's dynamics. Moreover, the report incorporates findings from 31 research reports, which were critically analyzed to contextualize the current environment within broader trends and historical data. To ensure a thorough understanding of the legal and strategic framework, the report also reviewed over 100 laws, strategic documents, and rulebooks.

This report is an essential tool for policymakers, civil society actors, and international stakeholders, providing them with a clear understanding of the current landscape and guiding future efforts to strengthen the sector. It highlights the critical areas where attention is needed and offers recommendations for fostering a more supportive environment for civil society in Bosnia and Herzegovina.

## **Background** | Civil Society Overview

Historically, the development of civil society in Bosnia and Herzegovina has been influenced by the country's complex political and social outlook. Bosnia and Herzegovina is a country with an immensely decentralized governmental structure which is reflected in different approach to enabling the civil society across the country. The state consists of two entities – Republika Srpska (RS) and the Federation of Bosnia and Herzegovina (FBiH), and Brčko District (BD). Each of the entities has their own government, while FBiH is divided into 10 cantons with high levels of autonomy. Post 1990s war efforts, including reconstruction and rebuilding of institutions with the help of international aid, played a crucial role in fostering civil society development.

In Bosnia and Herzegovina, civil society is composed of a range of civil society organizations (CSOs). The primary activities of these organizations revolve around human rights, community development, democracy, reconciliation, and environmental protection. Despite a vibrant civil sector, the environment in which these organizations operate is challenging. According to survey data, many organizations report government interference in their work, including control, state inspections, and limited access to financial services. The existing version of the Joint State Registry contains information on 24.432 active registered associations and foundations in BIH. Regardless of the existence of the joint state-level registry, the data gathering system is flawed and up-to-date information is lacking. The environment for civil society development (CSDev) in Bosnia and Herzegovina is partially enabling. Legal regulations regarding freedom of association comply with international standards, but the practical implementation of these regulations has been somewhat problematic. The same goes for the freedom of assembly, other related freedoms. Organizations often face administrative barriers imposed by state authorities, mostly concerning public assemblies and financial operations.

Several factors impact the development of CSOs in Bosnia and Herzegovina. Positive factors include a legal framework which theoretically supports civil society activities and their advocacy efforts to improve the environment for CSOs as the main counterbalance for the governments. This means that there is a strong ground for further CSDev. However, significant issues are still in place. For example, the political issues, negative public perception of civil society, and general lack of awareness which leads to not a particularly favorable take on active civic engagement, especially on issues such as LGBTI rights, gender equality, and so on. Political interference and bureaucratic obstacles, including seemingly purposeless administrative procedures for assembly approvals, further hinder CSO activities.

An important characteristic of the sector in Bosnia and Herzegovina is the variation in the implementation of regulations, leading to an environment where CSOs experience unequal treatment. Some organizations face severe restrictions, such as difficulties with

banking operations and threats of closure, while others operate with relative freedom and face no repercussions or power struggles.

2023 has not necessarily been a year of change in the civil society sector. CSDev is partially stalled by political instability, with instances of deterioration in the enabling environment for the work of civil society. Regardless of these challenges, civil society in BiH persists in its resilience.

# Specific features and challenges in applying the Monitoring Matrix in Bosnia and Herzegovina

In the context of Bosnia and Herzegovina (BiH), the main areas covered in this report are critical for understanding the current state and challenges of civil society. The relevance of these areas is heightened by the complex and fragmented nature of BiH's institutional landscape, which directly impacts the functioning and development of civil society organizations.

The findings of this report have been shaped by several challenges unique to the BiH context. One of the most significant issues is the persistent lack of accessible and reliable data, particularly from the Statistical Agencies and other institutions responsible for specific sectors. The absence of a functional Joint e-Registry, which has been inactive for years, exemplifies the broader problem of inadequate data infrastructure. Without basic information, such as the number of existing CSOs, the ability to draw accurate and comprehensive conclusions is severely limited. This challenge has been a consistent obstacle in evaluating the effectiveness of existing policies and identifying areas that need improvement, as well as in assessing the overall state of civil society across various indicators in this report.

Despite these challenges, the Centar za promociju civilnog društva (CPCD) has made notable progress in addressing these data gaps. Through persistent advocacy and its role as a leading organization in civil society development in BiH, CPCD has managed to collect a lot of valuable data. Moreover, CPCD's active involvement in CSDev-related developments across BiH has allowed it to gather substantial information.

Overall, this report's findings are deeply informed by the specific challenges of the BiH context, including a lack of data, institutional fragmentation, and the emerging state of civil society research. These factors have shaped both the report's content and conclusions, making it as an important resource for understanding and addressing the unique needs and opportunities for civil society in Bosnia and Herzegovina.

# Methodology

#### Overview of the methodological approach

The development of the monitoring report for Bosnia and Herzegovina was a comprehensive and multi-faceted process, integrating both a thorough analysis of existing legal and strategic documents and an in-depth analysis of data gathered from a variety of sources, including civil society organizations and public institutions. The report's foundation lies in the detailed review of laws, by-laws, strategies, action plans, and reports that regulate and impact the work of CSOs across BiH, including national, entities, and district levels, and sporadically interpreting the cantonal and municipal levels. These documents were systematically collected through extensive desktop research, utilizing resources available on the websites of state institutions, independent bodies, and numerous CSOs, as well as through the online legal database Paragraf Lex (www.paragraf.ba).

The analysis was strengthened by incorporating findings from various surveys, reports, questionnaires, and interviews conducted by CSOs and independent institutions, offering valuable insights into the practical implementation of the legal and strategic framework governing civil society in BiH. Information was gathered from formal publications and numerous public events organized by state authorities and CSOs throughout the year, including press conferences, report presentations, and public discussions, which provided up-to-date insights into the state of civil society in the country.

Daily communication with a wide array of stakeholders, including CSOs, state institutions, representatives of the donor community, independent experts, and consultants, played a key role in the data collection process. This ongoing engagement ensured that the report reflects the most current and relevant information available, capturing the dynamic and evolving nature of civil society in BiH. In addition to domestic sources, the report also drew on publications from think tanks and international CSOs, donors, and foundations operating in BiH. These external perspectives provided valuable comparative insights and helped contextualize the findings within broader regional and international frameworks.

Despite the significant challenges posed by data gaps and the nascent state of civil society research in BiH, the report successfully synthesizes a wide range of information, offering a detailed and nuanced understanding of the current state of civil society in the country. The findings not only highlight the existing barriers but also point to areas of progress and opportunities for further development, making this report an invaluable resource for policymakers, CSOs, and other stakeholders committed to advancing civil society in Bosnia and Herzegovina.

#### Participation of the CSO community

The report's scope was further expanded through the inclusion of empirical data obtained from three focus groups, a survey involving 137 CSOs, and 15 in-depth interviews. The research process was supported by the critical analysis of 31 research reports and a review of over 100 laws, strategic documents, and rulebooks. This multi-method approach, combined with the CPCD's direct participation in most CSDev-related developments, allowed for a comprehensive assessment of the enabling environment for civil society in BiH. The final list of contacted persons is attached as Annex I.

#### Lessons-learnt

- The Monitoring Matrix is a comprehensive tool designed to track and assess the development and dynamics of the civil sector, that can be used by CSOs, not limited to CPCD, but also from all other stakeholders. It provides a foundation for evaluating changes and progress within the civil sector, offering valuable insights into the state and movement of civil society sector. This tool is instrumental for organizations aiming to build effective advocacy strategies and strengthen their argumentation. By using the Monitoring Matrix, stakeholders can develop well-informed and evidence-based advocacy initiatives to drive meaningful improvements and advancements in the civil sector.
- Survey questionnaires based on MM indicators should be simplified, or the implementation methodology should be changed and more humanized.

# **Findings**

### Area 1: Basic Legal Guarantees of Freedoms

#### 1.1. Freedom of association

#### 1.1.1. Establishment of and Participation in CSOs

The current legal framework fully complies with the standards regarding freedom of establishment of and participation in CSOs. The existing version of the Joint State Registry contains information on **24.432 active registered associations and foundations in BiH**, but regardless of its existence, it is dysfunctional and up-to-date information is lacking.

According to the available data, an overview of newly established associations and foundations in 2023 is as follows:

Type of association / Admin. level	Federation of Bosnia and Herzegovina	Republika Srpska	Brčko District
Association	71	251	18
Foundation	12	N/A	1
Branch of International Organizations	1	N/A	N/A
Rejected	4	N/A	4 (on hold)

There were no changes to the legal framework on registration of associations and foundations in 2023, i.e., the laws on associations and foundations on BIH, FBIH, RS, and BD levels are still in place. **Official registration is not mandatory** which indicates an enabling environment. In case they decide to register, the responsibilities and rights are defined by the laws and the relevant bodies are responsible for informing the CSOs on the status of their registration, documentation relevance and deadlines for updating documentation. The registration process is not complicated, and it allows for a rather undemanding CSO establishment. The process includes simple procedures such as the demand for 3 to 5 founding members, reasonable and attainable registration fees, decisions made in 30 days. In case of a negative decision by the relevant authority, the procedure is started again by consulting the instructions on which documents were insufficient.

The organizations surveyed have reported that they have dealt with longer registration periods than the one defined by the laws (44.4% of CSOs) and lack of competence among public servants working on registration, i.e., tardiness and incomplete information provided.

Nonetheless, the organizations have emphasized the positive aspects including impartiality of the servants and easily understandable requirements for registration of an association or foundation. The registered headquarters' address needs to be different than that of properties in private ownership, as set out in the founding acts. This rule applies to all levels of government the organizations can be registered at with slight differences in the approach in Brčko District<sup>2</sup>.

Informal groups are considered a part of the civil society in BiH and are not obliged to register. However, they cannot acquire equal rights as registered organizations. There were no cases of sanctions against unregistered or informal groups in 2023. They gathered mostly to tackle important unexpected issues on an ad hoc basis. However, despite this being the case, the informal groups showcased excellent coordination and cooperation among each other and successfully organized small protests and public debates. CSOs also reported joint action with informal groups, and there were no administrative obstacles.

Associations and foundations in BIH have the freedom to obtain resources from different private sources without encountering rigid procedures which amplifies the enabling environment for CSOs. Despite this, none of the associations and foundations surveyed reported more than 40% of their budget as coming from private sources. Out of the survey respondents 86.3% reported income from donations and gifts from natural persons, 82.2% reported donations and gifts from private companies, while 56.8% reported donations from local NPOs. Yet, considering the percentage of the budgets the donations and gifts amount to, the actual amounts of private funding are rather small.

The surveyed CSOs outlined a recurring issue with online fundraising through PayPal payments. Namely, they are obliged to pay a fee for that kind of donation as well as a 10% tax on the donated amount with a rather ambiguous tax calculation procedure.

The freedom of networking, as the leitmotif of associations and foundations' work in BiH, is guaranteed and occurs without unnecessary restrictions, thus being fully compliant with

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<sup>&</sup>lt;sup>1</sup>BiH, FBiH, RS, BD.

<sup>&</sup>lt;sup>2</sup> In Brčko District, the headquarters of associations and foundations can be at the address of a real estate owned by the District if that real estate is designated for use following the Law on Public Property of the Brčko District of Bosnia and Herzegovina

the standards. CSOs are free to join networks, coalitions, federations, and other types of unions with no state interference in terms of permissions and do not face rigorous requirements making networking difficult. In 2023, there were no cases of pressure and negative action due to joining networks. Only one new domestic network was established in 2023 - the Alliance for Rare Diseases FBiH.

As per the survey conducted, most CSOs in BiH report being part of a network. 87.5% CSOs surveyed are members of up to 12 domestic networks and 56.2% are members of up to 10 international networks.

#### 1.1.2. State Interference

In Bosnia and Herzegovina, **CSOs** are autonomous from state interference and the practice is in line with standards. The legal framework regarding registration of associations and foundations guarantees their right to independently regulate their internal structure and operating procedures, backed additionally by the Law on Conflict of Interest.

Despite the legal guarantee of autonomy, in practice a partially enabling environment is detected in terms of state interference in the internal matters of CSOs. Some surveyed organizations have stated that government officials intervened in their board meetings, while on several occasions, police structures prohibited organizing events and public gatherings by stating it is a national security risk (see Standard 1.2.3). Another organization in the survey reported that in recent years, inspections are pressuring organizations, threatening them for not belonging to any political party, and threats are made that management of the organization will be destroyed and their credibility undermined.

Although 6,6% of CSOs surveyed for the purpose of research reported threats from state representatives, 5,1% experienced state interference in the internal work of CSOs, 9,5% reported inspections, 6,6% experienced excessive control from the government. Other organizations referred to surveillance by Municipal Mayors' offices, specifically the Department of Finance which interfered in the work of the Board and influenced the president of the Board. The smallest number of CSOs – 2,9% – faced limited access to banking and financial services. Some of the most vocal organizations also reported threats to the organizations' representatives, followed by the extraordinary tax control that also occurred among the largest associations in RS.

A development that marked 2023 was the announcement of a foreign-agents law (FARA law) in Republika Srpska. On 28 September 2023, the National Assembly in this entity passed in the first reading the draft law on Special Registry and Transparency of the Work

of Non-Profit Organisations. The legislation contained provisions on registering CSOs which receive foreign funding as "agents of foreign influence" and be barred from any political activity<sup>3</sup>. Despite the withdrawal of the law adoption, the situation CSOs are in was severely deteriorated in this process. The proposed law fostered an atmosphere of distrust towards the civil society sector, labelled specific CSOs as a threat, and put additional pressure on the vocal organizations. Rather than addressing pressing issues in the society, RS government worked towards creating a more disabling environment and providing for more rigorous surveillance of CSO work.

The standards regarding financial reporting and anti-money laundering are within the scope of an enabling and partially enabling environment. Namely, financial reporting is the same regardless of the size of the CSO with reports sent to the Financial and Business Intelligence Agency of FBiH (FIA), Intermediary Agency for IT and Financial Services of RS (APIF), and Ministry of Justice respectively. The end of 2023 marked the entering of AML and CFT regulations and amendments to The Law on AML and CFT into procedure.

As for the AML/CFT compliance requirements, these do not hinder the legitimate activities of CSOs. There have been advocacy activities in this area while profound change regarding the legal framework is made through exclusion of non-profit organizations as obligers in the Law. Due to its late adoption at the end of 2023, the AML Law did not yet come into force thus there were no sanctions against organizations, regardless of their compliance with the legal obligations. Politicians argued that banks might choose to not open accounts or even freeze existing ones for civil society organizations, thereby halting financial transfers, as a strategy in their efforts to promote new and detrimental legislation in both entities.

One organization disclosed that they had faced significant difficulties in the banking system's functioning, ranging from the inability to make payments and use online banking to the inability to add new signatories to the deposit account.

**Financial sanctions against associations and foundations were also something that marked 2023.** This was mostly visible through tax authorities' inspection visits to CSOs. Due to differing interpretations of the relevant laws, especially in terms of service contracts, both small and large CSOs paid fines to the tax authorities.

According to the focus groups findings, during the visits, some organizations from RS were asked by the Tax Administration to provide a list of international donors in the past five years and examined the

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<sup>&</sup>lt;sup>3</sup> A 'Foreign Agent' Law Targets CSOs in Bosnia and Herzegovina | ECNL, December 13, 2023. https://ecnl.org/news/foreign-agent-law-targets-csos-bosnia-and-herzegovina.

employment and service contracts in that period. Fines for organizations are too high and when they are imposed it threatens the closure of the organization, and tax inspectorates never issue advisory measures but only sanctions.

The Initiative for Better and Humane Inclusion (IBHI) 1 a nonprofit, non-governmental organization (registered as an association of citizens), decided to cease its activities after 26 years of successful work. To be deregistered from the NGO registry, all legally required actions must be taken, including obtaining the opinion of the Tax Administration confirming all financial obligations have been settled. The FBiH Tax Administration inspected, unusually focusing only on IBHI's contracts with consultants. According to the Law, contracts for temporary engagement of experts, external consultants, and service contracts were subject to taxes and contributions paid by IBHI. In the tax inspection report in May 2022, the Tax Administration unlawfully categorized contracts for services with consultants as employment contracts and "determined" that IBHI owes taxes and contributions totaling 55,720.00 BAM (this amount will increase to 61,941.00 BAM in the final payment order in December 2022) for the period from 2017 to 2022. Contracts for services, being temporary, are subject to lower tax burdens compared to employment contracts, which creates the difference that the Tax Administration of FBiH seeks to "collect". Furthermore, even one-month consultancy contracts were taxed as regular employment contracts, contrary to the nature of employment contracts as defined by law. This affected occasional IT support, domestic and foreign experts with consultancy roles, and all service contracts regardless of different project activities in various projects or durations<sup>1</sup>.

The fines NGOs in BiH are subject to should be clear and prescribed by law, especially those falling under the taxation within the Income Tax Law<sup>45</sup> so that misinterpretations would be avoided. The fines are also unreasonably high, as described in the example of IBHI below, and this process should consider the CSOs' financial situation.

Two organizations out of the survey respondents disclosed they faced sanctions by state organs for not respecting the law in 2023. One organization considers the sanction proportional to the violation, while the other does not agree and considers it excessive for the breach in question. During interviews, organizations, especially larger ones and those that have engaged numerous experts through service contracts, reported unannounced inspections in 2023, which resulted in fines since the

<sup>&</sup>lt;sup>4</sup> Federation of Bosnia and Herzegovina, Zakon o porezu na dobit Federacije BiH, Advokat Prnjavorac, accessed August 3, 2024, https://advokat-prnjavorac.com/zakoni/Zakon-o-porezu-na-dobit-Federacije-BiH.pdf.

<sup>&</sup>lt;sup>5</sup> Brčko District of Bosnia and Herzegovina, Zakon o porezu na dohodak Brčko Distrikta BiH, Advokat Prnjavorac, accessed August 3, 2024, https://advokat-prnjavorac.com/zakoni/Zakon-o-porezu-na-dohodak-Brcko-distrikt-BIH.pdf.

## inspections concluded that service contracts should be treated as work contracts in terms of taxes and fringes.

This demonstrates that the sanctions exist and are not necessarily rare and justified, making the environment only partially enabling. All legal entities encounter the same fines and CSOs consider this treatment unfair.

One youth organization made a complaint about the decision that they should pay high fines (taxes) for the last 5 years, and the court made a final decision that they must pay, but it is allowed to pay in installments. At the same time, football clubs that are registered as associations are on the list of debtors to the state for the taxes<sup>6</sup>, and there are no sanctions, and this is considered as unequal treatment.

Partially enabling environment is identified in terms of rules of dissolution and termination of CSOs. With no legislative changes in 2023 on this issue, associations and foundations at all levels<sup>7</sup> may cease operations voluntarily outlining the reasons for doing so. Another way of dissolution of a CSO is due to court judgments banning their work. This happens in the following cases: if the designated body of the association or foundation decides to cease operations or decides on amalgamation, division, or transformation of the association or foundation; if the conditions outlined in Article 9, paragraph 4 of this law are fulfilled<sup>8</sup>; or if it is determined that the association or foundation has ceased to function<sup>9</sup>, <sup>10</sup>. Closing a CSO is demanding, especially when it comes to closing accounts, when the tax inspection checks balances and measures are implemented regarding paying arrears CSOs are often unaware of.

<sup>&</sup>lt;sup>6</sup> "Ko duguje milione: Sarajevo nije na listi, Sloboda povećala dug," Faktor, August 12, 2024, https://faktor.ba/sport/ostali-sportovi/ko-duguje-milione-sarajevo-nije-na-listi-sloboda-povecala-dug/187953.

<sup>&</sup>lt;sup>7</sup> Federation of Bosnia and Herzegovina, "Zakon o porezu na dobit FBiH," Službeni List, accessed August 3, 2024, http://www.sluzbenilist.ba/page/akt/10ohz4nh78h77vyn91YHE=.

<sup>&</sup>lt;sup>8</sup> Federation of Bosnia and Herzegovina, Zakon o udruženjima i fondacijama, Federalno ministarstvo pravde, accessed August 3, 2024, https://www.fmp.gov.ba/files/PDF/zakon\_o\_udruzenjima\_i\_fondacijama\_bos.pdf.

<sup>9</sup> The association shall be deemed to have ceased to function if twice the time specified in the association's statutes for holding a general assembly has elapsed without a general assembly being held and if the number of members of the association falls below the number required by this law for the establishment of an association, and if the general assembly of the association does not, within three months from the date of the occurrence of this circumstance, decide to admit new members. This also slightly differs in Brčko District, stating that this occurs in case no activities are implemented continuously at the associations' or foundations' headquarters for six months. (Brčko District of Bosnia and Herzegovina, Zakon o udruženjima i fondacijama Brčko Distrikta, Skupština Brčko Distrikta, accessed August 3, 2024, https://skupstinabd.ba/3-zakon/ba/Zakon%20o%20udruz--enjima%20i%20fondacijama%20Brc--ko%20Distrikta.pdf.)

In an interview, Adis Omerović from the Federal Ministry of Justice emphasized that they had purged several organizations from the registry because they had not submitted a single document for five or more years and had not responded after the Ministry made an official inquiry. The number of deletions from the registry is unknown because it is not duly updated every year.

The data retrieved from the observations and focus groups on the country indicates that the process of terminating an association or a foundation is lengthy, time-consuming, and considered the last resort, thus making the environment partially enabling. The relevant authorities take the following steps:

- Check documentation: Verify if the organization has submitted the required documentation on time as per its statute.
- Verify compliance: Ensure the organization meets statutory obligations annually or biennially.
- Contact organization: If documentation is missing, reach out to the organization to confirm the situation and request submission.
- Forward to court: If the organization fails to provide the data after being contacted, refer the case to the court for further action.

Given the inadequate capacity of the relevant ministries and the bureaucracy itself, the closing process is lengthy.

In the interview, both representatives of entity ministries pointed out that the measure of closing the organization is implemented when all other options have been exhausted, and even then, it is rarely implemented to the end. In RS, the Ministry and APIF contact the organization through official mail, using the organization's official address, to remind them to settle their obligations. If the organization does not respond to the call for several consecutive years, then the process of closing the organization is initiated. Most often, the process of closing an organization is initiated by the organizations themselves. In FBiH, the procedure is the same, only the Ministry of Justice communicates with organizations.

An activist from an informal citizen group cited the closure of the Zenica-based organization Priroda i Društvo. As an official, she received a warning for failing to submit required reports and assembly minutes. Following this, she and the founders chose to close the organization due to its inactivity for over three years. They only received the warning after three years had gone by.

#### 1.1.3. Seeking and Securing Financial Resources

Seeking and securing financial resources for associations and foundations in Bosnia and Herzegovina depends on the level of government they are registered at. In general, **the environment in terms of legislation and practice regarding economic activity of CSOs is partially enabling.** The Law on Associations and Foundations of Bosnia and Herzegovina<sup>11</sup> defines that performing economic activities must be directly related with the realization of the basic statutory goals of the CSO, while unrelated economic activities can only be performed through a specially established legal entity.

It is similarly defined in the Law on Associations and Foundations of the RS<sup>12</sup> while the FBiH Law on Associations and Foundations <sup>13</sup> defines that organizations can perform any economic activities only through separate legal entities. It is not defined how they can perform related activities. Due to the non-harmonized legal framework for organizations registered at the FBIH level, organizations that provide economic services from related activities without having separate legal entities fear that they will be sanctioned for this. This encapsulates the disruptions caused by lack of harmonization in legal sense, putting CSOs in varying positions conditioned by the registration level.

Out of 137 surveyed CSOs, 33 of them reported income from economic activities, ranging from 0,5% to 80%, with an average of 18% of the annual budget that comes from economic activities. Organizations with a high percentage of the annual budget that comes from economic activities are mostly women's organizations that work with agriculture and trade products, and their annual budgets are only a few thousand BAM.

Additionally, 25.93% of CSOs stated they conduct additional economic activities parallel to non-profit activities. Of these, 37.14% claimed they had challenges conducting their economic activities. Out of all CSOs implementing economic activities, 17% established a company to perform unrelated economic activities.

According to information obtained from the database of the Indirect Taxation Authority of Bosnia and Herzegovina<sup>14</sup>, 155 associations/organizations are a part of the VAT system in the country. Republika Srpska has enacted a 2022 Law on Social Entrepreneurship which started with implementation in the course of 2023. The Law defines the concept, objectives, and principles of social entrepreneurship. It outlines the conditions and

<sup>&</sup>lt;sup>11</sup> Bosnia and Herzegovina, Zakon o udruženjima i fondacijama (Clan 4), Advokat Prnjavorac, accessed August 3, 2024, https://advokat-prnjavorac.com/zakoni/Zakon-o-udruzenjima-i-fondacijama-BiH.pdf.

<sup>&</sup>lt;sup>12</sup> Republika Srpska, Zakon o udruženjima i fondacijama, Paragraf Lex BA, accessed August 3, 2024, https://www.paragraf.ba/propisi/republika-srpska/zakon-o-udruzenjima-i-fondacijama.html.

<sup>&</sup>lt;sup>13</sup> Federation of Bosnia and Herzegovina, Zakon o udruženjima i fondacijama, SUFBIH, accessed August 3, 2024, https://www.sufbih.ba/wp-content/uploads/2021/04/Zakon-o-udruzenjima-i-fondacijama-FBiH.pdf. <sup>14</sup> https://www.uino.gov.ba/portal/bs/baza-obveznika/

procedures for obtaining social enterprise status, the maintenance of a social enterprise register, the roles and operations of the Council for the Development of Social Entrepreneurship, as well as supervision and other relevant issues. This law acknowledges, among other entities, foundations and associations as social enterprises and legal entities engaged in activities that offer specific benefits to either local or broader communities. However, this aspect of the law lacks sufficient clarity.

The environment regarding securing foreign funding is enabling, both in legislation and in practice. There are no restrictions for organizations to receive foreign funds or an obligation to separately record such contracts. Foreign funding does not represent a threat for CSOs.

83,9% of the survey respondents (115 CSOs) report income from foreign sources. 14,8% of which stated that there are special bank provisions for incomes from abroad, 6,7% claim special provisions for funds from abroad that are defined by the relevant state authorities, while 11,1% faced complex procedures on VAT exemptions. There were no cases of prevention of receiving foreign funds.

As mentioned before, in April 2023, the Government of Republika Srpska announced the designing of a special registry of organizations which receive funds from foreign sources, within the Draft Law on the Special Registry and Transparency of the Work of the Nonprofit Organisations. The Draft Law was passed in the first reading in September but was withdrawn from the procedure later on.

In practice, for the most part, organizations in BiH can fundraise and easily acquire funds in different ways and from a variety of sources. Therefore, a partially enabling environment is recognized in this context. Online fundraising is allowed and subject to taxation. A local fund-raising website led by Fondacija tuzlanske zajednice, doniraj.ba, is also in use and has been operating since 2021. Other crowdfunding platforms are also available, but there are minor issues (registering accounts with documents in local languages, etc.). Fundraising via PayPal also poses challenges for organizations. They incur fees from PayPal and other payment processors and face a 10% tax on the donations. Furthermore, the tax calculation process is unfamiliar to most accountants.

Among the survey respondents, 86.3% CSOs reported receiving income from donations and gifts from individuals, while 82.2% (60 CSOs) received donations and gifts from private companies. Additionally, 56.8% (40 CSOs) reported receiving donations from local NPOs, though these were mostly in small amounts. No organization reported that private donations constituted more than 40% of its annual budget.

Finally, the data on **CSO** access to banking and financial services is rather scarce and the **environment** is **perceived** as **only partially enabling**. It is worth mentioning the Banks Association of Bosnia and Herzegovina (BABiH), a non-governmental, non-profit organization established to serve as a representative and professional body advocating for its members' interests before authorities and institutions in Bosnia and Herzegovina. CSOs can reach out to BABiH for guidance and clarification on credits and loans. The Association's objectives include promoting best business practices, ensuring consistent banking operations, and mediating disputes between its members and other participants in the banking business.

#### 1.2. Related Freedoms

#### 1.2.1. Freedom of Peaceful Assembly

The freedom of peaceful assembly in BIH partially meets the standards, i.e., has certain limitations. The legal framework claims that all individuals on the territory of BiH enjoy human rights and freedoms, including freedom of peaceful assembly and freedom of association with others<sup>15</sup>. Freedom for a peaceful assembly in BiH is regulated with many laws, including those on the cantonal level (10 laws, while the procedure in the Zenica-Doboj Canton is currently in progress), entity (RS), and level of Brčko District (which has been commended for its alignment with international standards); On the state level, it does not exist<sup>16</sup>.

Even though the Draft Law on Public assembly in the Federation of BiH was in the parliamentary procedure by the end of 2022 and it was planned to be adopted in 2023, it was withdrawn from the procedure. However, the Prime Minister of FBiH, by mid-May 2023, requested returning previously withdrawn set of laws into procedure, including the Law on Peaceful Assembly, which is still not adopted. The OSCE Office for Democratic Institutions and Human Rights (ODIHR) has prepared a Comment on this Law<sup>17</sup>, focusing on provisions requiring improvement rather than on the positive aspects of the draft law.

Similarly, the Law on Public Assembly in Sarajevo Canton has been in effect since 2011, with potential amendments being debated during 2023. During a press conference on July 4th, 2023, the Minister of Internal Affairs of Canton Sarajevo indicated that there was no agreement regarding spontaneous assemblies, which he deemed unacceptable for security reasons.

In Bosnia and Herzegovina, most laws define public gatherings as organized events in public spaces intended for political, social, or other expressions. However, the Law on Public Gatherings of the Herzegovina-Neretva Canton specifically includes protests, marches, and other public events, whether indoors or outdoors, for expressing political interests or recreational, cultural, religious, or sports activities.

Generally, laws cater to static gatherings, with few addressing moving gatherings, which are defined as continuous movement except at start and end points. The Law on Public Gatherings of Tuzla Canton is unique in not requiring notification for spontaneous gatherings, unlike other laws that impose notification requirements and penalties for non-

<sup>&</sup>lt;sup>15</sup> In line with the mentioned, the Constitution of RS in its Article 30 stipulates that citizens have the right to peaceful assembly and public protests, but freedom of assembly can be limited by the law only for the protection of citizens' safety and property. The Constitution of FBiH states that all people on the territory of BiH enjoy fundamental freedoms that include freedom of assembly and association.

<sup>&</sup>lt;sup>16</sup> Most laws in Bosnia and Herzegovina contain a rather complex definition of public gatherings and recognize three types: a) peaceful assemblies and public protests, b) public events, and c) other forms of public gatherings.

<sup>&</sup>lt;sup>17</sup> "Comments on the Draft Law on Public Assembly in the Federation of Bosnia and Herzegovina." Accessed August 5, 2024. https://www.osce.org/odihr/388256.

compliance. In some cases, the location of spontaneous gatherings is determined by municipal or mayoral decisions<sup>18</sup>.

All laws except the Law on Public Gatherings of the Herzegovina-Neretva Canton prescribe the duty of organizers to maintain public order and peace. Spontaneous, simultaneous and counter assemblies are recognized and not restricted, but there are still some limitations which contribute to a partially enabling environment. Under the current laws on public assembly in Bosnia and Herzegovina, organizers are generally required to apply or notify the relevant authorities five days before the event. In case the deadline is not respected, that is deemed a breach of the law, and the request can be rejected. However, the organizers have the right to appeal in the time period until 12 hours before the gathering. In exceptional cases, an application can be submitted up to 48 hours (about 2 days) prior, provided a justification for the delay is included. Likewise, **the environment is partially enabling in terms of guaranteeing the right to appeal to decisions.** 

Regarding limitations related to the manner of holding peaceful assemblies (in addition to location, time, and participants), the most relevant examples involve practices where the freedom of assembly is restricted due to the need to ensure regular traffic flow, addressed by many of the existing 12 laws in Bosnia and Herzegovina. In this context, international standards clearly affirm that every peaceful assembly should be regarded as a legitimate use of public space, including roadways, just as much as the needs of traffic participants.<sup>19</sup>

26 organizations reported organizing different types of assemblies. Out of those, 19,2% stated that administrative procedures for obtaining the approval for assembly were burdensome; 23.1% of CSOs reported that there were limitations within desired location/premises or state officials prohibited the gathering.

In 2023 there were several cases reported where individuals, groups and organizations have been prevented from exercising the right to freedom of assembly, suggesting a disabling environment. The complaints are usually not officially submitted but rather shared through different media and among CSOs.

A notable case emerged involving the opening of a mine in the local community of Bistrica near Prijedor, where residents engaged in peaceful protests. Despite enduring months of demonstrations and persistent appeals, the Government of the Republika Srpska awarded a concession for lignite mining. In response, the dissatisfied residents tried to block the

<sup>&</sup>lt;sup>18</sup> In Republika Srpska, Brčko District of BiH, and Herzegovina-Neretva Canton, laws stipulate that the appropriate locations for public gatherings are determined by decisions from the city or municipality, the mayor based on the Police Chief's proposal, or local self-government bodies. These laws also provide detailed lists of prohibited locations for public gatherings, typically excluding areas near hospitals, educational institutions, national and protected parks, cultural monuments, border crossings, highways, and secured buildings, to ensure safety and prevent disruption.

<sup>&</sup>lt;sup>19</sup> Annual Report 2019, Institution of Human Rights Ombudsman of Bosnia and Herzegovina, accessed August 3, 2024, https://www.ombudsmen.gov.ba/documents/obmudsmen\_doc2020022808504462eng.pdf.

village road to stop trucks that caused noise, dust, and damage to the village's sole road link to the main highway. They were, however, prevented from doing so by a Gendarmerie unit, which, according to the residents, forcibly removed them from the road.

Partially enabling environment is recognized in terms of state facilitated protection measures for simultaneous, spontaneous and counter assemblies, while the fact that in 2023, there were no reported instances of excessive use of force by law enforcement bodies in BiH against CSOs indicate an environment leaning towards enabling.

The lack of engagement of police when the activists faced the attack during the BIH Pride March event in Banja Luka can be considered an example of this.

When it comes to the participation in assemblies, 43 CSOs reported participation in the simultaneous assemblies, 5 in counter assemblies, 19 in spontaneous assemblies and 79 CSOs reported that they did not participate in assemblies.

On November 25th, the Ministry of Interior of RS prohibited a Union's assembly in Mrkonjić Grad, which was planned to mark BiH Statehood Day. On the same day, another assembly in the same city was also banned. The Ministry cited concerns about public safety and potential violence, noting that the two assemblies represented conflicting programs. Additionally, the Ministry prohibited a separate assembly in Banja Luka organized by a political party on the same day, citing similar safety concerns and the possibility of a counter-assembly by citizens.

In February, a civil society organization planned a series of events in Mostar to commemorate February 14<sup>th</sup>, the day of Mostar's liberation from fascism during World War II. Among the events was a central ceremony at the Partisan Cemetery. However, the police banned the visit, citing concerns about the security situation. A month later, the City of Banja Luka also prohibited a March 8th march, following requests from two organizations, Ensemble "Lira" and "Žene to mogu." The prohibition was justified by concerns that the march might lead to disturbances and unwanted incidents. Organizers of the Sarajevo Pride Parade<sup>20</sup> in 2023 had to allocate significant funds to cover security measures for the fourth protest for LGBT rights, even though this requirement is not imposed on organizers of other demonstrations in the capital city or elsewhere in the region<sup>21</sup>.

<sup>&</sup>lt;sup>20</sup> Azra Husarić Omerović, "BH Povorka ponosa i ove godine mora platiti dodatne mjere sigurnosti," Detektor, accessed August 3, 2024, https://detektor.ba/2023/06/23/bh-povorka-ponosa-i-ove-godine-mora-platiti-dodatne-mjere-sigurnosti/.

<sup>&</sup>lt;sup>21</sup> For various barriers, protective fences, and additional security measures during the protest march and other events, the Sarajevo police requested over 20,000 BAM from the Pride Parade organizers despite longstanding requests for these costs to be covered from the budget. The amount was slightly lower than in previous years but still places organizers of protests for LGBT rights at a disadvantage, as such costs are not required from organizers of other demonstrations in the capital city.

There were also no reported restrictions to media or monitoring access to public assemblies and journalists' safe reporting from citizens' and CSOs' gatherings is enabled.

#### 1.2.2. Freedom of Expression

The environment in terms of freedom of expression depends on the administrative level. In some parts, such as Brčko District and Federation of Bosnia and Herzegovina, it is generally enabling as it is guaranteed by the legal framework. However, it is fully disabling in Republika Srpska due to the 2023 legislative changes. Thus, the overall assessment for BiH points to a **disabling environment posed by the legislative framework on freedom of expression in the country**.

Republika Srpska's recriminalization of defamation <sup>22</sup> has jeopardized freedom of expression, making the environment challenging for CSOs and activists. Other than the effects these amendments have on the freedom of expression, the infringement on this particular human right also brings about individuals having a criminal record, barring the persons accused or convicted of defamation in their attempts to exercise other basic rights and freedoms, such as freedom of movement, education, work, etc. These changes represent a significant setback for the enjoyment of this right, adversely affecting free and inclusive political discourse, the ability to seek, receive, and share information, and press freedom. The legal framework also provides some regulation of restrictions (regarding hate speech and disinformation), in line with international standards. The laws in place do not require the need to obtain permission to speak publicly or deliver presentation/lecture; and there is no requirement that publications of organizations must be pre-approved, making the environment enabling.

The prevalence of Strategic Lawsuits Against Public Participation (SLAPPs) <sup>23</sup> has increased, with a noticeable rise in such lawsuits in 2023 amid legislative changes and an overall trend toward strategic litigation. Law on Citizens' Initiative and Protection of Citizens and Activists of FBiH has been submitted to the parliamentary procedure as the first law that was completely drafted by the ecological non-governmental sector. This initiative was proposed as part of the Centar za promociju civilnog društva (CPCD) project Think Nature! with partners from 6 Eco-HUBs. Within this law, the importance of protecting citizens from SLAPP is explained in detail, and it aims to prevent powerful individuals and companies from using courts and potential threats by lawsuits to intimidate activists who are for societal interests. The most important segment of this anti-SLAPP

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<sup>&</sup>lt;sup>22</sup> Republika Srpska, Criminal Code, https://www.paragraf.ba/propisi/republika-srpska/krivicni-zakon-republike-srpske.html

<sup>&</sup>lt;sup>23</sup>The proposed Law on Citizens' Initiative and Protection of Citizens and Activists in the Federation of BiH, drafted entirely by the ecological non-governmental sector as part of CPCD's Think Nature! project, includes detailed anti-SLAPP provisions. This law allows defendants to request an early dismissal of lawsuits within 30 days of receiving a SLAPP, placing the burden of proof on the plaintiff and requiring them to cover all litigation costs if the motion is granted.

provision is the possibility of early dismissal of a lawsuit by the court on the first review, where the burden of proving guilt is on the plaintiff. Article 6 of the Draft Law stipulates that the defendant has the right to submit a motion for early dismissal to the relevant court in FBiH within 30 days from the day of receiving SLAPP. If the relevant court accepts this motion, the SLAPP will be dismissed as if there is no legal interest of the plaintiff in submitting the SLAPP. In this case, all costs of litigation will be covered by the plaintiff.

A disabling environment in terms of practicing freedom of expression is identified.

16,3% of survey respondents reported that they have experienced pressure in terms of freedom of expression, while 11,9% experienced pressure during advocacy activities.

In 2023, the Institution of the Ombudsman for Human Rights BiH received 771 complaints related to the establishment of political and civil rights. During the same period, the Institution recorded 9 complaints from various CSOs. The environment is, on the other hand, **partially enabling** when it comes to persecution of individuals and CSOs for critical speech as well as regarding sanctions related to critical speech, as CSOs do not face severe violation, despite the currently minor restrictions and difficulties in their work being reported.

Based on survey results, 8,1% experienced persecution for critical speech, and 6,7% respondents reported sanctions for critical speech. Media representatives and CSOs along with environmental activists are subject to SLAPPs, especially in terms of investigative journalism and environmental protection. Court fines for SLAPP are financial and there were no reported cases of imprisonment for critical speech. In 2023, there was one new SLAPP against Hajrija Čobo, but there were no verdicts.

#### 1.2.3. Open, Safe and Secure Civic Spaces

The legal framework in BiH does not contain provisions that prohibit CSOs and activists from freely engaging online. The Ministry of Interior of Canton Sarajevo announced changes to the Law on Freedom of Assembly that would have equated online spaces with public spaces, meaning that, for example, hate speech in online sphere would be equated with hate speech and bullying in public spaces. However, due to significant public and expert opposition (for numerous reasons, such as freedom of expression infringement and no other infrastructure for tackling cyberbullying), these changes and amendments were withdrawn.

In 2023, there were only a few instances where restrictions have been imposed on civil society organizations regarding their ability to assemble, communicate, and access information online, making this standard partially met in practice. There are no reported cases of government restrictions on internet access, social media, forums or other information platforms.

Two of the largest investigative journalism CSOs, one from FBiH and the other from RS, reported that their websites are often banned or hacked and blocked whenever they publish a story that contains critical speech or reveals corruption, nepotism, or other important issues in society.

The environment is partially enabling with respect to provision of protection against threats and harassment of CSO representatives online and offline. Few CSOs, their representatives, and activists report concerns for their safety and well-being. The government, however, offers limited support and protection, favoring CSOs aligned with its agenda, while independent and critical voices continue to face difficulties.

Based on survey results, 11,1% of respondents report conducting selfcensorship because of fear; 13,3% report threats of attacks for their activities on social media, 4,4% reported persecution for activity on social media, 13,3% reported blocking or hacking communication tools and 15,6% experienced fear for own safety.

Instances of attacks and hate speech against LGBTI activists in Banja Luka marked 2023<sup>24</sup>. The media played a role in shifting the discourse and covered the events in a sensationalistic manner which led to populist and discriminatory statements by politicians in RS, undermining the human rights of LGBTI persons. The Ministry of Interior of RS banned a planned LGBT+ event due to inability to provide adequate protective measures<sup>25</sup>.

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<sup>&</sup>lt;sup>24</sup> Amil Brković, Branko Ćulibrk, Delila Hasanbegović, Dina Bajrektarević, and Jozo Blažević, Pink Report, Sarajevo Open Centre, accessed August 3, 2024, https://soc.ba/site/wp-content/uploads/2023/06/Pink-report\_za-web.pdf.

<sup>&</sup>lt;sup>25</sup> On the same night, a group of citizens - football fans and hooligans - took to the streets of Banja Luka carrying torches and flares and chanting "Kill the fa\*\*ot!" with the police taking no action, clearly sending a message that public spaces are not for human rights and freedoms, but for hate speech, homophobia, and fascism. Everything that happened is a direct result of hate speech and discriminatory statements by representatives of the government, holders of the highest executive functions, the President of Republika Srpska, Milorad Dodik, and the Mayor of Banja Luka, Draško Stanivuković, who consciously, using targeted statements about the protection of patriarchal, religious, and traditional values and calling for a ban on the event, threatened the rights to the public assembly of the LGBTIQ+ community not only in Banja Luka but also throughout the entity of RS.

In March 2023, the organizing committee of the BiH Pride Parade planned to hold a movie screening event about the LGBT community. The committee members received threats, and the authorities deemed the event a threat to national security. The activists then changed the planned activity and organized a closed meeting to discuss potential steps and activities. The meeting took place on the premises of an international watchdog organization and despite it, the activists were attacked by hooligans while the police disregarded the event and stood by, failing to protect the activist group in question. After the attack, some participants reported that they feared for their safety, and multiple persons were advised to immediately leave Banja Luka for a longer period<sup>26</sup>.

There were a significant number of other violations in Republika Srpska. In one of the instances, a public event intended to discuss a law criminalizing defamation was banned. The ban occurred on the day of the event, which was announced and approved. Additionally, activists from Prijedor face fears for their safety and, at one point, were forced to leave Bosnia and Herzegovina because the authorities failed to offer protection despite threats and harassment they endured. Moreover, more outspoken CSOs are vulnerable to the challenge of using public space. For example, an activist and an organization which criticized the authorities in Republika Srpska submitted a request to use a public space but were denied on the grounds that the space was under renovation and unavailable. On the same day, another organization submitted a request and was granted access to the space, indicating targeted restrictions to the work of specific organizations and activists.

When it comes to the cases of investigations into attacks on CSO representatives, even though FOI was used, no data was gathered. The explanation is that relevant ministries and police authorities, as well as courts, cannot provide asked information if there is a lack of information, even though required information is not publicly available.

There have been no changes concerning monitoring of CSOs; the framework guarantees basic rights and freedoms prohibiting unjustified monitoring in accordance with the European Convention on Human Rights, including the right to privacy of personal data. However, based on the Criminal Code of Bosnia and Herzegovina, investigative actions can be taken against individuals suspected of having participated, alone or with others, in the commission of a criminal offense. These investigative actions may include, among other things, surveillance and technical recording of telecommunications and access to computer systems. Otherwise, there are no other specific guarantees making this component fully disabling.

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<sup>&</sup>lt;sup>26</sup> Some activists left Banja Luka, such as Melani Isović, but some remained in the city despite the threats for their safety. Dejana Vukadinović, "Bosna i Hercegovina i LGBT: 'Rođena sam i živim u Banja Luci, gde ću ja sada', pitaju se aktivisti posle napada na organizatore Povorke ponosa," BBC News Serbian, April 4, 2024, https://www.bbc.com/serbian/lat/balkan-65013018.

There is **no legal framework that defines the lawful use of emerging digital technologies** or ensures respect for human rights and inclusivity in technological developments. There are two laws which are both very limiting in this sense – the Law on Personal Data Protection<sup>27</sup> and the Law establishing Regulatory Agency for Communications<sup>28</sup>. In 2023, there were no reported cases of unjustified monitoring or collecting of users' information or complaints about legislation pertaining to emerging technologies.

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<sup>&</sup>lt;sup>27</sup> Bosnia and Herzegovina, Zakon o zaštiti ličnih podataka, Paragraf.ba, accessed August 3, 2024, https://www.paragraf.ba/propisi/bih/zakon-o-zastiti-licnih-podataka.html.

<sup>&</sup>lt;sup>28</sup> Regulatorna agencija za komunikacije, "Pravilnik o zaštiti ličnih podataka," accessed August 3, 2024, https://docs.rak.ba//articles/da724391-4a61-429b-8859-14d77fbfbf43.pdf.

# Area 2: Framework for CSO Financial Viability and Sustainability

## 2.1. Tax/fiscal treatment for CSOs and donors

#### 2.1.1. Tax benefits

In BiH, the tax-free treatment of donations is partially aligned with the standard as tax benefits are available on various income sources of CSOs, but some minor inconsistencies should be improved. This being said, due to the complexity of the administrative and legal system, different laws and regulations give inconsistent instructions. In the Law on Associations and Foundations of BiH, CSOs have tax, customs, and other related benefits for their work following specific laws. No direct tax is levied on grants received by CSOs, meaning that grants are not subject to income or corporate tax if the receiving organization complies with relevant regulations and uses the funds for non-profit purposes.

According to the Laws on Income Tax, legal entities that are registered to perform non-profit activities and that generate income from the budget or public funds; income based on sponsorship or donations in money or in kind, membership fees, as well as income from the sale or transfer of goods, except goods that are used or were used to perform activities on a market basis – are not subjected to income taxation. The only difference between laws is that in BD, it is specifically defined that income from interest and dividends also are not subject to taxation.

Donations are subject to VAT under BiH VAT Law, with **no VAT on monetary donations** but potential VAT implications for goods or assets if input VAT was used<sup>29</sup>. **In June 2023, amendments to the Tax Law were made where the tax on donated food was abolished.** 

During an interview, one respondent stated:" What is confusing is the question of whether an association can have a fiscal cash register. Someone gave us a cash register and enabled us to issue fiscal invoices, enter the VAT system and pay VAT. Then, last year, we heard that the organization should not issue invoices and that it must work exclusively through another legal entity, that is, a company. Associations exist as companies; they have nothing from which they are exempt. What is missing is the Law on Social Enterprises. It exists in the RS, but it is not actively implemented."

 $<sup>^{29}</sup>$  Input VAT is the amount of VAT charged by the supplier of goods or services on one's input invoice if in the VAT system.

Tax-free treatment for all grants and donations from international donors is subject to donor rules; for example, grants from the European Union have VAT exemption, while grants from the US have a tax-refund policy.

In the previous period, one organization reported a specific situation when it paid income tax for a grant it received from different municipalities.

After reviewing the documentation, the tax inspectorate concluded that the municipality's grant contract subject was wrong and that a service contract should have been signed. The audit concluded that the organization must pay profit tax.

When it comes to **CSOs' economic activities**, in FBiH, CSOs that perform an economic activity are considered liable for the fiscal system. In this case, the income tax is paid at 10%. There is no specifically defined tax exemption for CSOs delivering economic activities. However, CSOs can claim tax benefits that are not related to economic activities (as explained above). All economic activities, including those for which it is not necessary to establish a separate legal entity/company, as well as those realized through a separate legal entity, are subject to legal norms and taxes like all other companies. For services provided by associations that are considered economic activities with an annual turnover of up to 100,000 BAM (approx. 50,000 EUR), the association is not obliged to pay VAT. But as soon as it exceeds 100,000 BAM, VAT is obliged to be paid.

Out of the 33 surveyed CSOs reporting income from economic activities, 10% reported facing some challenges such as unclear tax for such incomes, inability to place products on the market, or the division between profit and non-profit part that the organization is obtaining. For example, in the same premises are conducted activities that are commercial and those that are free and project related, so it remains unclear how to pay tax for rent, utilities and other expenses for the so-called joint expenses. There are more uncertainties regarding tax and the exact activities that CSO can perform.

In accordance with the Law on Social Entrepreneurship of the Republika Srpska, a legal entity with the status of a social enterprise can achieve benefits and exemptions in accordance with the regulations on taxes, contributions for mandatory social insurance, compensation for the use of public goods and other types of financial obligations.

The legislation does not specifically treat **passive investments** of CSOs in BiH. However, income from indirect costs or currency exchange surplus is not tax-binding as it is considered grant funds. On the other hand, when it comes to income from bank deposits, the CSO should declare its bank account as a "deposit-bearing account" to gain income this way.

According to the available data, in 2023, there was noted only one CSO that had a deposit-bearing account". The organization is from Mostar, and it had to regulate this account with its bank.

**Endowments** can be established in Bosnia and Herzegovina, but the establishment and functioning of endowments are not clearly defined by the laws in BiH as laws specifically defining endowments were put *ad-acta* by adopting Laws on Associations and Foundations on the state, entity, and BD level. Waqfs are a specific type of endowments in BiH. The titular (designated legal owner) of Waqfs is the Islamic Community. There were no reported cases of CSOs paying hidden taxes on grants in 2023.

In the previous period, one organization reported a specific situation when it paid income tax for a grant it received from different municipalities.

After reviewing the documentation, the tax inspectorate concluded that the municipality's grant contract subject was wrong and that a service contract for the strategy's development should have been signed. The audit concluded that the organization must pay profit tax.

## 2.1.2 Incentives for individual and corporate giving

The **tax incentive for corporate philanthropy** is equal across BiH and amounts to 3% of the total income of the legal entity - the taxpayer. Value-added tax (VAT) is not obligatory on monetary donations. It is possible to give donations for humanitarian, cultural, and educational purposes on all governmental levels. In FBiH and BD, it is also possible to give donations for scientific and sports purposes, while in RS, public institutions are also listed as eligible for donations.

**Individual donors can obtain tax relief** based on donated goods or money up to 2% of income (in the RS) or up to 0.5% of income (in the FBiH and BD). However, individual philanthropy is encouraged only among self-employed workers. Citizens who are not self-employed cannot obtain tax benefits based on donated goods or money. Tax benefits cannot be obtained for donations of services.

Donations for purposes not explicitly listed in corporate income tax laws, such as human rights, sustainable development, and anti-corruption, are not recognized as tax-deductible, even if these purposes are defined as public interest by laws on associations and foundations in BiH. To address this limitation, donation agreements should broadly define the donation's purpose to align with tax-recognized public interests, such as humanitarian aid or improving socio-economic conditions, rather than specifying the exact cause. E.g., if the essential purpose of the donation is the protection and promotion of Roma rights (a purpose not expressly cover as a purpose of public interest),

then the donation contract should provide that the donation is given for humanitarian purposes, to improve the economic, social, cultural or educational position of the Roma.

According to the survey, 11.1% of CSOs stated facing difficulties with complex tax deduction procedures.

Although tax deduction is defined by the law, the concrete procedure is not fully clear. CSOs are advised to consult the Tax Administration Office each time a corporate or individual donor is involved.

A functional procedure to claim tax deductions for individual and corporate donations is not clearly defined. A legal entity shall report any donation without compensation as an expense based on the given donation, regardless of whether the recipient of the donation is a legal entity or an individual and whether the value of the donation is materially significant (e.g. building, equipment) or is of symbolic value that is not materially significant. The law did not prescribe any formal conditions for donors to fulfill when deciding to give a donation to another legal or physical person. Although there are no formal and legal requirements donors must fulfill when donating to another legal or physical person, the taxpayer—the donor—should provide appropriate credible documentation that tax inspectors may request.

The tax treatment of donations depends on the form and to whom the donation is given, whether to individuals or legal entities. Therefore, donations can be analyzed from the aspect of the VAT Law, the Profit Tax Law and the Income Tax Law. As laws did not clearly state all the aspects of tax treatment, tax inspectors are also an important factor as based on their interpretation of laws final opinion is brought.

According to the Law on Amendments to the Law on Associations and Foundations of the Republika Srpska an association can acquire the **status of an association of public interest** if its activity exceeds the interests of its members and if it is intended for the interest of the public. The CSOs with the status of an association of public interest have the possibility to obtain tax, customs, and other benefits.

In RS, there are 38 CSOs with a public interest status.

The statutes of associations of public interest are established by the Government of the RS on the proposal of the Ministry of Administration and Local Self-Government. Similar applies to the cantonal level in FBiH. For example, the Sarajevo Canton Assembly adopted the Decision on the declaration of fundamental cultural associations of special interest to the Sarajevo Canton. The declaration of these associations of special importance for the Canton of Sarajevo implies their inclusion in the Canton Sarajevo Budget and the provision of dedicated funds for their work and activities.

## In Canton Sarajevo, four associations were declared with the public interest.

It is important to mention that local self-governments can also declare CSOs of public interest on a local level.

During the interview, a respondent stated: "There is an association of Mediators of Bosnia and Herzegovina. The Law on Mediation states that they have public authority. We advocate that the state grants public authority in the sector of public associations. What is interesting, in the RS, when financing services used by people with disabilities, CSOs have the option, if they meet the criteria, to apply to be providers of those services. It is not a public authority but falls under a service provision in the system. They must go through the verification and accreditation system. We also advocate that principle in the Federation, where organizations must try to get services."

In Bosnia and Herzegovina, **state policy on cross-sectoral cooperation between CSOs and the private sector does not exist**, and no significant government efforts to support such cooperation were reported in 2023.

At the entity level, the Economic and Social Council serves as a tripartite advisory body aimed at fostering social dialogue between workers, employers, and government representatives. This council is essential for resolving social-industrial conflicts and influencing political decision-making through dialogue and collective bargaining.

## 2.2. State support

## 2.2.1. Availability of public funding

In BiH, there is no specific law or national policy document in place that regulates the state support for CSOs. The only ongoing development on this issue is the preparation of the Draft Law on financing NGOs in FBiH, although the process has been notably nontransparent. Besides, the Draft Law regulates the matters that are defined under the Law on Associations and Foundations as well as under other Laws. Furthermore, the prescribed fines in the Draft Law are a direct violation of Art. 11 of the European Convention on Human Rights, because they are prescribed for misdemeanors that are already regulated by other laws (for example, for improper keeping of business books, Accounting Act). Among other concerning aspects, the Draft Law tried to regulate the budget financing on the level of local self-government or cantons although it is defined by other laws. Also, in 2023, the Council of Ministers initiated the development of the Strategy for the Development of an Enabling Environment for Civil Society 2024-2028, which will also include state support mechanisms and policies for CSOs development. The national-level strategy is expected to be adopted in 2024. The Strategy, within one of its operational goals, treats the availability of public funding. More concretely, improvement of the normative framework and practice of allocation of public funds to NGOs through the analysis, recommendations on improvement of existing criteria, capacity building of public officials, and experience exchange.

The mechanism for distributing public funds to CSOs is complex and involves multiple levels of government, including state, entity, and local levels. While there is no single, unified national-level mechanism specifically designated for this purpose, several frameworks and practices at various levels facilitate this process.

The Council of Ministers in BiH has established criteria and a Rulebook for distributing grants to associations and foundations for public interest projects. Although the mechanism for distributing grants is decentralized, it operates non-transparently in practice.

At the end of 2023, the Council of Ministers allocated 3.8 million BAM. The distribution was made hastily, without objective and reasonable justification, without clearly prescribed criteria for allocation, and is aimed at favoring selected non-profit organizations close to the government, which is the basis for suspicion of criminal acts of abuse of official position or authority and negligent work in the service.<sup>30</sup>

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<sup>&</sup>lt;sup>30</sup> "CPCD najavljuje praćenje utroška 3,8 miliona KM koje je podijelilo Vijeće ministara BiH," Klix, January 24, 2024, https://www.klix.ba/vijesti/bih/cpcd-najavljuje-pracenje-utroska-3-8-miliona-km-koje-je-podijelilo-vijece-ministara-bih/240123115.

**Public funds for CSOs are planned within the state budget**, yet the amount is insignificant in comparison to the budget intended for political parties. For example, within the state budget for 2023, there are clearly defined budget posts intended for CSOs per ministry, state agency, or public institution. Noteworthy information is that in the initial budget, under the Ministry of Government and Local Self-Government of RS, 420,000 BAM was planned for all non-profit organizations together, while 4,648,800 BAM was planned for parliamentary political parties.

Media claim that games of chance in the RS should finance amateur sports, humanitarian and similar non-governmental organizations, culture, art and veterans' associations. However, according to the article<sup>31</sup>, it was not clear how the funds were distributed to the final beneficiaries. At the end of 2023, The Government of the RS established the Decree on Amendments to the Decree on the Criteria for Determining Beneficiaries and the Method of Distribution of Funds from Games of Chance, which amended the beneficiaries of compensation. It was proposed that seven percent of the total fees from games of chance be distributed to the Solidarity Fund. Most of the money will be directed to the Ministry of Health and Social Protection - 37% of the total amount. The Ministry of Family, Youth and Sports is followed by 25%, the Ministry of Education and Culture by 25%, the Ministry of Labor and Veterans' Disability Protection by 13%, while 4% is distributed among line ministries. For FBiH and BD, it was not possible to find comparable data.

According to the available information on budgets on the level of the institutions of BiH, FBiH, RS, and BD, in 2023, available funding for CSOs amounts as follows:

Governmental level	Amount in BAM	
State level	5,880,000*	
Federation of BiH	24,624,800	
Republika Srpska	33,218,800	
Brčko District	5,479,334	

<sup>\*</sup> within the grant allocations of the Ministry of Civil Affairs and the Agency for Document Identification

**Project funding and co-financing are available, but institutional financing is the rarest type of support.** Data are available for FBiH on the percentage share of public funding in the sector's total income. In 2021 the income from the budget was 14.89%, in 2022 it was 14.49% and in 2023 it was 16.48%<sup>32</sup>.

<sup>&</sup>lt;sup>31</sup> "RS od igara za sreću prihoduje oko 100 MILIONA KM: Gdje odlazi taj novac?", Mondo, December 02, 2023 https://mondo.ba/Info/Drustvo/a1262612/Prihod-od-igara-na-srecu-u-RS.html

<sup>&</sup>lt;sup>32</sup>Financial Agency. Pregled finansijskih pokazatelja udruženja i fondacija u FBiH. 2023. https://fia.ba/Upload/eBook-2023/Udruzenja/mobile/index.html.

According to the survey (135 CSOs submitted), a percentage of the CSOs reported having more than 50% of public funding in total income aggregated by governmental level is as follows:

Cantonal and local government – 10.37% (including four CSOs reporting 100% of financing from these sources)

Entity governments – 2%

State-level institutions – 0,7% (one CSO reported 100% financing).

On the state level, the Council for State Aid of BiH is a **body with a mandate for distribution and monitoring** of the distribution of state funding. The Council has exclusive jurisdiction, among other things, for approving state support programs (schemes) and individual state support, and for deciding on the return of illegally granted state support. However, the Council's role in previous years was very marginal, while the data available to this institution is limited and incomplete.

The authorities for the implementation of state support are the Council of Ministers of BiH, governments of FBiH, RS and BD, through their competent authorities.

State funds are allocated to non-governmental organizations on three grounds: as grants for financing their ongoing and regular activities, as grant funds for the realization of certain projects, and as grant funds for the organization of certain manifestations and events. Sports clubs and organizations, veterans' associations and associations in culture and information are CSOs that are most often financed from the budget. Individual amounts that certain NGOs receive per request are significant, even millions when it comes to football clubs and other sports organizations. On the other hand, the individual amounts allocated to non-governmental organizations through public calls are, as a rule, small and distributed among several hundred organizations.

According to the Overview of Financial Indicators for Associations and Foundations in FBiH, funds from the budget are not decreasing. Hence, in 2021, CSOs were awarded with 113.617.266 BAM, while in 2022, they were awarded with 137.448.097 BAM and in 2023 with 154.885.508 BAM. However, political parties and sports clubs are listed as CSOs according to FIA.

When it comes to the public institutions that conducted **consultations regarding the programming** of public funds for CSOs there were no data available. Considering that the participation of CSOs in the process is not mandatory but rather based on the "goodwill" of transparency, there is a possibility that some of the institutions invited CSOs to participate

in the consultation process directly, however none of CSOs that participated in the survey confirmed this information. Therefore, the number of CSO representatives in government bodies or government-authorized bodies is not known.

For 2023, there was no available information on CSO representatives participating in, e.g., the selection process except at the local level where one representative of CSO was invited to be part of the Selection Committee for grants distributed jointly by municipality and UNDP, and second example is grants for local interventions through project Youth Balkan implemented by one CSO and with co-funding of the municipality.

## 2.2.2. Distribution and Transparency of Public funding

When it comes to the procedure for the distribution of public funds, procedures for announcing grant possibilities and a list of supporting documents are in place, but they are not always made public.

In BiH, the Law on the System of State Support was adopted in 2012. In addition to the Law, the legal framework for the control of state aid in BiH is made up of by-laws adopted at the level of enforcement authorities. On the level of institutions of Bosnia and Herzegovina, there are prescribed criteria for different grant lines. The Council of Ministers in 2023 adopted criteria for co-financing. All the criteria define the purpose, indicators, means of verification, valorization, awarding process, necessary documents, evaluation criteria, etc.

In RS, the Government developed the Rulebook on the criteria and procedure for awarding grant funds to associations of public interest, other associations, and foundations for the Ministry of Government and Local Self-Government. The Rulebook clearly states the criteria and gives an overview of the procedure and evaluation (although the scoring was not prescribed in advance, but a commission is scoring based on its insights), selection, monitoring and reporting. Similar Rulebooks can be found for the Ministry of Education and Culture, Ministry of Health and Social Welfare and Culture and Ministry of Communications and Transport.

A clearly defined mechanism and criteria for distribution of public funds to CSOs are the weakest point in FBiH. In 2023, the Government of FBiH appointed a working group for the development of criteria for awarding grant funds and monitoring the implementation of budget support from the European Union for energy needs in the FBiH, also, for some public calls specific evaluation grids are developed, for example Ministry of Education FBiH. Still, this opens the space to advocate for development on mechanism for funds distribution in FBiH.

During one of the large-scale focus groups organized by CPCD, CSOs concluded: The practice of allocating public funds by direct transfers, discretionary right, but also by direct inclusion of civil society organizations in the budget still continues. Allocation of money through discretionary rights means that elected officials have the right to support CSOs according to personal preferences and wishes without any need to present their decisions to the public. All these methods of allocating funds are not transparent and there are no clearly defined criteria that define how an organization can be selected and included directly in the budget or receive support for its projects and activities.<sup>33</sup>

The procedures are not always public, but when they are, a list of needed documents and a deadline for applications are noted. According to the study by Transparency International BiH (2023), even in the case when funds are allocated to NGOs through a tender procedure and a public call, audit reports state numerous irregularities. Most often, there are no clear and measurable criteria for scoring the applications received, and decisions on funding are made based on the subjective assessment of the committee members.

As per the CSO survey, 58,3% said that the process of selecting a winner was transparent, 36,1% said that the decision on awarded funding was unbiased, and 20,8% reported that they applied for financial support to some government agency without a previously published call.

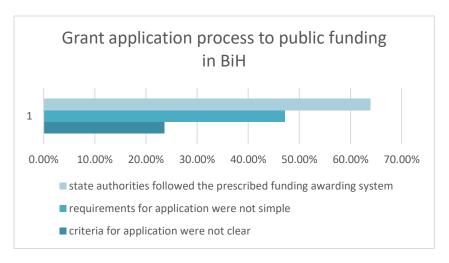
Additionally, according to the Audit report for the Federal Ministry of Culture and Sports for 2023 it is stated: "Realization of current transfers in the amount of 7,072,601 BAM and funds from games of chance from 2022 in the amount of 1,456,918 BAM was carried out for the most part without the application of clear and measurable criteria. We cannot confirm the fulfillment of established criteria (urgency, contingency and specificity of the program) in the implementation of intervention funds in the amount of 370,000 BAM, as well as the allocation of funds without applying the criteria to the University of Mostar for support of program activities in the amount of 50,000 BAM."

As comprehensive data for BiH were not possible to find, an example of a public call is the call for submission of applications for exercising the right to allocation of funds from the Budget of the FBiH for 2023 - Current transfers to non-profit organizations - Transfer to mark significant dates.

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<sup>&</sup>lt;sup>33</sup> Centar za promociju civilnog društva (CPCD), Zaključci (January 2024), https://civilka.civilnodrustvo.ba/wp-content/uploads/2024/01/Zakljucci\_black1.pdf.

In general, **calls for applications** by institutions on different levels are not discriminatory. The application procedure for a grant by government institutions usually takes around 15 documents, on average. The required documentation contains legal documents of CSOs in their original form, which requires time to obtain.



Graph 1: Survey results on application process to public funding in BiH

Organizations have reported that supporting documents are burdensome and require a lot of time to collect, which usually leads to an inability to apply for a grant because of lack of time. Based on survey results, 23,6% of CSOs reported that criteria for application were not clear; 47.2% reported that requirements for application were not simple; 63,9% reported that state authorities followed the prescribed funding awarding system.

It is often a practice that if one municipality announces a call for projects, only organizations registered on the level of that municipality can apply, even though scope of work can go beyond that municipality. Especially on the local level of government, there are often calls for only sports organizations or humanitarian organizations only or membership organizations. Also, some institutions allocate significant grant amounts for specific organizations, even naming budget posts by those CSOs. An example is the Federal Ministry of Culture and Sports who allocated 1.050.000 BAM to through the Ongoing transfers to cultural societies to "Preporod", "Napredak", "Prosvjeta" and "La Benevolencija". In BiH, **conflict of interest** is defined in the legal-binding laws and procedures. Therefore, there are laws regarding conflict of interest in FBiH, RS, and BD, while the law on the state level is currently in the procedure of amendments. Also, there are regulatory bodies like the Agency for the Prevention of Corruption and Coordination of the Fight Against Corruption as well as internal regulations of government institutions.

There was a reported case in one youth organization in which the husband of the activist was a member of the opposition, due to which all CSO funding were withdrawn.

In BD, The Commission for Deciding on the Conflict of Interest issued the Report on the Work of the Commission of the Conflict of Interest for 2022 (the report was issued in February 2023). The Commission reviewed 11 requests. The Commission issued fines and there were five administrative disputes initiated against decisions of the Commission.

According to the laws, public officials are required to disclose any potential conflicts of interest. This typically involves filing declarations of personal, financial, or professional interests. Still, public officials are not following legal obligations.

As an example, Portal CAPITAL published the story of Aleksandar Milješić, a long-time member of the SNSD from Prijedor, the principal of the High School Center, councilor in the City Assembly and acting head of the Department for Culture, International Cooperation, Sports and Non-Governmental Organizations in that city.

Also, the media reports that more than 200 appointed and elected officials in BiH hold multiple positions, and many of them are incompatible according to the Law in a conflict of interest.

Good examples and practices regarding the **transparency of funding** of non-governmental organizations should be promoted and applied at all levels of government. This refers to the establishment of publicly available online registers of all allocated funds (including funds allocated to NGOs), such as the register of transfers at the level of the Sarajevo Canton Government<sup>34</sup>. According to the same model, it is possible to establish registers at the level of other institutions.

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<sup>&</sup>lt;sup>34</sup> "Registar Transfera," Anticorrupiks, accessed January 22, 2024, https://www.anticorrupiks.com/registar-transfera

Institutions that do not have the capacity to establish their own online registers can for this purpose use the already established register nvo.transparentno.ba by Transparency International in BiH.

### 2.2.3. Accountability, M&E of public funding

According to the Law on Associations and Foundations, CSOs are obliged to keep accurate financial records and prepare annual financial reports. Sanctions are prescribed in cases when CSOs do not, for example, use the surplus income from economic activity in the manner provided by law and statute. The Criminal Code treats provisions for fraud, embezzlement, and other financial crimes, e.g., tax fraud.

At the level of state, entity and cantonal ministries, there is a provision that associations that have not justified the funds of previously awarded grants cannot receive a grant under the newly announced call, or in some cases they cannot apply for the next three years. There is a practice in almost half of the ministries to publish a list of organizations that do not have the right to apply for the public call, along with the public call. However, not often do public officials conduct detailed monitoring and evaluation of awarded projects, but this is rather an exemption of the rule. In combination with non-transparent procedures of public funds distribution and not clearly defined criteria (in FBiH), the whole process of grant distribution, monitoring and evaluation is eligible for putting in the spotlight of the public attention and greatly contributes to the general image of distrust into CSOs.

55,6 % of CSOs out of 137 involved in the survey report that project implementation was subjected to monitoring by the level of government that was donor, the same % reports that monitoring has been conducted in line with previously determined criteria, and 45,8% report that visits from state officials in charge for monitoring were announced.

In 2023, the Ministry of Civil Affairs of BiH, within its annual report, stated that it conducted monitoring and control of the implementation of grants from the aspect of fulfilling contractual obligations and from the aspect of performance within the Department for Science and Culture.

In 2021, the Audit Office of the Institutions of BiH released a report on grant management, following up on a 2016 audit. While institutions have made progress in monitoring and controlling grant expenditures, further improvements are needed. Issues persist with the transparency and consistency of grant allocation processes, including retroactive fund allocations and lack of public announcements for reserve funds. Despite some progress, a

more systematic approach to grant allocation and implementation of the remaining recommendations is necessary.

There is a lack of data for 2023.

## 2.2.4. Non-financial support to CSOs

In BiH, there is still no state law on the management, disposal, and use of state property, which would serve as an umbrella law and identify the holders of ownership rights and obligations to real estate that represents public property.

The Law on the Management of Property Temporarily and Permanently Seized in Proceedings in front of the Court of Bosnia and Herzegovina has been in force since 2012. The disadvantage with property management is that it is usually sold, and rarely given for socially useful purposes, even though the law provides for it.

The criteria for using public property are not clear. Public property management is entrusted to the authority that owns it, defined by the statute of the municipality, city, or the Constitution of the Canton or entity. Most often, the decision for use of such property is made over one year, with frequent extensions. This type of management creates uncertainty among organizations because every year, they worry about whether the decision will be extended.

The fee for the use of public property is defined by the ordinance, but a decision can be made on free use. Nonetheless, the user must pay VAT on the defined price even when it is free.

According to an interview respondent, the City of Banja Luka could give premises for the use to CSOs for a maximum of five years. Another respondent stated that some CSOs have received space from the City of Mostar so that they don't have to pay rent.

Yet, another person said: It is noticeable that many CSOs were suddenly kicked out of premises, which may have been partly in public ownership. The government is no longer sympathetic to the work of organizations, so they are left without space. On the other hand, in the last couple of years, CSOs are given certain municipal space, which is very often in bad condition, so the organization equips the space with the help of its donors, but then the municipality does not renew the contract.

The procedure for providing non-financial support is not transparent and is mainly closed to the public. Information on the criteria is disclosed during bilateral meetings between CSOs and government representatives. Local authorities usually announce the

public call for the usage of municipal properties, but the call covers private companies, public institutions and CSOs.

For example, the municipality of Rudo published an advertisement for office space. The space is rented out for performing business activities for 4 years, with the possibility of extension. CSOs were eligible to apply. The minimum initial rent price is 3.00 BAM per square meter. To participate, interested parties must pay a deposit of 100.00 BAM and attach proof of payment with the application. The most favorable bidder was to be selected based on the highest amount of rent. The deadline for submitting applications was 8 days from the day the advertisement was published. Possibility to object to the ranking was within three days.

The example offered show that **CSOs do not have an advantage when accessing non-financial support in practice**. Requirements for accessing non-financial support are not adequate in creating a supportive environment for civil society development. Criteria for nonfinancial support are usually not available publicly, so requirements for accessing the support are challenging. Statistical data on non-financial support are unavailable, as a comprehensive register of this kind of support does not exist.

According to the survey, 53% of CSOs stated receiving support from one of the levels of government (local, entity, state). Out of those receiving support, 19.4% claimed receiving non-financial government support (eg offices, event space, free training, equipment, etc.).

## 2.3. Human Capital

## 2.3.1. Employment in CSOs

**Legal regulations treat CSOs in an equal manner to other employers**, although there are difficulties in implementation of the laws as employees in the CSO sector face discrimination, unfair working conditions, eligibility for bank loans, etc. The legal framework aims to provide CSOs with equal treatment in terms of rights and responsibilities compared to other types of employers. This includes aspects such as taxation, labor laws, and regulations concerning their activities.

CSOs are required to comply with labor laws when hiring employees. This includes the necessity for written employment contracts, adherence to minimum wage regulations, and compliance with working hours and conditions stipulated by law. CSOs must contribute to social security funds for their employees, like other employers. Employees of CSOs are entitled to the same fundamental labor rights and protections as those employed

by other entities. These rights include protection against discrimination, the right to organize and bargain collectively, and safeguards against unfair dismissal.

Still, the civil society in BiH is dominated by small grass root organizations without full-time employees that operate locally with the aim of protecting interests and gaining the social rights of specific social or interest groups.

According to the survey, 7% of CSOs stated they employed people using service contracts instead of regular labor contracts.

The Law on Labor in Institutions of BiH, among other things, regulates the labor-legal status of employees in associations and foundations of BiH. The wording that this law also applies to employees in associations and foundations of BiH does not clearly state whether it applies exclusively to those associations and foundations founded by BiH and its institutions, or to associations and foundations registered with the BiH Ministry of Justice.

However, in practice, often it happens that employees of CSOs are not eligible to receive bank credit (loan). The reason is that **banks consider CSOs as "risky employers" with unstable and unsustainable financial circumstances**.

An interview with the Agency for Banking BiH states that as far as credit management is concerned, there should be no difference between individuals. The Agency has a series of by-laws and frameworks based on which banks have adopted their internal rules and procedures. The agency can support all initiatives that will result in the improvement of the status of CSOs and their employees.

When it comes to **state incentives for employment**, only 4 out of 116 (3.45%) CSOs reported receiving this kind of support. There are no available cases of supporting schemes from which CSOs are excluded in practice.

As an example, the Federal Employment Office published the call under the program for co-financing of employment in 2023. In total, 35 associations and five foundations applied. There is no data available on how many of these were awarded with the incentives.

Obtaining precise and current data on employment in the non-profit sector in BiH is difficult due to a lack of centralized databases and comprehensive systems for tracking NGO employment. Many NGOs rely on volunteers rather than paid staff, especially smaller

ones. While data can be collected at the entity or canton level, it is not publicly available, and no state body is responsible for maintaining it.

The Central Registry of Compulsory Social Insurance collects data on registered organizations but does not publish it. But partial data on the number of employees in associations and foundations in BiH is as follows:

Governmental level	Number of employees	Source of information/Note	
Federation of BiH	6,336	The Financial and Information Agency	
	4,564	The Institute for Statistics of the FBiH	
Republika Srpska	1,918	The Institute for Statistics	
Brčko District	594	The Agency for Statistics of BiH	
TOTAL:	7,076	Total of data from Statistics	
		Agencies/Institutes	

<sup>\*</sup>Data on consultants, short-term contracts, and volunteers is not available.

## 2.3.2. Volunteering in CSOs

**Volunteering is legally regulated** in FBiH, RS, and BD, with laws covering volunteer agreements, insurance, and recognition. These laws ensure volunteers have legal protections, including safe working conditions and clear role definitions. Organizations must provide clear agreements detailing the work, duration, and any benefits. **Spontaneous volunteering is permitted**, but challenges remain in raising awareness and engaging more people in volunteering.

An interview respondent stated: The environment is quite unfavorable due to laws in the FBiH and the RS that do not encourage volunteering. It is financially demanding due to paying for insurance, where many people lack the budget for it. These laws have not changed for years, especially in the FBiH.

It is important to mention that all three laws do not recognize performing services or activities that are common in family, friendly or neighborly relationships as volunteering. However, when a group of friends decide to clean their neighborhood, there are no cases where the law imposes any burden on them such as preliminary registration, the need to have a contract with a hosting organization or the need to report to anybody.

When it comes to the procedure of registration of volunteers, it is not fully clear and many CSOs report difficulties with following the procedure.

According to the survey, 11.1% of respondents claim they had to register volunteers to their respective authority. At the same time, 40% of CSOs

claim that the administrative procedure for engaging volunteers according to the relevant law on volunteering was not easy to follow. Only 1.5% of CSOs that participated in the survey reported cases of sanctions because of having volunteers without informing authorities about it.

When it comes to **incentives for volunteering in BiH**, there is no regular budget line devoted to this matter; rather, calls for incentives come occasionally.

Laws in RS and BD recognize companies and public companies as organizers of volunteering. Also, it is important to mention that the performance of work and activities in political parties is not considered as volunteering in BD. This is especially important, bearing in mind the culture of political parties to mobilize lots of volunteers during the pre-election period.

## 2.3.3. Civic engagement and education

In BiH, civic engagement is directly or indirectly defined through several laws and strategies. However, besides all the laws, strategies and plans defined and adopted in BiH on different levels, studies conducted in the field of civic engagement show a low level of citizens' participation in decision–making processes (especially for youth).

In BiH, civic education is included in the official curriculum at all levels of the educational system. The Agency for Preschool, Primary, and Secondary Education created the Common Core Curriculum and Programs for civic education defined on learning outcomes. Therefore, the contents of civic education are taught in an interdisciplinary manner in early education and upbringing. A separate subject that prepares students for active and responsible citizenship in a democratic society is studied in the upper grades of primary school and final grades of secondary school education.

The Education Center for Democracy and Human Rights CIVITAS BiH is an organization that educates teachers from all over the country who teach the subjects of civic education in primary and secondary schools. CIVITAS BiH works with education-related institutions on different levels.

Also, CSOs whose statutory orientation is civic education and youth work can apply to ministries of education to work with and/or within schools to contribute to building youth's civic competencies. Nevertheless, it is an exclusive right of each ministry to decide if the CSO shall be allowed to work with students on this matter.

## Area 3: Government-CSO Relationship

## 3.1. Framework and practices for cooperation

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

The Agreement on Cooperation between the Council of Ministers of Bosnia and Herzegovina and NGOs is currently the only strategic document dealing with the state–CSO relationship, and the purpose of the document is to establish common values, principles and priorities of cooperation between the Council of Ministers B&H and non – governmental organizations. It was signed initially in 2007 and re-signed in 2017 by 131 CSOs.<sup>35</sup> The drafting of the first Strategy for Development of an Enabling Environment for Civil Society in BiH, planned for the period 2024–2028, was initiated in 2023.

In October 2023, the Minister of Justice of Bosnia and Herzegovina issued a Decision to establish a Working Group for development of the Strategy whose members are from the Sector for Legal Aid and Civil Society Development, Ministry of Justice BiH and from the Advisory Body of Council of Ministers BiH<sup>36</sup>. All members or the Advisory Board are members of the Working Group. With the technical and expert support of the EU4CivilSociety project of the Delegation of the European Union to BiH, the Working Group prepared an outline and timeframe for the strategy development.

The strategy's development is procedurally based on two principles: a participatory approach and succession. Nothing is substantively prejudiced, so first step in preparation will be data analysis and research, focus groups with CSOs. The procedural steps of strategy preparation are foreseen and include main tasks and timeframe. According to the plan, the strategy should be adopted by the end of 2024.

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

Bosnia and Herzegovina does not have a designated body for cooperation with civil society at the national or entity level under the parliaments. **The Ministry of Justice of BiH is responsible for cooperation with the civil sector at the national level**, more specific the sector for the legal aid and work with civil society organisations. However, the Ministry of Justice has low capacities, lacking the human resources and capacity needed to effectively manage the substantial workload arising from its engagement with numerous

<sup>&</sup>lt;sup>35</sup> "Javni poziv za dodjelu sredstava iz Budžeta za podršku nevladinim organizacijama," Ministry of Justice BiH, accessed August 3, 2024, http://www.mpr.gov.ba/NVO/default.aspx?id=7059&langTag=bs-BA.

<sup>&</sup>lt;sup>36</sup> "U Sarajevu održan sastanak o izradi Strategije Vijeća ministara BiH za razvoj poticajnog okruženja za civilno društvo," Ministry of Justice BiH, accessed August 3, 2024,

organizations across Bosnia and Herzegovina. Only 5 people work in the sector, including the assistant minister.

The Advisory Body of the Council of Ministers of BiH is in charge of improving cooperation between the CoM and non-governmental organizations, with the aim of creating an enabling legal, institutional and financial environment for the activities of the non-governmental sector in Bosnia and Herzegovina, in accordance with the Agreement on Cooperation between the Council of Ministers of BiH and NGOs in BiH.

The Advisory Body of CoM plays a crucial role in monitoring, recommending, and overseeing policies and regulations related to NGOs, ensuring their effective development and alignment with the CoM's strategic goals. <sup>37</sup> It consists of 7 members representing civil society with extensive experience, selected through a public call by the Ministry of Justice, and no representatives of the government. The Advisory Body is not obligated to involve CSOs, but it regularly does so when the opportunity arises. During 2023, the Body used data gathered in a survey where 200 CSOs participated, conducted at the end of 2022. While the Advisory Body did not organize any consultation with CSOs, its representatives participated at several events where CSOs have discussed issues related to the CSO enabling environment.

The Federal Ministry of Justice is responsible for matters related to working with civil society at the level of the **Federation of Bosnia and Herzegovina**. Within this ministry, there is no separate department, but one expert advisor for administration within the Administration sector was assigned a referee related to civil society. In the **Republika Srpska**, this responsibility is under the Ministry of Administration and Local Self-Government, specifically the Department for Parliamentary Oversight and Work with Non-Governmental Organizations. Both institutions in FBiH and RS are also under capacities, with fewer staff members than those defined by the job classification.

At the level of the **Brčko District**, the Department for Professional and Administrative Affairs, specifically the Subdepartment for Support to Local Communities and Non-Governmental Organizations, handles the coordination and strengthening of civil society.

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<sup>&</sup>lt;sup>37</sup> "Odluka o osnivanju savjetodavnog tijela Vijeća ministara Bosne i Hercegovine za saradnju s nevladinim organizacijama," Službeni List, accessed August 3, 2024, http://www.sluzbenilist.ba/page/akt/lhohz4nh78h77xgxJdKF8=.

## 3.2. Involvement in policy- and decision-making process

#### 3.2.1. Standards for CSO Involvement

The standards regarding the involvement of CSOs in policy and decision-making processes are defined at all administrative levels in Bosnia and Herzegovina. They are in line with the best regulatory practices prescribing minimum requirements that every policy-making process needs to fulfill. The provisions and standards that allow CSOs to engage in decision-making processes are outlined in various laws and by-laws.

These rulebooks delineate procedures, deadlines, and methods for public consultations and other forms of civic participation in policy and decision-making processes. Furthermore, these documents, along with other legislation, specify issues of public interest that necessitate the involvement of civil society and experts.

Despite this legal framework, the actual engagement of CSOs in policy preparation and development is frequently sporadic, inconsistent, and lacking in depth, often limited to superficial consultations rather than meaningful collaboration, thereby undermining the potential impact and effectiveness of their contributions.

The most important document at the state level is **the rulebook for public participation in consultations** and the **accompanying e-consultation platform**. At other administration levels, it is impossible to determine the level of involvement and the percentage of regulation implementation.

Through the interviews, it was concluded that the civil sector believes that the digital platform has completely distanced the consultation process with the civil sector, because all consultations regarding regulations and other documents at the state level were conducted online - in written format.

The lack of CSO involvement in Bosnia and Herzegovina is largely due to an overwhelming number of institutions and policies for a small population, the frequent disregard of CSO feedback by authorities, and the informal nature of significant policy decisions made by political parties. These factors contribute to the sporadic, inconsistent, and superficial engagement of CSOs in policy preparation and development.

**During 2023, significant changes were made in this rulebook**. It specifies who is responsible for leading the consultation process and who is the coordinator, and the responsibilities are clearly defined.<sup>38</sup>

**Now the law states that the report must have explanations for accepted or rejected comments**: the Institution of Bosnia and Herzegovina accepts, partially withholds or rejects the receipt of proposals and objections, with a summary explanation of the relevant proposals and objections, comments that were accepted or rejected, and the document with integrated suggestions and changed. This is stated under Article 21 of these rules. In practice, however, as the example below shows, this is not always implemented.

In late August 2023, a new Law on Access to Information at the level of institutions of Bosnia and Herzegovina was published. The Ministry of Justice of Bosnia and Herzegovina and the Council of Ministers of Bosnia and Herzegovina completely ignored all comments submitted by civil society on the law, more than 200 in total, without any explanation. International organizations and expert bodies such as SIGMA and the Directorate for European Integration of Bosnia and Herzegovina also provided comments on the law, but their suggestions were also disregarded without explanation.

There has been backsliding in the process of changing the rulebook for public participation, including the shift from mandatory to optional impact assessments of proposed regulation, now only required if deemed significant for the public. Additionally, the language regarding public comments has weakened, changing from being "taken into account" to merely "considered,". Article 24 allows the head of a BiH institution to propose to the CoM exempting the institution from consultation obligations under specific urgent circumstances, such as protecting public health and safety, **obligations arising from the process of European integration or other unforeseen circumstances and international commitments**, or judicial annulment of regulations.<sup>39</sup>

**In the Federation of BiH**, there is a guideline book and regulations that aim to ensure the participation of CSOs in policymaking. For example, the Regulation on the Rules of Procedure for Public Consultations outlines the procedures for public consultations, including the involvement of CSOs in legislative and policy processes <sup>40</sup>. The Law on Associations and Foundations of **the Republic of Srpska** provides a framework for CSO engagement. However, detailed procedures for public consultations and involvement in

<sup>&</sup>lt;sup>38</sup> Rulebook for public participation in consultations, Article 4, paragraph (2) and (5) – http://www.mpr.gov.ba/biblioteka/podzakonski\_akti/default.aspx?id=14551&langTag=bs-BA <sup>39</sup> "Pravila o izmjenama i dopunama pravila za konsultacije u izradi pravnih propisa," Ministry of Justice BiH, accessed August 3, 2024,

http://www.mpr.gov.ba/biblioteka/podzakonski\_akti/default.aspx?id=14550&langTag=bs-BA. <sup>40</sup> "Pravila za konsultacije u izradi pravnih propisa," Službeni List, accessed August 3, 2024, http://www.sluzbenilist.ba/page/akt/zLcnWynJShM=.

policymaking are less explicitly defined compared to the Federation. **The PARCO prepared the Guidelines for implementing the Rules for public consultations in the drafting of legal regulations in the PARCO.** Consultations with the public are incorporated as a measure in the Revised Action Plan 1, within implementing the reform area activities Strategic planning.<sup>41</sup>

The legislation at all levels only partially meets standards in regard to providing educational programs/training for civil servants on CSO involvement in policies. Almost all educational programs are focused on technical and administrative education and skills, not on meaningful participation and real involvement with CSOs

Based on interview results, most of the people find that civil servants responsible for drafting documents are not sensitized or capable of involving CSOs.

The Civil Service Agency of BiH's responsibilities include ensuring civil service training and development. Still, it does not specify training for civil servants on CSO involvement in the work of public institutions. Civil servants are trained in implementing the consultation process, and they receive regular education at a national level.

In the Annual report on consultation at the National level, it is stated that all ministries and agencies express the willingness and need for additional capacity-building programs for their staff to improve the process and to be more familiar with the eConsultation platform.

There is no regulation prescribing the mandatory existence of units or persons for cooperation with civil society at the level of the entire public administration. All three regulations at the state and entity levels assign the responsibility for conducting consultations to the institution proposing the regulation. While it is recommended to involve the professional public and specialized CSOs, consultations are not mandatory with civil society. Public institutions often fail to proactively invite CSOs to comment on policy or legal initiatives, typically only posting information on websites or the eConsultation platform.

With consultations occurring across 14 levels plus municipalities in BiH, tracking the number of regulations or consultations is challenging. At the state level, records show that in 2023, another public institution began organizing written consultations with adequate time limits, but data on consultations at the entity and cantonal levels, where more significant documents are adopted, is lacking. There is also limited information on

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<sup>&</sup>lt;sup>41</sup> "Javne konsultacije," The Public Administration Reform in BiH Coordinator's Office, accessed August 3, 2024, https://parco.gov.ba/en/javne-konsultacije/.

the number of CSOs directly invited to participate, though some organizations reported being included due to their community engagement and recognition by local government.

In 2023, 43% of the surveyed organizations stated that they participated in consultations for preparation of legislation. Out of those that participated in the consultation process, 65,5% reported that they were involved in the early stage of legislation drafting,75,9% reported that they were informed about consultations at least seven days in advance and 67,2% reported that they stated that they had sufficient time to prepare and submit comments (around 15–20 days).

The report on the implementation of the Rules for consultations at national in the drafting of legal regulations for the year 2023 stated that the institutions of Bosnia and Herzegovina have made continuous progress on this front since their adoption.

Since its launch in January 2017, the eConsultation web platform has seen gradual growth, with 68 institutions registered by the end of 2023, up from 67 in 2022. In 2023, 569 consultations were conducted on legal regulations and other acts, resulting in 484 published reports. Of the 275 registered participants, 108 actively took part in consultations, submitting 434 proposals, with 45 being accepted or partially accepted by the institutions. By December 2023, the platform had 3,460 registered users, an increase of 303 from the previous year.<sup>42</sup>

#### 3.2.2 Public Access to Draft Policies and Laws

The legislation recognizes a clear obligation of public institutions to make all draft and adopted laws and policies publicly available, which aligns with standards. Public institutions must make documents available publicly and ensure compliance with international norms. In practice, they sometimes avoid these vaguely defined norms (international standards and best practices). Sometimes the published documents are very hard to find online, they published it on the website under the news or in hidden place. Also, when it is stated that document is harmonized with international standards, sometimes they mean on standards of other countries that are not in favor or not inclusive, or they just follow few standards, not all of them.

Each government institution, ministry, or parliament/government at all levels has a particular segment on its web page dedicated to adopted and/or draft versions of laws and

<sup>&</sup>lt;sup>42</sup> "Pravila za konsultacije u izradi pravnih propisa," Ministry of Justice, accessed August 3, 2024, http://www.mpr.gov.ba/aktuelnosti/propisi/18.1%20Precisceni%20tekst%20Pravila%20za%20konsultacije% 20u%20izradi%20pravnih%20propisa%20-%20BJ.pdf.

policies. Draft laws and policies are also published as working materials for the assemblies on the state, entity, and even cantonal levels, but sometimes, information is hard to find. Almost all plans were published in accordance with the deadlines stated in the law, at the national level.

In theory, documents and contracts related to public procurement and significant investments should be available to the public through official websites or on requests for information. Specific contracts between authorities and investors (such as concession agreements, public-private partnerships, private construction and management contracts, or investment agreements) can be more complex and involve a lengthy process, especially if they are not part of public procurement. In many cases, these contracts may only be available upon specific request. This means that not all information can often be found directly on official websites; instead, it may be necessary to submit a formal request for information or contact the responsible institutions directly. The eConsultation port is user-friendly, but all other levels of consultation mechanism, especially for online consultations, are not user-friendly (it is necessary to submit comments via email).

CSO Zašto Ne established web portal javnarasprava.ba<sup>43</sup> It is possible to participate online in some specific public hearings/consultations and post comments, and it is possible to ask MPs directly. Some MPs are dedicated to this obligation and answer questions, but most are not active on the website.

This allows the public to review the proposed laws and provide feedback or comments, even though draft laws are sometimes not published in a timely manner or are published where it is difficult to reach them. After a law is adopted, governments must publish it on their official websites to ensure it is accessible to interested parties and the public. All mentioned portals are available free of charge. In Bosnia and Herzegovina, four Official Gazettes (the Official Gazette of BiH, the Official Gazette of FBiH, the Official Gazette of RS, and the Official Gazette of Brcko District) publish adopted laws and relevant regulations, decisions, and by-laws within their governments.

Restrictions in the Law on Freedom of Access to Information in Bosnia and Herzegovina include the protection of commercial secrets and other sensitive information. During the focus group, one organization stated that governments and institutions usually refuse to send them studies on the impact on the environment or contracts with investors. Clear mechanisms and procedures exist for access to public information/ documents.

In 2000, Bosnia and Herzegovina adopted the Law on Freedom of Access to Information BiH, which was the first law of this kind in the region. This law establishes the right to access

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<sup>&</sup>lt;sup>43</sup> Public discussion website. Allows users to participate directly in decision-making processes in Bosnia and Herzegovina and communicate with those making the decisions, including engaging in discussions about proposed laws and interacting with elected parliamentarians.

and reuse documents held by BiH government institutions, as well as legal entities and independent bodies created under specific laws. The access to information is governed by the procedures and methods outlined in this law.

In 2023, the last amendments to the Law on Freedom of Access to Information, despite disagreements from civil society, were adopted, reducing the scope of acquired rights and achievements present in the upcoming laws, making it more difficult for CSOs especially in the appeals process. Moreover, in certain aspects, the new articles are not in accordance with international standards and practices. The adopted law significantly restricts access to information of public interest, considering that it contains a long list of exceptions or possible restrictions on access to information in the possession of public authorities, which turned the European standard of open and free access to public information into an exception rather than a rule. That the new law potentially worsens the application of the right to access to public information is also indicated by the reduction of the competence of the Institution of the Ombudsman for Human Rights, which by no means represents a movement in the right direction. In addition, the decision that the Appeals Council at the Council of Ministers of BiH takes on the role of a second-level body is especially worrying, taking into account the previous halt in the work of the Council of Ministers. This has directly led to stagnation of procedures, violation of deadlines, and therefore violation of human rights.

The practice can be considered only partially effective in terms of responding to most requests for access to information of public importance. This is evident in the institutions' adherence to legal deadlines, provision of clear formats, offering written explanations for refusals, and detailing the right to appeal and the appeal process. Suppose the institution of Bosnia and Herzegovina does not decide on the request for access to information within the deadlines prescribed by law. In that case, the applicant has the right to file an appeal due to administrative silence.

Most respondents indicated that they received answers within the legal deadline, with the information being both clear and usable. For those who did not receive a response, a greater proportion received an explanation for the denial compared to those who did not. Nonetheless, about 25% of requests went unanswered entirely.

According to the Research on the Application of the Law on Freedom of Access to Information <sup>44</sup> done by Transparency International BiH, an unsatisfactory degree of transparency and, therefore, legal uncertainty in the process of obtaining public information can be seen. Comparing the presented results, we can conclude that there is

<sup>&</sup>lt;sup>44</sup> "Primjena Zakona o slobodi pristupa informacijama u BiH," Transparency International Bosnia and Herzegovina, accessed August 3, 2024, https://ti-bih.org/wp-content/uploads/2023/10/PRIMJENA-ZAKONA-O-SOBODI-PRISTUPA-INFORMACIJAMA-U-BIH.pdf.

no fundamental difference in the application of FOAI between the levels of government, whether it is public companies, ministries or other public bodies.

Based on a request for access to information, institutions of Bosnia and Herzegovina are obliged to issue a decision on the request without delay and no later than 15 days from the date of submitting a proper request. The number of requests sent and responses received in 2023 is shown in the table below.

ADMINISTRATIVE UNIT	REQUESTS SENT	RESPONSES RECEIVED	RESPONSES WITHIN DEADLINE (%)
LOCAL SELF- GOVERNMENT UNITS	80	49	61.2%
PUBLIC INSTITUTIONS	792	632	79.5%
PUBLIC COMPANIES	428	213	49.7%

What needs to be emphasized is that **public authorities have made progress in the formal application of the Law and compliance with legal deadlines**. Still, the situation is entirely different regarding the material application of the Law. The number of complaints due to the administration's silence tends to decrease.

There are clearly prescribed sanctions for civil servants/units for breaching the legal requirements on access to public information. Sanctions for law violations in Bosnia and Herzegovina, established by criminal, misdemeanor, and administrative laws, include fines ranging from 1,000 KM to 10,000 KM for officials who fail to comply with Appeals Council decisions or intentionally make information inaccessible. These fines can be repeatedly imposed until compliance is achieved. Additionally, natural persons and legal entities that misuse information contrary to published conditions face fines between 1,000 KM and 20,000 KM. Fines of 500 KM to 5,000 KM apply to those who fail to comply with or obstruct an inspector's work.<sup>45</sup>

In practice, there is a lack of data for sanctioned cases of law violations, but the Institution of the Ombudsman for Human Rights of Bosnia and Herzegovina prepares an annual report on the state of freedom of access to information at the level of institutions in Bosnia and Herzegovina, which is submitted to the relevant institutions.

According to the report's data, the number of complaints received has decreased noticeably. In 2023, 275 complaints were received, compared to 308 complaints in 2022, representing a decrease of 10.71%. In the area of access to information, 70 recommendations were issued. As in the previous period, the most common grounds for complaints were related to authorities' failure to make decisions on received requests or making decisions on requests after the legal deadline (92 complaints), denial of access to

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<sup>&</sup>lt;sup>45</sup>"Zakon o slobodi pristupa informacijama na nivou institucija Bosne i Hercegovine," Parliament of Bosnia and Herzegovina, accessed August 3, 2024, https://parlament.ba/data/dokumenti/pristup-informacijama/2023%20ZOSPI%20-%20B.pdf.

information (27 complaints), inadequate determination of exceptions, and failure to conduct a public interest test.<sup>46</sup>

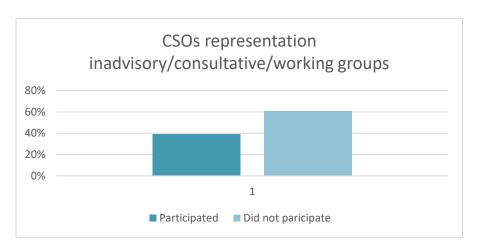
## 3.2.3. CSOs' Representation in Cross-Sector Bodies

Existing legislation does not require public institutions to invite CSO representatives to different decision-making and/or advisory bodies created by public institutions.

**Decision-making and advisory bodies on issues and policies relevant to civil society generally do not include CSO representatives.** Very few examples exist of establishing an advisory body or including CSO representatives apart from the Advisory Body of the Council of Ministers for Cooperation with the Non-Governmental Sector and the Roma Council. People were nominated for appointment to these two bodies through a public call and a selection of submitted applications.

In addition, the Ministry of Justice and the National Public Administration Reform Coordinator's Office (PARCO) are leading the Advisory Council for the Open Government Partnership Initiative which includes four CSOs (Transparency International BiH, the Center for Investigative Journalism, the Centre for Advocacy of Citizens' Interests, and the Association Zašto Ne, as well as and four additional national-level institutions.

In general, working groups do not consist of CSO representatives, but CSOs are included at the local level.



Graph 2: CSOs participation in the advisory/consultative/working groups

Based on the survey results, in 2023, 39% of organizations reported that they participated in the work of advisory / consultative/working group

<sup>&</sup>lt;sup>46</sup> "Godišnji izvještaj o rezultatima aktivnosti institucije Ombudsmena za ljudska prava BiH za 2023. godinu," Office of the Ombudsman for Human Rights in Bosnia and Herzegovina, accessed August 3, 2024, https://www.ombudsmen.gov.ba/documents/obmudsmen\_doc2024040915403579bos.pdf.

CSO representatives are usually not selected through fair and transparent selection processes. Although the process sometimes takes place through public calls, the overall lack of transparency in the selection of CSOs in working or expert groups is the biggest issue.

An example of the non-transparent selection of the working group can be seen in the new Media Law in the Republika Srpska. Information about the new law was only communicated to media outlets selected by the Government of the Republic of Srpska, which organized meetings of the working group for the drafting of the law. As of October 2023, there was not even a draft version of the law, but 15 media representatives and legal experts close to the authorities were invited to the working group. Among the journalists are editors from Radio-Television of the Republic of Srpska, the news agency Srna, which is partially funded by the entity budget, several TV stations and portals from RS, as well as daily newspapers based in Banja Luka. There is also a representative from Alternativa Television from Banja Luka, under sanctions from the U.S. Department of the Treasury since January 2022. Among the legal experts is, among others, Goran Bubić, the lawyer for Milorad Dodik.<sup>47</sup>

CSO representatives in these bodies are enabled to freely present and defend their positions, without being sanctioned. No reported cases of CSOs being subjected to excessive state control or harassment due to critical stances expressed in advisory / consultative/working group bodies and committees were reported. All organizations reported that they are using alternative ways of advocacy without concrete sanction or violation of their rights.

<sup>&</sup>lt;sup>47</sup> "Bosnia and Herzegovina: Media Freedom in Survival Mode," ARTICLE 19, accessed August 3, 2024, https://www.article19.org/resources/bosnia-and-herzegovina-media-freedom-in-survival-mode/.

## 3.3. Collaboration in social provision

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

**Existing legislation allows CSOs to provide services in various areas** that align with standards. Still, there are some obstacles in service provision; for most services, such as education, social assistance, and similar, specific registration and fulfillment of the conditions is required. But CSOs are not allowed to provide medical services due to the law on health care and standards. There is no limitation to establishing a company in any area, that Is not covered by Statute. In practice, The procedure for licensing public services for civil society organizations in BiH is demanding and difficult, but there is no difference between the procedures for CSOs providing services, public institutions and companies providing services.

There is no example where CSOs were subject to stricter requirements in service provision. The organizations that primarily provide services, either through providing free legal aid or assistance to victims of violence, such as Parents House, report that legislation does not add additional burdensome requirements on CSOs that do not exist for other service providers but there is inconsistency in legislation at different levels that represent burdensome for them.

The Laws on Adult Education enable all legal entities to organize educational activities if they are registered to do so and if they fulfill specific requirements. Moreover, when it comes to CSOs, legislation is misleading because the law does not recognize CSOs as legal entities. The only way to register an Adult Education Center is to fulfill the requirements, and the Ministry of Education will put the organization in the Ministry Register, but it is impossible to register at Court as envisaged by Law.

There is no clear and transparent procedure through which the funding for services is distributed among providers. It is most often funded through projects. **CSOs can obtain contracts in competition with other providers and are engaged in various services in some cases, but in general, procedures are not CSO-friendly, and CSOs do not see themselves as service providers in many cases.** On the Portal of public procurement (e-Nabavka), registering a CSO as a service provider is impossible. It is only possible to register as an association; in that case, it can be registered within the contracting authority, either through a segment of education, social care, environment protection, health, etc. But this is not the only way of public procurement, so it is possible to compete with other providers through other means.

Of the respondents in the questionnaire, 96% stated that they had not applied for a service contract for the provision of public services, 1% indicated that they had applied but were rejected, and 2% stated that they had applied and received the contract.

One organization in Banja Luka, Daily Center Zvjezdice Banja Luka 2023, is accredited for the provision of service of daily care for children with disabilities, by Law on Social Protection RS<sup>48</sup> and Rulebook on exercising the right to daily care. They are one of 5 accredited centers. In FBiH, the Law does not envisage daily care as a service.

## 3.3.2. State Funding and M&E of CSO-Provided Services

The budget partially provides funding for various types of services that CSOs could provide but excludes multi-year funding. The state budget, local budgets, and financial plans provide funds for financing various types of services CSOs provide. The budget provides a specific budget line intended to finance the provision of social protection services especially related to marginalized populations but under different laws, and administrative units.

The law on budgeting does not allow multi-year funding, and usually, the annual budget is adopted late, so service providers are in a very unfavorable situation. They are forced to pre-finance the services or to have delays, and there is no legal protection or obligation that they will even receive funds when the budget is adopted.

The procedures for receiving public funds are unclear, nontransparent, and unpredictable. It is unclear how CSOs will participate as competitors in the public procurement system since there are few obstacles regarding the differentiation of areas of work. The unpredictability is especially problematic for CSOs running Safe Houses in BiH, and procurement depends on the adopted budget, which is usually late adopted at the national and entity levels. While there is no such law at the state level, the laws on protection against domestic violence at the entity levels (Federation of BiH and Republika Srpska) and other relevant laws provide a legal framework for establishing, operating, and financing safe houses <sup>49</sup>. In practice, Safe Houses are never sure whether they will be granted enough (or at all) funds to secure the continuation of their activities. Overall, surveyed organizations reported that they received insufficient funding for their services.

From its overall funding, approximately 80% is spent on providing services, and it's done mostly through projects. Organizations are providing pro bono services, such as the SoS line, which operates 24/7 for victims of violence. The Parent's House for families whose children are fighting against cancer reported that up to 2023, they have been part of the annual budget of a couple of municipalities; that is an insufficient amount of budget, but

<sup>&</sup>lt;sup>48</sup> Republika Srpska, "Zakon o socijalnoj zaštiti Republike Srpske," Paragraf Lex BA, accessed August 3, 2024, https://www.paragraf.ba/propisi/republika-srpska/zakon-o-socijalnoj-zastiti.html.

<sup>&</sup>lt;sup>49</sup> Law on Protection against Domestic Violence of the Federation of BiH: Article 35. Financing of shelters: It stipulates that funds for the operation of shelters (safe houses) are secured from the budgets of the Federation, cantons, municipalities, and cities, and from other sources by the law. Law on Protection against Domestic Violence of Republika Srpska: Article 24. Financing of safe houses: It foresees that funds for the operation of safe houses are provided by the Government of Republika Srpska, local self-government units, and other sources in accordance with the law. Law on Protection against Domestic Violence of Brčko District: This law also contains provisions regulating the financing of safe houses through the District's budget and other sources.

still valuable for them. But from 2023, that practice stopped, and from 2023, public calls will be made for which they need to apply.

Even if recognized as an organization of public interest, the allocated funds do not correspond to that status.

In the case of the provision of public services, **monitoring and inspection supervision is foreseen, which takes place occasionally** or upon application, although the law clearly establishes when monitoring of standards and records and the quality of programs in the adult education sector is carried out, then in health monitoring is carried out by two entity agencies for standardization in health care regularly perform their duties, and in other areas such as safe house services. It is unknown how the service quality is checked, and monitoring reports are unavailable. Civil society organizations did not report monitoring or evaluation of state contracts, nor were they subjected to excessive control. Also, no procedures were in place either.

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## **Annexes**

## Notes on methodology and country challenges

Key persons for communication with civil society in the ministries were absent from work for most of their time at all levels, which slowed down and made the process of data collection difficult, as well as changing the positions of permanent contacts, and CPCD staff had the need to get to know new people and establishes contacts.

During 2023, there were many events, many threats to narrow the civil space, which greatly colored the tone of the interviews, especially since many interviews took place during the period of the fierce campaign for the introduction of the law on foreign agents in the RS. This made it difficult to separate verified data from information based on evidence, and the process of data analysis and verification took longer. On the other hand, due to the conditions of the EU in the process of joining the negotiations, BiH had to adopt several laws and documents that crowded the space and made it impossible to follow all the processes due to the number of processes and the urgency. Several laws and amendments were adopted to meet EU requirements and all of this was recorded in the report, but it took considerably more time.

## List of organizations and individuals that participated in the research

- 1. Aarhus centar
- 2. Agencija Lokalne Demokratije Zavidovići
- 3. Agencija za bankarstvo FBiH
- 4. Asocijacija za ekonomski razvoj REDAH
- 5. Association Greenways
- 6. BH NOVINARI
- 7. Bh. Povorka ponosa
- 8. Bosansko Hercegovačko Kulturno Udruženje Val
- 9. Centar modernih znanja

- 10. Centar za edukaciju i istraživanje Nahla
- 11. Centar za ekonomski i ruralni razvoj (CERD)
- 12. Centar za energiju, okolinu i resurse CENER 21
- 13. Centar za ljudska prava Impact
- 14. Centar za lokalni i regionalni razvoj
- 15. Centar za mlade INPUT
- 16. Centar za mlade KVART Prijedor
- 17. Centar za obrazovne inicijative Step by Step
- 18. Centar za održivi razvoj COR Bihać
- 19. Centar za odrzivi razvoj i ekologiju
- 20. Centar za omladinski razvoj PRONI
- 21. Centar za politike I upravljanje
- 22. Centar za pružanje usluga u zajednici PUŽ
- 23. Centar za razvoj civilnog društva u Bosni i Hercegovini
- 24. Centar za zastupanje građanskih interesa Fondacija CPI
- 25. Centar za životnu sredinu
- 26. Centar ženskih prava
- 27. Centri civilnih inicijativa
- 28. Crveni križ općine Kakanj
- 29. Crveni križ Tuzlanskog kantona
- 30. Crveni križ Zavidovići
- 31. Crveni križ/krst grada Tuzla
- 32. Crveni križ/krst Konjic
- 33. Društvo za promociju prirodnih nauka Nauka i svijet
- 34. Eko forum Zenica
- 35. Ekološka udruga Lijepa naša Čapljina
- 36. Ekološko društvo EKO Neretva
- 37. Ekološko udruženje Eko Put
- 38. Ekološko udruženje Eko Tvrtkovac
- 39. Fondacija Biser 08 Jajce
- 40. Fondacija CURE
- 41. Fondacija Lara Bijeljina
- 42. Fondacija Mozaik
- 43. Fondacija tuzlanske zajednice
- 44. Fondacija Udružene žene
- 45. Fondacija za osnaživanje zena
- 46. Gorska služba spašavanja Ilidža
- 47. Green Team
- 48. Helsinški parliament građana Banja Luka
- 49. Humanitarna organizacija Genesis Project
- 50. Humanitarna organizacija Marjanovac Centar za odvikavanje od ovisnosti
- 51. Institut za razvoj i evropske integracije
- 52. Institut za razvoj mladih Kult
- 53. Intitut za razvoj mladih i zajednice Perpetuum mobile
- 54. I-platforma

- 55. Kantonalno udruženje osoba sa invaliditetom i borbe protiv ovisnosti Ruka ruci
- 56. Kastrum na Uni
- 57. Klub ljubitelja prirode Brčko
- 58. Koalicija organizacija osoba s invaliditetom Zdk
- 59. Krila nade
- 60. LINK Udruženje za poduzetništvo i posao
- 61. Ministarstvo pravde BiH
- 62. Ministarstvo pravde Federacije BiH
- 63. Ministarstvo uprave i lokalne samouprave Republike Srpske
- 64. Mladi Volonteri Visoko
- 65. Mreža aktivnih zajednica
- 66. Mreža Vijeća Učenika u BiH
- 67. Mreža za izgradnju mira
- 68. MYRIGHT-EMPOWERS PEOPLE WITH DISABILITIES
- 69. Nansen dijalog centar Mostar
- 70. Nova ženska inicijativa Tuzla
- 71. NVO EKO-Leonardo
- 72. Obnova i solidarnost
- 73. Odbojkaški klub Radnik Bijeljina
- 74. Omladinska novinska asocijacija u Bosni i Hercegovini (ONAuBiH)
- 75. Omladinska organizacija Zambak
- 76. Omladinski klub Pod istim suncem
- 77. Omladinski pokret Revolt
- 78. Omladinsku klub Novi val
- 79. Opštinska organizacija porodica poginulih i zarobljenih boraca i nestalih lica Nevesinje
- 80. Organizacija demobilisanih boraca OOR 1992-95. SB OO Jajce
- 81. Ornitološko društvo Naše ptice
- 82. Oštra Nula
- 83. Partnerstvo za javno zdravlje
- 84. Planinarsko društvo Vilenska vrela Kneževo
- 85. Savez invalida rada općinska konferencija Zavidovići
- 86. Savez udruženja za pomoć nedovoljno razvijenim licima Republike Srpske
- 87. SEMPER
- 88. Servisni centar Dajte nam šansu Zvjezdice Banja Luka
- 89. Snaga žene Tuzla
- 90. Specijalna olimpijada BiH
- 91. Srce na dlanu Banja Luka
- 92. Tolerancijom protiv različitosti ToPeeR
- 93. Turistički klaster UnaSana
- 94. Tuzlanski otvoreni centar
- 95. Udruga paraplegičara i oboljelih od dječje paralize Marko Ravlić
- 96. Udruga za promoviranje društvene solidarnosti Srce za bližnje
- 97. Udruženej građana Vive Žene
- 98. Udruženje amputiraca Istočno Sarajevo

- 99. Udruženje ca cerebralnu paralizu CPossible
- 100. Udruženje Effect
- 101. Udruženje genetičara u BiH
- 102. Udruženje građana Agora
- 103. Udruženje građana Budućnost
- 104. Udruženje građana DON Prijedor
- 105. Udruženje građana Ekosol
- 106. Udruženje građana za borbu protiv korupcije Transparency International BiH
- 107. Udruženje Hazića Sačuvajmo Ognjišta
- 108. Udruženje humanista Moja ruka
- 109. Udruženje Kreativci Zenica
- 110. Udruzenje LAN
- 111. Udruzenje Medica Zenica
- 112. Udruzenje mladih osoba sa invaliditetom Ružičnjak-Los rosalesa"
- 113. Udruženje Mreža roditelja
- 114. Udruženje oboljelih od hroničnih virusnih hepatitisa
- 115. Udruženje oboljelih od karcinoma dojke i drugih malignih oboljenja BISER Goražde
- 116. Udruženje Orhideja Stolac
- 117. Udruženje paraplegičara i oboljelih od dječjeparalize Velika Kladuš
- 118. Udruženje paraplegičara, oboljelih od dječije paralize i ostalih tjelesnih invalida regije Doboj
- 119. Udruženje penzionera i invalida rada
- 120. Udruženje Srce za djecu oboljelu od raka
- 121. Udruženje Sretna žena
- 122. Udruženje za bolesti štitnjače Štit
- 123. Udruženje za djecu i osobe sa posebnim potrebama Leptir Bugojno
- 124. Udruženje za kreativni razvoj Djeca Evrope
- 125. Udruženje za kreativno učenje MAK
- 126. Udruženje za lokalne razvojne inicijative ALDI
- 127. Udruženje za podršku pozitivnim procesima napretka u BiH Pravi put
- 128. Udruženje za pomoć i edukaciju oboljelih od MS Ilidža
- 129. Udruženje za prevenciju ovisnosti NARKO NE
- 130. Udruženje za promociju i popularizaciju književnosti Imperativ
- 131. Udruženje za razvoj muzičke umjetnosti i pedagogije Strings Attached Sinfonietta
- 132. Udruženje žena Derventa
- 133. Udruženje žena Đurđevak
- 134. Udruženje žena Eva Rudo
- 135. Udruženje žena MAJA Kravica
- 136. Udruženje žena NERA
- 137. Udruženje žena Podrinjka
- 138. Udruženje žena Priroda
- 139. Udruženje žena Vrba
- 140. UG.Mozaik prijateljstva
- 141. Ured Trag fondacija u BiH
- 142. Vaša prava

- 143. Vijeće Kongresa bošnjačkih intelektualaca
- 144. Vijeće mladih Federacije Bosne i Hercegovine
- 145. Vijeće mladih grada Gračanica
- 146. Zaštitimo Mehorić neformalna grupa
- 147. Zdravo da ste
- 148. Žene sa Une

