



Monitoring Matrix

on Enabling Environment
for Civil Society Development

COUNTRY REPORT

FOR ALBANIA May 2018 - May 2019

Copyright © 2019 Partners Albania for Change and Development. All rights reserved.

This publication has been produced with financial support of the European Union and IBON International through the CSO Partnership for Development Effectiveness (CPDE). The contents of this publication are the sole responsibility of the author and can under no circumstances be regarded as reflecting the position of the European Union, and IBON International.

Prepared by:

Juliana Hoxha

Klotilda Kosta

Kostandina Këruti

Layout and Design:

Elona Kapexhiu

Contents

I. Executive Summary	4
Civil Society and Civil Society Development in Albania	4
Key Findings	8
Key Policy Recommendations	9
II. Introduction	11
About the Monitoring Report	11
The Monitoring Matrix on Enabling Environment for Civil Society Development	11
III. Methodology	12
Overview of the methodological approach	12
IV. Findings and Recommendations	13
Area 1: Basic Legal Guarantees of Freedoms	13
Area 2: Framework for CSO Financial Viability and Sustainability	20
Area 3: Government - CSO Relationship	29
References	37
Useful Links	40

I. Executive Summary

CIVIL SOCIETY AND CIVIL SOCIETY DEVELOPMENT IN ALBANIA

Basic Legal Guarantees of Freedoms

Civil Society Organizations in Albania enjoy freedom of association and expression based on the current legal framework. The law on NPOs did not change in 2018 and it still needs improvement as regard to the registration and re-registration procedures of the non-profit organizations.

Lack of unified available official data continues to put in question the real size of the non-profit sector. As per official information received by Tirana District Court, there are in total **11, 426 CSOs** registered. Only in 2018, there are **400 new CSOs** registered, out of which **276 Associations, 45 Foundations** and **79 Centres**. While, according to the information received from the Institute of Statistics (INSTAT)¹ there are **2,323 active CSOs** registered. Only in 2018 there were registered **289 new CSOs**. From the same source there are **8,917 employees** working in CSOs. Thus, the average number of employees per CSO is **3.85 employees**. Employees working in CSOs, represent **0,72%** of the total employees in Albania².

Based on data received from Tirana District Court there are **140 CSOs** that

¹ The data was provided upon official request for information by Partners Albania to INSTAT

² The figure is calculated based on the data provided by Labour Market 2018
<http://www.instat.gov.al/media/5575/tregu-i-punes-2018-ang-alb.pdf>

have been dissolved, or are in the process of liquidation and deregistration, while the Tax Authority states that there are **176 CSOs** dissolved. The number received from Tax Authorities is a slight higher since it includes other entities than CSOs (universities, private companies, etc.)

Main reporting requirement for CSOs remains the submission of annual financial statement based on the Directive of the National Accounting Standard for Non Profit that present easiness and effectiveness for the small CSOs. The Law 25/2018 on Accounting and Financial Statements introduces new reporting requirements for businesses and CSOs with a value of assets and/or income at 30 million ALL (approx. 240,000 EUR). The requirements have increased the burden and interference from the state towards these CSOs.

With regard to freedom of peaceful assembly, improvements are needed within the Law No.8773, dated 23.4.2001 On Assemblies, which would clear the need for “notification” versus “request”/ “permission”. The law needs to address the *right for spontaneous and counter – assemblies*, and on creation of *notification formats available online* to enable the notification procedure via online.

CSOs financial viability and sustainability

Fiscal treatment for CSOs remains problematic and presents a significant obstacle to the operation, development, and sustainability of CSOs.

According to the legislation in place, CSOs can carry out economic activity to generate incomes to meet the goals set out in the statute and the establishment act. The economic activity should not be the

primary activity of the CSOs (the non-economic activity should obviously prevail) and the annual revenues from the economic activity should not exceed 20% of the total annual income. If this amount exceeds the VAT registration limit of 2 million ALL (approx. 15,000 EUR) then the CSOs, like any other taxable person must register and declare VAT, according to the Law on Tax Procedures of 2018.

With the completion of the legal package of social enterprises, the law is fully operational. The legal package represents many problematic issues, and as CSOs are the only legal entities eligible to apply for the status of social enterprise, they are negatively impacted by the law and the related legal acts. According to the Law no. 8788, dated 07/05/2001 “For Non Profit Organizations”³ the economic activity should not constitute the primary purpose of the organization’s activity, while the Law on Social Enterprises stipulates that all the profit of SE should be reinvested and despite the vagueness of the Law the profit would be taxed applying the same fiscal requirement as private business. These two issues represent enough reasoning for an urgent amendment of the Law on “Non Profit Organizations”, clarifying the economic activity and how it should be fiscally treated.

State funding for CSOs activity is an important factor to ensure a vibrant and sustainable civil society. As noted in the previous years’ Monitoring Matrix reports, the data regarding public funding to CSOs is not public and easy to get. The

³ OG 28/2001, Law no. 8788, dated 07/05/2001 “For Non Profit Organizations” [Online] <http://qbz.gov.al/eli/ligj/2001/05/07/8788>

transparency of public funds distribution is very weak and continues to be an issue of concern for the sector. Despite the fact, that public institutions have transparency rules and procedures in place, the information made public is incomplete and not in conformity with the standard.

The Agency for the Support of Civil Society remains the main mechanism at the national level for distribution of public funds to CSOs, aiming to support their institutional development, project ideas as per priorities identified and co-funding of EU projects. During 2018, the Agency has awarded 45 CSOs’ projects, while institutional supports were provided to 14 CSOs. The Call for Applications for the institutional support is not made public and the proposal template for such application is missing. It remains unclear what have been the criteria based on which the decision on the institutional support were made.

Almost three years after the approval of the Law 45/2016 on Voluntarism⁴, sub-legal acts that were expected to address the registration of volunteers, support for the volunteering centres, establishment of state funding schemes, creation of instruments to collect data on voluntarism activity in the country and the ethical code on voluntarism are not drafted yet. As a result, CSOs are facing difficulties and uncertainties in the involvement of volunteers in their projects and activities, exposing themselves to the risk of fines.

⁴ OG 92, date 31/05/2016, Law no. 45/2016. “On Voluntarism” [Online] <https://qbz.gov.al/eli/ligj/2016/04/28/45/5e164331-4d77-4a80-abf9-7973591b5d9d;q=Ligji%20nr%2045%2F2016>

State – CSOs Relationship

Due to the non-implementation of the Road Map for Drafting Policy and Measures for Enabling Environment for Civil Society approved in 2015, the Prime Minister Office with the assistance of EU Delegation in Albania started in 2018, a 9-month technical assistance toward more enabling environment for civil society development. The Terms of References for such assistance included the update of the Roadmap, detailed Plan of Actions for the period 2018 - 2022, followed by monitoring framework with measurement indicators and budget required for its implementation. Nevertheless, one year after this process, the Roadmap is not approved yet by the Government.

In 2016 was established the National Council for Civil Society a collegial consultative body aiming to guarantee institutional collaboration between the State and CSOs, in support of good governance, participatory democracy, and increase of transparency through meaningful participation and involvement of civil society in this process. During 2018, the performance of the National Council for Civil Society has been poor especially in addressing key priorities of CSOs with regard to enabling environment and participation in policy-making processes.

With the issuing of the order no. 211, dated 20.09.2018⁵, by the Information and Data Protection Commissioner, which standardizes the transparency template program and make it obligatory for all

⁵ Order no. 211, date, http://www.idp.al/wp-content/uploads/2018/09/Programi_i_Transparencës_Pushteti_Vendor.pdf

local self-government units in the country, there are some improvements noted during 2018 regarding transparency of local self-government units in Albania. Still, the information provided by public institutions (at central and local level) is not always accurate and complete, and many times selective. This is more frequent when the information is considered sensitive and of vast public interest. It is also partly due to lack of resources and capacities of institution to meet such demands for information.

With regard to notification and public consultation, in compliance with the Law 146/ 2014 on Notification and Public Consultation allows consultation for draft laws and draft strategies, based on the Decision of the Council of Ministers no. 828, date 07.10.2015 on “Approval of Rules on Creation and Administration of Electronic Register for Notification and Public Consultation”, the electronic register for notification and public consultation is created <http://www.konsultimipublik.gov.al>.

Regress has been noted to public consultation, as most of the laws affecting CSOs were approved in 2018 with little or no consultation at all. The Manual for Citizen Participation in Decision – Making Process of the Albanian Parliament updated⁶ undermines the right of citizens and other interest parties to receive information without giving argumentation and the principles of equal treatment for all the interest parties to ensure this right. The electronic portal is not user friendly and

⁶ http://parlament.al/Files/Informacione/manuali_i_a_zhornuar_21298_1.pdf

does not enable notification via emails for new entries in the register.⁷

CSOs are the main stakeholders delivering qualitative social services for a wide range of beneficiaries. However, during 2018, no legal initiatives were taken or discussed on the Law on Public Procurement to ease the participation of CSOs in public tender procedures. The legal and regulatory framework presents many challenges and issues to be addressed in order to create a supportive environment for CSOs' involvement in the provision of social services with public funds. The tendering rules are unified and applied equally to CSOs and other private entity bidders. The legal package for social enterprises was complete in 2018. However, it is found very problematic by the sector because it treats social enterprises as state enterprises, limit to extreme opportunities to SEs to access non-governmental funding and minimizes the space for their productivity. The fiscal regime is very restraining. All these components are not in line with EU Directives for social enterprises and European practices.

⁷ Matlija, D., Dule, I., “Konsultimi publik në Shqipëri, 2017 – 2018, Ushtrim i Cilter i demokracisë pjesëmarrëse apo thjesht fasadë” [Online] <https://www.publeaks.al/wp-content/uploads/2019/04/Konsultimi-Publik-2017-2018-Res-Publica-NED.pdf>

Key Findings

No.	Top 6 findings from the Report	Reference to the Monitoring Matrix		Reference to the EU CS Guidelines	
		Area		Objective	
1	Centralization of the registration of CSOs at the Tirana District Court, and lack of unified data on the sector continuous to be problematic and not addressed by public institutions	Area	1	Objective	1
		Sub-Area	1.1	Result	1.1
2	The Law on Accounting and Financial Statements approved in May 2018 have increased the burden and interference from the state towards CSOs, with the introductions of new reporting requirements for CSOs with a value of assets and/or income at 30 million ALL (approx. 240,000 EUR).	Area	2	Objective	2
		Sub-Area	1.1	Result	2.3
3	Transparency of public funds distribution is very weak and continues to be an issue of concern for the sector. Despite the fact that public institutions have transparency rules and procedures in place, the information made public is incomplete and not in conformity with the transparency standard.	Area	2	Objective	2
		Sub-Area	2.2	Result	2.2
4	The National Council for Civil Society has been non-functional, presenting a missed opportunity for the sector to engage in effective dialogue with the Government in order to implement the needed reforms for the sector.	Area	3	Objective	3
		Sub-Area	3.2	Result	3.1
5	There is regress in effective consultations on draft laws and policies in place affecting CSOs.	Area	3	Objective	3
		Sub-Area	3.2	Result	3.1
6	The legal package of SEs in all its components is not in line for EU directive and European practice. It treats SEs as state enterprises, limits to the extreme opportunities for SEs to access non-state funding, and limits the space for their productivity. The fiscal regime for SEs is very restraining.	Area	3	Objective	3
		Sub-Area	3.3	Result	3.1

Key Policy Recommendations

No	Top 6 recommendations for Reform	Reference to the Monitoring Matrix		Reference to the EU CS Guidelines	
		Area		Result	
1	Preparation of the new legal framework on the decentralization of registration and re-registration process of CSOs.	Area	1	Objective 1	
		Sub-Area	1.1	Result	1.1
2	Amendment of the law on “Non Profit Organizations”, clarifying what is the economic activity and how it should be fiscally treated.	Area	2	Objective 1	
		Sub-Area	2.2	Result	2.4
3	Increased transparency and improved procedures of public funding distribution for CSOs by public institutions providing grants and other funding to CSOs	Area	2	Objective 2	
		Sub-Area	2.3	Result	2.3
4	Completion and adoption of the legal package on voluntarism	Area	3	Objective 2	
		Sub-Area	2.2	Result	2.2
5	Amendment of the Law “For Establishing and Functioning of the National Council for Civil Society” to address the discrepancies coming from the changes in the composition of the government, and improve effectiveness of the work of the National Council for Civil Society through an increased interaction among its members and other CSOs.	Area	3	Objective 3	
		Sub-Area	3.2	Result	3.1
6	Revision of the legal framework on Social Enterprises addressing all the problematic issues identified by the sector to create an enabling and favourable environment for all existing SEs and those that will be established in the future.	Area	3	Objective 3	
		Sub-Area	3.3	Result	3.1

About the Matrix

This Monitoring Report is published on a yearly basis since 2013. The monitoring is based on the Monitoring Matrix on Enabling Environment for Civil Society Development (CSDev) developed by Balkan Civil Society Development Network (BCSDN) and European Center for Non-profit Law (ECNL). It is part of a series of country reports covering 7 countries in the Western Balkans and Turkey.

The Monitoring Matrix presents the main principles and standards that have been identified as crucial to exist in order for the legal environment to be considered as supportive and enabling for the operation of CSOs. The Matrix is organized around three areas, each divided by sub-areas: (1) Basic Legal Guarantees of Freedoms; (2) Framework for CSOs' Financial Viability

and Sustainability; (3) Government – CSO Relationship.

The principles, standards and indicators of the toolkit have been formulated with consideration of the current state of development of the sector and the diversity in the countries of the Western Balkans and Turkey. They rely on the internationally guaranteed freedoms and rights and best regulatory practices at the European Union level and in European countries. The Matrix aims to define an optimum situation desired for civil society to function and develop effectively and at the same time it aims to set a realistic framework which can be followed and implemented by public authorities. Having in mind that the main challenges are faced during implementation, the indicators are defined to monitor the situation of the legal framework and its practical application.

II. Introduction

About the Monitoring Report

Partners Albania carried out for the sixth consecutive year the research to develop the Monitoring Matrix Report 2018 (MM Report 2018). The scope of this monitoring report is to give an overview of issues concerning the enabling environment of CSOs in Albania, including current legal framework and its practical implementation, and to provide recommendations on how these issues can be addressed and tackled down.

The MM Report 2018 prepared by Partners Albania is based in the review of Albanian legislation, policies, studies, and reports used to evaluate the legal indicators of the Monitoring Matrix Toolkit, as well as consultations with CSOs to evaluate the practice indicators of the Monitoring Matrix.

The Monitoring Matrix on Enabling Environment for Civil Society Development

The Monitoring Matrix presents the main principles and standards that have been identified as crucial to exist in order for the legal environment to be considered as supportive and enabling for the operation of CSOs. It underscores the fact that enabling environment is a complex concept, which includes various areas and depends on several factors and phases of development of the society and the civil society sector.

This Matrix does not aim to discuss all enabling environment issues; rather it highlights those that the experts have found to be most important for the

countries which they operate in. Therefore, the standards and indicators have been formulated with consideration of the current state of development of the sector and diversity in the countries of the Western Balkans and Turkey. They have been drawn from the experiences of the CSOs in the countries in terms of the legal environment as well as the practice and challenges with its implementation. The development of the principles, standards and indicators has been done with consideration of the internationally guaranteed freedoms and rights and best regulatory practices at the European Union level and in European countries.

The areas are defined by key principles which are further elaborated into specific standards. In order to enable local CSOs, donors or other interested parties to review and monitor the legal environment and practices of its application, the standards are further explained and measured through indicators.

The development of the Monitoring Matrix on Enabling Environment for CSDev was part of a collective effort of CSO experts and practitioners from the BCSDN network members and partners and with expertise and strategic support by ECNL. The 11-member expert team from 10 Balkan countries, spanned a variety of non-profit and CSO specific knowledge and experience, both legal and practice. The work on the Matrix included working meetings and on-line work by experts, which was then scrutinized via focus groups and public consultations.

III. Methodology

Overview of the methodological approach

For the preparation of the Monitoring Matrix Report 2018, Partners Albania employed a set of methodological tools, including desk research, acquiring primary data and information through consultations with CSOs. The overall goal was to monitor the legislation and practice indicators of the MM, aiming to identify progress or regress in the enabling environment, including overall climate, legislation and its effective implementation for the operation of CSOs in Albania.

The methods for the preparation of the MM Report 2018 included as follows:

Desk Research

Since the Monitoring Matrix includes indicators for the evaluation of legislation and the practice, the literature review was carried out during the year, through:

Legislation review: aiming to monitor the legal framework and regulations drafted and approved in frame of this monitoring exercise. It included an overview and analysis of Albanian legislation (including implementation of regulations), as well as analysis of the implementation of international conventions and regulations adopted by the state.

Assessment of the practice indicators based on secondary data, such as: media reports; progress reports prepared by donors, international organizations, and national agencies – aiming to identify the implementation of legislation in practice.

Official Requests for information to public institutions

Due to the lack of official data publicly made available by state institution, Partners Albania sent official requests for information to the Tirana District Court, Agency for the Support of Civil Society, Albanian Parliament, Institute of Statistics-INSTAT, Tax Administration, and the Ministry of Culture, aiming to gather data on the sector, public consultations, financial and non - financial support provided to CSOs, and other relevant information for the sector.

Participation of the CSOs community

Partners Albania utilized its own database of CSOs to inform and invite CSOs to participate in several consultation meetings held on different topics that contributed on the preparation of the MM Report 2018.

IV. Findings and recommendations

Area 1: Basic legal Guarantees of Freedoms

Sub area 1.1. Freedom of association

Standard 1: All individuals and legal entities can freely establish, join and participate in informal and/ or registered organizations offline and online

Freedom of association is a constitutional right. It is guaranteed and regulated through the legal framework and is exercised freely by individuals and legal entities. All individuals and legal entities without discrimination can freely associate and/or participate in different organizations.

The legal framework and procedures to registration/ re-registration of CSOs did not change during 2018. The process of registration/re-registration continues to be centralized at Tirana District Court, presenting lengthy and costly procedures for CSOs, especially for those residing outside Tirana. The electronic register for CSOs is not developed yet. Building an integrated register with detailed information on the sector and make it publicly available can support not only with accurate and reliable data for the sector in terms of the registered number of CSOs, field of activity, geographical distribution, number of full and part-time employees, volunteers, annual turnover, source of funding, etc., but also will enable to quantify the sector economic value to the wider economy.

Lack of unified available data continues to jeopardize the size of the non-profit sector. As per official information received by public institutions, there are contradictory data as regard to the registration, composition, and activity of the CSOs. According the information received from Tirana District Court there are **11, 426 CSOs** in total registered. Only in 2018, there are **400 new CSOs** registered, out of which **276 Associations, 45 Foundations** and **79 Centres**.

According to the information received from the Institute of Statistics (INSTAT)⁸ there are **2,323 active CSOs** registered. Only in 2018 there are **289 new active CSOs**.

Standard 2: CSOs operate freely without unwarranted state interference in their internal governance and activities.

Main reporting requirement for CSOs remains the submission of annual financial statement based on the Directive of the National Accounting Standard for Non Profit.⁹

In May 2018 was approved the Law on Accounting and Financial Statements.¹⁰ It introduces new reporting requirements for CSOs with a value of assets and/or income at 30 million ALL (approx. 240,000 EUR).

⁸ The data was provided upon official request for information by Partners Albania to INSTAT

⁹ OG 171/2015, Directive no. 32, date 17.09.2015 “For the Announcement of the National Accounting Standards for Non – Profit Organizations and for its Mandatory Application” issued by the Ministry of Finance [Online] http://www.qbz.gov.al/botime/fletore_zyrtare/2015/PDF-2015/171-2015.pdf

¹⁰ Article 13

These CSOs are obliged to publish the annual financial statements on their official websites, and prepare a performance report on their activity, which will be published together with the annual financial statements.¹¹ It is unclear at the moment if publishing of the Accounting and Financial Statement includes the Explanatory Notes as well, which contains reserved information about CSO costs and donors. The National Accounting Council is the body entitled to issue the reporting format.

It's worth to be noted that the performance report is not a simple activity report, but it intends to regulate the measurement of efficiency and effectiveness, including cost per unit (???) of the CSO yearly activity. This raises concerns about the motivation and need of lawmakers to put such a requirement on these organizations, whose work's focus is human rights protection; monitoring, evaluating and denouncing of corruption cases at all levels of the state; monitoring of the elections and advancing the legal framework in this regard, etc. The performance report is not even connected with public funding supporting CSOs' activity and/or tax and financial reliefs provided by the state. This is considered a violation of the freedom and independence of the non-profit sector.

The performance report format is not issued yet, but the above described focus of the report is unveiled from the consultative discussions with the National Accounting Council for the preparation of the legal sub-act.

Also, this law provides the obligation to **"... submit to the respective authority**

¹¹ Ibid, article 22

where they are registered, the annual financial statements for publication...".

In the case of CSOs, the "respective authority" is Tirana District Court. This obligation is an added burden to CSOs, especially those from outside Tirana, which will have additional costs to submit their financial reports and other documents that the law provides, to the Tirana District Court. From the other side, the court does not have an institutional mandate to manage or use this type of information.

Even though the law introduces new requirement for CSOs and business at large, it passed with no consultations with interest groups. Considering this situation, a declaration from civil society sector, initiated from Partners Albania was issued, aiming to highlight the challenges and review the law for its best functioning. After three months, there is no answer or feedback from public authorities on the request send.

According to the Law no. 65/2016, dated 09.06.2016 "For Social Enterprises in the Republic of Albania"¹², CSOs are the only eligible entities that can exercise their activity as social enterprises after obtaining the status. The Instruction no. 607, date 01.08.2018 of the Minister of Health and Social Protection,¹³ stipulates

¹² OG 118/2016, Law no. 65/ 2016, dated 09/06/2016 "For Social Enterprises in the Republic of Albania" [Online] <http://qbz.gov.al/eli/ligj/2016/06/09/65-2016>

¹³ Instruction no. 607, date 01.08.2018, "On the procedures and documentation required for recognition of the status of social enterprises" [Online] <https://shendetesia.gov.al/wp-content/uploads/2019/01/Udhezim-nr.607-dt-01.08.2018-PER-MARRJEN-E-STATUSIT-TE-NDERMARRJES-SOCIALE.docx>

the procedure and the documentations that CSOs should submit to the Minister in order to obtain the status of SEs. Nevertheless, the instruction does not envisage the right to appeal in cases when a CSO asks for the status and is refused by the evaluation committee.

Also, the Law on Social Enterprises gives the right to local government to participate in the decision making body of the social enterprise. This criterion, including the condition on the salary level, and the right to get the status and exercise the activity as SE with state funding only turn SEs into state controlled enterprise. This not only limits the space for SEs to exercise their activity in a freeway, but also infringes their independence from the state given by the law on non-for-profit.

Referring to the dissolution of the organization, the Law on Non-Profit Organizations amended¹⁴ and the Law on Tax Procedures, amended¹⁵, regulate dissolution or termination of CSOs. The Law on Tax Procedures requires from the Court not to proceed of any dissolution request submitted from CSOs without confirmation from tax authorities on pending obligations.

One of the issues with amendments is the fact that the law holds legally reliable the

¹⁴ OG 36/2013, Law no 8788, date 07/05/2001, on “Non Profit Organizations”, amended, Chapter VII [Online] <https://qbz.gov.al/share/s0AXcHUmTAm53LiuWwbpQ>

¹⁵ OG no 187, Law no. 97/2018, date 3.12.2018 “For some changes and amendments to the Law on Tax procedures in the Republic of Albania” [Online] <https://qbz.gov.al/share/dfCkGpG0QtaJ-P4xOxC3xQ>

legal representative of CSO after its dissolution, and permit the Tax Administration to access or collect debts or unpaid taxes.

Based on data received from Tirana District Court there are **140 CSOs** that have been dissolved, or are in the process of liquidation and deregistration, while the Tax Authority’s states that **176 CSOs** are dissolved. The number received from Tax Authorities is a slight higher since it includes other legal entities than CSOs (universities, private companies, etc.)

Standard 3: CSOs can freely seek and secure financial resources from various domestic and foreign sources to support their activities.

CSOs can freely seek and secure financial resources from various domestic and foreign sources to support their activities, without pre-screening and pre-approval from the state. **The situation with this standard is not changed from the previous MM Reports.**

Sub-area 1.1., reflects also the assessment of the following indicators of the EU CS Guidelines 2014 – 2020

1.1. b. Quality assessment of existing legislation and policy framework

- All gaps in the national legislation and policy framework with regard to registration of CSOs are identified.
- Registration processes still exceeds the period of 15 days as the maximum period established by the law.
- Centralization of the registration process remains the main challenge presented by the existing legal framework for registration of CSOs.

1.1 c. Progress of the adoption and implementation of relevant legislation

- There is no progress in the adaption and implementation of relevant legislation with regards to registration of CSOs. Termination and dissolution of CSOs are regulated by the Law on Non-Profit Organizations, and the Law on Tax Procedures, amended in December 2018. But, the Law on Tax Procedures is confusing with regards to dissolution.

1.3. a. Quality of the enabling environment for grass-roots organizations

- Grass roots organizations are not recognized as a specific type of CSOs by the legal framework in Albania, therefore there are no special policies and rules applied for this type of organizations. The existing environment affects equally all CSOs.

2.1. b. Quality assessment of financial rules (with the focus on built-in mechanisms that financial rules and obligations change as the turn-over and non-commercial activities change)

- Main reporting requirement for CSOs remains the submission of annual financial statement based on the Directive of the National Accounting Standard for Non Profit that present easiness and effectiveness for the small CSOs. The Law 25/2018 on Accounting and Financial Statements introduces new reporting requirements for businesses and CSOs with a value of assets and/or income at 30 million ALL (approx. 240,000 EUR). The requirements have increased the burden and interference from the state towards CSOs.

Sub area 1.2 Related Freedoms

Standard 1: CSO representatives, individually or through their organizations, enjoy freedom of peaceful assembly.

The right to organize and participate in a

peaceful assembly is a constitutional right that enshrined the right of people to be organized for any legitimate purpose. In general, the legal framework in Albania is in line with international standards, and enables this right in practice. Yet, Law on

Assembly¹⁶ needs improvement which would clear the need for “**notification**” versus “**request**”/“**permission**”. The law needs to address the **right for spontaneous and counter – assemblies**, and on creation of **notification formats available online** to enable the notification procedure via online.

For the period 2017 – 2018, based on the information provided by General Directory of State Police most assemblies have been organized in the form of protests, respectively 284 protests, followed by 13 marches, 4 demonstrations and 9 other forms of organization¹⁷. The subjects of assemblies are diverse in issues and problems that they addressed. In terms of issues, most assemblies have political, social, economic, cultural and environmental nature and the majority of them are organized in Tirana, since most of the relevant public institutions are situated in the capital.

The Ombudsperson during 2018 has been very active issuing recommendations to the State Police to take the necessary measures for the preparation of standard templates for “*Notification to the Police Commissariat for the organization of assemblies in squares and public walkaways*”, and “*Notification to the Police Commissariat for the organization*

¹⁶ OG 23/2001, Law no. 8773, date 23.04.2001 “On the Assemblies” [Online]
http://www.qbz.gov.al/botime/fletore_zyrtare/2001/PDF-2001/23-2001.pdf

¹⁷ Tavani, K., Këruti, K. *Monitoring the Right to Free Assembly for 2017 – 2018 in Albania*, Partner Albania, 2018., pg. 7. [Online]
http://partnersalbania.org/wp-content/uploads/2019/02/Albania_Monitoring-assembly-report-2017-2018.pdf

of an urgent assembly in squares and public walkaways”, and their publication on the General Directorate Police State website to be accessible for all the citizens and create opportunities to online notification for the organization of assemblies. Another recommendation was related for the preparation of standard templates, such as “*Administrative decision for communication with the organizer or leader of the assembly on prohibitions and possible limitations or other conditions, including the number of persons who will assist him/her*”, in accordance to the Law on Assemblies.

As regards, one positive development on assemblies is the approval by the General Directory of State Police of the internal procedure “*Planning of police services during the development of assemblies*”. This document sets standard procedures for police officials before the organization of assemblies, general procedures for the management of the assembly and its services, procedures to ban and diffuse an assembly, and other procedures. In addition, the document includes annexes of all standard templates, in line with the recommendations of the Ombudsman office. The decision entitles the sector responsible for communication with media and public at the General Directorate of Police to make available and publish online the templates at the Police State website.

The Government does not impose any restriction for the use of social media and organizers/ participants can use it before, during and after the organization of the assembly. Media and social media are important mediums to launch calls for

assemblies, mobilize people and to build constituencies.

Standard 2: CSO representatives, individually or through their organizations enjoy freedom of expression.

In general, the legal framework and regulation in place concerning the freedom of expression and rule of hates speech guarantees individual rights in line with the international human rights law. Nevertheless, in 2018 there was an attempt to anti – defamation package from Government of Albania, including mandatory registration to online media within the tax authorities, which was

considered from the OSCE Representative on Media Freedom and many media representatives as a restrictive act against to the freedom of media¹⁸, and was opposed from the media organization and OSCE. Defamation remains a criminal offence, although prison sentences are not allowed.¹⁹ Persistent with the previous years, the political, business and media interests inhibits the development of independent news outlets²⁰.

For this monitoring exercise, no cases were reported from CSOs with regards to limitation to the right of freedom of expression.

¹⁸ The information is retrieved from <http://www.tiranaecho.com/latest-news/osce-condemns-albanian-initiative-to-register-all-its-online-new-portals-as-the-anti-defamation-package-sparks-fierce-public-debates/>

¹⁹ “EU Enlargement Package 2018 – Freedom of Expression – Information Society and Media”, European Commission, 2018. [Online] https://euwesternbalkansmediadays.eu/images/FREEDOM_of_EXPRESSION_INFO_SOCIETY_AND_MEDIA_2018.pdf

²⁰ “Freedom in the World 2018 – Democracy in Crisis”, Freedom House, 2018 [Online] <https://freedomhouse.org/report/freedom-world/freedom-world-2018>

The assessment of Standard 1, Sub-area 1.2., reflects also the assessment of the following indicators of the EU CS Guidelines 2014-2020. The findings based on the targets for each indicator are:

1.1. b. Quality assessment of existing legislation and policy framework

- The existing legislation and policy framework guarantee freedom of association, assembly and expression, for all individuals and legal entities.
- Law on Assembly²¹ needs improvement, which would clear the need for **“notification”** versus **“request”/“permission”**. The law needs to address the right for *spontaneous* and *counter – assemblies*, and on **creation of notification formats available online** to enable the notification procedure via online.

1.1. c. Progress in the adoption and implementation of relevant legislation

- In the recent years, there has been no changes in the primary law regulating freedom of assembly in Albania, namely Law no. 8773 dated 23.4.2001 “On Assemblies”.
- There are improvements in terms of internal procedures from the police authorities, reflecting the needs and recommendation issued in 2018 from the Ombudsperson.

²¹ OG 23/2001, Law no. 8773, date 23.04.2001 “On the Assemblies” [Online]
http://www.qbz.gov.al/botime/fletore_zyrtare/2001/PDF-2001/23-2001.pdf

Area 2: Framework for CSO Financial Viability and Sustainability

Sub Area 2.1 Tax/fiscal treatment for CSOs and their donors

Standard 1: CSOs and donors enjoy favourable tax treatment

Fiscal treatment for CSOs remains problematic and presents a significant obstacle to the operation, development, and sustainability of CSOs.

According to the legislation in place, CSOs can carry out economic activity to generate incomes to meet the goals set out in the statute and the establishment act, and they are considered “taxable person”. The economic activity should not be the primary activity of the CSOs (the non-economic activity should obviously prevail) and the annual revenues from the economic activity should not exceed 20% of the total annual income. If this amount exceeds the VAT registration limit of 2 million ALL (approx. 15,000 EUR) then the CSOs, like any other taxable person must register and declare VAT, according to the Law on Tax Procedures of 2018.

Now that the legal package of social enterprises is complete, this situation turns problematic because only CSOs are eligible to apply for the status of social enterprises, and according to the Law no. 8788, dated 07/05/2001 “For Non Profit Organizations”²² the economic activity should not constitute the primary purpose

²² OG 28/2001, Law no. 8788, dated 07/05/2001 “For Non Profit Organizations” [Online] <http://qbz.gov.al/eli/ligj/2001/05/07/8788>

of the organization’s activity. In addition to that, the Law on Social Enterprises stipulates that all the profit of se should be reinvested and despite the vagueness of the Law, the profit would be taxed applying the same fiscal requirement as private business. This two represent enough reasoning for an urgent amendment of the law on “Non Profit Organizations”, clarifying what is the economic activity and clarifying how should be fiscally treated. This new package of SE that took three years to be completed has been widely contested²³ by the sector with the main concern having to do with fiscal treatment of social enterprises. Partners Albania has issued a paper, providing in-depth analysis of the legal package and how it hinders the enabling environment for SEs.

According to the data received from the General Directorate of Taxation, there are **403 CSOs registered for VAT reporting**. Unclear remains the fact if these CSOs are those that charge for services as part of their activity or are remained from the year 2015 when the entire sector reported for VAT.

CSOs, as entities are not excluded from VAT. Activities organized by CSOs on goods and services closely related to social assistance and care; goods and services closely related to protection of children and young people, services related with sport and physical education and goods

²³ For more information on the Statement of Social Enterprises see <http://partnersalbania.org/News/statement-from-social-enterprises-and-supporting-organizations/>

and services on cultural and education are exempted from VAT.²⁴

In addition, even for CSOs that provide services and charge VAT, they cannot claim VAT refund as the private business. This is practically impossible, as they may not fulfil the two minimum conditions of claiming a VAT refund because of the non-continuous character of the CSOs activity: (1) having carried forward an amount of tax credit for three successive months, (2) refund amount claimed must exceed 400,000 ALL (approx. 3,000 EUR). Also, same situation is with the VAT exemption incentives for economic activities that are carried CSOs considered as “activities of general interest” by the VAT law. In order to benefit from VAT exemption, CSOs should meet all the conditions provided in the regulation²⁵. Even this effort to ease the sector has proved to be useless as the procedure is prolonged over time and is not applicable by organizations²⁶.

The General Directory of Taxation (GDT) stated that there are **11 certifications**

²⁴ Decision no. 953, date 29.12.2014 “On Implementation Provisions to the Law no 92/2014 “On Added Value in the Republic of Albania”, amended. [Online]

<https://www.tatime.gov.al/eng/shkarko.php?id=707>

²⁵OG 200, date 31/ 12/ 2014 Council of the Ministers Decision No. 953, dated 29.12.2014 “For Implementing Provisions of the Law No. 92/2014” [Online]

<https://qbz.gov.al/share/5XhX87R0QRa8AvYakfdPiw>

²⁶ Hoxha, J., Topi, A., Tavani, K.: “Fiscal Treatment of NPOs – Assessment of National Legislation and Practice for Non-Profit Organizations in Albania” Partners Albania, 2018. pg. 22 [Online] http://partnersalbania.org/wp-content/uploads/2018/06/Paper_on_Fiscal_treatment_of_NPOs_Albania.pdf

released for VAT reimbursement for IPA projects financed by the European Delegation during 2018, but remains unclear if any of them have claimed VAT reimbursement. There is no official confirmation from the GDT about VAT reimbursement for IPA projects implemented by CSOs as of today.

Considering the financial implications that the VAT of EU funded projects represents for the sector, and the failure of all the governments to meet their agreement obligation with EU to reimburse it, the sector continued during 2018 its advocacy efforts to this regard. With the facilitation of EU delegation in Albania, a **working group** was set up, composed of representatives from the Ministry of Finance and Economy - Directory of National Fund, the Directory of the VAT Reimbursement and Partners Albania as representative of non-for-profit sector to draft a new VAT regulation. A **draft procedure is prepared** which is still pending the endorsement from the EU Commission and the approval from Ministry of Finance and Economy. The new procedure is expected to ease the VAT claims and to include all EU funding schemes and any other bilateral donors. Subject of VAT reimbursement will be also sub-granting schemes implemented through intermediary organisations.

Regarding local taxes, there is no differentiated treatment for CSOs, taking in consideration their non-profit nature, mission, financing model, ways of operation, and beneficiaries. Same tax rates for CSOs and small businesses are applied by municipalities in most of the cases²⁷. There is a positive experience

²⁷ Ibid, pg. 19

coming from Municipality of Pogradec, where through the Decision of the Municipal Council on the approval of local taxes and tariffs for the year 2019,²⁸ CSOs are exempted from the tax of cleaning, lightening and greenery.

During 2018, an important development that affects the operation of CSOs has been the changing of the methodology on which the payment of the tax of building is calculated. While in the previous calculation it was based upon the building's surface area, from April 2018 it is calculated based on the value of the building and the building tax rate is applied as a percentage of the tax base:

- 0.05% for a building used for living
- 0.2% for a building used for economic activity

In other words, this change represents an increase of almost ten times more than the previous tax on building. The changes have an impact not only on CSOs that own their premises, but also for the ones renting them as this reflects an increase cost of the rent. As this is a law approved by the parliament, it leaves no space of dialogue and negotiation with the local government where CSOs perform their activity.

Standard 2: Incentives are provided for individual and corporate giving

There are no changes/amendments of legislation affecting individual and corporate donations. Persistent with the previous years, philanthropic activity of individuals and corporate donors is not recognized and regulated through a special law; therefore, tax incentives schemes for their contributions to CSOs are not available. Through the work of Partners Albania on monitoring the philanthropic activity by individual and private businesses, as the only report published in the country, it is noticed an increase with 48% in the total value of private donations for 2018 compared with the previous year, with a total amount of 95,182,953 ALL (approx.752,000 EUR). Individual donors make the majority with 92 donors versus 73 businesses that donate. The main field of donations was *Support to Marginalized Groups. Social Institutions* (public ones) continues to be the main channel for distribution of donations (46%), while only 22% of donations were channelled through CSOs. Considering the limitation of methodology, this figure might not represent the full amount of donations in the country. As such, the comparison might not be fully accurate.

²⁸ Decision no. 1, date 04/01/2019 on “*The approval of the local taxes and tariffs in Municipality of Pogradec for 2019*” [Online] <http://bashkiapogradec.al/wp-content/uploads/2019/01/output.pdf>

The assessment of Standard 2, Sub area 2.2., reflects also the assessment of the following indicators of the EU CS Guidelines 2014-2020. The findings based on the targets for each indicator are:

2.2. a. Number and kind of donations to CSOs from individual and corporate donors (specified in monetary values)

- Data from the monitoring of philanthropic activity in Albania conducted by Partners Albania shows an increase with 48% in the total value of private donations for 2018 compared with the previous year, with a total amount of 95,182,953 All (approx. 752,000 EUR). The main field of donations was *Support to Marginalized Groups*, and *Social Institutions* (public ones) continues to be the main channel for distribution (46%), while only 22% of donations were channelled through CSOs.

2.2. b. Quality and applicability/practice of the legal framework for individual and corporate giving

- The Law on Sponsorship is the only law that provides tax incentives for corporate donations. The amount of sponsorship is recognized as a deductive expense from 3% up to 5% of the profit before tax.
- Donations from individuals are not recognized by this law.
- The legal framework is not favourable and is not encouraging for individual and corporate giving.

2.3. a. Quality of the system of tax benefits for the CSOs' operational and economic activities

- Tax benefits are not considered effective for the CSOs operational and economic activity.
- The VAT law that entered into force in 2015 introduced the state obligation to reimburse VAT for all donor funded projects, which have such clause in their bilateral agreement with the Albanian government. Despite that, the procedure used to make the reimbursement effective did not change and there was no CSO reimbursed during 2018.
- Introduced VAT exemption procedures for activities classified as "to public interest" did not work and very few CSOs benefited from it. The procedure is long and not very clear, which has created hesitation in the sector to use it.
- Regarding local taxes, in general there is no differentiated treatment for CSOs, taking in consideration their non-profit nature, mission, financing model, ways of operation, and beneficiaries.

Sub Area 2.2 State support

Standard 1: Public funding is available for institutional development of CSOs, project support and co-financing of EU

and other grants, Standard 2: Public funding is distributed in a prescribed and transparent manner; and Standard 3: There is a clear system of accountability,

monitoring and evaluation of public funding.

State funding for CSO activity is an important factor to ensure a vibrant and sustainable civil society. As noted in the previous years' reports, the data regarding public funding to CSOs is not public and easy to get. There are public institutions, like the Ministry of Culture, which provides considerable funding for culture activities, but has not provided any information on the funds distributed in 2018 on the requests for information submitted. In this condition, it remains unknown how big is the public funding that goes to CSOs at central and local level. During the monitoring period, PA has been able to collect only the following sources of funding from public institutions for the year 2018:

The Agency for the Support of Civil Society (ACSC). It is the main mechanism at the national level for distribution of public funds to CSOs, aiming to support their institutional development, project ideas as per priorities identified and co-funding of EU projects. There is approximately the same amount of funds allocated from the state budget to the Agency to support CSOs each year, approximately 101 million ALL (808,000 EUR). Based on the data published, ACSC launches on average one open call for proposals per year. The open call for proposals for the year 2018 was launched in January 2018 and addressed five priorities:

1. Caring for the environment by promoting awareness raising initiatives and other actions in the direction of environmental and

territorial maintenance and other priorities:

2. Strengthening youth capacities in the field of volunteering, training, social entrepreneurship, tourism and inclusive and continuing education, as well as protagonist in the creation of civil society organizations;
3. Support of vulnerable and marginalized groups of the society (orphans, persons with disabilities, minorities, LGBTI, etc.) through strengthening their capacities and community involvement actions;
4. Empowering the rule of law through supporting initiatives focusing on the fight against corruption, active citizenship, increasing civic participation in local and central decision making and advocacy for legal initiatives;
5. Tourism and culture, as a development binomial for the territory of Albania, through initiatives aimed at increasing the use of tourist and cultural resources, combined with the youth protagonist and civil society.

A total number of 134 applications were submitted under this call, while 45 CSOs were awarded²⁹ with the total amount of 107,700,000 ALL (approx. 862,000 EUR). The minimum amount awarded was 600,000 ALL (approx. 5,000 EUR), while the maximum amount awarded was 4, 5 million ALL (approx. 33,600 EUR).

In terms of co-financing, the Agency has supported 22 CSOs from 86 applications

²⁹ The data was provided upon official request for information by Partners Albania to ACSC

submitted, while institutional supports were provided to 14 CSOs. The Call for Applications for the institutional support is not made public and the proposal template for such application is missing. It remains unclear what have been the criteria based on which these awards were made.

Another source of public funds for CSOs in 2018 is the **Ministry of Culture**. In 2018, the Ministry launched one call for proposal inviting individuals and CSOs to submit the project proposal in the following areas:

- Platforms and programs of education through art, culture and cultural heritage;
- Platforms and projects in the function of coastal cultural tourism;
- Projects that can be integrated within the "Skanderbeg" year;
- Projects within the framework of the European Cultural Heritage Year;

According to its guideline, the minimal amount of financial support for project proposal submitted by CSOs was 100,000 ALL (approx. 800 EUR) and the maximum amount at 2,000,000 ALL (approx. 16,000 EUR). According to the available information on the ministry website, 291 project proposals were received in total, and 73 of them (individuals and CSOs) were awarded³⁰.

Comparing with the previous MM reports, it is noticed a regress regarding transparency from the Ministry of Culture on the allocation of funds. The guideline

³⁰ The information is retrieved from the Ministry of Culture website [Online] <https://kultura.gov.al/shpallen-projektet-fituese-ne-art-kulture-trashegimi-per-vitin-2018-2/>

of the Call for Proposals does not provide information on the total available budget foreseen in the frame of this call, while the list of winners published provides information on title of projects, locations, and names of winners, but not the total budget allocated per project.

The National Lottery Fund launched one call for proposals in 2018. The total amount of funds available was proximally 19,1 million ALL (approx. 153,000 EUR). Based on the data published at the National Lottery Fund website³¹ two CSOs were awarded. There is no information on the amount of financial support given and focus of the projects funded.

The transparency of public funds distribution is very weak and continues to be an issue of concern for the sector. Despite the fact, that public institutions have transparency rules and procedures in place, the information made public is incomplete and not in conformity with the standard.

At local level, an important development with regards to distribution of public funds to CSOs in 2018 was the **Regional Programme for Local Democracy in Western Balkans (ReLOaD)** project funded by EU and implemented by UNDP. The Programme supports 12 municipalities, namely Shkodër, Lezha, Elbasan, Durrës, Përmet, Korça, Librazhd, Tropoja, Tirana, Roskovec, Dibra, and Prrenjasi through a grant of 1,130,952 EUR, from which 80% is the contribution

³¹ The information is retrieved from the National Lottery website [Online] <http://lotaria.al/wp-content/uploads/2018/03/Njoftimi-per-Pjesemarrje-Viti-2018.pdf>

of the Programme and 20% the contribution from municipalities in a three years' period. The first public call for proposals to CSOs was launched on 8th January 2018 by Lezha Municipality and followed by others. It targets local CSOs, especially grassroots' organizations aiming to strengthen the capacities of small and inexperienced organizations working in the 12 municipalities³². The call addresses priorities defined by individual municipalities. According to the available information, during the first call for proposals 30 projects were awarded³³. Similar with other financial schemes that target CSOs, a lack of transparency is evidenced since there is no information on the amount allocated per project.

All CSOs financed through public funds are subject of the Law No. 112/2015 on Public Financial Inspection³⁴ that aims to

protect the financial interests of public entities, as opposed to severe financial mismanagement, fraud, and theft, and property destruction, misuse of duties or corruption.

Standard 4: Non-financial support is available from the state

State authorities do provide non-financial support, such as state property, renting space without financial compensation (time-bound), free training, consultations and other resources, to CSOs. For 2018, the Agency for Administration of Sequestered and Confiscated Assets has provided non – financial support to CSOs, mainly in material resources. In addition, three confiscated properties have been assigned to the C.A.U.S.E. project to be used by CSOs for the establishment of social enterprises³⁵.

³² The information is retrieved from the United National Development Fund Albania [Online] http://www.al.undp.org/content/albania/en/home/operations/projects/poverty_reduction/regional-local-democracy-programme-.html

³³ The information is retrieved from the United National Development Fund Albania [Online] <http://www.al.undp.org/content/dam/albania/docs/Rezultatet%20e%20Thirrjes%20s%C3%AB%20par%C3%AB%20publike%20p%C3%ABr%2012%20bashkit%C3%AB%20partnere%20t%C3%AB%20Programit%20ReLOaD%20Alb.pdf>

³⁴The law was initially enacted in 2010 after passing for approval in the Albanian Parliament without any consultation with civil society. After many objections and numerous recommendations by EU (in terms of aligning the legislation as a country with candidate status to enter the European Union), it was changed only in 2015 including approval and entering into force of related instructions and orders supporting the law:

-
- Instruction No.30, dated 27/11/2015 “On Rules and Procedures for conducting Public Financial Inspection”
 - Instruction No. 29, dated 27.11.2015 “On the criteria for the commencement of Public Financial Inspection”
 - Order No. 85, dated 09.12.2015 “On approval of the Code of Ethics for Public Financial Inspectors”
 - Order No.26 dated.17.02.2016 “On approval of the Manual of the Public Financial Inspections”

³⁵ <https://partnersalbania.org/News/fourth-round-of-call-for-proposals-announced-cause-project/>

The assessment of Standard 2, Sub area 2.4., reflects also the assessment of the following indicators of the EU CS Guidelines 2014-2020. The findings based on the targets for each indicator are:

2.4. a. CSO's perception of the provision of funds in terms of transparency, fairness and non-discrimination

CSOs' perception of the provision of funds in terms of transparency, fairness and non-discrimination remains to a large degree negative. This reiterates a constant finding of the last years according to which, selection criteria is not transparent and merit based, and decision-making process suffers from conflict of interest still present and not addressed properly.

2.4. c. Quality of state funding frameworks for civil society organisations (focusing on procedural document)

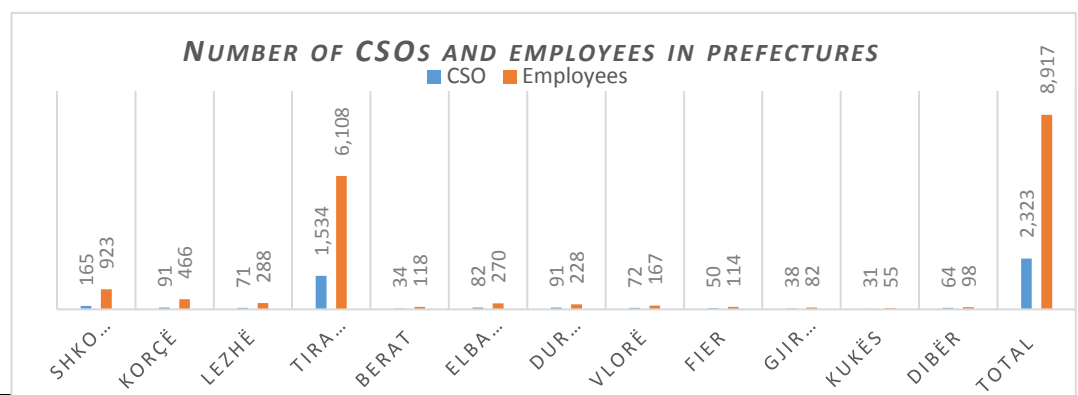
- Public funding with regards to yearly budget committed, and administrative rules and procedures regulating its management remains the same. It is still at limited levels and able to support only a small number of CSOs. Because it is not supported by long-term and well-planned strategy, it has failed to address key priority needs of the sector.

Sub-Area 2.3 Human Resources

Standard 1: CSOs are treated in an equal manner to other employers

According to the information provided by the Institute of Statistics INSTAT³⁶ there are **8,917 employees** working to 2,323 CSOs. Divided through prefectures, the higher number of CSOs is active in Tirana, as presented in the chart below. The average number of employees per CSO is **3.85 employees**. Employees working in CSOs represent **0,72%** of the total employment in Albania³⁷.

Chart no. 1
Number of CSOs and Employees divided through Prefectures



³⁶ The information is provided by the request to information that Partners Albania submitted to INSTAT

³⁷ The figure is calculated based on the data provided by Labour Market 2018

<http://www.instat.gov.al/media/5575/tregu-i-punes-2018-ang-alb.pdf>

Standard 2: There are enabling volunteering policies and laws

Volunteers are an important part of human resources of CSOs. After almost three years after the approval of the Law 45/2016 on Voluntarism³⁸, sub-legal acts that were expected to address the register of volunteers, support for the volunteering centres, establishment of state funding schemes, creation of instruments to collect data on voluntarism activity in the country

and the ethical code on voluntarism are not drafted yet. As a result, CSOs are still facing difficulties and uncertainties in the involvement of volunteers in their projects and activities, exposing themselves to the risk of fines. Due to this situation, most CSOs that have had volunteers and voluntarism' programs have closed these programs due to uncertainties and fear from penalties that the public institutions can apply.

The assessment of Standard 2, Sub area 2.3., reflects also the assessment of the following indicators of the EU CS Guidelines 2014-2020. The findings based on the targets for each indicator are:

1.2. a. Number of employees in CSO (permanent and part-time)

- According to the information provided by the Institute of Statistic INSTAT there are 8, 917 employees working in CSOs. There is no separated information for permanent and part-time employees.

1.2. d. Number of volunteers in CSOs per type of CSO/sector

- There are no official data on the number of volunteers working in CSOs.

1.2. f. Quality of legislative framework

- The legal framework on volunteering is not completed with the legal sub-acts and it's not conducive to CSOs working with volunteers and volunteering programs, facing them with difficulties and uncertainties in the involvement of volunteers in their projects and activities, exposing themselves to the risk of fines.

³⁸ OG 92, date 31/05/2016, Law no. 45/2016. "On Voluntarism" [Online]
<https://qbz.gov.al/eli/ligj/2016/04/28/45/5e164331-4d77-4a80-abf9-7973591b5d9d;q=Ligji%20nr%2045%2F2016>

Area 3: Government – CSOs Relationship

Sub-Area 3.1: Framework and practices for cooperation.

Standard 1: The State recognizes, through policies and strategies, the importance of the development of and cooperation with the sector.

The approved Road Map for Drafting Policy and Measures for enabling environment for Civil Society, in 2015, was considered an advancement of institutional framework for cooperation among the state and civil society sector. The document included 55 actions aiming to create conducive environment for CSOs. Nevertheless, after three years of its approval almost 80% of the actions have not been implemented. After such a poor implementation of the Roadmap, The Prime Minister Office with the assistance of EU Delegation in Albania started in 2018, a 9-month technical assistance toward more enabling environment for civil society development. The Terms of References for such assistance included the update of the Roadmap, detailed Plan of Actions for the period 2018 - 2022, followed by monitoring framework with measurement indicators and budget required for its implementation. The revised Road Map targets three main strategic directions, and nine priority areas. The public consultation for the revised document with civil society organizations took place between June and July 2018, utilizing electronic register for the public consultation.³⁹

³⁹ The information is retrieved from the Public Consultation electronic register [Online]

One year after this process, the Roadmap is not approved yet by the Government.

Standard 2: The State recognizes, through the operation of its institutions, the importance of the development of and cooperation with the sector

The National Council for Civil Society is a collegial consultative body aiming to guarantee institutional collaboration between the State and CSOs, in support of good governance, participatory democracy, and increase of transparency through meaningful participation and involvement of civil society in this process. In line with the Law “For the Establishment and Functioning of the National Council for Civil Society”,⁴⁰ the Council consists in 27 members, 13 representatives from the Government institutions, 13 representatives from CSOs and 1 representative from National Economic Council. In December 2018, the mandate term of four members from civil society organization ended. The Agency for Support to Civil Society (ASCS), acting as a secretariat, organized during January 2019 consultative meetings with civil society organizations on the selection criteria of the new members. After six months from the start of the procedure, the new members are not selected yet.

<https://konsultimipublik.gov.al/Konsultime/Detaje/73>

⁴⁰ OG 200/2015, Law no.119/2015 “On the establishment and functioning of the National Council for Civil Society” [Online]
<https://qbz.gov.al/share/q9X3GXAjROi2QTN3o4TFAA>

During 2018, the Council organized only two meetings, in March⁴¹ and June⁴², although it is required by the law to meet three times a year. According to the published calendar in ASCS website the third meeting was planned to be organized in November but it did not take place.

Consultations with CSOs indicate a poor performance of the Council, especially in addressing key priorities of the CSO sector with regard to enabling environment and participation in policy-making processes. CSOs rise as concerns lack of engagement of and by CSO representatives in the Council and their inability to voice in a successful way the sector issues and requests.

Similar with the MM Report 2017, the Law for the Establishment and Functioning of the National Council for Civil Society needs to be amended in order to address the proper representation from ministry lines (i.e., changes in the ministerial portfolios) and number of representatives from each ministry (i.e., reduction in number of ministerial portfolios) in order to meet the required balance of representation.

Another important structure, in the frame of accession of Albania in the European Union, is functioning of the National

Council for European Integration⁴³. It is an advisory body for the European integration process, established by the Parliament, aiming to promote and guarantee a comprehensive co – operation between political forces, public institutions and civil society, and increase transparency in decision – making on integration issues. It is composed by members of parliament, representatives from media and 6 members from civil society organizations, even though the provision in place stipulates three members. For 2018, few activities and meetings have taken place from the Council due to the unfavourable political climate. There is a total lack of transparency in the procedures followed for the selection of CSOs members and little space have been available for involvement and contribution of them during the meetings. So far, the performance of the National Council for European Integration has not succeeded to achieve the expected full – fledged role as a broad consultative forum on EU integration matters⁴⁴.

Considering the situation, some immediate actions are needed including the amendment of the Law for the Establishment and Functioning of the National Council for Civil Society. In addition, an increased communication and interaction with their constituencies is

⁴¹ The information is retrieved from the National Council for Civil Society Website [online] <https://drive.google.com/file/d/1i6BMJqH1BOSjuFNjuJqj4ESUpTxO6jKd/view>

⁴² The information is retrieved from the National Council for Civil Society Website [online] <https://drive.google.com/file/d/1i6BMJqH1BOSjuFNjuJqj4ESUpTxO6jKd/view>

⁴³ Law no. 15/2015 “For the Role of the Albanian Parliament in the integration process of Albania in European Integration” [online] https://www.parlament.al/Files/Integrimi/ligji_15-2015-1.pdf

⁴⁴ Madhi, G. “Parliament’s Role in The EU Integration Process: In Search of a Genuine Catalyst”, EU Policy Hub [Online] <http://www.eupolicyhub.eu/wp-content/uploads/2019/04/KKIE-brief-en.pdf>

expected from the representatives of the civil society in the Council. This would contribute directly to a more coordinated and strategic effort from the sector in working with state institutions for the creation of an enabling environment for

CSOs operation and improving the life of their beneficiaries. The National Council for European Integration needs to be more active, increase transparency and provide space for discussion and consultations on EU matters.

The assessment of Sub area 3.1., reflects also the assessment of the following indicators of the EU CS Guidelines 2014-2020. The findings based on the targets for each indicator are:

3.1. b. Quality of structures and mechanisms in place for dialogue and cooperation between CSOs and public institutions in terms of: - *CSO representation in general, - representation of smaller/weaker CSOs, - visibility and availability, - government perception of quality of structures and mechanisms, - CSOs perception on structures and mechanisms;*

- The revised Road Map for Drafting Policy and Measures for Enabling Environment for Civil Society is not approved yet.
- The performance of the National Council for Civil Society so far has been poor especially in addressing key priorities of the CSO sector with regard to enabling environment and participation in policy-making processes.
- Few meetings and discussions took place from the National Council for European Integration and the Council has failed to assume the expected role.

Sub-Area 3.2: Involvement in policy- and decision- making processes

Standard 1: All draft policies and laws are easily accessible to the public in a timely manner.

On March 19, 2018 through a decision of the Council of Ministers,⁴⁵ the Information and Data Protection Commissioner is given the authority to create, retain and administrate the “Electronic register of

requests and answers for the right to information”. This on line register, pyetshtetin.al, will administrate all requests for information submitted by citizens to public authorities and makes public the status of the requests.

There are improvements marked during 2018 regarding transparency of local self-government units in Albania. The Information and Data Protection Commissioner issued an order no. 211, dated 20.09.2018⁴⁶, which standardize the

⁴⁵ OG 37, date 19.03.2018 *For the creation of state data “Electronic Register of Requests and Answers for the right to information* [Online] <http://qbz.gov.al/eli/vendim/2018/03/13/145>

⁴⁶ Order no. 211, date, http://www.idp.al/wp-content/uploads/2018/09/Programi_i_Transparencs_Pushteti_Vendor.pdf

transparency template program and makes it obligatory for all local self-government units at national level.

Different sources report an increase in number of public requests for information, including those from civil society groups. At the same time, it is noted an increased positive response from public institutions to these requests. It is important to highlight especially the improvements made by local government units towards public request for information⁴⁷. During 2018 all local government units have an official website and almost all have them have published the transparency programs and requests and answers register⁴⁸. However, the content requires regular update.

According to the data from the 2018 Annual Report of the Information and Data Protection Commissioner, **219** public authorities have published the Transparency Program, **331** have appointed the coordinator for the right to information, and **178** of them have published request and responses register⁴⁹, showing a slight improvement compared with the MM Report 2017. Despite the progress, it is still needed to better the quality of responses. The information provided is not always accurate and complete, and many times selective. This is more frequent when the information requested is considered sensitive and of

⁴⁷ IDP (2019), “The 2018 Annual Report”, [Online] http://www.idp.al/wp-content/uploads/2019/03/ENGLISH_Annual_Report_2018_KDIMDP.pdf

⁴⁸ Ibid, pg 10

⁴⁹ Ibid, pg. 9

vast public interest. It is partly due to lack of resources and capacities of institution to meet such demands. Only in 2018 there were 820 complaints filed with the Commissioner out of which 656 by citizens and 164 by civil society organizations⁵⁰. The increase in number of complains comparing with the MM Report 2017 indicates an increased awareness of citizens on their rights, as well.

Standard 2: There are standards enabling CSO involvement in decision-making, which allow for CSO input in a timely manner

With regards to public notification and consultation, The Law 146/ 2014 on Notification and Public Consultation allows consultation for draft laws and draft strategies. The law on public consultations is generally considered a good one, but its implementation in all aspects is still poor.

Based on the Decision of the Council of Ministers no. 828, date 07.10.2015 on “Approval of Rules on Creation and Administration of Electronic Register for Notification and Public Consultation”, an electronic register for notification and public consultation is created <http://www.konsultimipublik.gov.al>.

Also, the Manual for Citizen Participation in Decision – Making Process of Parliament updated⁵¹ is a strategic document recognizing the importance by the lawmakers of citizens’ participation and involvement in decision – making processes. The updated document is

⁵⁰ Ibid. pg. 12 – 13

⁵¹http://parlament.al/Files/Informacione/manuali_i_azhornuar_21298_1.pdf

organized in the function of: information, consultation, dialogue and partnership. Nevertheless, in content terms, the document does not reflect its aim. Referring to expression of interest from citizens and other interested parties for participation in hearing sessions organized by Parliament Committees⁵², they should submit a request for participation, clearly stating the reasons on why they want to participate in the hearing sessions. Furthermore, the Committees after receiving the requests try to select those interest groups that are able to address clearly (???) their needs and problems. These undermine the right of citizens and other interest parties to receive information without giving argumentation and the principles of equal treatment to ensure this right.

Comparing with the MM Report 2017, it is noticed an increase of information for consultations of draft laws by ministries, led by the Ministry of Agriculture and Rural Development with 16 consultations for draft laws, followed by the Ministry of Justice with 12 consultations, and Ministry of Finance and Economy with 6 online consultations. However, the online portal <http://www.konsultimipublik.gov.al> is not user friendly and does not enable notification via emails for new entries in the register.⁵³

⁵² Ibid, pg. 20

⁵³ Matlija, D., Dule, I., “Konsultimi publik në Shqipëri, 2017 – 2018, UShtim i Ciltër i demokracisë pjesëmarrëse apo thjesht fasadë” [Online] <https://www.publeaks.al/wp-content/uploads/2019/04/Konsultimi-Publik-2017-2018-Res-Publica-NED.pdf>

At local level, the Law no. 139/2015 "On Local Self-Government", and the Law no. 68/2017 "On the finances of local self-government" obligates Local Self Government Unit to consult normative acts with citizens' representative structures. But the forums available to this regard are limited and the engagement of civil society is weak, especially in small municipalities. There is no notification published by municipalities on public consultations at the portal

<http://www.konsultimipublik.gov.al>.

Standard 3: CSO representatives are equal partners in discussions in cross-sector bodies and are selected through clearly defined criteria and processes

Another indicator of the effective involvement of CSOs in policy and decision-making processes is their participation in cross-sectorial bodies. Albanian government has committed itself to achieve the Sustainable Development Goals (SDGs). Civil society is a key actor and plays an indispensable role contributing in achievement of the Sustainable Development Goals. In 2018, the Government of Albania did the Voluntary National Review on Sustainable Development Goals.⁵⁴ The document highlights the progress that Albania has made in implementing the SDGs. According to it, an Inter-Ministerial Committee is established on the SDGs, headed by the deputy prime minister and comprising of key government institutions, as well as other stakeholders from the

⁵⁴ GoA (2018), “Albania Voluntary Review on Sustainable Development Goals” [Online] https://sustainabledevelopment.un.org/content/documents/20257ALBANIA_VNR_2018_FINAL2.pdf

business community, civil society and academia. There is no specific regulation that stipulates CSOs involvement and their selection criteria. For the Inter – Ministerial Committee established on the SDGs there is no information available on the members that are part of the committees; procedures for selections of its members are missing, resulting with lack of transparency and information on its work done so far.

CSOs are part of some cross-sector bodies, mostly consultative and advisory bodies, as the National Council for People with Disabilities, National Council on Gender Equality, etc. The lack of clear requirements and procedures for the involvement of CSOs in the cross-sector bodies, results in low participation of CSOs, low transparency on the selection process, and poor performance of CSOs representatives in these structures.

The assessment of Sub area 3.2., reflects also the assessment of the following indicators of the EU CS Guidelines 2014-2020. The findings based on the targets for each indicator are:

3.1. a. Percentage of laws/bylaws, strategies and policy reforms effectively consulted with CSOs in terms of: - *adequate access to information;* - *sufficient time to comment;* - *selection and representativeness / diversity of working groups;* - *acknowledgement of input;* - *degree to which input is taken into account;* - *feedback / publication of consultation results*

- There is no available information to measure this indicator. The implementation of the proposed action 3.4 of the Road Map for Drafting Policy and Measures for Enabling Environment for Civil Society would enable data collection and analysis to assess the indicator.

Sub-Area 3.3: Collaboration in service provision

Standard 1: CSOs are engaged in different services and compete for state contracts on an equal basis to other providers

Standard 2: The state has committed to funding services and the funding is predictable and available over a longer-term period

CSOs are the main stakeholders delivering qualitative social services for a wide range of beneficiaries. However, during 2018, no legal initiatives were taken or discussed on the law on public procurement. The legal

and regulatory framework presents many challenges and issues to be addressed in order to create a supportive environment for CSOs involvement in the provision of social services with public funds. The tendering rules are unified and applied equally to CSOs and other private entities bidders. The main criterion for public procurement awards is the lower price offer, disregarding the quality of services. In addition, the associated bidding costs and contracts' financial conditions (i.e. guarantee fund, expenses reimbursement versus up-front payment, no regular and clear payment schedules) represent a

serious impediment to participation of CSO in any tendering procedure⁵⁵.

After almost two and a half years from the approval of the Law no. 65/2016 “On Social Enterprises in the Republic of Albania”⁵⁶ several bylaws were approved in 2018, completing the legal package. To be mentioned are: the Decision No. 716/2017 “On determining the procedures for the inspection of the activity of social enterprise”, the Instruction No. 602/2018 “On the procedures and documentation required for recognition status of social enterprise”,⁵⁷ Decision No.76/2017 “On determining the procedures for the inspection of the activity of social enterprise”⁵⁸ the Decision No.789/2018 “On the establishment of the fund for support of social enterprises and support forms through subsidiaries for social

⁵⁵ Law no. 9643, dated 20.11.2006, as amended by Law no. 9800, dated 10.09.2007, Law no. 9855, dated 26.12.2007, Law no. 10170, dated 22.10.2009, Law No. 10 309, dated 22.07.2010, Law no. 22/2012, Law no. 131/2012 and Law no. 182/2014 “ON PUBLIC PROCUREMENT”

⁵⁶OG 118/2016 Law No. 65/2016 “On Social Enterprises in the Republic of Albania” dated 9 June 2016. Available at: http://www.qbz.gov.al/botime/fletore_zyrtare/2016/PDF-2016/118-2016.pdf

⁵⁷ OG 20/ 2018 Instruction No. 602/2018 “On the procedures and documentation required for recognition status of social enterprise”, dated 1 August 2018, Available at: <http://www.qbz.gov.al/Botime/Akteindividuale/Janar%202018/Fletore%20121/UDHEZIM%20nr.%20602,%20date%201.8.2018.pdf>

⁵⁸ OG 218/ 2017 Decision No.76/2017 “On determining the procedures for the inspection of the activity of social enterprise”, dated 1 December 2018. Available at: http://www.qbz.gov.al/botime/fletore_zyrtare/2017/PDF-2017/218-2017.pdf

enterprises,⁵⁹ the Decision No. 16/2018 “On approval of the list of activities exercised by social enterprises”,⁶⁰ the Decision No.56/2018 “On determining specific categories of disadvantaged groups.”⁶¹ The package is found very problematic by the sector because it treats social enterprises as state enterprises, limits to extreme opportunities of SEs to access non-governmental funding and minimize the space for their productivity. The fiscal regime is very restraining. All these components are not in line with EU Directives for social enterprises and European practices.

In financial terms, according to the Law on Social Enterprises, the social enterprise is obliged to use ... “*all the profit for its development and expansion*”, and “*...must pay taxes over the profit*” same as private businesses with the same annual turnover. The Law does not provide space for social

⁵⁹ OG 12/2018, Decision No. 789/ 2018 “On the establishment of the fund for support of social enterprises and support forms through subsidiaries for social enterprises”, dated 26 December 2018. Available at: <http://www.botimezyrtare.gov.al/Botime/Akteindividuale/Janar%202018/Fletore%20192/VKM%20nr.%20789,%20date%2026.12.2018.pdf>

⁶⁰ Decision No. 16/2018 “On approval of the list of activities exercised by social enterprises”, dated 12 January 2018. Available at: <http://qbz.gov.al/Botime/Akteindividuale/Janar%202018/Fletore%203/VKM%20nr.%2016,%20date%2012.1.2018.pdf>

⁶¹ Decision No. 56/2018 “On determining specific categories of disadvantaged groups”, dated 31 January 2018. Available at: <http://qbz.gov.al/Botime/Akteindividuale/Janar%202018/Fletore%2015/VKM%20nr.%2056,%20date%2031.1.2018.pdf>

enterprises to use their profit to different forms of investments, or remuneration, or increase wages for their employees. This restrictive approach puts into question mark the sustainability of social enterprises in terms of human capacities and does not enable them to absorb talents and experts.

Referring to the state funding, the Decision No.789/2018 “On the establishment of the fund for support of social enterprises and support forms through subsidiaries for social enterprises” stipulates creation of a fund of proximally 250 million ALL (approx. 2.1 million EUR) for the period 2019 – 2021. The fund subsidizes the operation of social enterprises, new job creation for marginalized groups and compensatory health and social insurances. Nevertheless, the Decision is both evasive and restrictive as:

- a) The subsidy will cover no more than 70% of the eligible costs or 15 million ALL (approx. 12.000 EUR). The remaining part must be covered by the social enterprise.
- b) The subsidy cannot cover more than 50% of the minimal wages for the employees coming from marginalized group.
- c) The total financial support from the state (including all financial forms) must not exceed the amount of 14 million ALL (approx. 110,000 EUR) for three years’ period.

There is no transparent application process to benefit from the SEs’ Fund and it is unclear based on which criteria the decision for the winners will be made.

Referring to the marginalized groups, the Decision No. 56/2018 “On determining specific categories of disadvantaged groups” presents 28 categories of marginalized groups. But it is unclear on which criteria’s are assessed these groups. In addition, some categories appear to overlap, while some are unclear⁶².

Due to the situation, on December 2018, a Task Force was established for enabling environment of social enterprises in Albania with representation of 20 SEs. The Task Force issued a statement addressing the challenges of the legal package of social enterprises. The statement was addressed to responsible public institutions. After four months there is no answer or feedback from public authorities on the request send.

In overall, still the legal and regulatory framework presents many challenges and issues to be addressed in order to create a supportive environment for CSOs involvement in the provision of social services with public funds. The legal framework on social enterprises needs to be amended, addressing the actual legal barriers and needs presented from social enterprises.

⁶² The information on social enterprises is retrieved from the publication <http://partnersalbania.org/publication/analize-e-kuadrit-ligjor-mbi-ndermarrjet-sociale-ne-shqiperi/>

References

Decision no. 953, date 29.12.2014 “On Implementation Provisions to the Law no 92/2014 “On Added Value in the Republic of Albania”, amended. [Online] <https://www.tatime.gov.al/eng/shkarko.php?id=707>

Decision no. 1, date 04/01/2019 on “*The approval of the local taxes and tariffs in Municipality of Pogradec for 2019*” [Online] <http://bashkiapogradec.al/wp-content/uploads/2019/01/output.pdf>

Decision No. 16/2018 “On approval of the list of activities exercised by social enterprises”, dated 12 January 2018. Available at: <http://qbz.gov.al/Botime/Akteindividuale/Janar%202018/Fletore%203/VKM%20nr.%2016,%20date%2012.1.2018.pdf>

Decision No. 56/2018 “On determining specific categories of disadvantaged groups”, dated 31 January 2018. Available at: <http://qbz.gov.al/Botime/Akteindividuale/Janar%202018/Fletore%2015/VKM%20nr.%2056,%20date%2031.1.2018.pdf>

European Commission. “*EU Enlargement Package 2018 – Freedom of Expression – Information Society and Media*, 2018. [Online] https://euwesternbalkansmediadays.eu/images/FREEDOM_of_EXPRESSION_INFO_SOCIETY_AND_MEDIA_2018.pdf

Freedom House, *Freedom in the World 2018 – Democracy in Crisis*, 2018 [Online] <https://freedomhouse.org/report/freedom-world/freedom-world-2018>

GoA (2018), “*Albania Voluntary Review on Sustainable Development Goals*” [Online] https://sustainabledevelopment.un.org/content/documents/20257ALBANIA_VNR_2018_FIN_AL2.pdf

Hoxha, J., Topi, A., Tavani, K., “*Fiscal Treatment of NPOs – Assessment of National Legislation and Practice for Non- Profit Organizations in Albania*” Partners Albania, 2018. pg. 22 [Online] http://partnersalbania.org/wp-content/uploads/2018/06/Paper_on_Fiscal_treatment_of_NPOs_Albania.pdf

IDP (2019), “*The 2018 Annual Report*”, [Online] http://www.idp.al/wp-content/uploads/2019/03/ENGLISH_Annual_Report_2018_KDIMDP.pdf

¹ http://parlament.al/Files/Informacione/manuali_i_azhornuar_21298_1.pdf

Instruction no. 607, date 01.08.2018, “*On the procedures and documentation required for recognition of the status of social enterprises*” [Online] <https://shendetesia.gov.al/wp-content/uploads/2019/01/Udhezim-nr.607-dt-01.08.2018-PER-MARRJEN-E-STATUSIT-TE-NDERMARRJES-SOCIALE.docx>

Matlija, D., Dule, I., “*Konsultimi publik në Shqipëri, 2017 – 2018, Ushtrim i Ciliter i demokracisë pjesëmarrëse apo thjesht fasadë*” [Online] <https://www.publeaks.al/wp-content/uploads/2019/04/Konsultimi-Publik-2017-2018-Res-Publica-NED.pdf>

OG 28/2001, Law no. 8788, dated 07/05/2001 “For Non Profit Organizations” [Online] <http://qbz.gov.al/eli/ligj/2001/05/07/8788>

OG 92, date 31/05/2016, Law no. 45/2016. “On Voluntarism” [Online] <https://qbz.gov.al/eli/ligj/2016/04/28/45/5e164331-4d77-4a80-abf9-7973591b5d9d;q=Ligji%20nr%2045%2F2016>

OG 171/2015, Directive no. 32, date 17.09.2015 “For the Announcement of the National Accounting Standards for Non – Profit Organizations and for its Mandatory Application” issued by the Ministry of Finance [Online] http://www.qbz.gov.al/botime/fletore_zyrtare/2015/PDF-2015/171-2015.pdf

OG 118/2016, Law no. 65/ 2016, dated 09/06/2016 “*For Social Enterprises in the Republic of Albania*” [Online] <http://qbz.gov.al/eli/ligj/2016/06/09/65-2016>

OG 36/2013, Law no 8788, date 07/05/2001, on “*Non Profit Organizations*”, amended, Chapter VII [Online] https://qbz.gov.al/share/s0AXcHUmTAm53LiuW_wbpQ

OG no 187, Law no. 97/2018, date 3.12.2018 “*For some changes and amendments to the Law on Tax procedures in the Republic of Albania*” [Online] <https://qbz.gov.al/share/dfCkGpG0QtaJ-P4xOxC3xQ>

OG 23/2001, Law no. 8773, date 23.04.2001 “On the Assemblies” [Online] http://www.qbz.gov.al/botime/fletore_zyrtare/2001/PDF-2001/23-2001.pdf

Tavani, K., Këruti, K. *Monitoring the Right to Free Assembly for 2017 – 2018 in Albania*, Partner Albania, 2018., pg. 7. [Online] http://partnersalbania.org/wp-content/uploads/2019/02/Albania_Monitoring-assembly-report-2017-2018.pdf

OG 23/2001, Law no. 8773, date 23.04.2001 “On the Assemblies” [Online] http://www.qbz.gov.al/botime/fletore_zyrtare/2001/PDF-2001/23-2001.pdf

OG 28/2001, Law no. 8788, dated 07/05/2001 “For Non Profit Organizations” [Online] <http://qbz.gov.al/eli/ligj/2001/05/07/8788>

OG 200, date 31/ 12/ 2014 Council of the Ministers Decision No. 953, dated 29.12.2014 “*For Implementing Provisions of the Law No. 92/2014*” [Online] <https://qbz.gov.al/share/5XhX87R0QRa8AvYakfdPiw>.

OG 92, date 31/05/2016, Law no. 45/2016. “On Voluntarism” [Online] <https://qbz.gov.al/eli/ligj/2016/04/28/45/5e164331-4d77-4a80-abf9-7973591b5d9d;q=Ligji%20nr%2045%2F2016>

OG 200/2015, Law no.119/2015 “On the establishment and functioning of the National Council for Civil Society” [Online] <https://qbz.gov.al/share/q9X3GXAjROi2QTN3otTFAA>

Law no. 15/2015 “For the Role of the Albanian Parliament in the integration process of Albania in European Integration” [online] https://www.parlament.al/Files/Integrimi/ligji_15-2015-1.pdf

Law no. 9643, dated 20.11.2006, as amended by Law no. 9800, dated 10.09.2007, Law no. 9855, dated 26.12.2007, Law no. 10170, dated 22.10.2009, Law No. 10 309, dated 22.07.2010, Law no. 22/2012, Law no. 131/2012 and Law no. 182/2014 “ON PUBLIC PROCUREMENT”

Madhi, G. “Parliament’s Role in The EU Integration Process: In Search of a Genuine Catalyst”, EU Policy Hub [Online] <http://www.eupolicyhub.eu/wp-content/uploads/2019/04/KKIE-brief-en.pdf>

Matlija, D., Dule, I., “Konsultimi publik në Shqipëri, 2017 – 2018, Ushtrim i Cilter i demokracisë pjesëmarrëse apo thjesht fasadë” [Online] <https://www.publeaks.al/wp-content/uploads/2019/04/Konsultimi-Publik-2017-2018-Res-Publica-NED.pdf>

OG 37, date 19.03.2018 For the creation of state data “Electronic Register of Requests and Answers for the right to information [Online] <http://qbz.gov.al/eli/vendim/2018/03/13/145>

Order no. 211, date 20/09/2018, http://www.idp.al/wp-content/uploads/2018/09/Programi_i_Transparences_Pushteti_Vendor.pdf

OG 118/2016 Law No. 65/2016 “On Social Enterprises in the Republic of Albania” dated 9 June 2016. Available at: http://www.qbz.gov.al/botime/fletore_zyrtare/2016/PDF-2016/118-2016.pdf

OG 20/ 2018 Instruction No. 602/2018 “On the procedures and documentation required for recognition status of social enterprise”, dated 1 August 2018, Available at: <http://www.qbz.gov.al/Botime/Akteindividuale/Janar%202018/Fletore%20121/UDHEZIM%20nr.%20602,%20date%201.8.2018.pdf>

OG 218/ 2017 Decision No.76/2017 “On determining the procedures for the inspection of the activity of social enterprise”, dated 1 December 2018. Available at: http://www.qbz.gov.al/botime/fletore_zyrtare/2017/PDF-2017/218-2017.pdf

OG 12/2018, Decision No. 789/ 2018 “On the establishment of the fund for support of social enterprises and support forms through subsidiaries for social enterprises”, dated 26 December 2018. Available at: <http://www.botimezyrtare.gov.al/Botime/Akteindividuale/Janar%202018/Fletore%20192/VKM%20nr.%20789,%20date%2026.12.2018.pdf>

Useful links

Albanian Parliament	www.parlament.al
Agency for the Support of Civil Society	www.amshc.gov.al
Ministry of Culture	www.kultura.gov.al
National Lottery Websites	http://lotaria.al
United National Development Fund Albania	http://www.al.undp.org
Public Consultation Electronic Register	https://konsultimipublik.gov.al

COUNTRY REPORT **FOR ALBANIA** May 2018-May 2019