WHO GUARDS THE GUARDIANS?

Research study on the accountability of civil society in Kosova

forum 2015

WHO GUARDS THE GUARDIANS?

Research study on the accountability of civil society in Kosova

ECMA NDRYSHE

TABLE OF CONTENT

ABBREVIATIONS

EU	European Union
D4D	Democracy for Development
DRLNGO	Department of Registration and Liaison with NGOs
GAP	GAP Institute for Advanced Studies
KCSF	Kosovar Civil Society Foundation
CoE	Council of Europe
KEC	Kosova Education Centre
KFOS	Kosovo Foundation for Open Society
KIPRED	Kosovar Institute for Policy Research and Development
NGO	Non-governmental Organisations
CSO	Civil Society Organisations
KWN	Kosova Women's Network
SDC	Swiss Agency for Development and Cooperation
SIDA	Swedish International Development Cooperation Agency
UNDP	United Nations Development Programme
UNMIK	United Nations Interim Administration Mission in Kosovo
USAID	United States Agency for International Development

EXECUTIVE SUMMARY

The paper, "Who guards the guardian?" aims to summarize key elements, based on universal principles and practices, for analysing the accountability of the civil sector in Kosovo. This study seeks to present key principles and their application in Kosovo with the purpose of using information and knowledge as the grounds for opening a constructive debate concerning this matter. Limited in methodology, this study does not assess the level of accountability of civil society in Kosovo; rather, it raises questions with the intention of highlighting issues to be studied and discussed further in the future.

While public institutions have the most responsibility for the general situation of the country, continued development requires other sectors to strengthen its role within society. Civil society seeks to assist the development and democratization of society, thereby directly contributing to various fields and demanding accountability of public institutions to its citizens. Accountability of elected officials is imperative for a functioning state and is also relevant to civil society in Kosovo. Thus, as is common in other countries, civil society in Kosovo also acts as a supervisorial body.

Nevertheless, this supervisorial role invokes related and other important concerns: Who oversees watchdogs? International deliberations concerning to whom and to what extent civil society are accountable are increasing and are both needed and applicable in Kosovo. The continued emphasis on strengthening civil society requires this debate for clarifying what accountability means for civil society and for developing mechanisms to improve the accountability of civil society organisations (CSOs).

In Europe and beyond, there are different trends surrounding the issues of accountability of CSOs. Some of the more significant trends include the development of a comprehensive legal framework for this sector, increased transparency of public funding of CSOs, establishment of a Public Benefit Status system for strengthening accountability requirements for public benefit organisations, improved internal governance and accountability of CSOs via self-regulatory mechanisms, etc. Approaches employed are not standardized, but are dependent on the specific context of the social and public sector development of each country. Civil society stakeholders who act at the central and local levels comprehend accountability of civil society in Kosovo in different ways. Often, accountability of civil society is based on financial transparency and does not include the impact of CSOs' actions, their influence of policies, or the benefits for beneficiaries or citizens in general. Although some trends support a universal application of accountability measures, more trends support methods of accountability according to the scope and type of CSO.

Based on the few available studies, public perception of the impact of civil society and the level of its accountability is quite disturbing. Even within the civil sector there are opinions that CSOs in Kosovo are not transparent. This perception of CSOs contributes to the public perception that civil society has no integrity. On the other hand, many actors in this sector believe that civil society in Kosovo has played an important role and does not have serious issues related to accountability. Each CSO has its own regulating body to which it answers and that legitimizes its representative role. Such arguments remain the focal point

of debates surrounding civil society. The legitimacy of CSOs is more often contested in countries with fragile democracies such as Kosovo. Used in this way, arguments contesting the legitimacy of CSOs are [mis]used to stigmatize the role of civil society with the intention of reducing public trust of this sector.

This essay presents an analysis of the levels of accountability most relevant to the current situation of civil society in Kosovo. Whilst the enforcement of general legal provisions is an obligation of all legal and natural entities, specific legislation related to the work of civil society may provide a framework for normal functioning of this sector, but does not necessarily cultivate a favourable environment for its development. Basic elements of accountability are outlined in specific provisions of the Law on Freedom of Association in NGOs and some other relevant laws; however, their full application is not possible due to either the dearth of monitoring mechanisms or the lack of knowledge and capacities within many CSOs. Public Benefit Status presents an even higher level of accountability, since such organisations operate in service of "the common good." Nevertheless, for years, this status has remained unfruitful, either in terms of benefits or increased levels of accountability of organisations holding this status.

Whilst the donors – mainly foreign – are important for the development of the civil society sector in post-war Kosovo, they are also criticised by those who consider CSOs to be too dependent on donors' agendas. Globally, there is a perceived risk that this kind of donor support may weaken internal accountability, since many CSOs are accountable only to the donors.

Principles of the Paris Declaration of 2005 require that, despite granting large amounts of funds, donors should be only one of the stakeholders providing these funds. However, since other stakeholders and donors in Kosovo are passive, they do not meet the requirements of the Paris Declaration, thus increasing the direct influence of foreign donors. Given that Kosovo remains the poorest country in Europe (in need of foreign assistance) and has few official strategic priorities and documents, foreign donor involvement in Kosovo has created an environment wherein donors have a decisive role in defining the majority of the State agenda, including that of civil society.

External parties may not always correctly understand specifics of this sector; and, therefore all accountability issues are not properly addressed. Mutual accountability, via self-regulatory mechanisms, is emphasized within this sector, requiring CSOs to be both solicitors and providers of accountability. At this point, CSOs recognize common values shared by civil society and other organisations and agree on a number of principles and standards of conduct to preserve or enhance these values. Generally, there is a large consensus on the need for civil society in Kosovo to more seriously address issues related to self-regulation. Despite the statements in favour of self-regulation, so far, very little has been done to establish general or sectorial self-regulating mechanisms.

Finally, this paper highlights that the forum to which CSOs must demonstrate its accountability is only minimally organized. Every civil society organisation should be accountable

to multiple actors based on their specific scope of work. Despite CSOs efforts for meeting all accountability requirements, most often greater accountability is provided to only those actors who demand it more. Amid widespread civic apathy and the lack of functionality or engagement by other institutions, it seems that donors will continue to be the subjects of either praise for their support or criticism for their strong influence. If bodies assessing civil society accountability are strengthened, then civil society will demonstrate more account-ability.

INTRODUCTION

Regulation of our everyday lives, once relegated to individuals, has more recently become part of an intricate system of stakeholders, processes and decisions at local, national, regional and global levels. Each day, government officials, intergovernmental organisations, international organisations and corporations render various decisions directly affecting the lives of citizens of a growing "Global Village."

More recently, non-governmental organisations and different civil society groups are more frequently participating in this complex system of regulating various social, economic and political sectors. Both nationally and globally, civil society has started to show its "muscles. Civil society shows it "muscles" through its involvement in processes determining important decisions for civilian lives, by opposing these decisions – with varying degrees of success – with the aim of making citizens' voice heard within the respective sectors rendering these decisions.

The definition of civil society includes the intention for representing citizens' interests, either as related to a specialized and well-defined group or to interests regarded as a common good of society.

Nonetheless, how "representation of citizens' interests" is implemented by civil society organisations varies. Does this mean that civil society should be the *Vox Populi[1]* and thereby accountable to the public at large? Or is representation to be limited to a particular group of citizens, with limited accountability to only leading or relevant bodies? These are global concerns and questions that are being asked by stakeholders and civil society in Kosovo.

Currently, Kosovo continues to encounter serious challenges affecting citizens' lives that contribute to increasing concerns regarding the functioning of the State. Issues associated with the status of the State's sovereignty, high rates of corruption, extremely high poverty and fragile institutions are only few of the issues needing immediate responses.

Citizens of Kosovo, although burdened with serious difficulties, are not active enough in demanding improvements for their situation. This lack of action is more disturbing given the public perception surveys showing low approval ratings of Kosovo's political and economic trajectories. Furthermore, approval ratings of key executive, legislative and judicial institutions in Kosovo are also quite low. Only 27% of Kosovo's citizens are satisfied with the performance of the Government and only 32.1% of respondents expressed satisfaction with the Assembly of Kosovo[2].

While the main responsibility for the overall situation in the country remains with public institutions, increasingly, other sectors are seeking to strengthen its role in the overall development of society. Civil society continues to assist the development and democratization of the society, thereby directly contributing to a variety of fields and requiring public institutions to be accountable to citizens. Accountability of the elected officials remains one of

---

1 From Latin: The voice of the people.
2 Public Pulse. UNDP in Kosovo. p. 9, http://www.ks.undp.org/repository/docs/PPR5_anglisht_412612.pdf

the most significant issues for the functioning of the State; and, as such, is targeted by the civil society in Kosovo. In this way, as in many other countries, civil society in Kosovo has positioned itself in a supervisory role of the country's public institutions.

One has two sets of scales: one for himself, one for the other[3]."

Many years ago, this proverb was used to depict the bias of judgment. Now, when civil society in Kosovo is more vocal of its demands for state institutions' accountability, many wonder if the civil sector has a different scale for measuring its own accountability. Globally, and in Kosova, civil society proportional to its increased influence, continues to encounter public and institutional pressure to respond to the questions: *whom does it represent, to whom it is accountable and by whom it is driven?* Apart from external criticism, civil society organisations are also in search of better ways to increase their credibility, and in doing so increasing their influence.

Globally, very few studies have been conducted with the aim of addressing the issue of accountability of civil society. Based on the few studies available, public perception on the impact of civil society and its level of accountability is disturbing.

Even within the civil sector, there are views that CSOs in Kosovo are not transparent and evade accountability mechanisms, which has resulted in a public perception that civil society lacks integrity[4].

Founding of CSOs is often perceived as a sticky point, raising doubts about their sources of funding. Millions of Euros were injected into civil society by numerous foundations thus shaping the opinion that these foundations do not have a focused aim or deliberated effect[5].

Fitting of the poor perception of CSOs, despite having defined missions, CSOs, on many occasions have altered their missions based on the availability of funds. Some critics describe civil society as too weak, by claiming that "NGOs are unaware of societal issues and more interested in promoting their own interests and maintaining their privileges." Therefore, we should not blame citizens for their apathy[6].

On the other hand, many of those active in this sector believe that civil society in Kosovo has played an important role in shaping the development of the country; and, as such, this sector does not have serious issues of accountability[7]. Each CSO has its own supervisory body to which it is accountable and from which it receives its legitimacy for representing civilians. Moreover, despite the subpar image of this sector, civil society has had an impact, especially in promoting debates and a public space in which

---

3 Rilindja. Gjithsekush ka dy kândarë: një për vete, një për tjerë.""Fjalë të urta shqipe." 1985, Pristina, p. 334.
4 Interview with Avni Zogiani, Executive Director, Çohu Organisation, 11.10.2012.
5 Interview with Bajrush Morina, Editor-in-chief, Bota Sot daily paper, 12.10.2012.
6 Interview with Igballe Rogova, Executive Director, KWN, 18.10.2012.
7 Summary of the Focus Group, 25.10.2012.

civilian may express their opinions that can later be used for influencing policymaking[8].

Such dilemmas are apropos for the debates about civil society accountability, especially in countries with fragile democracies. Often, these quandaries are [mis] used to undermine the role civil society has for holding governments and institutions accountable to citizens, to stigmatize civil society and to reduce public trust in this sector. "Political and institutional systems in Kosovo are the weakest links, which tend to deter development of other sectors, including civil society.[9]"

The growing incidence of democratically elected governments in developing countries makes attentive and careful analysis of the relations between civil society and representative institutions unavoidable. In many newly established democracies, elected officials are sceptical of CSOs and various civic groups claims of "representing" citizens, civil society, 'the poor', etc. The cause for this scepticism may be contributed to the fact that elected officials and their conduct is constantly supervised by accountability agencies to ensure that policies and official decisions respond to the public's demands/needs. Conversely, government officials (inspected through official mechanisms for legal and political responsibility) perceive the majority of CSOs to be organisations lead by a self-appointed cadre, without a constituency, and bearing no responsibility to citizens.

For CSOs the trust they engender and the image they create within the society they operate is crucial; therefore, it is very important to clarify accountability and its application to civil society. "Should CSOs be held accountable?" and "to whom should these organisations be accountable?" remain important questions requiring proper explanation and analysis.

The study, "Who Guards the Guardians?" aims to provide a comprehensive analysis for opening a debate regarding the existing stereotypes surrounding the accountability of civil society. Remaining cognizant of the methodological limitations of this survey, the purpose of this analysis is not to draw conclusive answers to any of the topics covered. Instead, the authors and Forum 2015, by introducing accountability matters of the civil sector as a *debate*, wish to invite relevant stakeholders to further discuss, study and analyse the accountability of this sector for the aim of further advancing the role and influence of civil society in Kosovo's overall societal development.

---

8 Interview with Dukagjin Pupovci, Executive Director. KEC, 12.10.2012.
9 Interview with Agron Bajrami, Editor-in-chief. Koha Ditore, 17.10.2012.

METHODOLOGY

The "Who guards the guardian?" report is based mostly on qualitative methodology. Except for analysis of international literature on accountability, namely its definition and implementation, the other information presented is more qualitative. Qualitative data collected through semi-structured interviews with representatives of various governmental institutions, civil society, the donor community and media are considered a critical part of the study. For the purpose of inclusiveness, the research team also interviewed local actors.

Focus groups were used as another qualitative method for measuring perceptions, positions and points of views of different actors. The research team organized a focus group discussion for studying opinions of various stakeholders regarding key accountability elements identified by a literature review. These discussions contributed to the selection of specific questions posed in the interviews.

Examination of 67 Kosovo NGO web sites provided data on the information available to the public, such as: mission, scope, activities, projects, donor information, internal documents as well as narrative and financial reports. The web sites of these NGOs acted as a means of verification for some of the main perceptions identified by the research team during the interviews and initial focus group discussion.

There is a general perception that in Kosovo there is no clear definition of civil society, and that everyone has his/her own definition of it.[10] Therefore, the research team used the most recent definition of civil society in Kosovo, drafted by an expert group in this sector in the 2011 Civil Society Index for Kosovo. However, the distinction between the theoretical and practical definition should be explained further. While civil society in theory includes all organized forms of civic action, in Kosovan practice this sector is mainly confined to non-governmental organisations (NGO). Even though numerous groups may be included in the theoretical definition, such as unions, religious groups, not-for-profit, media, etc., this study is mainly focused on active NGOs operating in Kosovo. This choice is due to the nature of activities of these NGOs and sense of ownership within the sector. Moreover, for the purposes of this report the wording Non-Governmental Organisation (NGO) and Civil Society Organisation (CSO) have the same meaning, and are used according to the context and source of original text cited.

> **Social environment outside of the family, state and market created through individual and collective actions or through non-for-profit organizations and institutions, which do not participate in competition to gain power, but rather get involved to promote common interests.**
>
> (Civil Society definition under the CIVICUS Civil Society Index for Kosovo)

The first chapter provides a retrospective of critical moments, focusing on milestones of the recent development history of Kosovo civil society. Additionally, this chapter gives a short analysis of the current civil society situation based on findings of the Civil Society Index 2011 for Kosovo and most recent trends and data observed by the Kosovo Civil Society Foundation (KCSF).

10 Interview with Agron Bajrami, Editor in Chief, Koha Ditore, 17 October 2012.

Defining accountability is a chapter aimed at clarifying this idea and its contextualization within the civil society sector, thus giving a summary of definitions on accountability and its relationship to other concepts of legitimacy, transparency, representation, etc., as defined by international literature. Accountability models are also "challenged" by various interpretations of different actors in Kosovo. In this respect, key elements of accountability will be explained more thoroughly.

Although there is no universal consensus on the best instruments of accountability implementation, a chapter is designated to explaining the most recognized and accepted concepts prevalent in international literature. Additionally, in line with interviews and focus groups, internationally accepted instruments are complemented by alternative instruments used or suggested for Kosovo's context.

Accountability principles and practices identified and accepted as good practices for civil society have been summarized (codified) and recommended as practices for implementation within the framework of the new concept of international relations, whereby the civil society has been transformed into one of the strongest non-state actors. This chapter will also strive to analyse the benefits of civil society as a result of best practice implementation, illustrating these with concrete examples.

The chapter addressing accountability levels will analyse civil society accountability in respect to key elements related to this concept, such as: various international and Kosovo normative/legal aspects, membership, donors, and self-regulatory mechanisms. Furthermore, various universal international principles extracted from the literature will be used vis-à-vis the assessments made by representatives of different sectors interviewed for the purposes of this study.

Finally, without the intention of making conclusive claims, the authors will try to identify some of the most important issues addressed in the study deserving the attention of readers: first, those raised by the civil society sector, and later those raised by others from political state institutions, the donor community, media and the public.

UNDERSTANDING CIVIL SOCIETY IN KOSOVO

Resistance and Solidarity – Inception of Civil Society in Kosovo

In order to analyse the accountability concept and its implementation by civil society in Kosovo, it is critical to see its development over the years, whereby a specific impact was made by the general societal and political developments of Kosovo. There is no doubt that development over the years has affected the transformation of principles, based on which Kosovo CSOs have been formed or operate, which further impacts the implementation of accountability.

Even though civil society activities in Kosovo can be traced back decades, the first modern initiatives and CSOs appeared in Kosovo at the end of the 1980s and beginning of the 1990s, after the fall of communism in Central and Eastern Europe which was followed by a new way of political oppression and parallel life in Kosovo. Due to the situation in Kosovo, civil society was developed as an important part of a parallel system and civil resistance against the Serbian regime. Such a system was necessary to fulfil the basic needs of survival of its non-Serbian population. Humanitarian assistance, health care and human rights protection offered by various civil movements was strongly supported by society in general and informed the most important civil society activities.[11] The notion of voluntarism and protection of marginalized groups was another driving force.[12]

Following the boycott of Serbian institutions and the expulsion of the Albanian population of Kosovo from civil and health service entities, civil society became the main provider of these services for the Albanian population in Kosovo. For ten years, the humanitarian organisation Mother Theresa provided humanitarian assistance both within and outside of Kosovo. Moreover, this organisation established a system for providing health services to the poor throughout Kosovo. More than 7,200 volunteers were actively involved in this initiative through 44 branches and 636 sub-branches. In 1999, the number of beneficiaries of the Mother Theresa Association reached 721,000. The trust and support of the population was extraordinary. In 1997, more than 13,000 children were born in the maternity clinic opened in Prishtinë by the Association.[13] The Council for the Defense of Human Rights and Freedoms during the same period monitored and identified the human rights violations and was involved in awareness raising activities for this purpose. The activities of these first Kosovan CSOs contributed directly to increasing the international community's awareness of the systematic oppression of the Albanian population by the Serbian regime. Composed of the most distinguished lawyers in Kosovo, the Council cooperated with the International Criminal Tribunal for the Former Yugoslavia (ICTY) in collecting Kosovo war crimes evidence. Trade unions under the umbrella of the Independent Trade Unions of Kosovo (ITUK) participate in similar activities. Leadership and support by the civil society organisations - few in number then - came from influential personalities in Kosovo, prominent Albanian intellectuals and from society. Many activists from the 1990s say that: "the entire Kosovo society functioned like a big civil society organisation."

11 CIVIKUS Civil Society Index for Kosovo, KCSF 2011.
12 UNDP. Human Development Report. 2008, p. 37.
13 Case study. Humanitarian Association "Mother Theresa.'" CIVIKUS Civil Society Index for Kosovo, KCSF 2011.

As Mushrooms After the Rain

The end of war and NATO intervention, the establishment of the United Nations Interim Administration Mission in Kosovo (UNMIK) and the Provisional Institutions of Self-Government (PISG) in 1999 were turning points for the general development of civil society in Kosovo. At this time, the great needs for emergency assistance, reconstruction and interethnic reconciliation transformed civil society activities as it adapted to the new reality. The large financial and technical support of international donors need to streamline the international funds allocated to Kosovo resulted in an increase of CSOs, which was not necessarily accompanied by improved performances. The "easily accessible" funds, combined with foreign donation dependency, saw an in increase in the number of donor oriented NGOs and 'passive' NGOs, active only when funding was available. Out of more than 7,000 registered NGOs in 2013, it is estimated that less than 10% are active or partially active. Since the Law on NGOs did not have any provision for de-registration of NGOs, the number of registered NGOs has continued to increase since 1999.[14]

Who will Remain Standing?

From a situation wherein civil society was "considered to be weak,"[15] and without any substantial improvements, the reports on civil society, such as the European Union Progress Reports, are now emphasizing that the "NGO operating environment needs to be improved."[16] If the aforementioned situation of the civil society in Kosovo is true, then it is apparent that Kosovan civil society has undergone a number of developments accompanied by sizeable challenges. Although some CSOs are building their human capacities, a sizable proportion of this sector remains dependent on international funding. Despite this dependency, the continuous increase of EU funding of civil society, bureaucratic application procedures and high/low threshold amounts of EU grants exclude many organisations from accessing these funds. Since the majority of CSOs are too small to absorb or implement such amounts,[17] the division between the "big" and "small" CSOs continues to increase. In their efforts to survive this situation, the CSOs' priorities, in most of the cases, have mirrored donor priorities,[18] significantly increasing the number of individuals who believe that most of the CSOs' initiatives do not reflect the community's interest. This situation does not fortify the relationship between CSOs and beneficiaries and may further jeopardize the legitimacy of CSOs' actions. Furthermore, due to the lack of coordination between donors and CSOs, the effectiveness of donated funds and their impact in the field has not always been as strong as it should have been. The gap between the CSOs (specifically, of the membership organisations) decreased the possibilities for strengthening their sustainability through local sources and makes them vulnerable to potential decreases in international funds available for civil society. "Public understanding about the role of civil society remains low,"[19] which makes this chal-

14 CIVIKUS Civil Society Index for Kosovo, KCSF 2011.
15 EC Progress Report 2008, p. 19.
16 EC Progress Report 2011, p. 15.
17 Civil Society in Balkans. EUCLID Network 2009, p. 19.
18 UNDP Human Development Report 2008, Table 5.2.
19 EC Progress Report 2011. p. 15.

lenge even more difficult to overcome. Moreover, the situation of CSOs as "subjugated to political pressure and intimidation when their actions are not compliant with governmental views"[20] should also be of public concern regarding CSO representation of civil society.

20 Ibid.

DEFINING THE ACCOUNTABILITY

"We are all responsible to someone; even if this 'someone' is a colleague, friend, spouse or a neighbour – and it is a fact that: there is always someone out there waiting to assess or evaluate you." This is how accountability is defined by the European Foundation Center, which also links the accountability scale and its impact to the behaviour of individuals, stating that: *"since responsibility for our actions is unavoidable, the level of required accountability should be directly related to the behaviour of individuals."*[21]

The principles of accountability have various explanations. Nevertheless, most people agree that accountability is critical for democracy, not only for public and governmental institutions, but for the civil society as well.

Accountability has different meanings for different people and institutions. Moreover, the concept of accountability has different meanings in different countries. Often, in international literature, *accountability* is synonymous with good governance, transparency, equality, responsibility and integrity.

It is important to underline that accountability has more than one definition and no definition with which all experts agree. According to Mark Bovens, Director of **Utrecht** School of Governance, "*Accountability describes a relationship between an actor and a forum, whereby the actor is responsible for explaining and justifying his/her action, while the forum may pose questions and give assessments or evaluations that determine the consequences for the actor.*"[22]

Another definition, related to the implementation of accountability, defines accountability as a concept that "*refers to the process by which an organisation commits itself to respond to the needs of actors during their activities and decision-making process, and provides services in compliance with the commitments made.*"[23]

Accountability, in general, is understood as an obligation or readiness of CSOs to accept responsibilities and to be accountable for their actions by being responsible and transparent. The concept of transparency and accountability is one of the principles also known as 'hot topics' at both the political and NGO level. Therefore, it is critical to clarify how the two complementary terms, transparency and accountability, are understood.

Transparency is an obligation or a willingness to publish relevant data for the actors and the public in general or a desire to be held accountable; in the case of CSOs, transparency implies being held accountable for their actions vis-à-vis its actors.

Accountability concerns responsibility to stakeholders by considering their needs and points of view in the decision-making processes. Therefore, accountability is less a control

21 European Foundation Centre (EFC), Promoting transparency and accountability of public-benefit foundations in Europe, 2011.
22 Christina Altides and Beate Kohler-Koch, ""Bringing Civil Society In: The European Union and the rise of representative democracy" Robert Schuman Centre for Advanced Studies. 2005, p. 2.
23 *One World Trust, "Pathways to accountability- the GAP Framework."* 2005, p.20*.*

mechanism and more of a process of learning. Being accountable, according to the afore-mentioned definition, means being open with stakeholders by engaging in a continuous dialogue and learning from the interaction. In this sense, accountability may generate ownership of actions (projects) and provide sustainability. Thus, a way is paved for civil society to improve performance.[24]

Other definitions found in international literature, define accountability as A social relation, whereby one actor feels obligated to explain and justify to the other his/her action. It is an organisation of citizens who are committed to work for purposes and interests for the benefit of all. Additionally, it means a requirement to accept the responsibility to hold a certain designated mandate and to work towards expectations agreed to in advance.[25]

Moreover, civil society's accountability is considered to be a "means by which individuals and organisations report to a certain authority (or authorities) and are held accountable for their actions." Furthermore, accountability is a process linking stakeholders and cooperation to the purpose of achieving long-term results. Therefore, trust, verification and follow-up are key to accountability.[26]

Various civil society actors operating at the central or local level in Kosovo understand accountability differently. For example, accountability of civil society is very often reduced to financial transparency, but not concerned with the impact on policies concerning beneficiaries or citizens in general.[27] Civil society activists also understand the concept of accountability based on the type and work of an organisation. For example, accountability implies more than financial transparency in cases when funds are allocated for the benefit of a certain group, such as children with specific needs. In this case, the importance of accountability to beneficiaries, families of those children, etc. is emphasized.[28] Many people think that CSOs should be accountable to citizens first and foremost[29] since civil society acts as an organised voice of people.[30] However, others think that accountability to the people/citizens should be demystified, because civil society in Kosovo has not risen from the people, but from the group of individuals who are committed to changing the country.[31]

While some see it as a concept implemented uniformly, the majority think that accountability of civil society should be categorized: service providers deal with a different type of accountability compared to advocacy, watchdog or anti-corruption organisations.[32] Membership organisations don't need to be supervised by others since members themselves require accountability. Also, CSOs that do not have elected representatives are not obliged

---

24 One World Trust. "Pathways to accountability- the GAP Framework." 2005, p.11.
25 PLACA. "Strengthening Accountability in Civil Society Organizations in Uganda. 2011, pg 12.
26 PLACA. "Strengthening Accountability in Civil Society Organisations in Uganda. 2011, p. 12.
27 Focus Group summary, 25 October 2012.
28 Group summary, cited by Iliriana Kaçaniku. KFOS, 25 October 2012.
29 Interview with Igballe Rogova, Executive Director. Kosova Women's Network. 18 October 2012.
30 Focus Group summary, Jeton Mehmeti. 25 October 2012.
31 Focus group summary, Leon Malazogu. 25 October 2012.
32 Interview with Avni Zogiani, Executive Director, ÇOHU. 11 October 2012.

to be accountable to others.[33] Instead, accountability vis-à-vis citizens should be related to instances when the CSO wins a project that aims to change things for a certain group of citizens; in this instance, CSOs are thought to act on behalf of some group. This type of accountability may be measured by whether the targeted change has been achieved.[34]

Taking into account numerous definitions presented in the literature and those defined by representatives of various sectors, this study aims to explain more simply the concept of accountability to make it more easily understood by the reader. The authors of this study believe that the following key elements of accountability require clarification:

Defining the "giver" and "recipient" of accountability: Although the same principles are valid for the entire civil society sector, to whom CSOs are accountable is dependent on the type of CSO. In membership organisations – associations, members act as a source of legitimacy and body to whom the CSO is accountable. Measures of accountability in member-based CSOs are determined by the CSO's mission, activities, stakeholders and funding source. On the other hand, CSOs without membership are accountable to the public in cases of public beneficiary status.

Defining the "forum:" Although the majority of definitions of accountability identify the CSO as an actor in this relationship, the identity of the forum to which the CSO should be held accountable remains open for interpretations. The forum should be defined depending on who gives the mandate to a certain CSO in undertaking one or more related actions. If a membership organisation has been established by numerous members of a certain group of citizens who strive to be represented through this CSO, then the forum implies those members who decided to jointly establish the CSO or to become its members. Moreover, members of the same grouping of citizens who, for different reasons, have not been included in the CSO do not always qualify as part of the forum by simply belonging to the same category. Active involvement (membership) is a precondition for demanding accountability. The public beneficiary CSOs should be held accountable to the public in general. However, the public in general is very difficult to define and is even more difficult to be reached in its entirety. It is for this reason that the tools used for accountability to such a wide forum are different, but nevertheless strives to involve as big of number of the public as possible in the forum. Various state institutions can also be included as a part of this forum, which also have a mandate to serve various groups of citizens, namely those who delegate public service responsibilities to CSOs.

In rare instances there is only one forum to which CSOs are accountable. In principle, all those involved in supporting certain initiatives have the moral right to ask for accountability and to know the results of their efforts and support. This makes various donors a default forum, whereby CSO accountability is based on support. Donor status is not relegated to only those organisations supporting CSOs financially, but includes other forms of support, such as voluntary contributions and partnerships. Thus, all supporters of a certain initiative or action comprise a forum.

---

33 Focus group summary, Leon Malazogu. 25 October 2012.
34 Focus group summary, Habit Hajredini. 25 October 2012.

Distinction between "representation," "argument" and "assets:" There are some basic distinctions dependent on the type of organisations as related to what it possesses, its priorities and to whom it is accountable. There are different types of CSOs, but at least three are more common: 1. **Representation CSOs** are organisations that represent or protect a certain membership group; 2. **Research/argument organisations are CSOs that protect certain principles or arguments** (i.e. research institutes, policy based organisations, watchdog, etc.) with no claims of representation of anyone but the organisation; and 3. **Foundations** are CSOs that manage certain assets provided by the donor with the aim of reaching a certain objective. In principle, representative organisations should seek the consent of the represented group for their actions. For those organisations that promote/defend certain arguments, it is not mandatory to seek consent from anyone – of course, it is necessary that this type of organisation make clear that the argument does not necessary represent anyone external to the organisation. As organisations without membership, foundations are similar in principle to CSOs defending principles/arguments, except that foundations prioritise assets not always arguments. For foundations, various types of assets may be used for protecting and promoting all types of causes, and the management of those assets is the full responsibility of the Board, which is initially appointed by donor. As long as the objectives are legal, it is the right of each foundation organisation to use assets for the most reasonable purposes deemed by the foundation.

Making a distinction between the "obligation" and "willingness" to be held accountable: Another important issue is to ascertain whether accountability is a mandatory or voluntary process. Responses to this issue include both a requirement of obligation and need for willingness. Accountability is mandatory vis-à-vis the forum that gives the mandate and support to a certain CSO. There is voluntary accountability to others (external to the supporting forum) that may be interested and involved in the work of that organisation. Generally, the more public support the CSO receives the stronger and more influential the CSO will be. Nevertheless, since accountability to several forums requires time and significant financial means, not all CSOs strive for this, which makes the expansion of accountability a more discretionary process.

IMPLEMENTATION OF ACCOUNTABILITY

CSOs throughout the world implement different practices and principles of accountability. Modern day civil society has been transformed into one of the strongest non-state actors, and global efforts are being made to find best ways and practices to make it as transparent, efficient and accountable as possible.

Despite having different accountability models, a considerable part of the literature distinguishes three of the most important ones.[35] Depending on the relations between the actors involved in the accountability process, various principles are applied for each of these models:

Representation accountability – is based on the obligation of representatives towards their members. This model is based on the theory of politics and is chiefly applied to the public sector actors who are expected to be accountable to their voters. This model is also relevant for membership CSOs. In the representation accountability model, violations of the mandate given by members may lead to replacement of leadership.

Manager-agent accountability – is based on the motivation of agents to reach the objectives of their managers. This model emphasizes the entrusted responsibilities of the agent and economic and legal incentives for the agent to act for the benefit of manager. Usually donors fund the CSOs to act in the capacity as their agents, who are responsible for undertaking various duties that are not implementable by the donor. In this CSO structure, donors establish financial and programmatic accountability standards to be reached by their agents.

Mutual accountability – is focused on mutual accountability agreements, commitment by the virtue of mutual values, aspirations and social identities. Parties involved in mutual accountability jointly define their objectives and assume the responsibility to reach them. Sanctions for failing to meet the expectations are of a social nature and linked to relations between the actors, thus making the relationship and trust a critical element of this model. Mutual accountability relations require joint development of mutual understanding, respect, trust and influence. Compared to the two previous models, this one requires much more energy to be established and maintained. Nevertheless, various CSOs involved in establishing multi-sector and geographical alliances accept the mutual accountability model with the purpose of jointly coping with challenges.

Similar to this, although there is no full agreement for the best instruments of accountability implementation, there is an agreement to manage commitments for accountability, which also act as starting points for the accountability management system. Some of the most important ones are the following:[36]

Transparency: is a mechanism enabling free flow of information between the CSOs and stakeholders. Reporting and information systems, enabling an information exchange be-

---

35 Civil Society Legitimacy and Accountability: Issues and Challenges by L. David Brown. p. 11.
36 Ibid.

tween stakeholders are key for an effective accountability relationship. For example, information to be exchanged includes financial audits and annual reports, timely information concerning planned and undertaken activities, etc.

Participation: enables internal and external stakeholders to get involved in the CSO decision-making processes. Inclusion of stakeholders in decision-making processes may be very important for potential accountability for their work. Participation mechanisms involve regular consultations with stakeholders or their inclusion in the CSO boards.

Assessment: enables stakeholders and CSOs to assess their activities, results and impact. Monitoring and assessment of results enables judgments based on the completion of performance plans of CSOs possible. This can be illustrated through CSO monitoring and assessment systems, independent assessments and/or social auditing.

Complaints/responses: this mechanism provides an opportunity to raise issues concerning CSOs' activities and to sanction potential failures to meet the objectives of certain actions. Based on the Global Accountability Framework,[37] the Global Accountability Report rates the most prominent international organisations based on accountability. Accountability assessment examines four accountability mechanisms: transparency, participation, assessment and complaints/responses. The aforementioned mechanisms are indicators that are further grouped in two categories: policies and systems.

Policies: are written documents by which the CSOs commit themselves to upholding the values and principles of transparency, participatory decision making, assessment and review of complaints, which are assessed not only on the basis of their mere existence but also for their quality.

Systems: are management strategies by which CSOs' strengthen, enable and support the implementation of their commitments and implement policies that support accountability. Organisational accountability is assessed based on three main components as presented in the figure below.

Organisational Accountability Components: capacities, culture and practices
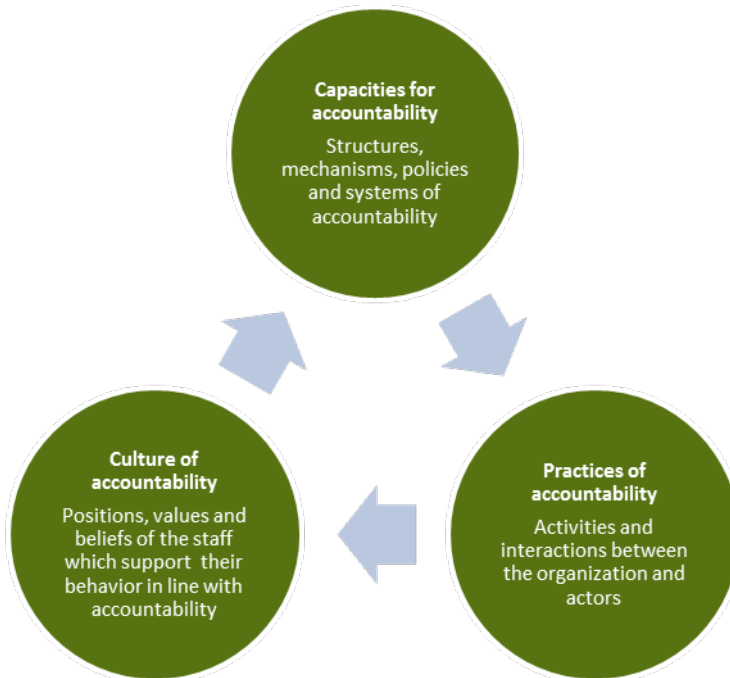
In the Kosovan context, accountability policies and systems within the CSO sector differ from one CSO to the other, thus making assessment of implementation of accountability quite difficult.

Civil society representatives in Kosovo have different opinions regarding the level of accountability implementation. Despite the fact that most perceive CSO accountability as very important, there are some who think that accountability nevertheless is not a priority in the Kosovo debates. Those that do not prioritize accountability contend that elected institutions should be the ones to increase accountability towards the citizens. Moreover, since there is a need for a variety of debates in the public and social sectors, the CSOs in Kosovo should not be held ransom to debates surrounding their accountability.[38] Of course others feel that the CSO accountability debate in Kosovo is very much needed, and is even late.[39]

There are also different views on the available mechanisms in Kosovo and the implementation of accountability mechanisms by civil society. If the accountability debate strives to strengthen the civil sector accountability, since "civil society in Kosovo already has sufficient control, such as implemented during the registration of NGOs, reporting to the NGO Department, donor and media supervision, etc." every attempt to increase accountability

38 Focus Group summary, Ardian Arifaj. KIPRED. 25 October 2012.
39 Interview with Veton Muja, Executive Director of Syri i Vizionit. 22 October 2012.

through control enters into the domain that may be called Putin-like."[40] On the other hand, by stating that CSOs should be transparent towards the public, there are some who conclude that there is "no CSO in Kosovo that reports on its program or financial activities, and CSOs are not developing internal democracy."[41]

The public perception of accountability in Kosovo is diverse. According to the survey conducted in 2008 concerning the debate regarding which features belong to civil society, only 18.6% of citizens have selected accountability.[42] Concerning civil society accountability levels, only a few respondents stated that CSOs are accountable to citizens: only 5% stated that most CSOs are accountable to citizens, while 49.1% stated that only a few CSOs are accountable.

| Are the CSOs accountable to citizens?[1]	
Most of them are accountable	5.0%
Some of them are accountable	23.0%
Only few of them are accountable	49.1%
None of them are accountable	22.9%

Table 2: Public perception of the accountability of civil society

The limited data coming from the surveys conducted so far do not suggest such a bad situation; however, they do not leave room for big hopes either. Related to internal management systems as one factor impacting accountability, the results of recent research show a very interesting situation. While 89.9% of CSOs report to have documents and management in compliance with legal requirements and principles of good governance, different focus groups of Civil Society Index have considered this figure to be misleading because the formal existence of such bodies is required by law as a part of the NGO registration procedure, yet there are no mechanisms to ensure their functionality in practice. According to all discussions, this result would be significantly lower if the functionality of the board of directors and/or of the assembly could be verified. Similar opinions exist within the donor community stating that, "boards usually act more like puppets, and do not meet with each other."

---

40 Focus Group summary, Ardian Arifaj. KIPRED. 25 October 2012.
41 Interview with Bajrush Morina, Editor in Chief. 12 October 2012.
42 Human Development Report 2008. UNDP. p. 77.
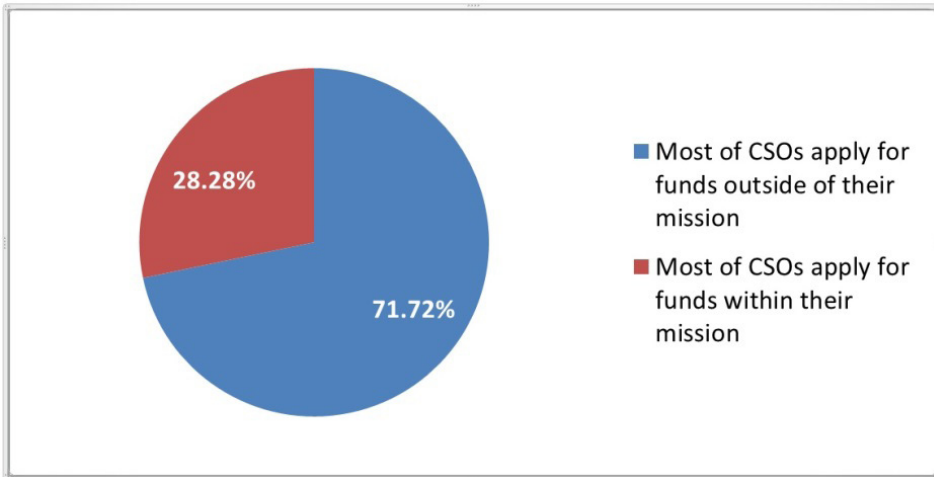
The responses to additional questions aiming to assess whether the CSO projects are within the scope of their missions have shown a very low level of correlation between the CSO official missions and the field of activities in which they are involved. In this respect, 71.7% of surveyed CSOs think that the majority of CSOs apply for funds outside of their scope, confirming that available funds act as incentives for the activities of civil society, much more than their missions that reflect the needs of their members.[43]

Similar to this, direct contact with groups CSOs represent is considered to be an important element for CSO accountability, especially of those with membership. This is confirmed by a perception study in which only 32.3% of CSOs think that civil society selects issues based on their direct contact with groups that they represent.[44] However, this percentage should be considered with reservation since the question was intended for the entire civil society sector, while representation of certain groups is a feature of only membership organisations.

Concerning transparency, 74.7% of CSOs interviewed for the Civil Society Index confirmed that their financial information is available to the public. However, when asked where this information could be found, a large number of CSOs that initially stated these documents were available to the public stated that documents might only be found in their offices. The responses to the follow-up question and the multiple ways CSOs interpreted these questions suggest that this relatively high percentage of positive answers may not reflect the real situation. An additional factor contributing to doubts regarding the accuracy of the aforementioned data is that only a limited number of CSOs have active web sites for posting this information publically.[45]

---

43 CIVIKUS Civil Society Index for Kosovo. KCSF, 2011.
44 Ibid.
45 Ibid.

Even though a website alone does not prove the transparency of the CSO, for the purposes of this study, 70 CSOs have been analysed, by monitoring their websites to determine which information is available for the public. Results are not encouraging.

Most CSOs provide information on their mission, scope, donors, staff, but less than half of them provide information regarding their board members or their assemblies.
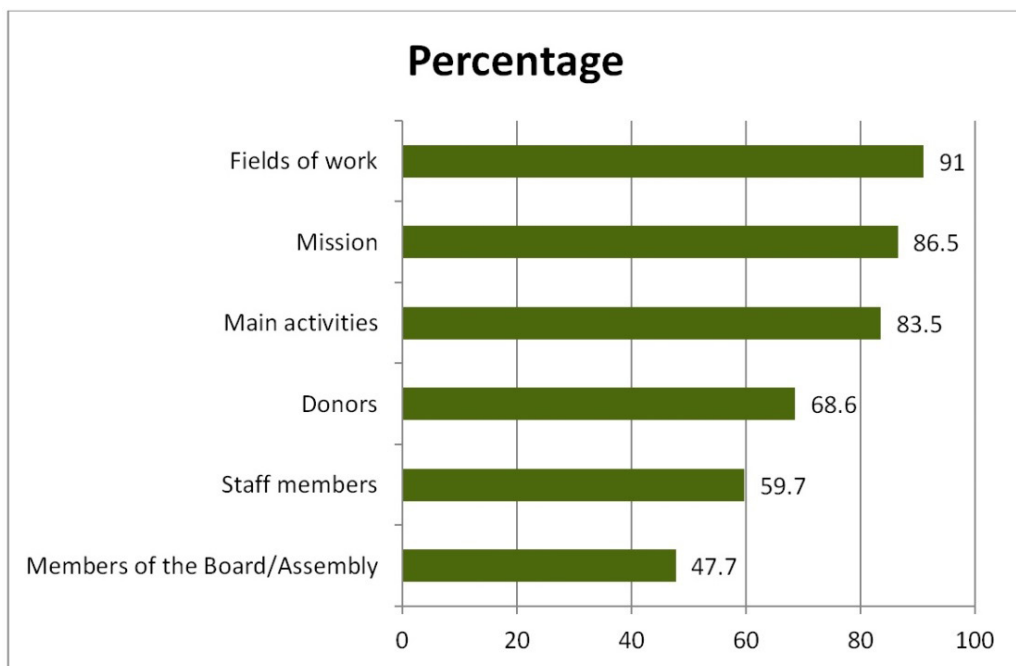
Figure 2: Publication of CSO Information in their Websites, October 2012

The limited number of CSO financial and narrative reports available for the public online demonstrates an even more discouraging situation. Financial reports were published on the websites of fewer than 20% of CSOs and only 12% had posted the respective narrative reports.

Percentage

Category	Value
Projects	70.1
Internal documents	19.4
Financial reports	17.9
Narrative reports	11.9
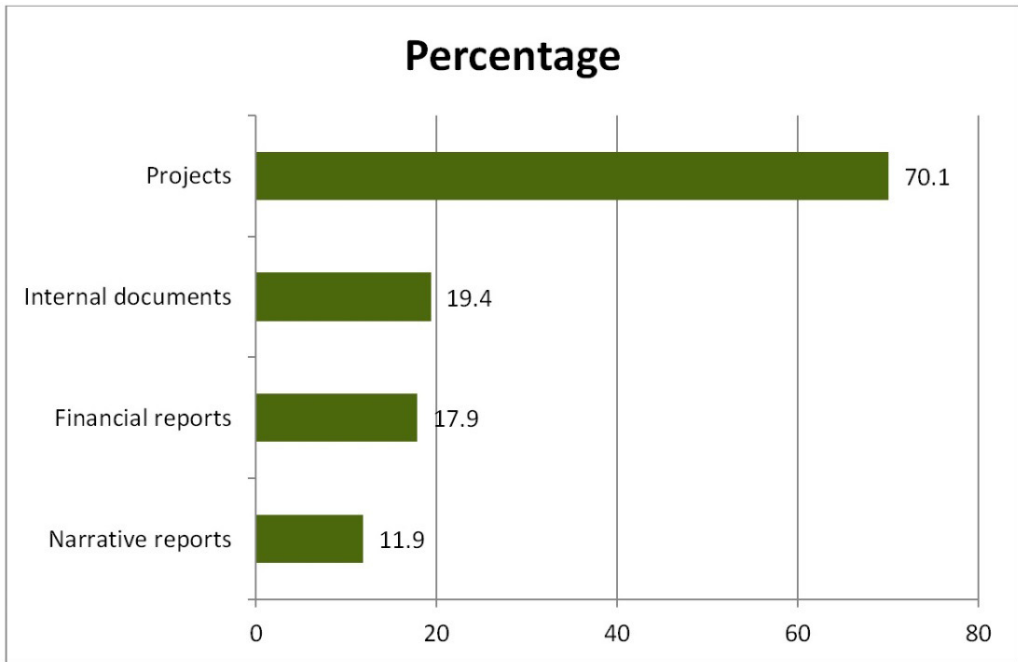
Figure 3: Posting of CSO information (documents) in their websites, October 2012

The levels of accountability depend on the nature and political influence during an action, initiative or project.[46] Moreover, Kosovo civil society is still being developed. In this respect, it is still in search of its identity and reason for existence. Kosovo, as a state, is going through a transitional phase, whereby Kosovo still does not have a fully democratic state, but rather an adherence to formal criteria of democracy.[47]

Nevertheless, accountability instruments and forums to which they are dedicated are diverse, and if the civil society would like to have an identity and positive development, the above findings prove the need that CSOs in Kosovo should aim to improve their levels of accountability and its various means of application. By properly identifying and defining their purpose for which they work, CSOs will naturally find best ways to improve the levels of accountability towards certain forums related to the type of organisation and their work.

---

46 Interview with Avni Zogiani, Exectuive Director. ÇOHU. 11 October 2012.
47 Interview with Agron Bajrami, Editor in Chief. Koha Ditore. 17 October 2012.

ACCOUNTABILITY LEVELS

CSOs work in environments containing numerous stakeholders with competing requirements for accountability. Compared to businesses that are accountable to the owner, shareholders or elected governments, CSOs have to meet multifaceted requirements of accountability. Consequently, they are accountable to their members or staff – in meeting their expectations; to donors – for the funds they receive; to clients – those for whom the services are provided; to partners – with whom they undertake joint activities; to public authorities – for being in compliance to legal requirements; and to media – for broadcasting or publishing their work to the public. Moreover, they are held accountable to their Mission, which is at the core of their establishment.

This makes it quite difficult for CSOs to meet accountability requirements of all these forums. It is also difficult to determine which of these forums should be a priority: without accountability to donors, resources may be depleted; without accountability to public authorities, legal subjectivity may be endangered; without accountability to members, credibility may be jeopardized; without accountability to staff, operational capacities may fade away. Usually, in this "battle" of accountability the strongest wins, namely those who have the legal capacities for recourse against CSO who do not comply with accountability requirements.[48] In Europe, there are numerous trends for addressing CSO accountability; however, some are more prominent. Development of an inclusive legal framework for the civil sector should include: improvements in transparency requirements concerning CSO public funding, establishment of a public beneficiary status system, strengthening of accountability requirements for public beneficiary status CSOs, introducing self-regulatory mechanisms for addressing internal management and accountability of CSOs, to name a few. The approaches employed are not standards, but are strongly dependent on the specifics of social development and those in the civil sector in each country. While in Finland it may be acceptable for the police authorities to issue permission for fund collection, in Eastern and South-eastern Europe, this would be considered unacceptable, due to the perception of the role of the police. In countries where the involvement of the public in the work of CSOs is higher (be it through donations or voluntary work), there are more initiatives for self-regulatory mechanisms.[49]

It is critically important to deconstruct various levels of accountability through investigating the origin of obligation to be accountable, but not expanding the scope of accountability beyond the mandatory requirements. Being cognizant of the diversity of types of CSOs, below we have aimed to present more insight on the most relevant factors for the current state of CSOs in Kosovo

General Legal Framework

As all other entities, CSOs should operate in compliance with the law and applicable legal framework, as well as adhere to the principles of international law.

---

48 Civil Society Legitimacy and Accountability: Issues and Challenges by L. David Brown.
49 ECNL Study on Recent Public and Self-regulatory Initiatives Improving Transparency and Accountability of Non-profit Organisations in the European Union. p.15.

At the international level, there are some documents determining the key principles for the operation of civil society, starting from the Universal Declaration of Human Rights, International Convention for Civil and Political Rights, European Convention on Human Rights, Recommendation CM/Rec (2007) 14 of the Committee of Ministers of the Council of Europe, which are intended for the member states on the legal status of NGOs in Europe, etc. The national legislation should be in compliance with the principles of these documents; Kosovo has already included the majority of key principles found in the international legislation pertaining to this sector in its national legal framework.

The freedom of association in Kosovo is guaranteed by the Constitution.[50] Registration is not mandatory, even though the majority of active CSOs in Kosovo are registered as NGOs. For this reason, the legal aspects addressed below are valid for NGOs as legal entities, but in practice they are applied to most civil society organisations.

First, "associations and foundations may be formed with the purpose of implementing/ furthering their lawful objective," [51] which means that since their inception they need to comply with the laws of the Republic of Kosovo. This is more clearly defined in the Constitution of the Republic of Kosovo, which specifies that, "organisations or activities aimed at violating the constitutional order, human rights and freedoms, or incite national, ethnic or religious hatred, may be prohibited through a court order issued by the court of competent jurisdiction."[52] The Law on NGOs also provides that "funding of organisations, the activities of which do not comply with the laws of Republic of Kosovo and international law are prohibited."[53] Violation of the constitutional order may be interpreted differently, especially in the cases when certain CSOs aim to change this order through means that are compliant with basic principles of democracy.[54]

Therefore, it is implied that by adhering to the applicable law and dependent on their work, NGOs should be held accountable to state institutions that are responsible for implementation of certain laws. For example, CSOs should be held accountable to Tax Administration when it comes to the implementation of the Law on Personal Income whenever they make payments to their staff. Different violations are addressed in line with the Civil Procedure Code or Criminal Code, be they individuals, businesses or CSOs. Professional requirements for the provision of a certain public service should be applied in the same way to CSOs providing such services as they are applied to businesses or public authorities.

Specific Legal Framework

The specific legal framework includes the Law on Freedom of Association in NGOs, which defines the key elements of NGO establishment, organisation, internal governance, and

---

50 Constitution of the Republic of Kosovo, Article 44.
51 Law 04/L-57 on the Freedom of Association to NGOs, Article 5.1 and 8.
52 Constitution of the Republic of Kosovo, Article 44.3.
53 Law 04/L-57 on the Freedom of Association to NGOs, Article 16.4.
54 See the case in the European Court on Human Rights, Zhechev vs. Bullgaria. No. 57045/00. 21 June 2007.

their closure, as well as the key elements of the public beneficiary status. The main body responsible for enforcing this Law is the Department for NGO Registration and Liaison in the Ministry of Public Administration.

The main elements concerning accountability, set forth both in the international principles on not-for-profit rights and on the Law on Freedom of Association in NGOs, mostly refer to the mission of the organisation and good governance principles.

Every CSO is established with the intention of accomplishing a certain mission and all follow-up activities of such organisation shall aim at accomplishing that mission. Despite being quite abstract, accountability to the mission may be considered amongst the key elements of accountability of a CSO that extends to the scope and activities undertaken. In concrete terms, this relates to the aims and expectations and their accomplishments. When an organisation is established with the mission of protecting animals, the expectations of all actors are for that organisation to deal with activities related to the protection of animals and to exclude those activities that do not directly impact the protection of animals. Keeping a specific mandate (given or self-established) and activities aimed at realizing expectations agreed to beforehand are elements found in various definitions of accountability and are directly linked to the mission of the organisation. Yet, this level of accountability is a challenge in itself, because "all too often missions are very broad and as such are almost impossible to accomplish. Therefore, it is up to the CSOs themselves to develop a more focused, more narrow and more achievable mission."[55]

Other important accountability requirements are the principles of good governance. The "**not-for-profit**" principle, or in other words "**non-distribution of incomes"** is the basis from which all other principles derive, that include methods and levels of decision making, financial management, operation rules, etc. "NGOs shall not distribute any net earnings or profits as such to any person. The assets, earnings and profits of an NGO shall be used to support the non-profit purposes assigned for the organisation."[56] It is this principle that makes NGOs different from the business sector, and is the most discussed element concerning the accountability of a CSO or of the entire civil sector. **The decision-making method** is as important for accountability as is the legitimacy of an organisation. The definition of key powers of Assemblies of Members (for associations) and Boards (for membership-free organisations),[57] being the highest governing bodies, represents the main tool upon which internal governance and decision making of an organisation is legitimized. The highest decision-making body of an organisation must be the main "filter" of accountability, since it is this body that gives the mandate to an organisation. In practice, the greater number of members involved in the Assembly of Members, the more accountable a membership organisation is considered; and, the more credible the Board members are in the public opinion, the more accountable a non-membership organisation may be considered.[58]

---

55 Interview with Levend Bicaku, Olof Palme. 19 October 2012.
56 Law on Freedom of Association in NGOs, Article 4.
57 Law on Freedom of Association in NGOs, Article13.
58 Shih the part for public beneficiary status on the specifics of the highest body for these organisations.

Financial management teams should make sure that all funds at the disposal of a CSO are used properly, serving the mission and purposes behind the establishment of the organisation.[59] The internal control levels, use of a banking system for transactions, keeping accounting books and regular reports on revenues and expenditures are only some of the widely used tools in financial management. The degree of using these tools varies according to the size and type of organisation, from the simple financial balances for organisations with small turnover, to independent financial audits for organisations with high amounts of funds. The public benefit status organisations with annual turnover exceeding EUR 100,000 are obliged to undergo annual audits performed by external certified auditors.[60] Additionally, other organisations with high turnover, in most cases, perform voluntary independent audits, with the aim of increasing their credibility to various actors.

Public benefit statute represents an even higher level of accountability, since such organisations serve the "common good." The reason for the public benefit status is linked to the promotion of public benefit activities.

Whilst citizens delegate to the country the obligation to organize and provide public services, states have acknowledged the fact that a number of services are better addressed by citizens themselves through public beneficiary organisations. This is based on the opinion that these organisations are more closely attuned to the needs of the community and society. Furthermore, since these organisations are not subject to state bureaucratic procedures, they have more flexibility; they can react quicker to the needs of the communities and provide more expedient and direct services.[61] Since they meet or provide services that are an obligation of the state, the state provides them a number of incentives for their activities, mainly through tax relief and funding opportunities. On the other hand, since the public benefit organisations are receivers of direct or indirect state aid, they are subject to more attentive control, aiming at ensuring that the public support be translated into public benefit.[62]

Regarding the accountability of these organisations, the reporting and monitoring of public benefit organisations is more concise. Even though public authorities monitor these organisations to protect public interest, various countries have developed alternative mechanisms that enable accountability to be transferred to the public in a more direct way than through public authorities. For instance, Hungary is an interesting example wherein public benefit organisations are not required to submit reports to any regulative authority, but are instead required to be available to the public, mainly via websites. Coinciding with their annual report, these organisations are required to prepare a "public benefit report" for the pub

---

59 Law on Freedom of Association in NGOs, Article16.3.
60 Law on Freedom of Association in NGOs, Article18.9.
61 A Supportive Financing Framework for Social Economy Organisations," by Katerina Hadzi-Miceva, 2007 © ECNL and OECD.
62 "A comparative overview – Public Benefit Status in Europe;" by David Moore, Katerina Hadzi-Miceva and Nilda Bullain; 2007 © ECNL.

lic, available to every citizen.[63] In Poland, big public benefit organisations are required to have governing bodies at two levels. Apart from the Board of Directors, these organisations should also have a supervisory board that provides the control mechanisms related to the public benefit.[64]

In recent years, this status has been breached in Kosovo as a result of the amendment to organic laws on NGOs and tax laws. Whilst the obligations for reporting on financial matters and activities remain[65]quite demanding, the benefits that these organisations once enjoyed no longer exist, or do not contribute to the work and financial sustainability of the organisation.[66] In general, due to the legal framework and practices established as a consequence, one can argue that in Kosovo there are no complete mechanisms that relate to public benefit and are not implemented adequately by either party.

Additionally, the main institutions responsible for implementing the aforementioned legal provisions have very limited knowledge of the basic functioning of civil society. The governmental unit responsible for implementing this law – at the same time being the sole central government unit to deal with NGOs – seems to have limited capacities and competencies for ensuring its full implementation in practice. Despite holding the name of 'Department for NGO Registration and Liaison,' the Civil Society Index 2011 data show that the relationship between this department and the NGOs demonstrate unsatisfactory levels of cooperation. Around 34.3% of CSOs researched have no contact with this unit, and 81.8% of the CSOs that are in contact with the Department for NGOs report that this contact is only for official reasons, such as registration and reporting.[67] Additionally, of the 11 employees of the Department for NGO Registration and Liaison (DNGORL), none had any working experience in the civil society sector. Moreover, the mandatory cooperation between the responsible institutions is at a very low level. Communication between the DNGORL, Kosovo Tax Administration and Kosovo Customs, is irregular and non-institutionalized, mainly limited to exchange of lists of public benefit organisations and to fulfilling the tax obligations from the organisations.[68] With an incomplete legal framework and with the limited capacities of responsible institutions for implementing the relevant legal provisions, use of normative acts and regulative institutions for improving accountability of the civil society remains far from achievable.

Although some assess that the mechanisms are sufficient, and that only their functionalization by the Ministry is its mission,[69] others believe that the CSOs need the legal framework to be improved, despite being obliged to abide by the applicable laws. "CSOs are established

---

63 Hungarian Law CLVI of 1997on the Public Beneficiary Organisations. Complemented by Law XIV and Law XXXIII of 1998, Article 19.1 and 19.4.
64 Polish Law of 24 April 2003 on Public Benefit and Voluntary Work. Consolidated text, complemented on 22 January 2010, Article 20.1.
65 Law on Freedom of Association in NGOs, Article18.
66 CIVICUS Civil Society Index for Kosovo. KCSF, 2011.
67 CIVICUS Civil Society Index for Kosovo. KCSF, 2011.
68 Beyond zero. Institutional arrangements for cooperation with civil society, TACSO 2011, pg.31.
69 Focus Group summary, Ardian Arifaj. KIPRED. 25 October 2012.

for protecting the interests of certain groups, therefore also accountability must be applied in relation to the interests of the relevant group, regardless of the applicable law. The rights of the LGBT community may be limited by law and in contradiction to the social norms, but the relevant CSOs must work for the interests and needs of the community." [70]

Donor Organisations

Though donors – mainly foreign – take most of the credit for a quick development of the civil society after the war in Kosovo, they are also the subject of criticism from those who regard civil society organisations as dependent on donors' agendas. The risk of donor support contributing to internal accountability is mentioned at the global level, because often CSOs end up giving accountability to donors instead of people they claim to represent.[71] However, before favor is given to one extreme or the other, the matter of donor influence, namely CSO accountability to their donors, should be analyzed deeper and decided within a broader scope.

As previously mentioned, one of the main models of accountability is based on accountability between the leader and the agent. The leader is usually the donor who sets his/her own aims and determines the aims of the engaged agent, providing money towards achieving the aims. This means that the donor has the full right to set his/her own aims, whereas the agents act as tools of the donor for achieving the set aim. In a business model, this may be completely acceptable, where one pays for a service and the other provides that service for certain compensation.

However, when applied in a developmental assistance context, foreign donor support for developing countries has for years been a matter of debate on a global level. Multiple initiatives for increasing aid effectiveness have culminated with a number of principles outlined in the "*Declaration of Paris[72]*" of 2005, later supplemented by follow-up forums that included leaders of developed and developing countries, bilateral and multilateral institutions, civil society, business, etc. The last forum, held in 2011 in Busan of the Republic of Korea, identified the main principles to be observed by all those involved in giving and receiving developmental assistance.

---

70 Interview with Dukagjin Pupovci, Executive Director. KEC. 12 October 2012.
71 KPMG. Civil society and accountability – should donors try to influence civil society efforts to strengthen accountability?
72 http://www.oecd.org/dac/aideffectiveness.

Aid Effectiveness Principles, Based on the Declaration of Paris and Follow-up Forums[73]

Ownership of developmental priorities by developing countries (aid receivers) – implying agendas led by receiving countries and specific implementation approaches for each country, depending on the situation and need.

Focus on outcomes – implying sustainable impact and development, including aid within the priorities and policies set by the receiving countries themselves.

Inclusive developmental partnerships – implying mutual openness, trust and respect, recognizing the different and supplementary role of each actor.

Mutual transparency and accountability – implying aid beneficiaries, citizens of granting and receiving countries and all involved actors.

This inclusive approach means that, despite making large amounts of money available, donors should be just one of the actors in the process of granting that money. The role of other actors is very important, in particular for aligning foreign aid with the specific circumstances of each country. Based on the aforementioned principles, donors should offer their assistance in service of the development agenda set by the receiving country, whereas the entire assistance programming, implementation, supervision, reporting and evaluation cycle should include all parties. Furthermore, all assistance should be transparent and all actors should be informed of the manner of using the assistance.

In this area, the role of local actors in Kosovo is very limited, thus directly increasing the influence of foreign donors. The 2011 Report of the Organisation for Economic Cooperation and Development (OECD) on the progress in implementing the Paris Declaration shows that Kosovo does not implement any of the targeted indicators.[74] For instance, Kosovo still remains amongst the few countries in Europe and elsewhere that lacks a national development strategy. Such a strategy would include a document determining the social consensus for countrywide development on which foreign donations (as well as the civil society) would be based. In absence of this strategic document, namely the absence of consensus amongst the Kosovo society on its development priorities, it remains open for others to determine the agenda of their aid. Since Kosovo remains the poorest country in Europe and in great need for foreign assistance, lack of strategic priorities of the country mean that foreign donors determine much of the agenda of Kosovo.

Agenda determination seems to be the main problem of donor influence, even concerning civil society, since around 80% of the income of this sector comes from foreign donors.[75] Some critics question whether it is members who set the agenda of the organisation they

---

73 http://www.oecd.org/dac/aideffectiveness/49650173.pdf.
74   Aid Effectiveness 2005-10: Progress in implementing the Paris Declaration. Volume 2 (Country Chapters) © OECD 2011.
75 CIVICUS Civil Society Index for Kosovo. KCSF. 2011.

belong to, or the donor? "Being sources of incomes for the CSOs, donors often compel their agendas. CSOs must first be held accountable to citizens, but this is not functioning because they currently report only to donors."[76] However, even if there were attempts to make the "citizens" a group that requires accountability from CSOs, low civic engagement excludes Kosovo society from involvement in this field. Due to the low level of public education regarding the role of the civil society, it is difficult in Kosovo to establish membership associations,[77] by which citizens would require accountability from their associations. This is confirmed by the latest data on this topic, which show that only a small number of Kosovo citizens (15.5 %) are active members in social organisations/associations, including religious, sports, and cultural organisations. Similarly, only 14.0% of the population works on a voluntary basis for such organisations, wherein the most substantial percentage of voluntary work is done for religious organisations.[78]
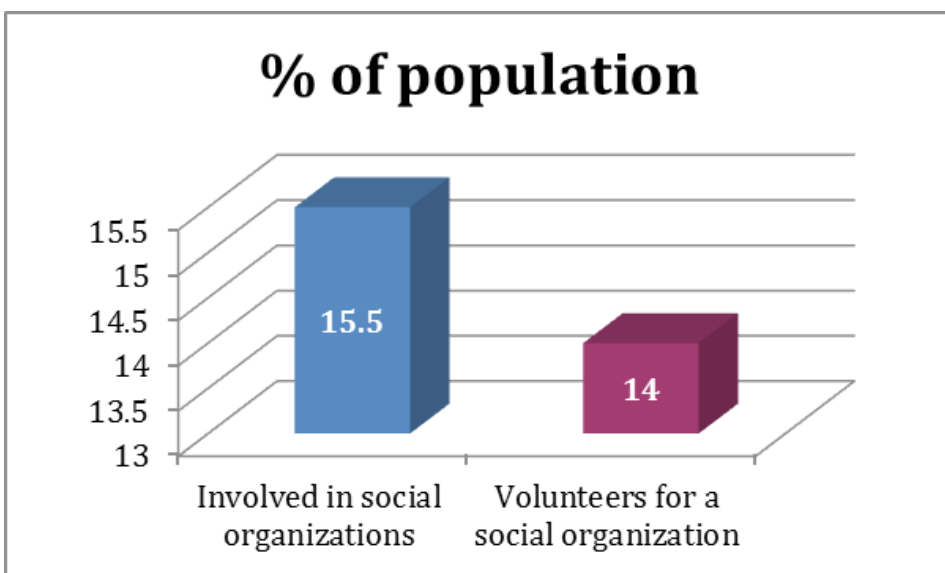
Figure 4: Citizens involved in social organisations

In principle, all of those engaged in and supporting a certain initiative have a right to ask for accountability regarding what is happening with their engagement and support, and this applies also to donors. *Engagement in and support for certain initiatives* are the key words in this matter: since citizens in general and the certain groups of interests in particular do not show a high level of engagement and support, donors are the ones who have continuously supported various initiatives of civil society. This support has placed donors in a dominant position over other forums that have been much more passive in supporting civil society initiatives.

---

76 Interview with Igballe Rogova, Executive Director. Kosovo Women's Network. 18 October 2012.
77 Interview with Avni Zogiani, Executive Director. ÇOHU. 11 October 2012.
78 CIVICUS Civil Society Index for Kosovo. KCSF. 2011.

It is difficult to determine if donors used this dominant position appropriately since accountability continues to be based on individual assessments by various representatives of the civil society. However, the dominant perception is that donors have given insufficient attention to community organisations. The focus on big organisations has weakened local organisations, making their operation difficult. One of the best tools for local organisation to compete with bigger organisations has been to closely engage with the beneficiaries, by creating projects in cooperation with them aimed at increasing transparency and accountability towards the public.[79] "These organisations have a higher accountability, as they are believed to be closer to the community, even though these associations should develop internal accountability mechanisms.[80] Furthermore, it is believed that "in Kosovo there has been a kind of galvanization of CSO groups around certain donors, thus hindering the access of small CSOs to funds."[81] It is also believed that the impact of CSOs is greater at the municipal level or in smaller localities, because of the interaction between CSOs and beneficiaries, often working in partnership,[82] or because they know each other better in the area in which they work, thus establishing better partnership with the local government.[83]

An element that should be studied separately and in more depth is the way civil society and donors program assistance. An analysis of this process would help clarify the degree of donor influence on the civil society agenda and for ascertaining the validity of the prejudice that the agenda set by donors is a bad agenda. What is noticeable is that a number of donors apply formal consulting mechanisms for ensuring inclusiveness of local actors in programming their assistance. Others use informal mechanisms for this. To a certain extent, this gives civil society the opportunity to determine what "should be imposed" by the donor later – thus, making the agenda determination a vicious circle wherein everyone influences everyone.

Donors further enforce their dominant position concerning accountability by implementing clearer and more accurate tools for overseeing the organisations they support. Starting with project proposals based on which CSOs are funded, the aims and objectives are clearly elaborated and donors find it easy to follow-up the entire implementation cycle. Many donors have developed quite advanced systems of measuring whether funds that were received by a certain organisation are used for the purpose declared beforehand - systems which other forums do not possess. But there are also other donors who limit supervision mainly to the financial aspect, without being very involved in the contents of the work of the organisation that benefits from the donation. In such cases, this is not about accountability, but about reporting on the expenditure of funds that were requested and received based on specified rules of financial reporting. However, even here we can see how the citizens' interests are not always addressed, since "technically," citizens have no possibility of financially controlling the CSOs"[84]

79 Interview with Emrush Azemi. NGO Elita-Viti. 19 October 2012.
80 Interview with Dukagjin Pupovci, Executive Director. KEC. 12 October 2012.
81 Interview with Avni Zogiani, Executive Director. ÇOHU. 11 October 2012.
82 Interview with Levend Biçaku. Olof Plame. 19 October 2012.
83 Interview with Visare Gorani-Gashi. SIDA. 18 October 2012.
84 Interview with Agron Bajrami, Editor in Chief. Koha Ditore. 17 October 2012.

Differences amongst donors also need to be highlighted since these differences determine the variety of levels and reasons for CSO accountability. Multilateral organisations, such as the European Union, collect assistance for Kosovo from EU taxpayers. To assure that the taxpayers money is used properly, EU utilizes a very complicated system of programming, decision-making, reporting and assessment procedures. This is similar for bilateral donors (i.e. USAID, SDC, SIDA, etc.), which also are accountable to their respective taxpayers contributions in Kosovo. Private donors, such as George Soros, Rockefeller Brothers, etc., are different since they retain the right to determine how funding is spent; thus, these organisations are accountable to their donors, namely to the fund management bodies that were appointed by the donor itself.

Despite the aforementioned differences, the vast majority of donors that support civil society in Kosovo do so with the purpose of the "development of a democratic society and functional state." Going back to the Paris Declaration of 2005 and its ensuing principles, donors should assume their share of responsibility for increasing the effectiveness of their assistance beyond financial criteria support. A more significant inclusion of civil society in the programming of their funds, transparent procedures based on clear selection criteria, partnerships established for implementing donor support, targeting sustainable impacts of funds and joint lesson learning are a minimum that a donor could offer to the civil society sector.

Finally, it is worth emphasizing again that CSOs are very rarely accountable to only one forum. Each CSO and donor should have only one forum to which they are accountable; other bodies to which organisations might be accountable should depend on the type of organisation and its specific scope of action. In the absence of other forums, donors will continue to remain as the first subject to be praised for their support, or to be criticized for their excess influence. The more other forums are strengthened, the more the role of donors in the civil society will decline and the more the accountability of civil society will be distributed to various bodies.

Self-Regulatory Mechanisms

Various aspects of CSO accountability are governed by or are accountable to forums outside of the civil society sector. Below we have analyzed various elements of legal and regulatory frameworks by public authorities, membership and representative principles or donors. Nevertheless, external players do not always correctly understand the specifics governing the civil sector and still others do not properly address all issues dealing with accountability. For this reason, within the complex process of CSO accountability models, there is another alternative used by a large number of CSOs globally.

Mutual accountability, namely self-regulatory mechanisms position the CSOs as both the accountability giver and recipient. At this level, CSOs accept that the sector or certain groups of organisations share a set of values and agree on a number of principles and standards

of conduct and actions with the purpose of preserving and improving these values. Self-regulatory mechanisms mainly strive to determine principles and standards of conduct and action, to improve credibility of the CSOs involved and to assure the wider public and other stakeholders that CSOs are operating in compliance with the values they uphold.

The 2002 Code of Ethics for Non-for Profit Organisations of Estonia is one of the few examples of a self-regulatory mechanism that includes the entire sector. This Code was drafted alongside a number of initiatives aimed at promoting and strengthening cooperation between the state and the not-for-profit sector and determining the principles for its transparent and accountable operation. This is a short document that determines 23 principles of ethical conduct grouped in eight chapters: 1) democratic governance; 2) civil courage and care; 3) sustainability and due diligence in the use of funds and other resources; 4) responsibility and accountability; 5) openness and transparency; 6) independence and avoidance of conflict of interest; 7) keeping promises and recognition of the authorship of ideas; and 8) tolerance. The Code highlights the importance for the CSOs to have statutes and internal documents governed by clear missions. The highest governing body and the employees are responsible for the work of CSOs, while the inclusion of volunteers and members is considered to be an important value and foundation of civil society. It also encourages the responsible use of funds according to established aims. Narrative and financial reports should be published at least once per year. Accountability is defined as a responsibility to the founders, members, stakeholders, donors and the public, while openness and transparency are promoted by requesting that information on the work of CSOs be available for the public.[85] The Code was developed to increase awareness regarding the importance of this sector and for general improvement of the public sector's image. At that time, some cases of misuse by certain CSOs have been used to negatively portray the entire sector, and CSOs were strongly criticized by the public sector, media and private businesses. As a response to this situation, prominent CSOs of the country decided that it was important to initiate change from within, before seeking external causes for the poor situation within civil society. This Code enabled CSOs and other players to assess the work of individual CSOs based on these principles.[86]

Even though there are examples of self-regulatory mechanisms within the civil sector in general, self-regulatory mechanisms of certain individual sectors have been more successful, whereby CSOs have similar purposes and activities. Such examples involve numerous sectors in which civil society is involved. These mechanisms are present within European organisations (International Committee of Fund Raising Organisations or Partnership of Humanitarian Accountability), at national levels (Austrian Quality Seal for Donations) and local levels (Trustmark in Southern Hungary), and in different sectors, such as the development CSOs in Ireland (Corporate Governance Code for Irish Development Agencies) and in Islamic charity organisations (Montreux Initiative). Principles and standards of these mechanisms are similar. The Irish Codes strives to clarify effective governance and how a board should govern a CSO, informing the stakeholders on CSO governance and maintain

---

85 http://www.oneworldtrust.org/csoproject/images/documents/uploading%20from%20MH/ESTN1.pdf.
86 ECNL Study on Recent Public and Self-regulatory Initiatives Improving Transparency and Accountability of Non-profit Organisations in the European Union. p. 73.

ing and improving the public trust in Irish development CSOs. International Committee of Fund Raising Organisations has development detailed governance, policy, expenditure, fund raising, accounting and reporting requirements. Trustmark in Southern Hungary has developed standards for governance, conflicts of interest, planning and assessment, funding, fund raising and transparency based on "what would be interesting to a donor."[87]

Different self-regulatory mechanisms are also distinguished based on how they are implemented. The Code of Ethics in Estonia does not have a specific mechanism that would ensure the implementation of its code principles. In contrast, The Code requires all interested individuals and institutions to make a self-assessment determining if a CSO is operating in compliance with the code, and consequently, whether support is needed. Similarly, the Irish Code is based on the principle "comply with and explain," by which CSOs compliance with or reasons for the failure to comply with the standards outlined in this Code are to be declared publicly.[88] On the other hand, the Central Fund Raising Office (CBF), established in 1925, to promote responsible fund raising by charities, employs 25 staff members, who make assessments and give the seal of CBF.[89] In Hungary, "Trustmark" is a certificate that is awarded based on an assessment process made by an assessment board, of which members are selected from other CSOs or beneficiaries of services provided by the assessed CSOs. Members of this board should not have political involvement or be involved in a conflict of interest with the CSO.[90]

Another element of self-regulatory mechanisms is the adaptability of these mechanisms for different types of organisations. While big CSOs may have sufficient capacities for development and implementation of formal accountability systems, the limited capacities of smaller CSOs make the advanced and formal systems an unaffordable burden. Accountability should be based on the **principle of proportionality,** which is also applied by self-regulatory mechanisms. Systems requiring certification and accreditation are mostly valid for big CSOs, i.e. those possessing the CBF seal. In Europe, there are only several hundreds of such organisations. In Holland, for example, such CSOs collect 80% of the entire funds allocated to CSOs.[91] On the other hand, codes striving to include as many organisations as possible are mainly of voluntary nature and have implementation mechanisms that do not require too many resources and advanced procedures, thus targeting smaller organisations.

In general, based on the interviews with representatives of civil society, one can notice a wide spectrum of consensus regarding the need for civil society in Kosovo to address more seriously the issue of self-regulation. To this end, self-regulation is a necessity for improving the accountability of the sector.[92] This type of accountability is, amongst others, pre

---

87 Ibid.
88 http://www.dochas.ie/Shared/Files/4/CGAI_Governance_Code__FINAL.pdf.
89 http://www.cbf.nl.
90 ECNL Study on Recent Public and Self-regulatory Initiatives Improving Transparency and Accountability of Non-profit Organisations in the European Union. p. 73.
91 ECNL Study on Recent Public and Self-regulatory Initiatives Improving Transparency and Accountability of Non-profit Organisations in the European Union. p. 15.
92 Interview with Igballe Rogova, Executive Director. Kosova Womens Group Network. 18 October 2012.

ferred due to the fact that it is a voluntary accountability and not mandatory. Civil society accountability should be regulated independently through a joint body and a code of ethics that would produce accountability criteria and reports for the members, but not impose any sanctions. The representation should be effected through a rotational system.[93] Neverthe-less, civil society should increase its knowledge of accountability criteria before starting with formalizations. Initially an understanding should be established between NGOs,

and later reinforced by a code of ethics. The election monitoring was a sensitive moment for the development of the internal debate concerning the importance of accountability, whereby discussions concerning the ethics of actions and public responsibility created public dialogues by which accountability criteria could be produced.[94] Although almost all respondents are in favor of a joint body and self-regulatory mechanism, some think that it "is paradoxical that civil society itself does not like self-regulation, and that the key obsta-cle for self-regulation would come from big CSOs since their dominant position would be endangered." [95]

Despite statements in favor of self-regulation, very few efforts have been made so far in Kosovo for the establishment of self-regulatory mechanisms, general or sector-wise. The Kosova Women's Network is a rare example of a CSO that has published its Code of Eth-ics and Responsibilities, containing a questionnaire for the member organisations of the Network related to their needs and funding, and its intentions of transparency for citizens and beneficiary groups. This Code had increased the awareness of members concerning the need of accountability and transparency.[96] Regarding general self-regulatory mecha-nisms, the CIVIKOS Platform, since its establishment in 2007, and involving most of the big CSOs,[97] has an established Code of Ethics that includes principles of transparency and accountability, independence and autonomy, accuracy and legality, political independence, self-governance, voluntarism, structures and responsibilities of managing bodies. However, this Code has not been implemented. With the aim of having these principles implemented, the CIVIKOS Platform is designing internal mechanisms that will be included into the new code of ethics, and will serve to engage all members not only as general principles, but also as concrete means to improve the accountability.[98]

---

93 Interview with Avni Zogiani, Executive Director. ÇOHU. 11 October 2012.
94 Interview with Dukagjin Pupovci, Executive Director. KEC. 12 October 2012.
95 Interview with Avni Zogiani, Executive Director. ÇOHU. 11 October 2012.
96 Interview with Igballe Rogova, Executive Director. Kosova Women's Network. 18 October 2012.
97 At the time of interview, CIVIKOS Platform had more than 120 organisations. For more information, go to www.civikos.net.
98 Interview with Dren Puka, Secretariat Coordinator. CIVIKOS Platform. 19 October 2012.

INSTEAD OF CONCLUSIONS

As the study mainly focused on explaining the concept of accountability and a perception study from a limited number of relevant actors concerning this concept, the authors cannot claim to have comprehensive or concrete recommendations capable of impacting the accountability of civil society in Kosovo. Nevertheless, according to the study, we think that further debate on this topic should be based on the following principles:

- **Accountability is a complex process** which entails numerous principles and mechanisms that should be known to all those who wish to investigate and participate in debates surrounding this issue;
- **Accountability is not a uniform process** implemented equally by all CSOs. Levels and methods of accountability differ depending on the type of organisation, source of legitimacy/mandate for the work of the CSO, scope and other factors;
- **Full accountability involves a number of forums** to which an organisation should be held accountable at certain moments and in certain ways. Depending on who supports the work and the mission of that organisation, the number of forums to whom that CSO should be held accountable differs;
- **Accountability as a process can be considered mandatory in one way only**. Each organisation has one or several primary forums to which the CSO is accountable. Nevertheless, these forums are different and it is not mandatory for all CSOs to be held accountable to every forum, including the forum comprised of citizens. Moreover, this is very difficult to achieve in practical terms. For this reason, assessment of the extent of accountability of individual CSOs or a sector in general should always be conducted with caution and take into account the scope of obligation to be held accountable. No matter how good accountability intentions may be, accountability requests without understanding clearly what mandatory or voluntary accountability is may hamper the sector in general.
- Nevertheless, **civil society organisations can always expand the accountability concept on a voluntary basis to include other forums,** should they wish to involve those forums in their work, and thus ensure wider support. Wider accountability, even though it may pose an organisational and financial burden, is a very good opportunity for the CSO to increase its number of supporters and its credibility in general. It is up to each CSO to what extent it wishes to expand its accountability, and through it, to what extent it wishes to increase the number of its supporters and credibility.

Annex 1: Summary table on civil society organizations accountability

O = obligatory accountability; V = voluntary accountability; X = not applicable

Address for accountability and form of accountability	Associations (member organizations)	Foundations (no members)
Founders (in cases when they set reserved rights)	X	O
Members (Through participation of members in taking important decisions and activities of the organization)	O	X
Highest governing body (Through meetings of Assembly (associations) or Board (foundations), at least once a year)	O	O
Mission (Through statutory to be active only in the fields determined by the mission)	O	O
Governmental bodies responsible for the work of NGOs (Through narrative and financial reporting for public funds or benefits used)	V Except organizations which recieve from public funds or tax benefits	V Except organizations which recieve from public funds or tax benefits
Other state bodies (Through narrative and financial reporting for provided services or licensing for public service provision)	V Except in cases of contracting for specific services or delegating the provision of specific public service	V Except in cases of contracting for specific services or delegating the provision of specific public service
Tax administration (Through regular tax declarations and book-keeping)	O Only for financial transactions	O Only for financial transactions
Donor organizations (Through narrative and financial reporting, activity monitoring and independent auditing and evaluation)	V Except funded projects, based on the contractual obligations	V Except funded projects, based on the contractual obligations
Individual donors (Through publishing the main information on the activities of the organization and means of using the donated money)	V Except funded projects, based on the contractual obligations	V Except funded projects, based on the contractual obligations
Partnerët (Through coordination of activities and exchange of information)	V Except joint projects, based on the contractual obligations	V Except joint projects, based on the contractual obligations
Self-regulating mechanisms (Through obligation to provide proof on fulfillment of certain rules)	V Except cases of taking the obligation to stick to the joint Ethical Codes	V Except cases of taking the obligation to stick to the joint Ethical Codes
General public (Through publishing the main information on the activities of the organization and means of using the donated money)	V Except organizations which recieve from public funds or tax benefits	V Except organizations which recieve from public funds or tax benefits
Beneficiaries (Through involving the beneficiaries in the work of organization and publishing the main information on the activities of the organization and means of using the donations)	V Except Public Benefit Organizations serving to specific groups, usually marginalized groups	V Except Public Benefit Organizations serving to specific groups, usually marginalized groups

Annex 2: List of persons interviewed and involved in the focus group discussions

Name and Surname	Organization
Adem Lushaj	Association of Independent Intellectuals
Agron Bajrami	Koha Ditore
Ardian Arifi	KIPRED
Avni Zogiani	Çohu
Bajram Kosumi	DNGORL
Bajrush Morina	Bota Sot
Dren Puka	Platforma CiviKos
Dukagjin Pupovci	KEC
Emrush Azemi	Elita 5-Vitia
Habit Hajredini	Office of Good Governance
Igballe Rugova	KWN
Iliriana Kaçaniku	KFOS
Jeton Mehmeti	GAP
Leon Malazogu	D4D
Levent Biçaku	Olof Palme
Mimoza Gojani	British Office
Venera Hajrullahu	KSCF
Veton Mujaj	Syri i Vizionit
Visare Gorani-Gashi	SIDA

REFERENCES

Christina Altides and Beate Kohler-Koch, "Bringing Civil Society In: The European Union and the rise of representative democracy" Robert Schuman Centre for Advanced Studies – European University Institute, 2005

Civil Society Accountability (CSO): a shift from outward to inward accountability, Harriet Namisi

Civil Society Accountability: Principles and Practice A toolkit for civil society organisations in Inida, 2009

Civil Society Legitimacy and Accountability: Issues and Challenges by L. David Brown

David Holiday, Accountability Issues in Donor-CSO Relationships: The experience of Central America

Enrique Peruzzotti, Representation, Accountability and Civil Society

European Center for Non for Profit Law, Study on Recent Public and Self-Regulatory Initiatives Improving Transparency and Accountability of Non-Profit Organizations in the European Union,2009.

European Foundation Centre (EFC), Promoting transparency and accountability of public-benefit foundations in Europe, 2011

European Convention on Human Rights, amended by Protocols 11 and 14

International Convention on Civil and Political Rights

KPMG - Civil society and accountability – should donors try to influence civil society efforts to strengthen accountability?

Constitution of the Republic of Kosovo and Law on Freedon of Association in NGOs (04/L –57)

Mark Bovens, Two Concepts of accountability, 2010

One World Trust, " Pathways to accountability- the GAP Framework", 2005

One World Trust, Robert Lloyd, "Promoting CSO accountability- Lessons Learned by One World Trust"

Open Forum for CSO Development Effectiveness – Legitimacy and Accountability of CSOs

PLACA, "Strengthening Accountability in Civil Society Organizations in Uganda, 2011

RACHEL BARLOW, "Accountability In Practice: The Quest For A Public Forum", 2012

Council of Europe Recommendation CM/Rec(2007)14 of the Member States Committee of Ministers on legal status of non-governmental organizations in Europe

Resolution approved by the Human Rights Council 15/21

Rob Gray and Jan Bebbington, NGOs, civil society and accountability: making the people accountable to capital, 2006

Rob Gray and Jan Bebbington, NGOs, civil society and accountability: making the people accountable to capital, 2006

World Bank, Should Accountability for Civil Society Organizations Receive the Same Attention as It Does for International Financial Institutions?

(Footnotes)

1 Table obtained from the Human Development Report 2008. UNDP. p. 81