



Fondacija za socijalno uključivanje u Bosni i Hercegovini - FSU u BiH
Фондација за социјално укључивање у Босни и Херцеговини - ФСУ у БиХ
Zaklada za socijalno uključivanje u Bosni i Hercegovini - ZSU u BiH
Social Inclusion Foundation in Bosnia and Herzegovina - SIF in BiH



Centar za promociju civilnog društva
Civil Society Promotion Centre

NA POLA PUTA

Izdvajanja vladinog sektora za nevladin sektor
u Bosni i Hercegovini za 2010. godinu

HALFWAY THERE

Government Allocations for the Non-governmental Sector
in Bosnia and Herzegovina in 2010



Schweizerische Eidgenossenschaft
Confédération suisse
Confederazione Svizzera
Confederaziun svizra

Embassy of Switzerland
Swiss Cooperation Office Bosnia and Herzegovina

Open
Society Fund
Bosnia & Herzegovina



Fond
otvoreno društvo
Bosna i Hercegovina



USAID
FROM THE AMERICAN PEOPLE

NA POLA PUTA

Izdvajanja vladinog sektora za nevladin sektor u
Bosni i Hercegovini za 2010. godinu

HALFWAY THERE

Government Allocations for the Non-governmental
Sector in Bosnia and Herzegovina in 2010



Fondacija za socijalno uključivanje u Bosni i Hercegovini
Фондација за социјално укључивање у Босни и Херцеговини
Zaklada za socijalno uključivanje u Bosni i Hercegovini
Social Social Inclusion Foundation in Bosnia and Herzegovina

Branilaca Sarajeva 47, 71000 Sarajevo
Bosna i Hercegovina / Bosnia and Herzegovina
Tel: + 387 33 219 313
Fax: + 387 33 219 314
Email: sif@sif.ba
Internet / web: <http://www.sif.ba>



Višegradska 26, 71000 Sarajevo
Bosna i Hercegovina / Bosnia and Herzegovina
Tel: + 387 33 458 667
Fax: + 387 33 458 667
Email: rc@cpcd.ba
Internet / web: <http://www.civilnodrustvo.ba>

Izdavači / Publishers

Fondacija za socijalno uključivanje u Bosni i Hercegovini (FSU u BiH)
Social Inclusion Foundation in Bosnia and Herzegovina (SIF in BiH)
Centar za promociju civilnog društva (CPCD)
Civil Society Promotion Centre (CSPC)

Finansijska podrška / Financially Supported by

Švicarska agencija za razvoj i suradnju (SDC)
Swiss Agency for Development and Cooperation (SDC)
Fond otvoreno društvo Bosna i Hercegovina (FOD BiH)
Open Society Fund Bosnia and Herzegovina (OSF BiH)
Američka agencija za međunarodni razvoj (USAID)
United States Agency for International Development (USAID)

Urednici / Editors

Ranka NINKOVIĆ-PAPIĆ, Bojan PAVLOVIĆ

Tehnički urednik / Technical editor

Bojan PAVLOVIĆ

Autorica / Author

Arijana Amina MUHIĆ

Prevod / Translation

Tijana DMITROVIĆ

Lektura / Proofreading

Tijana DMITROVIĆ

Istraživanje proveli / Survey carried out by

Fikreta BEŠIĆ, Lejla ĐURBUZOVIĆ, Dejan ŽAKULA

Štampa i dizajn naslovne strane / Printing and Cover design

Triptih Design studio, Sarajevo

Tiraž / Circulation

1000

Prvo izdanje / First edition

Sarajevo, februar / February 2011

Fondacija za socijalno uključivanje u Bosni i Hercegovini (FSU u BiH) i Centar za promociju civilnog društva (CPCD) zadržavaju autorska prava nad publikacijom. Citiranje navoda iz publikacije dozvoljeno je samo uz navođenje izvora:
FSU u BiH i CPCD, *“Na pola puta: Izdvajanja vladinog sektora za nevladin sektor u Bosni i Hercegovini za 2010. godinu”*, (Sarajevo: FSU u BiH i CPCD, februar 2011. godine)

Social Inclusion Foundation in Bosnia and Herzegovina (SIF in BiH) and Civil Society Promotion Center (CSPC) reserves copyright over this publication. Please cite sources as:
SIF in BiH and CSPC, *“Halfway There: Government Allocations for the Non-governmental Sector in Bosnia and Herzegovina in 2010”* (Sarajevo: SIF in BiH and CSPC, February 2011)

NA POLA PUTA

Izdavanja vladinog sektora za nevladin sektor
u Bosni i Hercegovini za 2010. godinu

SADRŽAJ

SKRAĆENICE	.6
UVOD	.9
Partnerstvo	.9
FSU u BiH i CPCD	10
Finansiranje nevladinih organizacija u Bosni i Hercegovini - od uzroka do posljedica	11
ISTRAŽIVANJE O IZDVAJANJIMA VLADINOG SEKTORA ZA NEVLADIN SEKTOR	11
OSNOVNI NALAZI ISTRAŽIVANJA U 2010. GODINI I POREĐENJE SA PODACIMA IZ 2008. GODINE	11
Ekonomski pokazatelji po administrativnim nivoima	11
Ekonomski pokazatelji po kategorijama UG/NVO-a	16
Tenderske procedure	20
Obaveza podnošenja izvještaja	24
Analize programa rada UG/NVO	27
Sufinansiranje NVO projekata	30
PRILOG I. UZORAK I STOPE ODGOVORA	33
PRILOG II. METODOLOGIJA	35
PRILOG III. UPITNIK	37
PRILOG IV. TABELARNI PODACI	39
PRILOG V. SPISAK TABELA I GRAFIKONA U PUBLIKACIJI	41
Tabele	41
Grafikoni	41

SKRAĆENICE

BDP	Bruto domaći proizvod
BiH	Bosna i Hercegovina
CSR	Centar za socijalni rad
CPCD	Centar za promociju civilnog društva
DB BiH	Distrikt Brčko Bosne i Hercegovine
EU	Europska Unija
FBiH	Federacija Bosne i Hercegovine
FOD BiH	Fond otvoreno društvo Bosne i Hercegovine
FSU u BiH	Fondacija za socijalno uključivanje u Bosni i Hercegovini
IBHI	Nezavisni biro za humanitarna pitanja
KM	Konvertibilna marka
Mil	Milioni
NVO	Nevladina organizacija
RS	Republika Srpska
SDC	Švicarska agencija za razvoj i saradnju
SSU	Strategija socijalnog uključivanja
UG	Udruženje građana
USAID	Američka agencija za međunarodni razvoj

Poštovani čitatelju,

Kada bismo na najkreativniji način pokušali predočiti dinamičan svijet brojki, koji ionako nije dosadan, onda bi preporuka bila da Vam ovo štivo posluži kao jedno novo saznanje o tom svijetu u nevladinom sektoru BiH. Uvjerit ćete se da je ovo istraživanje rezultat partnerskih odnosa na svim nivoima. Fondacija za socijalno uključivanje u Bosni i Hercegovini (FSU u BiH) i Centar za promociju civilnog društva (CPCD) su zajedničkim naporima i uz punu suradnju institucija vlasti sa svih nivoa priveli kraju ovo istraživanje koje je nastavak prethodnih istraživanja provedenih 2007. i 2008. godine (IBHI, *Izdvajanja vladinog sektora za nevladin sektor u Bosni i Hercegovini za 2007. godinu* i IBHI, *Izdvajanja vladinog sektora za nevladin sektor u Bosni i Hercegovini za 2008. godinu: 118 miliona koraka do saradnje*).

Cilj ovog, kao i svih prethodnih istraživanja, je da se osiguraju pouzdani podaci o količini novčanih sredstava koja se godišnje izdvajaju za nevladine organizacije. Namjera je bila saznati nešto novo i uporediti sa starim, popuniti praznine i proširiti znanja o ovoj vrsti podataka.

Uradili smo...

Jedan od najvažnijih dijelova i osnovu svakog istraživanja čini instrumentarij, a najbitniji element ovog istraživanja bio je upitnik koji je sastavni dio publikacije koju čitate. Upitnikom su koncipirana orijentaciona pitanja koja su bila od suštinskog značenja za utvrđivanje cjelokupnog novčanog izdvajanja vladinog za nevladin sektor u Bosni i Hercegovini za 2010. godinu. Kako je sadržaj tih pitanja pratio kontinuitet pitanja prethodnih istraživanja uz manje modifikacije, možemo reći da se u tom pravcu određenih modifikacija kretala i obrada cjelokupnog sadržaja prikupljenih podataka za 2010. godinu.

A sada..?

Svaki predmet priča svoju priču, svaka slika govori više od tisuću riječi, svaka knjiga ima dušu...a publikacija koju držite u ruci je bosanskohercegovačka priča u brojkama. Priča je ovo čije kvantitativne osnove treba na što bolji i transparentniji način pretvoriti u kvalitativnu priču koja vodi ka prosperitetnom bosanskohercegovačkom društvu. Htjeli mi to prihvatiti ili ne sve oko nas su brojevi i sve se može pretvoriti u kvantitativne vrijednosti, ali umijeće je kvantitativno pretvoriti u kvalitativno na najbolji i najprihvatljiviji način za sve nas.

Prije svega ne smijemo zaboraviti da je zbog vremenskog perioda u kome živimo diskusija o civilnom društvu, nevladinom sektoru kao dijelu višedimenzionalnog perspektivnog civilnog društva, potrebna nego ikada. Potreba za značajnijim ulaganjima vladinog sektora u nevladin sektor u Bosni i Hercegovini jeste sve izraženija. Istovremeno, uloga nevladinog sektora ne smije biti pasivna. Odnos vladinog i nevladinog sektora ne može se zasnivati na odnosu "ja dijelim...ti uzimaš". Odnos i suradnja vlasti i nevladinog sektora u BiH moraju biti ravnopravni. I jedni i drugi trebaju koristiti prednosti onog drugog u obavljanju aktivnosti od obostranog interesa. Time bi se omogućilo vlastima u BiH da pruže pomoć u mjeri i na način koji odgovara objema stranama. S druge strane, od predstavnika nevladinog sektora u BiH se očekuje povećanje senzibilnosti za svaku socijalno isključenu osobu. Očekivano je i da nevladin sektor postepeno preuzima dio odgovornosti za kreiranje i razvoj makro i mikro politike kako bi se novčani iznosi planirani za nevladin sektor mogli transformirati u kvalitativne vrijednosti koje će biti osnova za bolji i kvalitetniji život u Bosni i Hercegovini.

Mnogima od nas nije problem prihvatiti nove ideje, nego zaboraviti stare.

Često pomislimo na koji način bismo mogli primijeniti prethodna iskustva kako bismo stvorili istinske, pozitivne navike. Treba da pokušamo stvoriti nove navike i unaprijedimo već postojeće pozitivne navike. Jedan od pozitivnih primjera je participiranje u kreiranju politika, mobilnosti predstavnika nevladinih organizacija na bazi solidarnosti i volonterskog rada u ovom procesu. Na taj način preusmjerila bi se novčana sredstva, a koja institucije vlasti izdvajaju za nevladin sektor, na probleme koji nas u neposrednom okruženju ugrožavaju, a na čije rješavanje ne možemo nikako da utječemo individualno.

Prethodne godine, što se vidi iz ovog istraživanja, donose nam izvjesne varijacije u količini izdvajanja vladinih institucija za nevladin sektor u Bosni i Hercegovini (oko 107 milijuna KM u 2007. godini i oko 118

milijuna KM u 2008. godini, a 2010. godine oko 114 milijuna KM). Transformiranje brojki i kvantitativnih novčanih pokazatelja (bez obzira o kojem iznosu je riječ) u kvalitativne i vidljive rezultate trebao bi u dogledno vrijeme biti rezultat nastojanja i napora svih onih koji se smatraju pripadnicima nevladinog i vladinog sektora u Bosni i Hercegovini.

Ovakva vrsta istraživanja ima jasnu svrhu i značaj.

Kontinuirano praćenje trenda dodjeljivanja sredstava iz budžeta vladinih institucija za nevladin sektor iz godine u godinu postaje sve važnije. Treba izraziti nadu da će upravo ovo kontinuirano praćenje trenda dodjeljivanja sredstava pridonijeti progresivnijem djelovanju nevladinog sektora, a posebno u pravcu ostvarenja koja su konkretno mjerljiva.

Bojan Pavlović



*Fondacija za socijalno uključivanje
u Bosni i Hercegovini
(FSU u BiH)*

UVOD

Istraživanje "Na pola puta - Izdvajanja vladinog sektora za nevladin sektor u Bosni i Hercegovini za 2010. godinu" je rezultat partnerske suradnje Fondacije za socijalno uključivanje u Bosni i Hercegovini (FSU u BiH) i Centra za promociju civilnog društva (CPCD), a finansijski je podržano od strane Fonda otvoreno društvo (FOD BiH) i Švicarske agencije za razvoj i suradnju (SDC), te Američke agencije za međunarodni razvoj (USAID-a).

Sa ciljem obezbjeđivanja dodatnih finansijskih parametara za proces uspostave Fondacije za socijalno uključivanje u Bosni i Hercegovini (FSU u BiH), IBHI (Nezavisni biro za humanitarna pitanja) je već 2007. i 2008. godine proveo istraživanja o izdvajanjima vladinih institucija za udruženja građana/nevladine organizacije (UG/NVO)¹. Kako bi se nastavila praksa praćenja trendova izdvajanja vladinih institucija za nevladin sektor u BiH, FSU u BiH i CPCD su 2010. godine odlučili ponoviti anketno istraživanje specifičnih mehanizama dodjele novčanih sredstava od strane svih razina vlasti BiH za nevladin sektor u BiH za 2010. godinu.

Cilj ovog anketnog istraživanja je obezbjeđivanje dodatnih finansijskih parametara definiranja uspješne suradnje vlasti i NVO sektora u BiH te procesa uspostavljanja institucionalne suradnje i partnerstva između vlasti i organizacija civilnog društva u BiH kao i osiguravanja vjerodostojnih podataka o izdvajanjima vladinog za nevladin sektor u BiH za 2010. godinu, kroz direktno obraćanje organima vlasti na svim razinama.

Ovo istraživanje je bila jedinstvena prilika da predstavnici vlasti u Bosni i Hercegovini podrže inicijativu objedinjavanja podataka o novčanim izdvajanjima vlasti za nevladin sektor u BiH, a s druge strane, ovako prikupljeni podaci mogu poslužiti kao smjernice organizacijama civilnog društva i omogućiti svestranije strateško promišljanje jačanja partnerstva između vladinih, javnih, privatnih i nevladinih organizacija te time omogućiti unapređenje trenutnog stanja u oblastima kao što su socijalna zaštita, zdravstvo, obrazovanje i druge.

Ovakvo istraživanje, temeljeno na empirijskim finansijskim podacima, može poslužiti kao veliki iskorak ka primjeni i efektivnosti određene strategije unutar nevladinog sektora u BiH, stičući na taj način mogućnost da revidiranjem prethodno planiranog povećamo šanse za uspješnost uspostave partnerstva između nevladinog i vladinog sektora u BiH.

Partnerstvo

Ova publikacija, temeljena na empirijski dobivenim podacima, dijelom pruža neophodne temeljne baze podataka za dalju teorijsku i stručnu diskusiju o strateškim razvojnim pravcima civilnog društva i nevladinog sektora kao njegovog sastavnog dijela. Donacije, grantovi i finansijska podrška inostranih donatora iz godine u godinu su sve manje dovoljni za broj nevladinih organizacija². U prilog navedenim činjenicama govore nalazi nekih istraživanja koja ovu pojavu nazivaju "sindrom zavisnosti od međunarodne industrije pomoći"³. Ova činjenica zavisnosti, između ostalog, za posljedicu ima povećanu potrebu za partnerskim odnosima vladinog i nevladinog sektora u Bosni i Hercegovini i participativnim pristupom⁴ od strane predstavnika nevladinog sektora i svih uključenih aktera. Preduslov za kvalitetno funkcioniranje civilnog društva u Bosni i Hercegovini, te primjenu Strategije socijalnog uključivanja BiH i sličnih strateških dokumenata je inkluzivno, participativno bosanskohercegovačko društvo i civilno društvo koje funkcionira u partnerstvu sa vladinim institucijama.

1 IBHI, *Izdvajanja vladinog sektora za nevladin sektor u Bosni i Hercegovini za 2007. godinu*, (Sarajevo, juli 2008. godine) i IBHI, *Izdvajanja vladinog sektora za nevladin sektor u Bosni i Hercegovini za 2008. godinu: 118 miliona koraka do suradnje*, (Sarajevo, februar 2009. godine)

2 Posljednji dostupan službeni podatak o broju registrovanih nevladinih organizacija u Bosni i Hercegovini seže iz 2008. godine i ta brojka iznosi 12.189 NVO-a; Kronauer Consulting, *Analiza stanja civilnog sektora u BiH*, (Sarajevo: Kronauer Consulting, 2009).

3 "Kvalitativna studija 3: Zapošljavanje, pružanje socijalnih usluga i nevladin (NVO) sektor: status i perspektive za BiH, analiza i implikacije za politiku; Dokument 1: "Upute za čitaoce i sažetak zaključaka i preporuka", Ured za međunarodni razvoj Vlade Ujedinjenog Kraljevstva (Sarajevo: IBHI, maj 2005).

4 Participativni pristup podrazumijeva aktivnije i značajnije sudjelovanje građana u odlukama koje se odnose na njihove živote. Da bi mogli ispuniti svoje potencijale i želje, građani – posebice oni ranjivi ili s posebnim potrebama i teškoćama – moraju aktivno sudjelovati u osnivanju i razvoju neovisnih organizacija koje zastupaju njihove interese. United Nations, 1997. *Agenda for development* [online]. New York: The Department of Public Information United Nation

Sa druge strane, zbog sve izraženijeg povlačenja stranih donatora, NVO sektor svoju održivost može obezbijediti samo putem domaćih izvora kroz partnerstvo sa vladinim institucijama.

Vrijednosti i doprinosi koje međusektorsko partnerstvo samo po sebi podrazumijeva su nezaobilazni, dok se u stvaranju istog najčešće u isto vrijeme nailazi na profesionalne i institucionalne prepreke. Prijetnje u vidu razlika u ciljevima između partnera, neiskustvo rada u partnerstvu, nepoznavanja prednosti partnerskih odnosa i sl. mogu narušiti ionako skeptične stavove o partnerstvu i partnerskim odnosima, te stvoriti predrasude o radu po principu partnerstva. Međutim, u zemljama kao što je BiH kojoj je potreban urgentan napredak i ujedinjenje svih aktera u društvu, takav nedostatak saradnje nije preporučljiv. Vještine, znanja i sposobnosti partnera nevladinog i vladinog sektora, kao vitalne u osiguravanju uspjeha uključujući i umrežavanje (programa i projekata razvoja) kao i upravljanje projektima, trebaju biti fokusirane na postizanje konkretnih, mjerljivih i vidljivih ciljeva koji vode ka prosperitetnom bosanskohercegovačkom društvu. Međusektorsko partnerstvo može, kao kvalitetno, dodati osobitu sinergijsku vrijednost svakom inovativnom i kvalitetnom projektu nevladinih organizacija, kako na lokalnom tako i na državnom nivou. Akteri i struktura partnerstva, kao i nivo na kome se formira, zavise od cilja i vrste aktivnosti koje to partnerstvo podrazumijeva (partnerstvo na lokalnom nivou/opštine – Opština, Centar za socijalni rad (CSR), NVO-i, korisnici – **HORIZONTALNO PARTNERSTVO** ili partnerstvo na nivou entiteta i države – Ekonomsko socijalna vijeća – **VERTIKALNO PARTNERSTVO**). Kombinacije prethodno spomenuta dva smjera partnerstva mogu stvoriti preduslove za dva pristupa partnerstvu: bottom up (**od nižeg ka višem nivou**) pristup ili top down (**od višeg ka nižem**) pristup. U posljednje vrijeme se postavlja pitanje koliko je pristup **od višeg ka nižem** učinkovit i usklađen sa potrebama lokalne zajednice i stvarnim potrebama korisnika. Istovremeno, literatura o državnim poduhvatima i neuspjesima pokazuje da je princip državnog odlučivanja po pitanju socijalne zaštite, smanjenja siromaštva i svih javnih usluga, po svojoj učinkovitosti već odavno postao upitan. Prevažodno je, prilikom planiranja strategije i raspodjele sredstava, potrebno poznavati želje i potrebe stanovništva, posebno korisnika, a ovakav pristup upravo je **od nižeg ka višem nivou**. Zbog ovih i mnogih drugih razloga pojavljuju se kritike državnog odlučivanja (**od višeg ka nižem**), jer je na taj način gotovo nemoguće objektivno i istinski promatrati koje su to ugrožene grupe stanovništva kojima je pomoć prioritetno potrebna. Stoga, građani ne bi trebali u doslovnom smislu ovisiti o državi već djelovanjem i inicijativama kroz nevladin sektor potaknuti vlastiti razvoj i zadovoljavanje egzistencijalnih potreba. Ovakav način participacije građana i nevladinog sektora može osigurati prestanak pasivnog i početak aktivnog djelovanja građana i većeg dijela nevladinog sektora.

FSU u BiH i CPCD

Uspješno i kvalitetno partnerstvo nezamislivo je bez korištenja praktičnih mehanizama koji su zasnovani na pozitivnim iskustvima. Stoga je vrlo važno razvijati mehanizme koji će u praksi omogućiti i podržati jačanje uloge NVO-a u socijalnom uključivanju, implementaciji Strategije socijalnog uključivanja (SSU-a) i jačanje uloge civilnog društva u Bosni i Hercegovini. FSU u BiH i CPCD primjeri su iz prakse koji svojim aktivnostima i djelovanjem pokušavaju povećati nivo participacije nevladinog sektora u kreiranju politika i budžeta kao i povećanja partnerstva nevladinog sektora i vladinih institucija kako bi na taj način doprinijeli smanjenju posljedica i uzroka socijalne isključenosti i siromaštva u BiH. *Fondacija za socijalno uključivanje u Bosni i Hercegovini*, kao važan instrument socijalnog uključivanja u Bosni i Hercegovini koji doprinosi prevenciji te smanjenju uzroka i posljedica siromaštva i socijalne isključenosti u BiH, nije samo sredstvo jačanja finansijske održivosti NVO-a, već i važna poluga za preusmjeravanje aktivnosti NVO-a na stvarne, realne probleme i potrebe građana BiH, jačanje partnerstva sa javnim i privatnim sektorom, fokusiranje na jačanje socijalne uključenosti, i borbu za ljudska prava. *Centar za promociju civilnog društva* je svojim dosadašnjim aktivnostima /doprinos jačanju civilnog društva u BiH kroz pružanje podrške razvoju organizacija civilnog društva i njihovoj međusobnoj saradnji i umrežavanju, uspostavljanje okvira za efikasne odnose sa vladinim i profitnim sektorom i razvoj građanskog aktivizma, kao i kroz promociju neprofitnog sektora kao kvalitetnog i nezaobilaznog aktera u društveno-ekonomskom razvoju zemlje/ postao i ostao važna karika koja vodi ka napretku civilnog društva u Bosni i Hercegovini. Sa ciljem pružanja istinske podrške civilnom društvu i implementaciji SSU, FSU u BiH i CPCD postaju snažna poluga koja pokreće civilno društvo u BiH.

Postoje brojni primjeri i dokazi da su projekti implementirani u međusektorskom partnerstvu bili inovativni i uspješni (teritorijalni pakt zapošljavanja na području Voralberg regije, Austrija ili finansiranje NVO aktivnosti socijalnog uključivanja u Estoniji, Italiji, Njemačkoj dok neke zemlje smatraju da čak i u devedesetim godinama 20. stoljeća svoj privredni razvoj mogu zahvaliti kvalitetnom socijalnom dijalogu - Irska i Nizozemska)⁵.

Finansiranje nevladinih organizacija u Bosni i Hercegovini - od uzroka do posljedica

O finansiranju nevladinog sektora pisalo se i pisat će se najvjerojatnije još mnogo tekstova, ali ćemo se ovdje zadržati samo na nekim aspektima kao što su npr. izvori finansiranja nevladinog sektora u Bosni i Hercegovini. Poznata je činjenica da su aktivnosti i funkcioniranje nevladinih organizacija u Bosni i Hercegovini finansirane iz više izvora (domaći i međunarodni donatori, vladine institucije, samofinansiranje, dobrovoljni prilozi, prihodi projektnih aktivnosti itd.). Aktivnosti NVO-a do sada su većinski bile finansirane od strane međunarodnih donatora, država ili međunarodnih organizacija. Dostupnost informacija o donatorskim fondovima, evropskim fondovima ili grantovima koje dodjeljuju institucije vlasti igraju ključnu ulogu za egzistenciju i rad nevladinih organizacija. Dostupnost takvih podataka mala je ili nikakva za trenutne kapacitete nevladinih organizacija koje sada postoje u Bosni i Hercegovini. Sa funkcionalnog aspekta, temeljni problem u finansiranju nevladinog sektora leži u činjenici da je vrlo teško kombinirati dostupne finansije sa ciljevima koji se žele ostvariti unutar predviđenih finansijskih parametara. Međutim, u BiH se pojavljuje i treba zaživjeti princip finansiranja udruživanjem sredstava (matching funds)⁶.

Puno partnerstvo se na taj način ostvaruje aktivnim partnerskim odnosima NVO-a, javnih institucija i svih nivoa vlasti u BiH kroz novi način finansiranja projekata (udruživanjem sredstava), te se samim tim ostvaruje i aktivno uključivanje, bavljenje aktuelnim i stvarnim, prisutnim socijalnim problemima sa obje strane.

ISTRAŽIVANJE O IZDVAJANJIMA VLADINOG SEKTORA ZA NEVLADIN SEKTOR

Zahvaljujući spremnosti i suradnji vladinih institucija, dosadašnja istraživanja o izdvajanju vladinog za nevladin sektor u BiH omogućila su prikupljanje potrebnih informacija za reprezentativan uzorak i kvalitetne podatke u prethodno pomenutim istraživanjima za 2007. i 2008. godinu, a ovu praksu su u 2010. godini nastavili FSU u BiH i CPCD sa određenim promjenama po pitanju uzorka i metodologije korištene u ovom anketnom istraživanju.

OSNOVNI NALAZI ISTRAŽIVANJA U 2010. GODINI I POREĐENJE SA PODACIMA IZ 2008. GODINE

Ekonomski pokazatelji po administrativnim nivoima

Ciljnu populaciju, uzorak koji je zapravo census ciljne populacije, čine institucije na nivou Bosne i Hercegovine (BiH), Federacije Bosne i Hercegovine (FBiH), Republike Srpske (RS) i odjeljenja Vlade Distrikta Brčko BiH (DB BiH). Ukupnu populaciju čine 303 vladine institucije⁷. Od ukupnog broja svih institucija koje su potencijalno značajne u izdvajanju sredstava za nevladin sektor, 54,8% čine kantonalna

5 European Commission. CARDS 2004. (2007). Lokalna partnerstva u zapošljavanju - faza 2
Cvitković, A. (2003.) Socijalno partnerstvo i tržište rada. Financijska teorija i praksa, 4:481-494.

6 Transparentna i pouzdana metodologija distribucije sredstava (udružena sredstva / matching funds). U ovim slučajevima državna/entitetska/kantonalna/općinska tijela prepuštaju odabir projekata drugim tijelima koja nisu državna/entitetska/kantonalna/općinska, a zahtijeva se da institucije vlasti snose tačno određeni postotak troškova projekta što znači da npr. neka nevladina organizacija ulaže sredstva iz budžeta u projekte drugih nevladinih organizacija samo ukoliko su oni već prethodno osigurali sredstva iz drugih (tzv. domaćih izvora tj. ministarstvo/općina/opština/centar za socijalni rad ili neki drugi organ javne uprave) budžeta institucija vlasti.

7 Ovaj podatak je u istraživanju za 2008. godinu iznosio 249.

ministarstva, 36,5% entitetska ministarstva, 7,2% državna ministarstva i 1,4% općine. Populacija koja je odgovorila i dostavila popunjenu anketu sastoji se od 295 vladinih institucija sa različitih administrativnih nivoa.⁸ Od navedenih 295 institucija, 66 institucija je putem ankete izjavilo da nema nikakvih planiranih izdvajanja za nevladin sektor i nisu postojala izdvajanja u toku 2010. godine, dok su 3 institucije izjavile da nisu planirale izdvajanja za nevladin sektor u 2010. godini, ali su u toku godine nekim posebnim procedurama ipak izvršile dodjelu određenih sredstava.⁹ Od entitetskih ministarstava koja nemaju nikakvih izdvajanja, najviše ih potiče iz FBiH. Ukupan broj ministarstava koja ne izdvajaju sredstva u FBiH čak je dva puta veći u odnosu na RS. Od ukupnog broja kantonalnih ministarstava koja ne izdvajaju sredstva, najviše ih je iz Hercegovačko-neretvanskog kantona (20,4%), a najmanje iz Kantona Sarajevo (2,9%), dok ostali kantoni imaju po otprilike 10% ministarstava koja nemaju nikakvih izdvajanja za nevladin sektor.

Ukupna sredstva izdvajanja nisu jednaka zbiru sredstava izdvojenih po kategorijama različitih vrsta UG/NVO o kojima će kasnije biti riječi, ali se prilikom vršenja analize izdvojenih sredstava po kategorijama udjeli izdvajanja po kategorijama UG/NVO posmatraju u odnosu na ukupnu sumu, a ne ukupna planirana izdvajanja i sve to je u svrhu postojanja validnih referenci.¹⁰

Pored već navedenog treba napomenuti i činjenicu da u istraživanju 2008. godine nisu vršene procjene ukupnih izdvajanja ukupne populacije koristeći statistička sredstva procjena (koristeći pondere o kojima je više napisano u Prilogu I. ovoga izvještaja: *Uzorak i stope odgovora*) na osnovu seta vrijednosti dobijenih iz odgovora.¹¹

Ukupna planirana sredstva institucija za nevladin sektor u 2010. godini iznosila su **114.078.193,73 KM** (0,48% BDP-a za 2009. godinu)¹². U odnosu na 2008. godinu, u 2010. godini vladine institucije planirale su 3.955.197,70 KM manje izdvajanja za nevladin sektor u Bosni i Hercegovini.¹³

Uporedbom budžeta vlada Bosne i Hercegovine (BiH), Federacije Bosne i Hercegovine (FBiH), Republike Srpske (RS) i Distrikta Brčko BiH (DB BiH) za 2010. godinu i planiranih sredstava budžeta za nevladin sektor dobijenih iz istraživanja ovih istih vlada (*Tabela 1*), vidljivo je kako je najveći procentualni dio izdvojen u Vladi DB BiH (1,59%). Za razliku od 2008. godine, kada je Vlada FBiH procentualno izdvajala skoro 5 puta više nego Vlada RS, u 2010. godini vlade oba entiteta izdvajaju procentualno jednako (0,3%) u odnosu na ukupan budžet. Najmanji dio ukupnog budžeta za nevladin sektor u 2010. godini izdvojila je Vlada BiH sa svega 0,14%, koliko je u 2008. godini bio procenat koji je izdvojila Vlada RS.

8 Ovaj podatak je u istraživanju za 2008. godinu iznosio 218.

9 Anketno istraživanje provedeno 2008. godine (IBHI, *Izdvajanja vladinog sektora za nevladin sektor u Bosni i Hercegovini za 2008. godinu: 118 miliona koraka do saradnje*, (Sarajevo, februar 2009. godine) provedeno je pod pretpostavkom da postoji 249 vladinih institucija koje su relevantne po pitanju izdvajanja za nevladin sektor. Međutim, u 2010. godini istraživački tim je odlučio upitnik adresirati na ukupan broj institucija kako bi se ujedno prikupio podatak o konkretnim pokazateljima i broju vladinih institucija koje nikada nisu i ne namjeravaju izdvajati sredstva za nevladin sektor u Bosni i Hercegovini.

10 Napomena: Kratko objašnjenje koje je navedeno treba imati na umu u toku čitanja cijele publikacije, a u slučaju analiza po kategorijama UG/NVO-a. Ovo ujedno znači da suma ukupnih izdvojenih sredstava za određene vrste UG/NVO nije jednaka ukupnim planiranim, jer su određene institucije vršile evidencije o dodjeli sredstava tek prilikom dodjeljivanja istih.

11 Napomena: Navedeno pojašnjenje odnosi se na razlike u postupcima prilikom provođenja istraživanja u 2008. i 2010. godini, a ove razlike odnose se na metodologiju i uzorak koji je korišten prilikom provođenja anketnog istraživanja. Prilikom provođenja anketnog istraživanja 2008. godine nije korišten postupak ponderiranja dobijenih vrijednosti unutar odgovora institucija vlasti, a pored toga populacija i uzorak se znatno razlikuju u odnosu na 2008. godinu. Ovakvu vrstu podatka treba imati na umu tokom čitanja ove publikacije, a posebno prilikom poređenja podataka iz 2008. godine u odnosu na 2010. godinu. Preciznije, korišćenjem metodologije i uzorka ovog izvještaja za 2008. godinu dobile bi se znatno veće vrijednosti od 118 miliona. Iz toga slijedi da bi negativne razlike u izdvajanjima vladinog sektora u 2010. godini u odnosu na 2008. godinu bile znatno veće.

12 Preliminarna procjena BDP-a za 2009. godinu iznosi 23.994 u milionima KM. Podatak Agencije za statistiku BiH, Tabela: Osnovni indikatori – godišnji nivo, www.bhas.ba [učitano u januaru 2011.]

13 Vidi fusnotu 11.

Tabela 1.

Ukupna planirana izdvajanja institucija na nivou vlada BiH, FBiH, RS i DB BiH, 2010. godina (apsolutne vrijednosti u KM i vrijednosti u procentima)

Nivo vlade	Budžet za 2010. g.	Planirana sredstva u 2010. g.	Učešće planiranog budžeta u ukupnom budžetu vlada (u %)
Vlada BiH	1.365.889.000,00 ¹	1.919.000,00	0,14
Vlada FBiH	1.747.272.490,00 ²	5.769.278,90	0,33
Vlada RS	1.600.000.000,00 ³	5.144.700,00	0,32
Vlada DB BiH	203.547.638,30 ⁴	3.241.900,00	1,59

1 Vlada BiH, Ministarstvo finansija i trezora BiH, Zakon o budžetu institucija Bosne i Hercegovine i međunarodnih obaveza Bosne i Hercegovine za 2010. godinu, Tabela 1: Bilans prihoda po izvorima i namjenama, http://www.trezorbih.gov.ba/bos/images/stories/zakoni/Zakon%20o%20budžetu%20za%202010.godinu_web_BOS.pdf

2 Vlada FBiH, Budžeta, Plan rashoda – ekonomski kod (bosanski) <http://www.FBiHvlada.gov.ba/bosanski/budzet/index.php>

3 Vlada RS, Ministarstvo finansija RS, Budžet Republike Srpske za 2010. godinu, <http://www.vladars.net/sr-SP-Cyrl/Vlada/Ministarstva/mf/Documents/Budzet%202010.%20godine%20na%20objavi%20-%20cirilica.pdf>

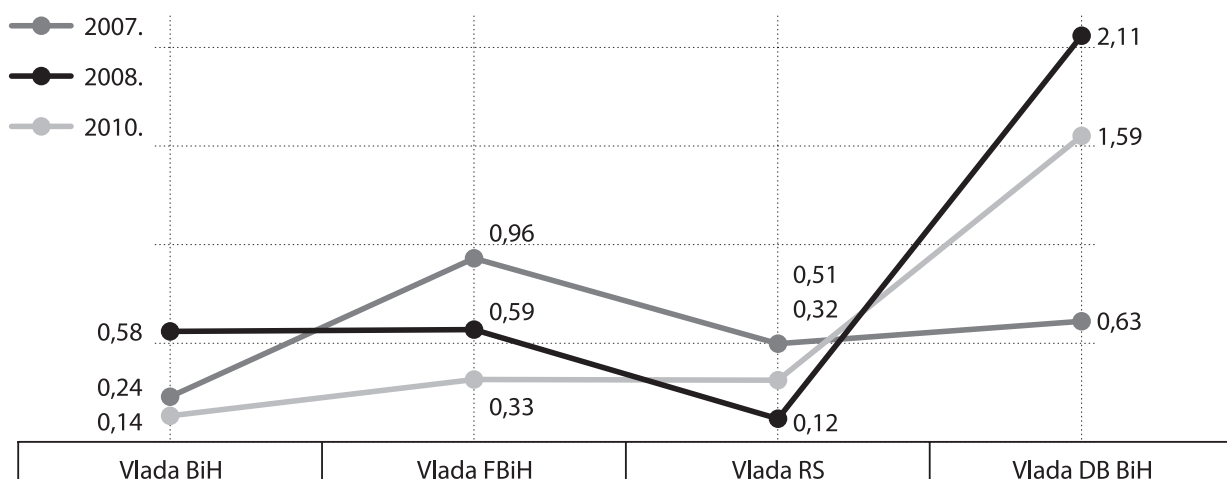
4 Vlada Brčko distrikta BiH, Važni akti, Budžet Distrikta Brčko BiH za 2010. http://www.bdccentral.net/index.php?option=com_content&view=article&id=85%3Abudet-brko-distrikta-bih-za-2010&catid=9%3Abudzet&Itemid=75&lang=ba

U 2008. godini Vlada RS i Vlada FBiH smanjuju planirana sredstva za nevladin sektor u odnosu na 2007. godinu, ali se situacija mijenja u 2010. godini. Naime, Vlada FBiH nastavlja trend smanjenja planiranih sredstava, ali Vlada RS povećava iznos planiranih sredstava koja su namijenjena za nevladin sektor. Međutim, iako je povećan udio planiranih sredstava Vlade RS u 2010. godini, i dalje je znatno manji nego što je bio u 2007. godini. Udio planiranih sredstava u Vladi DB BiH je smanjen u 2010. godini, ali je opet gotovo duplo veći nego što je bio u 2007. godini.

Dakle, i Vlada RS i Vlada DB BiH su u nekim od prethodnih godina imale i veća i manja učešća planiranih sredstava u ukupnom budžetu, dok su Vlada BiH i Vlada FBiH u 2010. godini imale najmanje učešće u poredbi sa prethodnim godinama (vidi *Grafikon 1*)

Grafikon 1.

Planirana sredstva institucija na nivou vlada BiH, FBiH, RS i DB BiH za nevladin sektor u odnosu na budžete vlada, 2007, 2008. i 2010. godina (vrijednosti u procentima)



Ukupna planirana izdvajanja institucija u 2010. godini iznosila su: u **FBiH 75.269.352,73 KM**, u **RS 33.647.941,00 KM** i u **DB BiH 3.241.900,00 KM**. Oko 66 % od ukupno planiranog za izdvajanje je planirano u FBiH, 29,5% u odnosu na ukupan iznos planirano je u RS-u i 2,8% planirano je u DB BiH. Preostalih 1,7% za nevladin sektor planirano je na nivou države BiH. U FBiH je planirano 4.550.235,44 KM više u odnosu na 2008. godinu, odnosno 6% od ukupnog planiranog za FBiH u 2010. godini, dok je u RS

planirano 2.130.418,39 KM manje nego u 2008. godini, što je opet 6% od ukupnog planiranog za RS u 2010. godini. U DB BiH planirano je 1.399.213,12 KM manje nego u 2008. godini, što predstavlja oko 43% od ukupnih izdvajanja za DB BiH u 2010. godinu. Najveća planirana izdvajanja unutar jedne institucije po entitetima su bila 10.853.000,00 KM u FBiH i 4.659.040,00 KM u RS, što je u oko 14% ili 1/7 od ukupnog planiranja unutar entiteta.

Od ukupnog broja institucija u BiH, 69% čine institucije FBiH i izdvajaju pomenutih 66% za FBiH. Od ukupnog broja institucija u BiH, 26% čine institucije RS koje izdvajaju pomenutih 29,5% unutar RS-a. Ostalih 4,7% od ukupnog broja institucija u BiH su institucije sa državnog nivoa i DB, a izdvajaju preostalih 4,5%.

Do perioda provođenja ovog istraživanja, u cijeloj BiH je već bilo dodijeljeno 107.500.558,50 KM što iznosi 94,2% od ukupnog planiranih sredstava.

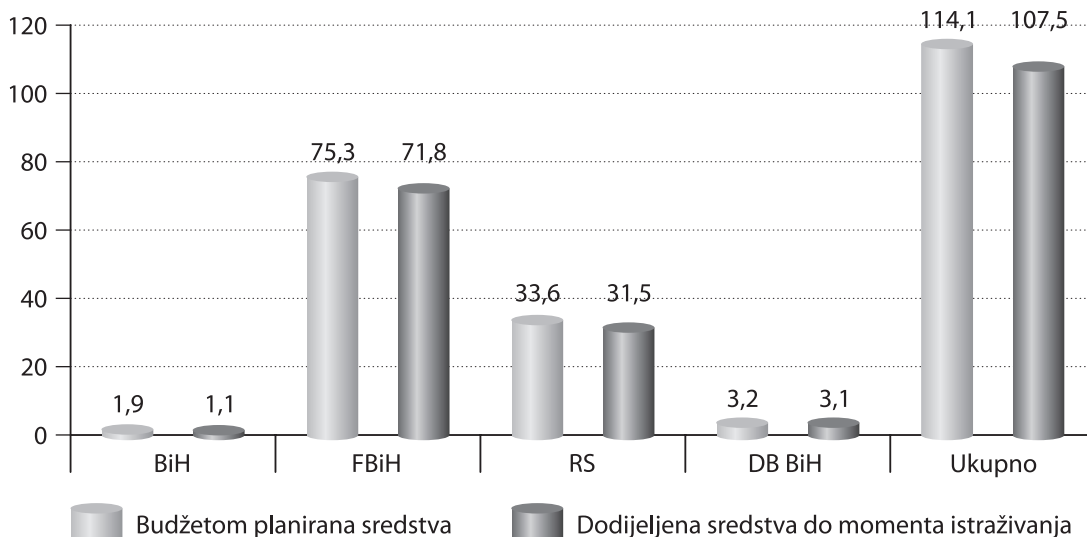
Treba napomenuti da su institucije vlasti u prvom odgovoru upitnika navodile iznos sredstava koja su dodijeljena do perioda popunjavanja upitnika, ali i sredstva koja će biti dodijeljena do kraja 2010. godine. Većina institucija je navela ili tačan iznos dodijeljenih sredstava u tom momentu ili su (uz navedeni ili nenavedeni konkretni iznos dodijeljen do momenta popunjavanja upitnika) napomenule da će dodijeliti planirana sredstva po planu do kraja godine. U analizama već dodijeljenih sredstava zbrajane su konkretno navedene vrijednosti u momentu popunjavanja upitnika od strane vladinih institucija.

Neznatan broj institucija (3,7%) je dodijelio veći iznos sredstava nego što je to bilo planirano koristeći se specifičnim i/ili internim procedurama odobravanja dodatnih sredstava izdvajanja o kojima će nešto kasnije biti više riječi u dijelu o tenderskim procedurama.¹⁴

Opisana ukupna planirana izdvajanja, kao i dodijeljena sredstva do perioda provođenja istraživanja po različitim organizacionim nivoima, prikazana su u *Grafikonu 2*.

Grafikon 2.

Ukupna planirana izdvajanja vladinih institucija za nevladin sektor u 2010. godini (u mil KM)



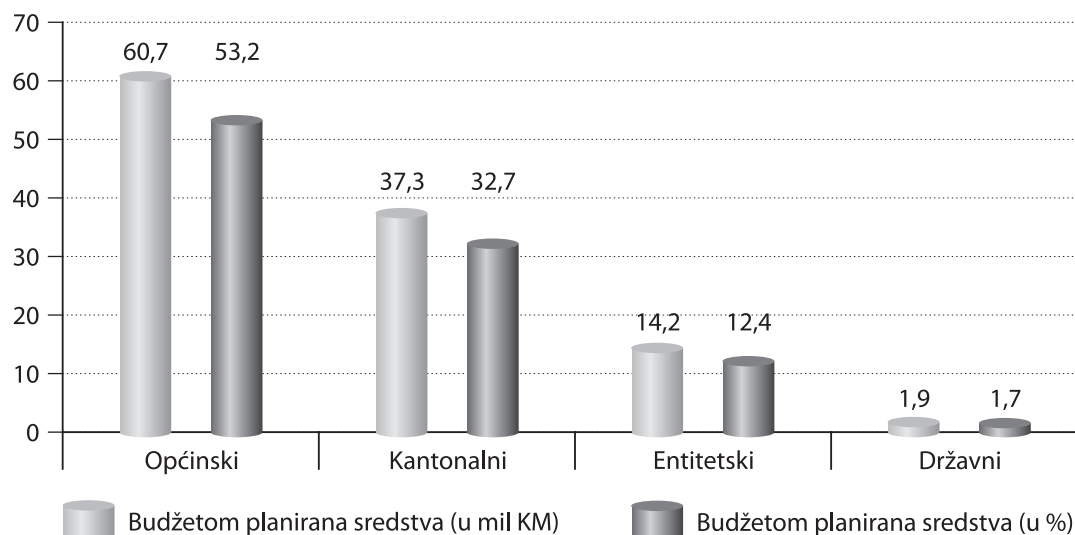
Posmatrano na administrativnim nivoima, kao što se može vidjeti na *Grafikonu 3*, najveća ukupna izdvajanja su na općinskim nivoima, iako su najveća pojedinačna izdvajanja ipak vidljiva kod institucija na kantonalnom nivou. 47,1% institucija na općinskom nivou izdvaja 53,2% ukupnih planiranih sredstava, 33,6% institucija na kantonalnom nivou izdvaja 32,7% ukupnih planiranih sredstava, 16,3% institucija

¹⁴ Institucije su, u slučajevima kada je dodijeljeni iznos premašio planirani iznos sredstava, navodile da sportske organizacije ne uvrštavaju u nevladin sektor prilikom planiranja budžeta te samim tim i nisu planirane budžetom pod stavkom "nevladine organizacije" već pod stavkom "sportske organizacije". Dakle, jedan od ključnih razloga zašto su određene institucije navodile dodijeljene iznose koji su veći od planiranog (tumačeći ovaj podatak kroz popunjene upitnike) jeste način planiranja sredstava za sportske organizacije koji je prethodno opisan.

na entitetskom nivou izdvaja 12,4% ukupnih planiranih sredstava, i 3% institucija na državnom nivou izdvaja 1,7% ukupnih planiranih sredstava. Jednak omjer vidljiv je u kontekstu već izdvojenih sredstava u momentu provođenja istraživanja. Institucije na općinskom nivou su izdvojile sva planirana sredstva, dok su institucije na entiteskom nivou izdvojile i više nego su planirale za 2010. godinu¹⁵.

Grafikon 3.

Ukupna planirana izdvajanja vladinih institucija 2010. godine po administrativnim nivoima (vrijednosti u KM i procentualni odnosi)



Institucije kantonalnog nivoa izdvajaju najveći dio planiranih izdvajanja u FBiH, dok su na entiteskom i općinskom nivou izdvajanja oba entiteta gotovo jednaka, odnosno u relativnim vrijednostima 5,1% na entitetskom nivou u FBiH i 4,7% na entitetskom nivou u RS (više od 5 miliona KM u svakom od entiteta), te 28,7% na općinskom nivou u FBiH i 25,4% na općinskom nivou u RS-a (oko 30 miliona KM u svakom od entiteta).

Maksimalna vrijednost koju izdvaja jedna od općina FBiH, odnosno jedna od općina RS, iznosi 17,4%, odnosno 16,3%, od ukupnog iznosa sredstava koje izdvajaju općine FBiH, odnosno općine RS.

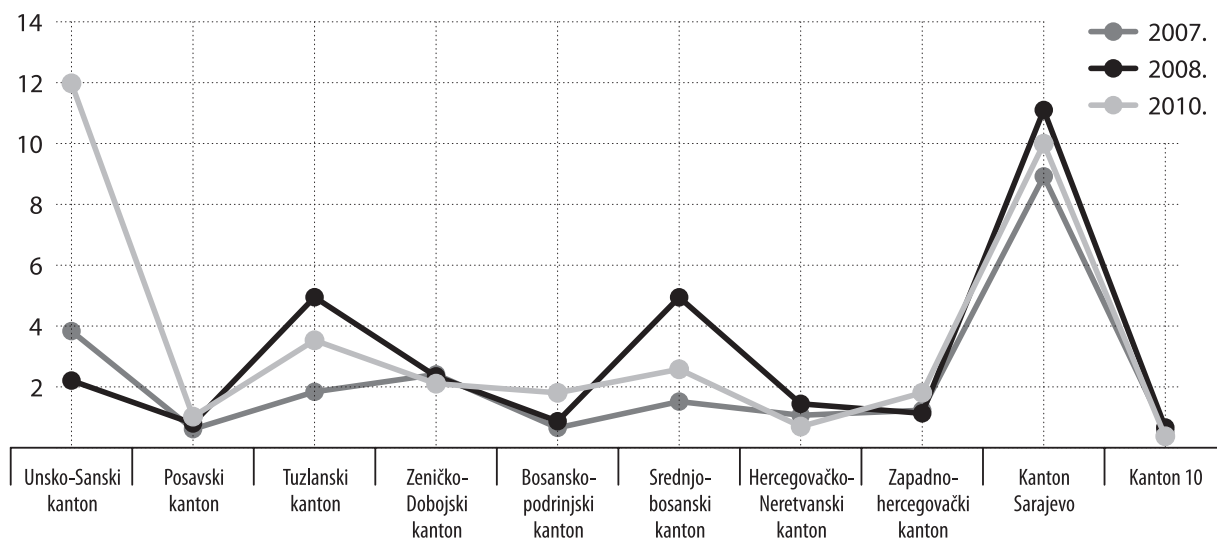
Grafikon 4 prikazuje izdvajanja u toku perioda istraživanja 2007, 2008. i 2010. godine na kantonalnom nivou.

Omjer izdvajanja na kantonalnom nivou je sljedeći: Unsko-Sanski kanton sa 33,0% i Kanton Sarajevo sa 27,7% od ukupnih izdvajanja na kantonalnom nivou, Tuzlanski kanton 9,8% i Srednjobosanski kanton sa 7,3% od ukupnih izdvajanja na kantonalnom nivou, dok najmanja izdvajanja bilježi Kanton 10 sa 1,1% i Hercegovačko-neretvanski kanton sa 2,0% u odnosu na ukupna izdvajanja na kantonalnom nivou. Ostali kantoni bilježe izdvajanja sa oko 5% od ukupnih izdvajanja na kantonalnom nivou. Najveća razlika u 2010. godini u ukupnom iznosu izdvajanja za nevladin sektor u odnosu na 2008. godinu je očigledna u Unsko-Sanskom kantonu. Sa 2,2 miliona KM izdvajanje Unsko-Sanskog kantona je povećano čak na 12,3 miliona KM, što je skoro za 6 puta više nego 2008. godine.

¹⁵ Vidi fusnotu 10.

Grafikon 4.

Ukupna planirana izdvajanja na kantonalnom nivou, 2007, 2008. i 2010. godine (apsolutne vrijednosti u milionima KM)



Na općinskom nivou, kao i unutar svih kantona izdvajanja su u periodu provođenja istraživanja bila približno jednaka planiranim sredstvima. U Zapadnohercegovačkom kantonu je zabilježeno izdvajanje više sredstava nego što je bilo planirano¹⁶.

Ekonomski pokazatelji po kategorijama UG/NVO-a

Podatak iz prethodnih godina, a koji upućuje na **općinski/opštinski nivo** kao glavni izvor sredstava za nevladin sektor nije se promijenio ni u 2010. godini. Naime, podatak iz prethodnih studija imenovao je općinske/opštinske vlasti kao većinski izvor sredstava za nevladin sektor u BiH.¹⁷

Grafikon 5 prikazuje promjene trenda izdvajanja, kao i procenete konkretnih izdvajanja po kriteriju kategorija UG/NVO u periodu provođenja istraživanja.

Od ukupno planiranog iznosa dodijeljenog nevladinom sektoru u 2010. godini, 34,3% je namijenjeno sportskim organizacijama; 16,0% boračko-invalidskim udruženjima i srodnim organizacijama; 21,6% UG/NVO koje se fokusiraju na pružanje socijalnih usluga/socijalne zaštite građana i 28,2%¹⁸ ostalim tipovima UG/NVO-a¹⁹.

U odnosu na 2008. godinu, u 2010. godini je udio izdvajanja za sportske organizacije blago opao (za 2,8%), udio za boračko-invalidska udruženja je blago porastao (za 1,3%), dok su se udio izdvajanja za UG/NVO koje se fokusiraju na pružanje socijalnih usluga/socijalne zaštite građana i udio izdvajanja za ostale tipove UG/NVO-a nešto značajnije promijenili. Za ostale tipove UG/NVO-a izdvojeno je 5,6% manje nego 2008. godine, ali za UG/NVO koje se fokusiraju na pružanje socijalnih usluga/socijalne zaštite udio izdvajanja je povećan za 8% u odnosu na 2008. godinu.

Kako se udio za sportske organizacije smanjio od 2007. do 2008. godine, i to za 7%, vidimo da se trend smanjenja udjela sredstava za sportske organizacije nastavlja i u 2010. godini.

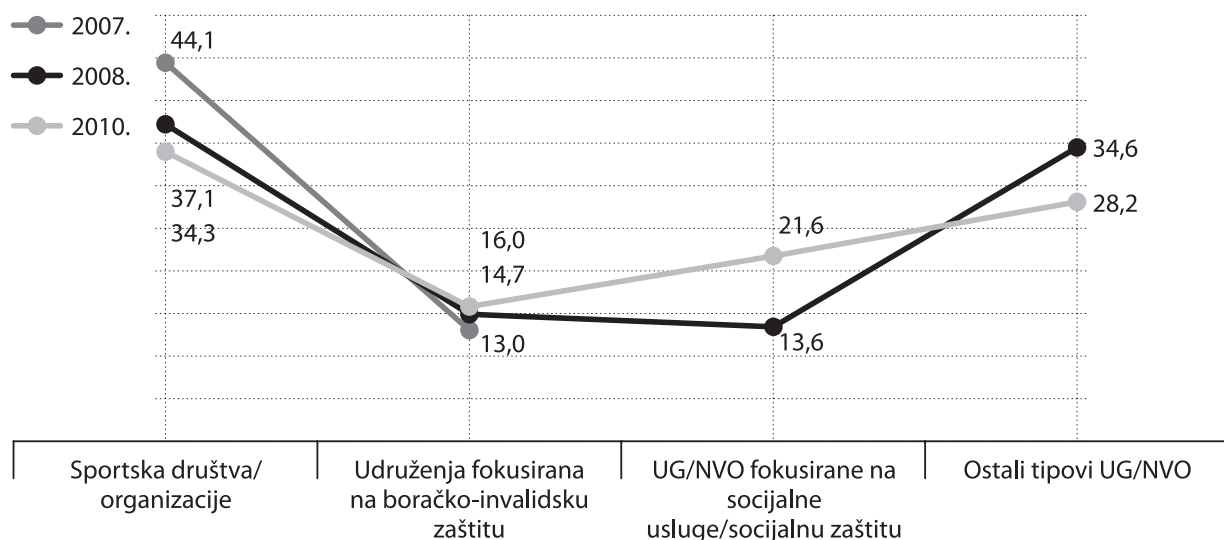
U 2010. godini, u odnosu na 2008. godinu, javlja se trend povećanja udjela sredstava za udruženja fokusirana na boračko-invalidsku zaštitu. Ovaj procentualni odnos je 2008. godine iznosio 14,7% ukupnih izdvajanja, a 2010. godine taj odnos iznosi 16,0 %.

¹⁶ Vidi fusnotu 10.

¹⁷ Napomena: U 2007. godini izdvajanja na općinskom nivou su iznosila: 54,7% za sportske organizacije, 12,7% za boračko invalidska udruženja i srodne organizacije i 32,6% za ostala UG/NVO od ukupnih izdvajanja vladinog sektora za nevladin, a u 2008. godini izdvajanja na općinskom nivou su: 42,5% za sportske organizacije, 15,2% za boračko invalidska udruženja i srodne organizacije i 42,3% za ostala UG/NVO

¹⁸ Znamenke koje su rezultat analize uglavnom su, u svrhu ove publikacije, pisane na više od 2 decimale. Usljed zaokruživanja na jednu ili dvije decimale, može doći do pojave ukupnog zbira neznatno različitog od 100% (recimo 99,9% ili 100,1%). Međutim kako se radi samo o posljedici zaokruživanja, to se ove devijacije mogu smatrati istovjetnim sa 100%.

¹⁹ Ukupna sredstva podrazumijevaju zbir pojedinačnih sredstava po kategorijama UG/NVO, koji se razlikuje od ukupno planiranih sredstava (Vidi fusnotu 10), radi mogućnosti računanja učešća svake od kategorija u tom ukupnom iznosu.

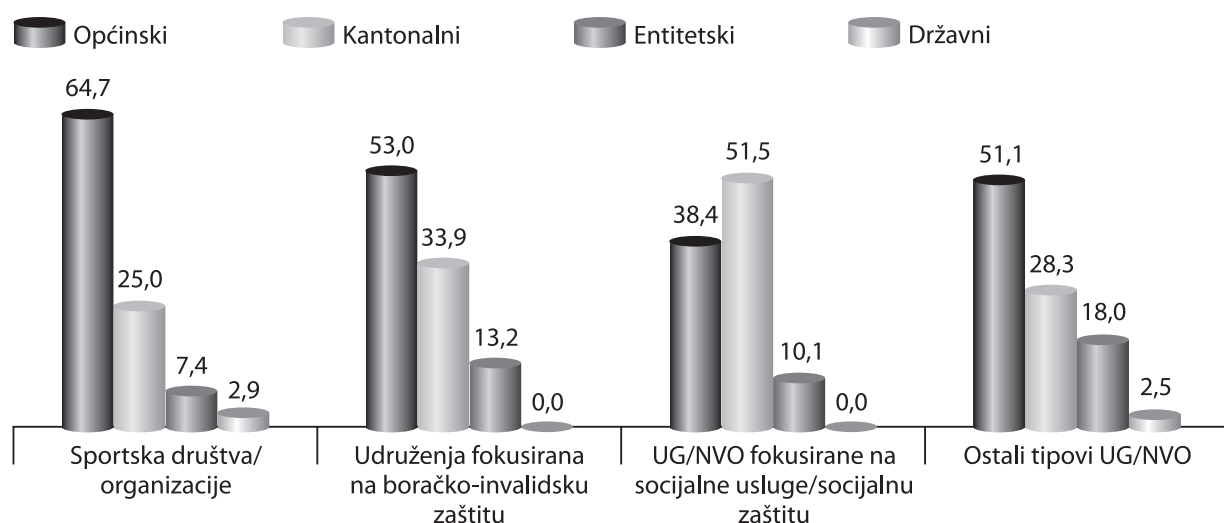
Grafikon 5.Trend izdvajanja planiranih sredstava institucija vlasti po kategorijama UG/NVO²⁰

Ministarstva BiH izdvajaju sredstva samo za sportske organizacije i druge tipove UG/NVO, koje ne uključuju udruženja fokusirana na boračko-invalidsku zaštitu i UG/NVO fokusirane na socijalne usluge/zaštitu. **Vlada DB BiH** ne izdvaja sredstva za UG/NVO fokusirane na socijalne usluge/zaštitu, a za sve ostale kategorije UG/NVO izdvaja.

Unutar institucija FBiH, RS, kao i DB BiH, najviše sredstava se izdvaja za sportske organizacije, a najmanje za UG/NVO fokusirane na boračko-invalidsku zaštitu, a svi ostali tipovi UG/NVO-a imaju veći udio sredstava od onih koje su fokusirane na socijalne usluge/zaštitu.

Najveća izdvajanja za svaku od kategorija UG/NVO-a su unutar institucija FBiH, a najmanja unutar institucija na nivou BiH.

Za sve kategorije UG/NVO, osim kategorije UG/NVO-a fokusiranih na socijalne usluge/zaštitu, najveća izdvajanja sredstava su na općinskom nivou (vidi *Grafikon 6*). Slijedi ga kantonalni nivo, a zatim entitetski i na kraju državni nivo. Jedino za UG/NVO fokusirane na socijalne usluge i zaštitu kantonalni nivo izdvaja najveća sredstva, a slijede ga općinski, a zatim entitetski i na kraju državni nivo.

Grafikon 6.Ukupna izdvajanja općinskih, kantonalnih, entitetskih i državnih institucija po kategorijama UG/NVO-a²¹

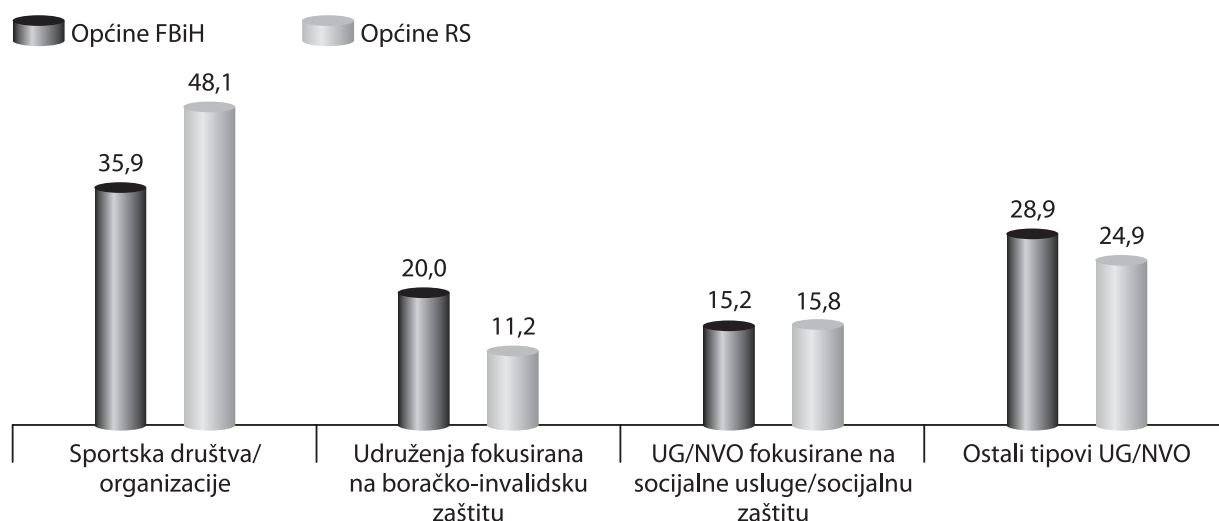
²⁰ U 2007. godini UG/NVO fokusirane na socijalne usluge nisu razmatrane odvojeno od ostalih UG/NVO, te im trend nije ni pokazan u cijelom periodu posmatranja.

²¹ Vidi fusnotu 10.

Omjer izdvajanja na općinskom nivou po kategorijama UG/NVO-a je sličan u FBiH i RS (vidi *Grafikon 7*). Na općinskom nivou je veća razlika u izdvajanjima za UG/NVO fokusirane na boračko-invalidsku zaštitu. Naime, općine FBiH izdvajaju dva puta više sredstava za UG/NVO fokusirane na boračko-invalidsku zaštitu u odnosu na općine RS. Za sportske organizacije općine RS izdvajaju više sredstava nego općine FBiH, ali za ostale UG/NVO općine FBiH izdvajaju više sredstava od općina RS i to u gotovo istom omjeru. Od ukupnog iznosa izdvojenog na općinskom nivou u FBiH izdvojeno je: 35,9% sredstava za sportske organizacije; 20,0% za boračko-invalidske i srodne organizacije; 15,2% za UG/NVO koje se fokusiraju na pružanje socijalnih usluga/socijalnu zaštitu građana i 28,9% za ostale tipove UG/NVO-a. Omjer izdvajanja na općinskom nivou u RS-u iznosi: 48,1% sredstava za sportske organizacije; 11,2% za boračko-invalidske i srodne organizacije; 15,8% za UG/NVO koje pružaju socijalne usluge/socijalnu zaštitu i 24,9% za ostale tipove UG/NVO-a.

Grafikon 7.

Izdvajanja općina (FBiH i RS) po kategorijama UG/NVO u 2010. godini, (apsolutne vrijednosti u milionima KM)



U odnosu na 2008. godinu, općine RS su za sve kategorije osim za kategoriju sportskih organizacija smanjile izdvojena sredstva, dok su općine FBiH za kategorije sportskih organizacija i UG/NVO-a fokusiranih na socijalne usluge/zaštitu smanjile, a za ostale kategorije povećale udio izdvojenih sredstava.

Za sportske organizacije Vlada RS ne izdvaja sredstva, a Vlada DB BiH ima najveća izdvajanja u odnosu na ostale vlade za sportske organizacije. Ministarstva FBiH izdvajaju najmanje, a ministarstva RS izdvajaju najviše sredstava za UG/NVO fokusirane na socijalne usluge/zaštitu iako je procenat sredstava za ostale UG/NVO veći za 1,5%, jer ipak kategorija "ostale" obuhvata razne tipove UG/NVO, što znači da se najviše sredstava od strane ministarstava RS izdvaja za tipove UG/NVO fokusirane na socijalne usluge/zaštitu.

Izdvajanja kantona unutar svake od relevantnih kategorija UG/NVO-a prikazana su *Grafikonom 8*, a detaljnije pojašnjenja u daljnjem tekstu.

Od ukupnih izdvajanja za sportske organizacije **na kantonalnom nivou**, najviše sredstava izdvajaju Kanton Sarajevo sa 40,5% , zatim Unsko-Sanski kanton sa 14,5% i Srednjobosanski kanton sa 11,3%. Izdvajanja ostalih kantona su pojedinačno ispod 10%. Najmanja izdvajanja za sportske organizacije bilježi Hercegovačko-neretvanski kanton sa 1,2% od ukupnih izdvajanja za sportske organizacije na kantonalnom nivou.

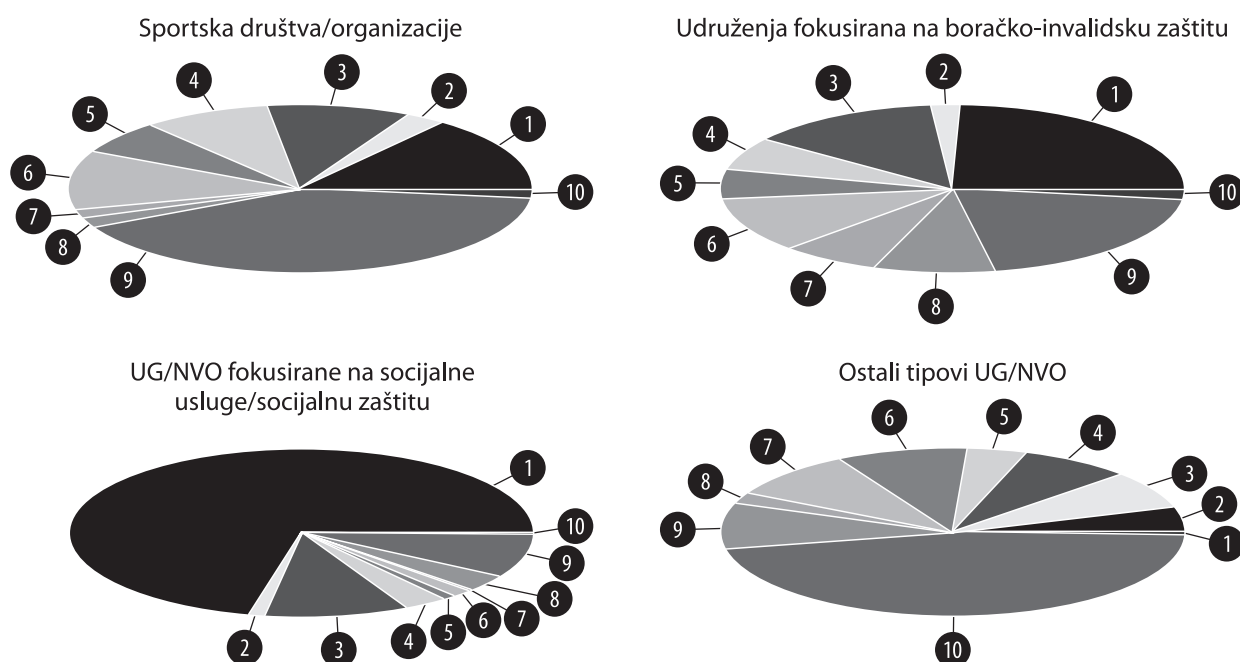
Od ukupnih izdvajanja za UG/NVO fokusirane na boračko-invalidsku zaštitu na kantonalnom nivou, za UG/NVO fokusirane na boračko-invalidsku zaštitu najviše izdvaja Unsko-Sanski kanton sa 24,6%. Slijede ga Kanton Sarajevo sa 20,2% i Tuzlanski kanton sa 13,2% od ukupnih izdvajanja za UG/NVO fokusirane na boračko-invalidsku zaštitu na kantonalnom nivou. Ostali kantoni izdvajaju manje od 10% od ukupnih izdvajanja za pomenuti tip UG/NVO-a na kantonalnom nivou, a najmanja izdvajanja bilježi Posavski kanton sa 2,0% i Kanton 10 sa 2,0% od ukupnih izdvajanja za pomenuti tip UG/NVO.

Za UG/NVO fokusirane na socijalne usluge/ socijalnu zaštitu jedino Unsko-Sanski kanton bilježi izdvajanja preko 10%, tačnije 71,6% od ukupnih izdvajanja za UG/NVO ove kategorije. Najmanja izdvajanja za navedeni tip UG/NVO su izdvajanja Hercegovačko-neretvanskog kantona i Kantona 10 sa svega 0,2% od ukupnih izdvajanja za UG/NVO fokusirane na socijalne usluge/ zaštitu.

Za ostale tipove UG/NVO-a najviše izdvaja Kanton Sarajevo sa 46,3% od ukupnih izdvajanja za UG/NVO ovog tipa. Ostali kantoni izdvajaju po manje od 10% od ukupnih izdvajanja za UG/NVO ovog tipa. Kanton 10 izdvaja najmanje sredstava (0,6%) od ukupnih sredstava koja su izdvojena za ostale tipove UG/NVO-a.

Grafikon 8.

Izdvajanja kantonalnih institucija po kategorijama UG/NVO-a (procentualne vrijednosti)



1 Unsko-Sanski kanton; 2 Posavski kanton; 3 Tuzlanski kanton; 4 Zeničko-Dobojski kanton; 5 Bosansko-podrinjski kanton; 6 Srednjobosanski kanton; 7 Hercegovačko-Neretvanski kanton; 8 Zapadnohercegovački kanton; 9 Kanton Sarajevo; 10 Kanton 10

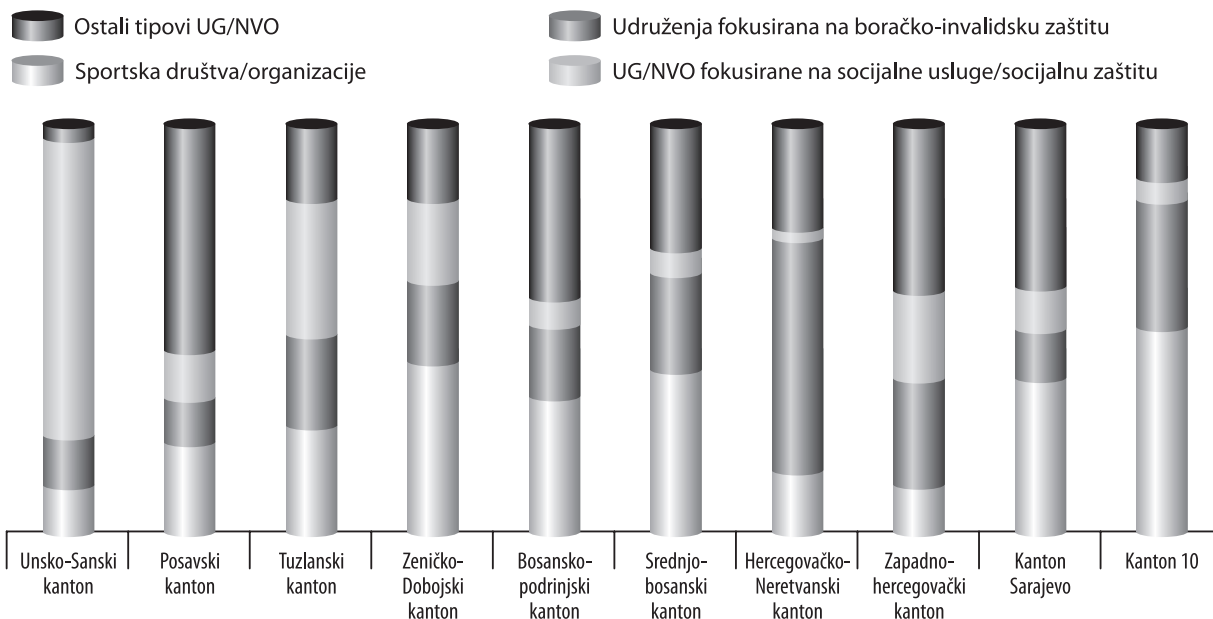
Izdvajanja sredstava po kategorijama unutar svakog od kantona prikazana su *Grafikonom 9*. Među navedenim kategorijama, Unsko-Sanski kanton sa 72,8% i Tuzlanski kanton sa 33,1% se ističu sa najviše izdvajanja za UG/NVO fokusirane na socijalne usluge/ zaštitu; Hercegovačko-neretvanski kanton sa 56,8% izdvaja najveći iznos za udruženja fokusirana na boračko-invalidsku zaštitu. Najveća izdvajanja za sportske organizacije bilježe: Zeničko-Dobojski kanton 42,1%, Srednjobosanski kanton 39,9% i Kanton 10 sa 50,2% od ukupnih njihovih izdvajanja. Preostala četiri kantona bilježe najveća izdvajanja za ostale tipove UG/NVO: Posavski kanton 55,5%, Bosansko-podrinjski kanton 42,6%, Zapadnohercegovački kanton 40,9% i Kanton Sarajevo 40,2%.

Najmanja od ukupnih izdvajanja pojedinačno po kantonima za UG/NVO fokusirane na socijalne usluge/ zaštitu bilježe: Bosansko-podrinjski kanton (6,55%), Srednjobosanski kanton (6,2%), Hercegovačko-neretvanski kanton (2,9%), Kanton Sarajevo (10,1%) i Kanton 10 (5,0%).

Najmanja izdvajanja na kantonalnom nivou bilježe i Posavski kanton za udruženja fokusirana na boračko-invalidsku zaštitu sa 10,8%, Zapadnohercegovački kanton za sportske organizacije sa 11,6%, a preostali Unsko-Sanski sa 3,7%, Tuzlanski kanton sa 18,7% i Zeničko-Dobojski kanton sa 18,9% za ostale tipove UG/NVO-a.

Grafikon 9.

Izdvajanja unutar kantonalnih institucija po tipovima UG/NVO-a (procentualni odnos)



Osim Kantona 10 i Kantona Sarajevo, svi ostali kantoni su značajno promijenili procentualni odnos izdvajanja po svim različitim kategorijama UG/NVO-a u odnosu na 2008. godinu.

Tenderske procedure

Grafikon 10 prikazuje trend načina dodjeljivanja sredstava za UG/NVO od strane vladinih institucija.

18,6% institucija dodjeljuju sredstva nevladinom sektoru isključivo putem javnih poziva; 43,8% ne upražnjava proceduru objavljivanja javnih poziva za dodjelu sredstava, od kojih većina (46,7%) raspoređuje sredstva putem pripreme godišnjih programa, odnosno, u redovnom budžetskom proračunu; 37,7% institucija dodjeljuje dio sredstava namijenjenih nevladinom sektoru putem javnih poziva.

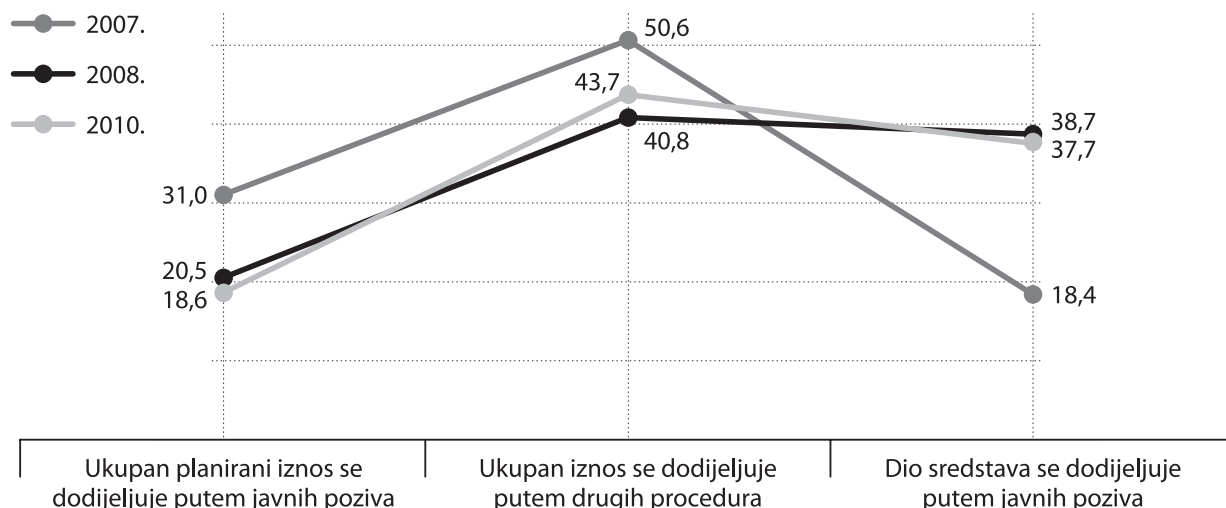
U odnosu na 2008. godinu, u 2010. godini se za 2,1% smanjio broj institucija koje dodjeljuju sredstva isključivo putem javnih poziva, a broj institucija koje dodjeljuju dio sredstava djelimično putem javnih poziva se smanjio za 1,0%. Međutim, broj institucija koje dodjeljuju ukupan iznos namijenjen nevladinom sektoru putem drugih procedura se povećao za 2,9%.

U odnosu na cijeli period posmatranja, samo je trend dodjeljivanja sredstava isključivo putem javnog poziva ostao jednak tj. opadajući, dok su za ostala dva načina dodjeljivanja sredstava vidljive promjene trenda iz godine u godinu.

Promjene u odnosima načina dodjele sredstava iz 2007. u 2008. godinu značajne su, a posebno pri korištenju djelimične i/ili potpune dodjele sredstava putem javnog poziva, dok su promjene u odnosima iz 2008. u 2010. godinu neznatne i čak najveće na potpunom dodjeljivanju sredstava putem procedura koje se razlikuju od objavljivanja javnih poziva.

Grafikon 10.

Procedura načina dodjele sredstava za nevladin sektor, 2007, 2008. i 2010. godine (procentualna struktura)



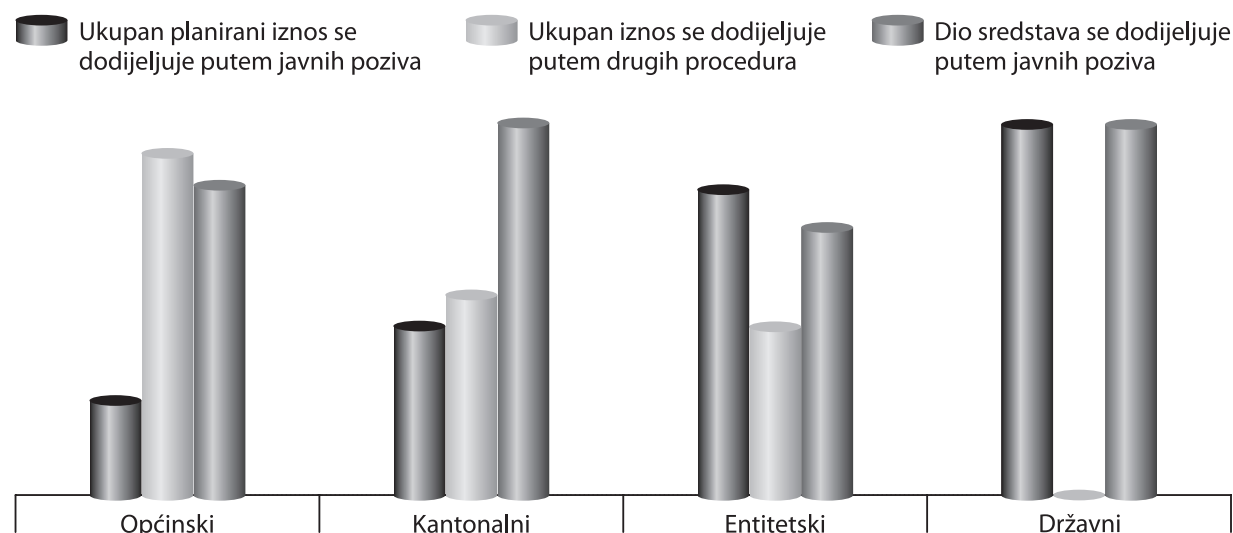
Ukupno je **35.698.841,62 KM** dodijeljeno bez tenderskih procedura (npr. putem planiranih programa rada), što je procentualno 31,3% od ukupnog iznosa dodijeljenih sredstava.

Ukupno je **78.379.352,11 KM**, od ukupno izdvojenih sredstava, dodijeljeno tenderskim procedurama, što je za 8,4% manje u odnosu na 2008., a za 8,6% u odnosu na 2007. godinu.

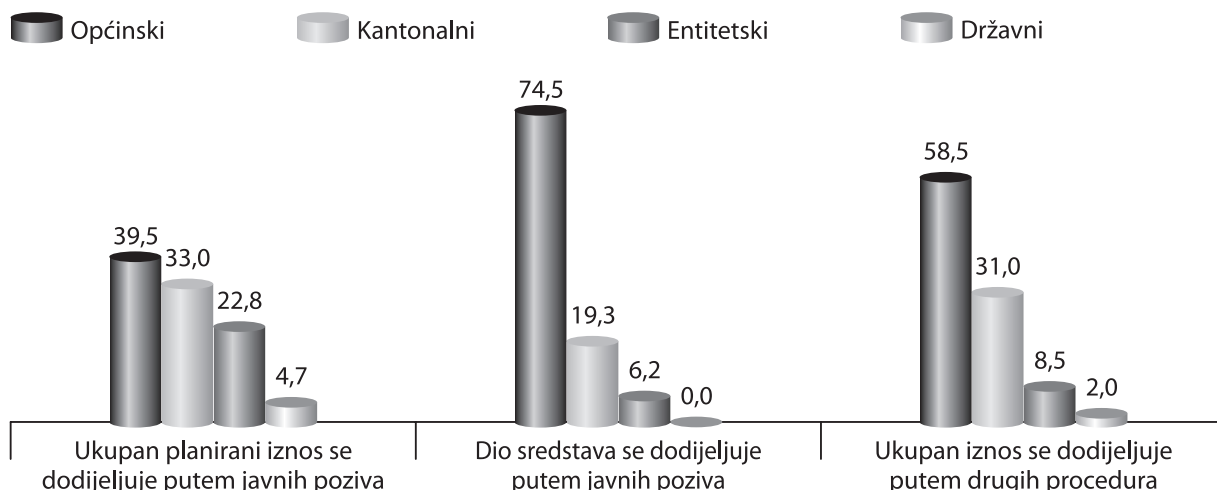
Dok se na državnom nivou tačno pola iznosa od ukupnog planiranog dodjeljuje putem javnog poziva, a ostatak putem drugih procedura, to su na svim ostalim nivoima zastupljena sva tri vida dodjeljivanja sredstava. Na entitetskom je nivou najzastupljeniji način dodjele sredstava putem javnih poziva (41,2%); na kantonalnom nivou je najzastupljeniji postupak korištenja drugih procedura osim javnog poziva (50,2%); a na općinskom nivou najčešća procedura dodjele je djelimična dodjela sredstava putem javnog poziva, a djelimično drugim procedurama (46,1%).

Grafikon 11.

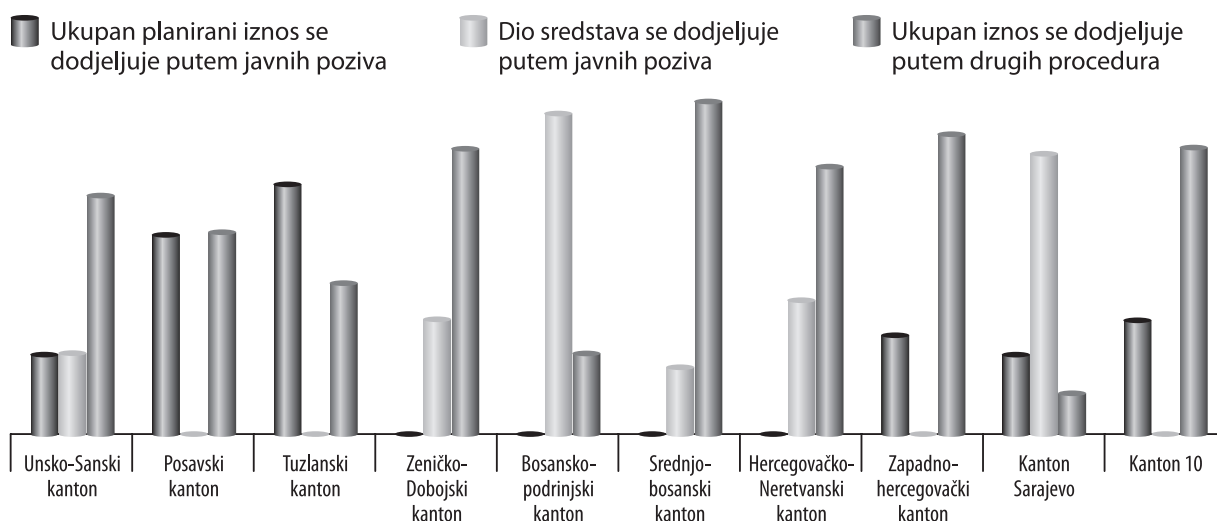
Načini raspodjele sredstava za UG/NVO po administrativnim nivoima (procentualna struktura)



Od ukupnih sredstava koja se dodjeljuju putem javnih poziva, najveći dio se dodijeli na općinskom nivou (39,5%), a najmanji na državnom nivou sa 4,7% (vidi *Grafikon 12*). Prilikom korištenja drugih načina dodjeljivanja sredstava najveći dio se dodijeli na općinskom nivou, a najmanji na državnom nivou. Na općinskom nivou se 74,5% sredstava dodjeljuje djelimično putem javnih poziva, djelimično putem drugih procedura, a na državnom nivou se ovi postupci i procedure ne koriste. Od ukupnih sredstava koja se dodjeljuju bilo kojim putem osim javnim pozivom, najveći dio se dodijeli na općinskom nivou i iznosi 58,5%, dok se najmanji dio dodjeljuje na državnom nivou i iznosi 2,0%.

Grafikon 12.
Učešće po nivoima pojedinačnih načina raspodjele sredstava (procentualni odnos)


Na kantonalnom nivou, ukupna sredstva se najčešće dodjeljuju bez procedura javnog poziva. Ipak u nekoliko kantona to nije praksa. U Posavskom i u Tuzlanskom kantonu se sredstva najviše dodjeljuju putem javnog poziva, a u Bosansko-podrinjskom kantonu i Kantonu Sarajevo se sredstva najviše dodjeljuju djelimično putem javnih poziva, a djelimično putem drugih procedura (vidi *Grafikon 13*).

Grafikon 13.
Procedura dodjele sredstava za UG/NVO po kantonima (procentualni odnos)


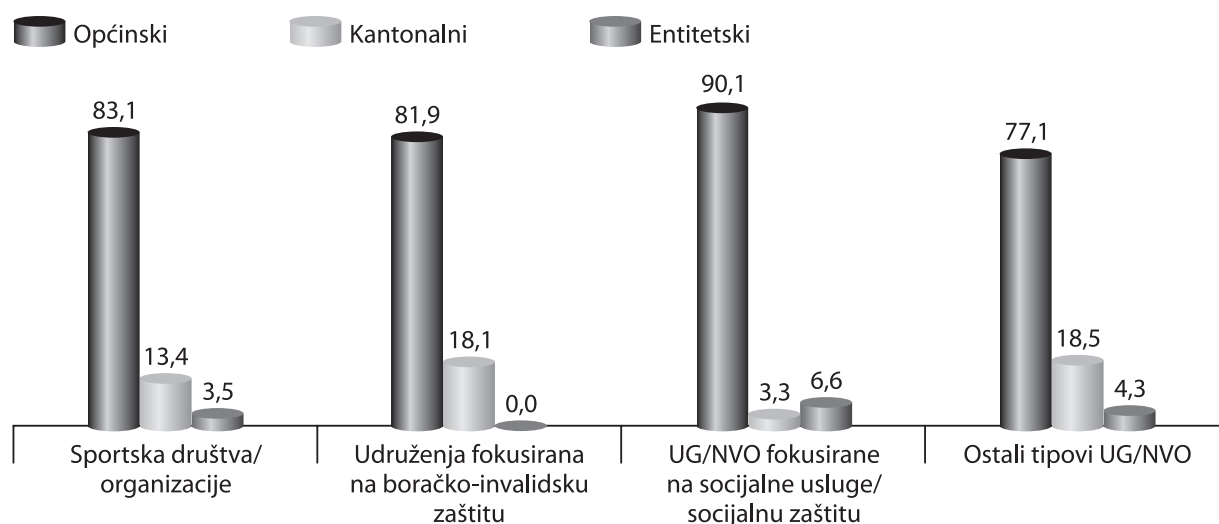
Od ukupno dodijeljenih sredstava putem javnog poziva, najviše je dodijeljeno u Tuzlanskom kantonu (35,2%), a od ukupno dodijeljenih sredstava putem drugih procedura najviše je sredstava dodijeljeno u Zeničko-Dobojskom, Srednjobosanskom i Kantonu 10 (oko 16% u svakom od navedenih kantona), dok je djelimično javnim pozivom, a djelimično drugim procedurama najviše sredstava dodijeljeno u Kantonu Sarajevo (45,8%).

U situacijama u kojima se dio sredstava dodjeljuje putem javnih poziva, sredstva se najčešće (47,5%) dodjeljuju putem javnih poziva za UG/NVO-e koji nisu sportske organizacije niti su fokusirane na boračko-invalidsku zaštitu ili na socijalne usluge, potom za UG/NVO-e koje se fokusiraju na socijalne usluge/socijalnu zaštitu (21,4%), pa za sportske organizacije (20,1%) i najrjeđe za boračko-invalidska udruženja i srodne organizacije (11,0%). U odnosu na 2008. godinu, samo je za UG/NVO-e koje se fokusiraju na socijalne usluge/socijalnu zaštitu taj dio procentualno jednak i u 2010. godini. Dok se za sportske organizacije i za UG/NVO-e fokusirane na boračko-invalidsku zaštitu procentualni dio smanjio, za ostale UG/NVO se udio korištenja ovog postupka povećao. Značajno je smanjenje korištenja navedenog postupka za UG/NVO-e fokusirane na boračko-invalidsku zaštitu za 6,2%, i povećanje za ostale tipove UG/NVO-a za 8,6%, dok je smanjenje za sportske organizacije neznatno sa 2,5%.

Na općinskom nivou, za bilo koji od tipova UG/NVO-a, sredstva se najčešće dodjeljuju djelimično javnim pozivima, a djelimično drugim procedurama (vidi Grafikon 14). Najčešća je takva praksa za UG/NVO koje se fokusiraju na socijalne usluge/socijalnu zaštitu (90,1%). **Na entitetskom nivou**, osim u slučaju UG/NVO-a koje se fokusiraju na socijalne usluge/socijalnu zaštitu, sredstva se najmanje dodjeljuju djelimično javnim pozivima, a djelimično drugim procedurama. **Na kantonalnom nivou**, u slučaju UG/NVO-a koje se fokusiraju na socijalne usluge/socijalnu zaštitu, sredstva se najmanje dodjeljuju djelimično javnim pozivima, a djelimično drugim procedurama.

Grafikon 14.

Zastupljenost korištenja procedure dodjele samo "dijela sredstava putem javnih poziva" po nivoima unutar kategorije UG/NVO-a (struktura u procentima)²²



Na kantonalnom nivou, za sve tipove UG/NVO-a, sredstva se najčešće u Kantonu Sarajevo dodjeljuju djelimično javnim pozivima, a djelimično drugim procedurama. Na kantonalnom nivou se ova procedura maksimalno primjenjuje za UG/NVO-a koje se fokusiraju na socijalne usluge/socijalnu zaštitu (100%).

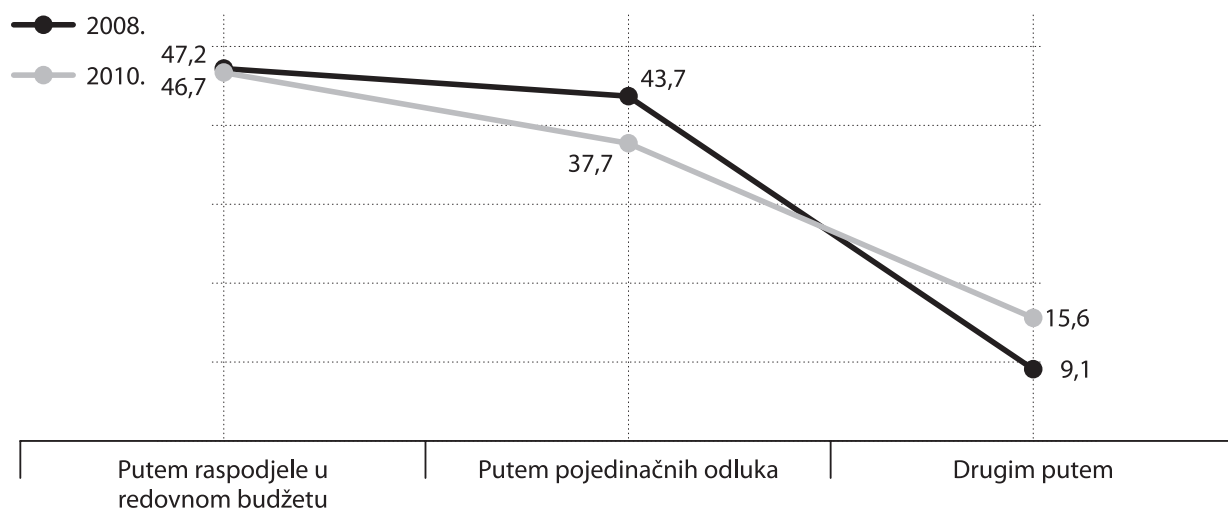
Ako se dio sredstava ili ukupna sredstva ne dodjeljuju putem javnih poziva tada se u 46,7% slučajeva dodjeljuju putem raspodjele u redovnom budžetskom proračunu, u 37,7% slučajeva putem pojedinačnih odluka, a u 15,6% slučajeva koristeći ostale načine. Najčešći drugi načini dodjele su na osnovu naknadnih zahtjeva UG/NVO-a koji se najčešće odobravaju raznim odlukama (načelnika, vijeća, odbora), a u većini slučajeva na osnovu usvojenih kriterija ili pravilnika za dodjelu proračunskih sredstava.

U odnosu na 2008. godinu, smanjeno je učešće ova dva navedena načina, dok je porastao nivo upotrebe drugih načina. Procenat raspodjele putem redovnog budžetskog proračuna se neznatno promijenio (za 0,5%), procenat preostala dva se promijenio za otprilike 6 procenata (za 6,0% putem pojedinačnih odluka i 6,5% drugim putem), što je vidljivo iz *Grafikona 15*.

²² Vidi fusnotu 22.

Grafikon 15.

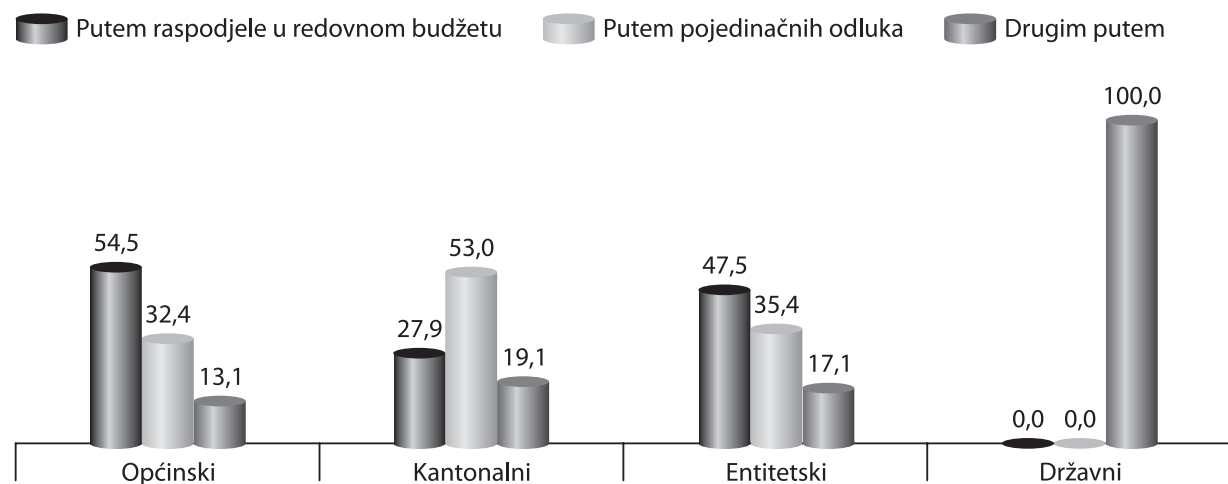
Zastupljenost korištenja ostalih procedura dodjele sredstava ukoliko se ne koristi potpuna dodjela sredstava putem javnih poziva (struktura u procentima)



Ukoliko se, na općinskom i entitetskom nivou, dio sredstava ili ukupna sredstva ne dodjeljuju putem javnih poziva najčešće se dodjeljuju putem raspodjele u redovnom budžetu, na kantonalnom nivou najčešće se dodjeljuju putem pojedinačnih odluka, a na državnom nivou drugim procedurama (vidi *Grafikon 16*). Na državnom nivou se ukupan iznos sredstava dodjeljuje procedurama koje su različite od raspodjele redovnim budžetom ili pojedinačnim odlukama.

Grafikon 16.

Zastupljenost korištenja ostalih procedura dodjele sredstava ukoliko se ne koristi potpuna dodjela sredstava putem javnih poziva po administrativnim nivoima (struktura u procentima)



Obaveza podnošenja izvještaja

Trend obaveze podnošenja izvještaja (finansijski i/ili pismeni izvještaji) od strane nevladinog sektora prema vladinom sektoru prikazan je u *Grafikonu 17*.

Od institucija koje izdvajaju sredstva, 76,9% zahtijevaju podnošenje i finansijskih i pismenih izvještaja od strane UG/NVO-a dok 5,2% dodjeljuje sredstva bez obaveze podnošenja izvještaja. Ukupno 14,4% institucija vlasti zahtijeva podnošenje isključivo finansijskog izvještaja, a 3,5% isključivo podnošenje pismenog izvještaja.

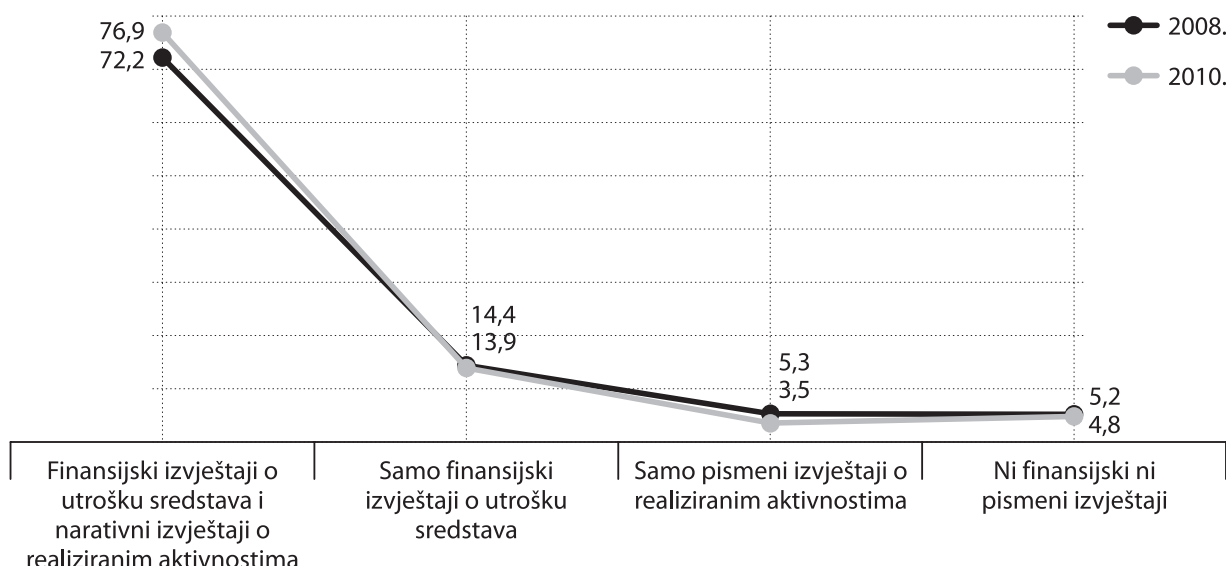
U odnosu na 2008. godinu, samo je zahtjev za podnošenje pismenog izvještaja o realiziranim aktivnostima veći nego 2010. godine, dok su generalno zahtjevi za podnošenje oba ili samo finansijskog izvještaja o

utrošku sredstava veći u 2010. godini. Razlika nije velika ali je ipak prisutna, što znači da je trend porasta zahtjeva za izvještavanje o utrošku dodijeljenih sredstava u porastu.

To potvrđuje i činjenica da je u 2008. godini 3,7% institucija zahtijevalo izvještaje samo za sredstva dodijeljena određenim kategorijama UG/NVO-a (uglavnom od UG/NVO koje se fokusiraju na socijalne usluge/socijalnu zaštitu i "ostale tipove UG/NVO-a"), a u 2010. godini nema takvih institucija. Dakle, na osnovu prethodno prezentiranih empirijskih podataka može se pretpostaviti da je izvještavanje od bilo kojeg tipa UG/NVO-a postalo relativno važno.

Grafikon 17.

Obaveza podnošenja izvještaja o utrošenim sredstvima od strane UG/NVO prema institucijama vlasti²³



62,1% institucija vlasti koje nemaju obavezu podnošenja finansijskog izvještaja planira uvesti obavezu izvještavanja u skorijoj budućnosti, a od toga 23,7% već u 2011. godini.

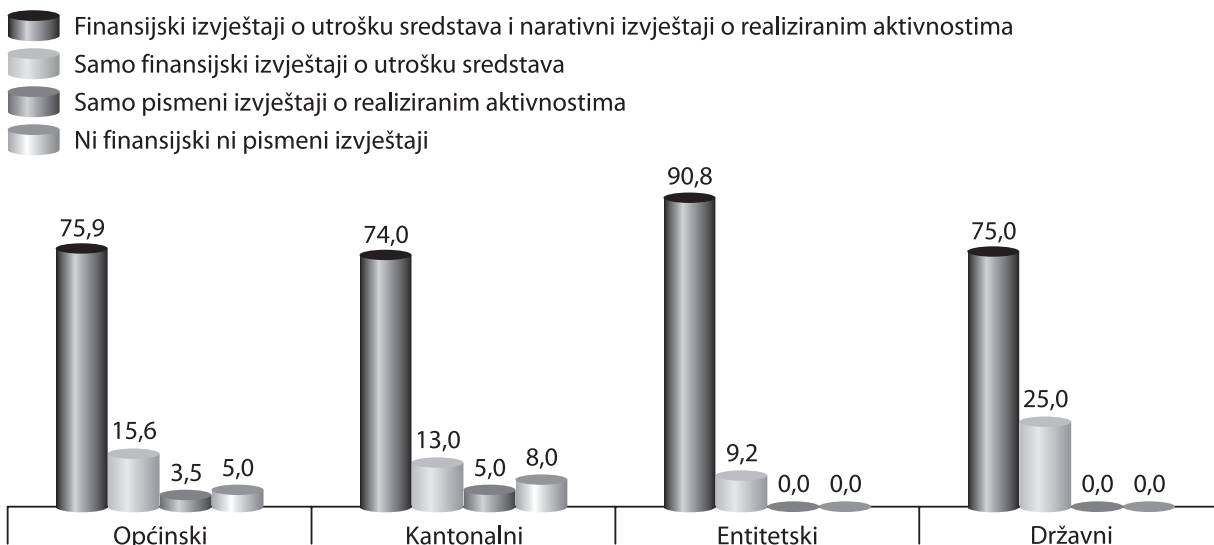
44,7% od onih koji nemaju obavezu podnošenja pismenog izvještaja o realizaciji planira uvesti obavezu izvještavanja u skorijoj budućnosti, a od toga 20,2% već u 2011. godini. Također, na osnovu ovdje pomenutih empirijskih podataka se može pretpostaviti da je potreba praćenja i izvještavanja o utrošku sredstava i realizaciji projekata postala važnija u 2010. godini.

Obaveza izvještavanja unutar administrativnih nivoa prikazana je u *Grafikonu 18* i prikazuje podatak koji svjedoči o tome da su na entitetskom i državnom nivou sve nevladine organizacije obavezne dostaviti neke od izvještaja o implementaciji projekata. 75,0% državnih i 90,8% entitetskih institucija zahtijeva obje vrste izvještaja (finansijski izvještaj o utrošku sredstava i narativni izvještaj o realizaciji aktivnosti), dok preostali broj institucija na oba nivoa zahtijeva samo finansijske izvještaje o utrošku sredstava. Na općinskom kao i na kantonalnom nivou tri četvrtine institucija zahtijeva obje vrste izvještaja (75,9% općinskih institucija, 74,0% kantonalnih institucija), a neznatan broj institucija zahtijeva samo pismeni izvještaj o realizaciji aktivnosti (3,5% na općinskom nivou, 5,0% na kantonalnom nivou) ili ne zahtijeva nikakav (5,0% na općinskom, 8,0% na kantonalnom nivou).

²³ U grafikonu nije prikazano učešće institucija iz 2007. godine koje zahtijevaju izvještaje samo za sredstva dodijeljena određenim kategorijama UG/NVO-a

Grafikon 18.

Prikaz zastupljenosti obaveza izvještavanja od strane UG/NVO unutar administrativnih nivoa (procentualni odnos)

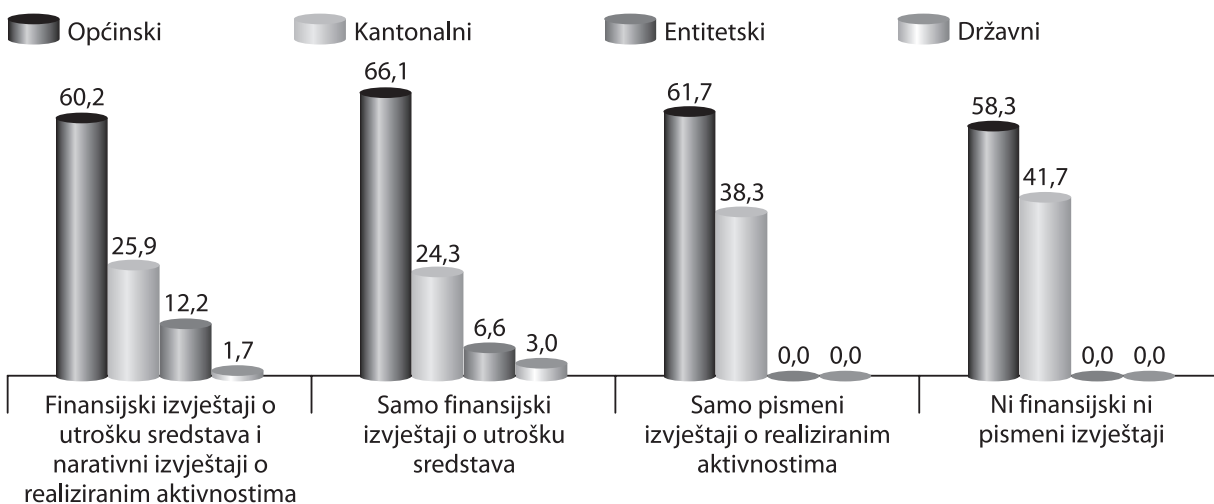


Grafikon 19 prezentira zastupljenost svake od navedenih obaveza izvještavanja po administrativnim nivoima.

Od svih nevladinih organizacija koje su obavezne dostaviti obje vrste izvještaja najčešće su to obaveze izvještavanja prema općinskim institucijama (60,2%), a najmanje prema državnim institucijama (1,7%). U BiH je 66,1% općina (FBiH i RS) koje zahtijevaju obavezno finansijsko izvještavanje, a 3,0% državnih institucija zahtijeva izvještavanje ove vrste. Od ukupnog broja institucija koje zahtijevaju samo pismeno izvještavanje o realizaciji aktivnosti 61,7% čine općine (RS i FBiH), a ostalo kantonalne institucije. Od ukupnog broja institucija koje ne zahtijevaju ni jednu od navedenih vrsta izvještaja 58,3% su općine, a ostalo kantonalne institucije.

Grafikon 19.

Prikaz zastupljenosti obaveza izvještavanja od strane UG/NVO po administrativnim nivoima (procentualni odnos)



49,4% od ukupnog broja kantonalnih institucija, koje ne zahtijevaju obavezno dostavljanje finansijskih izvještaja ili koje ne zahtijevaju nikakvu vrstu izvještaja, ne planira uvesti izvještavanje kao obavezu nevladinih organizacijama. Također, 70,4% općina (FBiH i RS), odnosno 29,6% kantonalnih institucija planira uvesti obavezno dostavljanje istog, i to više od pola navedenih institucija planira uvesti ovu praksu već 2011. godine.

Nijedna institucija u Posavskom i Srednjobosanskom kantonu, koja trenutno nema zahtjev za obaveznu dostavu finansijskog izvještaja, ne planira uvesti tu obavezu u skorije vrijeme, dok u Zeničko-Dobojskom, Zapadnohercegovačkom i Kantonu Sarajevo sve takve institucije planiraju uvesti obavezu dostavljanja istog. U Kantonu 10 pola od ukupnog broja institucija ne planira nikako uvesti ove obaveze za nevladin sektor, a pola od navedenih institucija planira uvesti već u 2011. godini pomenuti finansijski izvještaj kao obavezan.

Što se tiče pismenog izvještaja o realizaciji, sve državne institucije koje ga trenutno ne zahtijevaju, planiraju uvesti obavezu pismenog izvještavanja od strane nevladinih organizacija već od 2011. godine.

61,1% općina, 54,2% kantonalnih i sve entitetske institucije koje trenutno nemaju zahtjev za podnošenje pismenog izvještaja i dalje ne planiraju uvesti ovaj postupak kao obavezan za nevladine organizacije.

Ukupno je **2.095.800,00 KM** dodijeljeno bez obaveze podnošenja izvještaja, što je 1,8% ukupnog iznosa, za razliku od 3,3% koje je dodijeljeno bez obaveze podnošenja izvještaja u 2008. godini, i 2,2% dodijeljeno bez obaveze podnošenja izvještaja u 2007. godini. Dakle, ne može se reći da je trend smanjenja dodijeljenih sredstava, za koje nije postojala obaveza izvještavanja o realizaciji i/ili utrošku, kroz cjelokupni period posmatranja u uzrastu, ali ipak u odnosu na prethodnu godinu posmatranja to se može pretpostaviti.

Analize programa rada UG/NVO

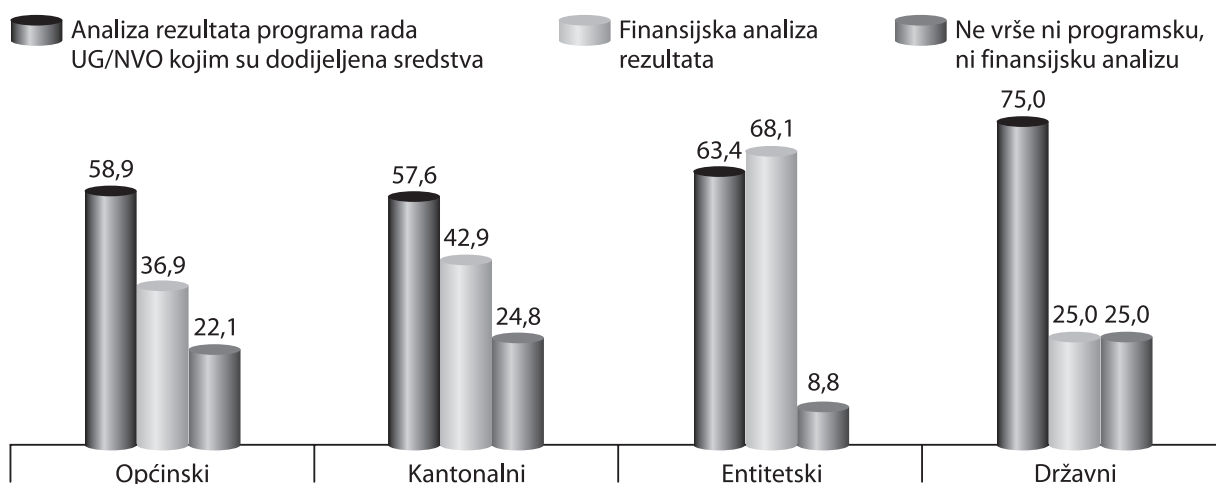
48,5% institucija provodi analizu rezultata rada UG/NVO-a kojima su dodijeljena sredstva, 34,0% provodi isključivo finansijsku analizu, dok 17,5% ne provodi ni analizu rezultata rada ni utroška sredstava. Broj institucija koje ne provode nikakvu analizu se smanjio za 5% u odnosu na 2008. godinu. Broj institucija koje provode programsku i finansijsku analizu rezultata smanjen je za 5% u 2010. godini, a broj institucija koje provode samo finansijsku analizu rezultata porastao za 10% u odnosu na 2008. godinu.

Analizu rezultata programa rada UG/NVO kojima su dodijeljena sredstva vrši najveći broj institucija unutar svakog administrativnog nivoa, osim entitetskog (58% na kantonalnom i općinskom nivou, 75% na državnom nivou). Finansijsku analizu rezultata najvećim dijelom vrše entitetske institucije (68,1%), dok analizu rezultata programa rada vrši nešto manje entitetskih institucija (63,4%). Finansijska analiza rezultata se vrši i na ostalim nivoima, ali ne u takvom udjelu kao na entitetskom nivou, kako se može vidjeti na slijedećem grafikonu, *Grafikonu 20*.

Na osnovu pomenutih podataka (procenata) se jasno vidi da na svim nivoima neke institucije vrše obje vrste analiza.

Grafikon 20.

Prikaz zastupljenosti vršenja analize rezultata programa rada, analize finansijskih rezultata i/ili nevršenja nijedne od navedenih analiza rada UG/NVO unutar administrativnih nivoa (procentualna struktura)

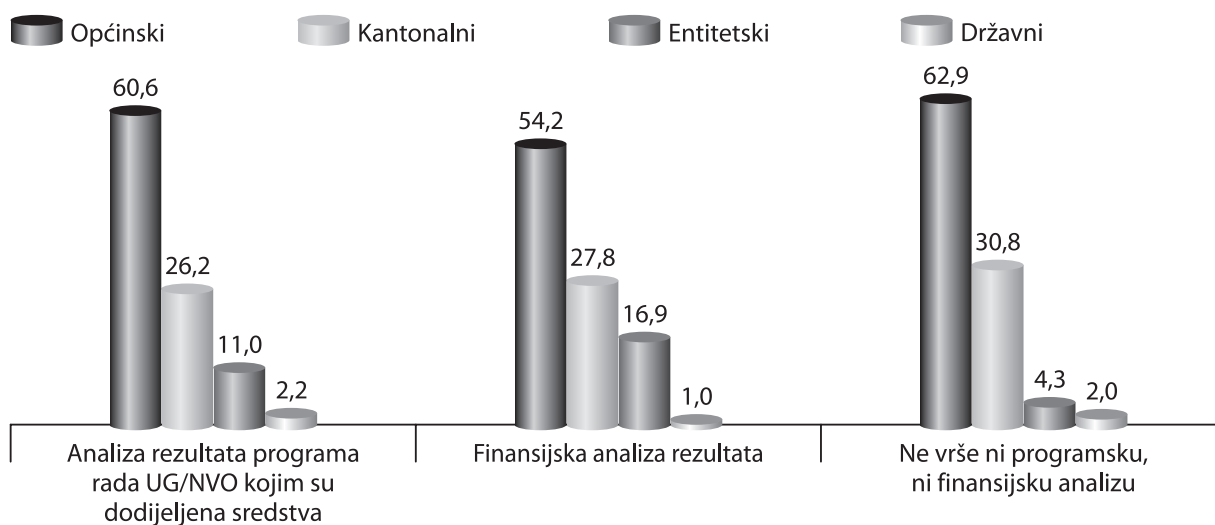


Na *Grafikonu 21* se vidi učešće institucija svakog nivoa u svakoj od vrsta analiza koje se vrše, što je opisano tekstom u nastavku.

Analiza rezultata rada UG/NVO sa 60,6% i finansijska analiza rezultata UG/NVO sa 54,2% najčešće se vrše na općinskom nivou. Na državnom nivou, analiza rezultata rada UG/NVO koristi se u 2,2% slučajeva, a finansijska analiza rezultata UG/NVO u praksi je prisutna sa 1,0%. Distribucija dobivenih podataka po nivoima je jako slična unutar svakog modaliteta: najviše općinskih institucija, pa zatim kantonalnih, pa entitetskih, pa tek državnih institucija vrši i analizu rezultata rada i finansijsku analizu. Ukupno 62,9% općinskih institucija, 30,8% kantonalnih, 4,3% entitetskih i 2,0% državnih institucija ne vrši ni programsku ni finansijsku analizu rezultata UG/NVO.

Grafikon 21.

Prikaz zastupljenosti vršenja analize rezultata programa rada, analize finansijskih rezultata i/ili nevršenja nijedne od navedenih analiza rada UG/NVO po administrativnim nivoima (procentualna struktura)²⁴



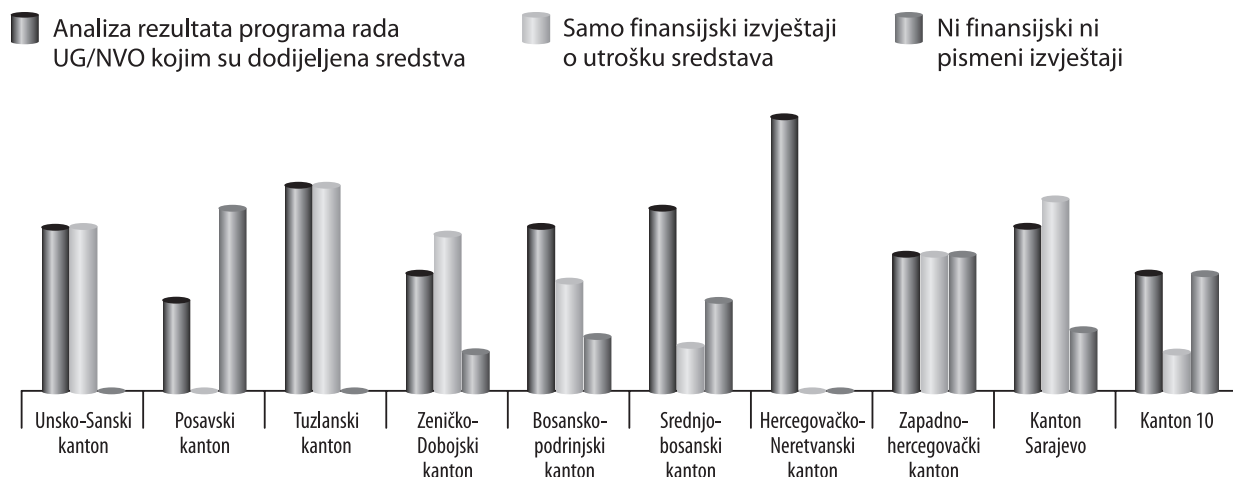
Grafikon 22 prikazuje učestalost vršenja analiza rada UG/NVO na kantonalnom nivou.

U Hercegovačko-neretvanskom kantonu sve institucije vrše samo analizu rezultata rada UG/NVO; u Zapadnohercegovačkom kantonu pola institucija ne vrši nijednu od navedene dvije analize, a druga polovina vrši obje vrste analize. U Unsko-Sanskom i Tuzlanskom kantonu jednak broj institucija vrši svaku od dvije navedene analize, odnosno, u Unsko-Sanskom kantonu 40% institucija vrši jednu od obje analize, a 20% vrši obje analize, dok u Tuzlanskom kantonu 25% institucija vrši jednu od obje analize, a 50% ih vrši obje vrste analiza; u Posavskom kantonu jedna trećina institucija vrši samo analizu rezultata UG/NVO, a ostale dvije trećine ne vrše nikakvu analizu.

²⁴ Vidi fusnotu 9.

Grafikon 22.

Analize rada UG/NVO koje se vrše od strane kantonalnih institucija (procentualna struktura)

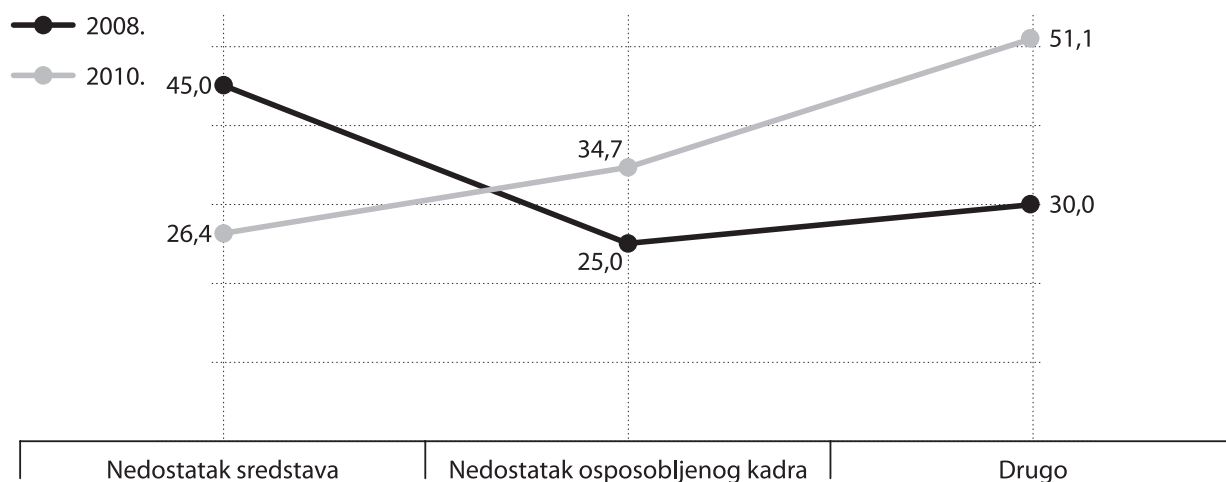


Na *Grafikonu 23* se vidi da se u poređenju s 2008. godinom, kada je glavni navedeni razlog za neprovođenje analize bio nedostatak sredstava za provođenje analize, u 2010. kao razlog ističe nedostatak osposobljenih kadrova, ali kao najveći razlog su navedeni drugi/ostali razlozi.²⁵ Ostali razlozi za nevršenje detaljne analize implementiranih aktivnosti i utroška sredstava su npr: nevršenje analize zbog neznatnoga, malog iznosa dodijeljenih sredstava za neku UG/NVO itd.

Neke institucije su istovremeno navodile više od jednog razloga za neprovođenje analize rezultata, ali ipak nema institucija koje su kao razloge istovremeno navele i nedostatak sredstava i nedostatak osposobljenog kadra i/ili još nešto drugo.

Grafikon 23.

Razlozi neprovođenja analize rezultata rada UG/NVO (struktura u procentima), usporedba rezultata 2008. i 2010. godine



²⁵ Odgovor na ovo pitanje bio je poluzatvorenog tipa što znači da su anketirani imali priliku odabrati dvije opcije zatvorenog tipa i/ili odabrati odgovor otvorenog tipa pa napisati neki od razloga neprovođenja niti jedne od dvije analize rada UG/NVO. Vidi Prilog III.

Sufinansiranje NVO projekata

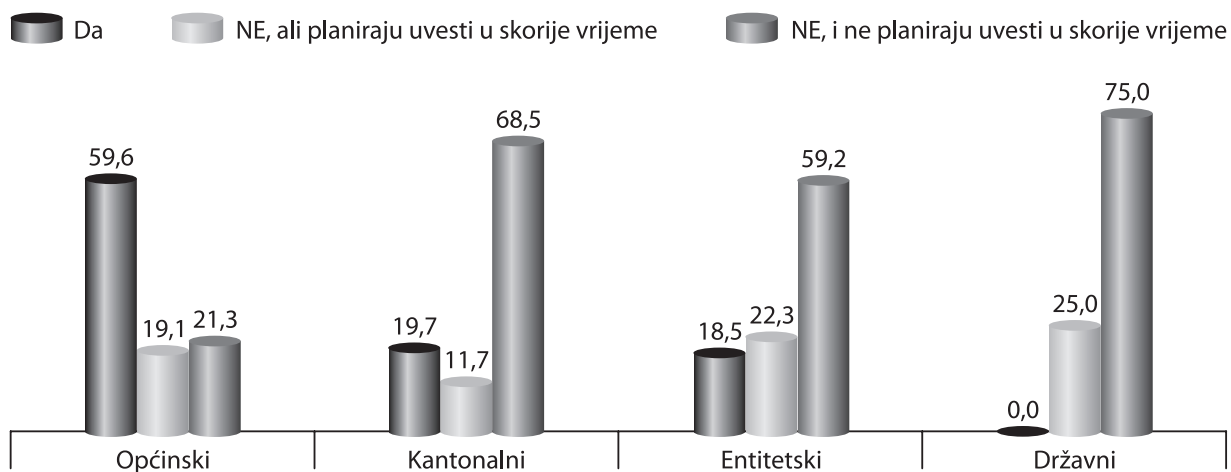
43,6% institucija je u 2010. godini imalo iskustva u sufinansiranju NVO projekata po principu udruženih novčanih sredstava (u partnerstvu sa drugim institucijama BiH vlasti ili inostranim partnerima). 17,6% nema tu praksu, ali je planira uvesti, a većina to planira učiniti 2011. godine. Ostalih 38,9% institucija ne planira u skorije vrijeme sufinansirati NVO projekte po principu udruženih novčanih sredstava (u partnerstvu sa drugim institucijama BiH vlasti ili inostranim partnerima).

Na općinskom nivou je najučestaliji slučaj (59,6%) sufinansiranja NVO projekata po principu udruženih novčanih sredstava. Od ostalih institucija, 19,1% planira uvesti ovaj način finansiranja projekata, a 21,3% nikako ne planira ovu praksu primjeniti u skorije vrijeme. Na ostalim nivoima (kantonalnom 68,5%, entitetskom 59,2% i državnom 75,0%) institucije najčešće nemaju iskustva u sufinansiranju projekta udruženim sredstvima i ne planiraju ovaj vid sufinansiranja u skorije vrijeme.

Dok na kantonalnom i entitetskom nivou postoje institucije sa iskustvom sufinansiranja (19,7% kantonalnih i 18,5% entitetskih institucija), na državnom nivou nema ni jedna institucija koja je imala takva iskustva. Samo jedna četvrtina državnih institucija planira uvesti sufinansiranje NVO projekata po principu udruženih sredstava kao vid saradnje sa UG/NVO-ima.

Grafikon 24.

Podrška NVO projektima i sufinansiranje projekata po principu udruženih sredstava unutar administrativnih nivoa (procentualna struktura)²⁶

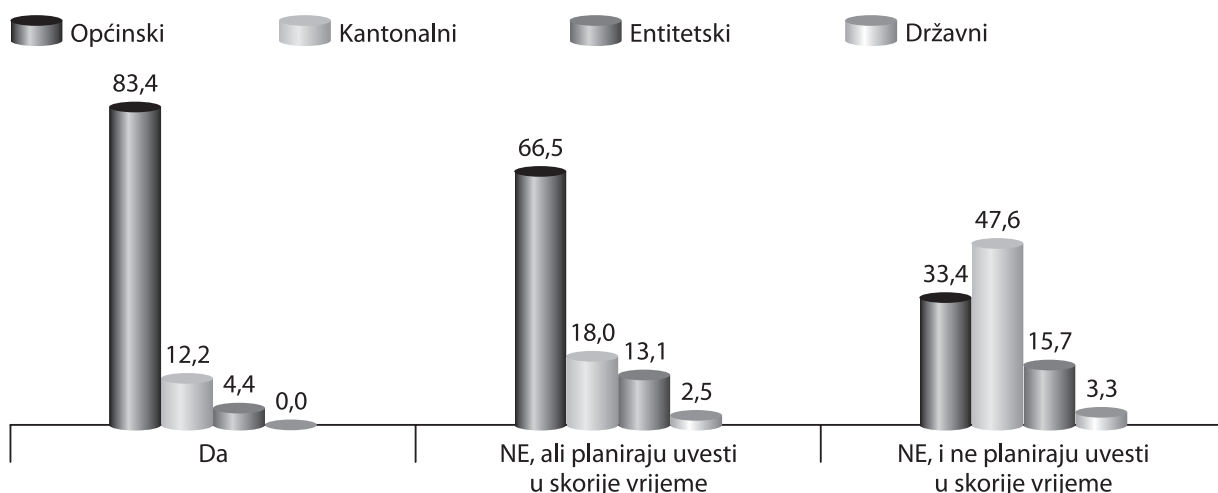


S druge strane, na *Grafikonu 25* se vidi da od onih institucija koje imaju praksu sufinansiranja projekata po principu udruženih sredstava ukupno: 83,4% institucija na općinskom nivou je imalo priliku sufinansirati projekte po principu udruženih novčanih sredstava, a 66,5% institucija na općinskom nivou planira ovu praksu uvesti već 2011. godine. Među institucijama koje ne planiraju u skorije vrijeme ulaziti u sufinansiranje je najviše kantonalnih ministarstava (47,6%).

²⁶ Vidi fusnotu 9 i 22.

Grafikon 25.

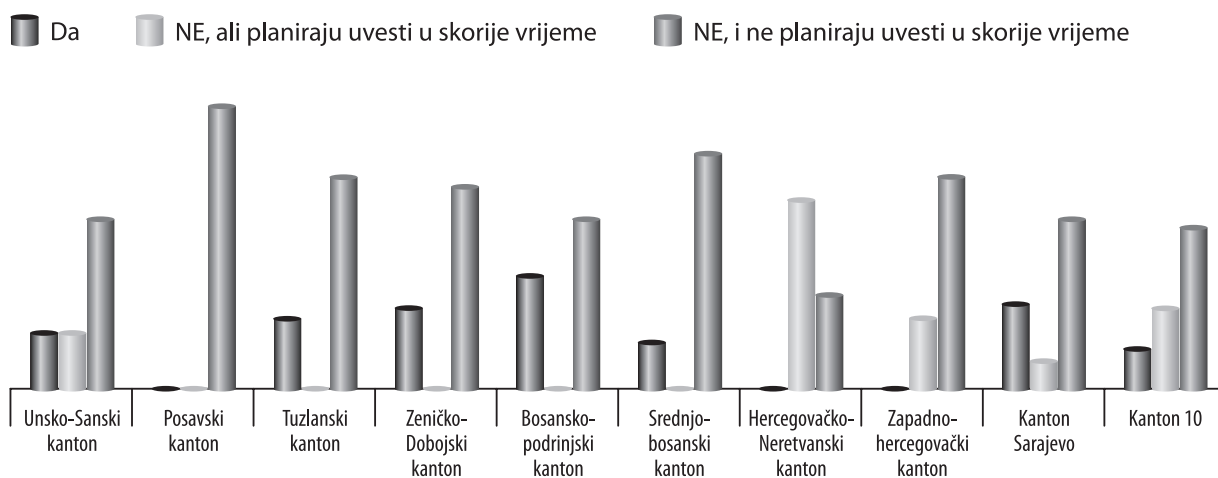
Podrška NVO projektima i sufinansiranje projekata po principu udruženih sredstava po administrativnim nivoima (procentualna struktura)²⁷



Grafikon 26 prikazuje deskriptivne podatke u pogledu sufinansiranja NVO projekata po principu udruženih sredstava unutar svakog od kantona. U svim kantonima, osim u Hercegovačko-neretvanskom kantonu, više od 50% (u prosjeku preko 70%) institucija ne planira buduću saradnju u obliku sufinansiranja. U Hercegovačko-neretvanskom kantonu 66,7% institucija planira uvesti sufinansiranje kao vid podrške NVO-ima.

Grafikon 26.

Podrška NVO projektima i sufinansiranje projekata po principu udruženih sredstava unutar kantona (procentualna struktura)²⁸



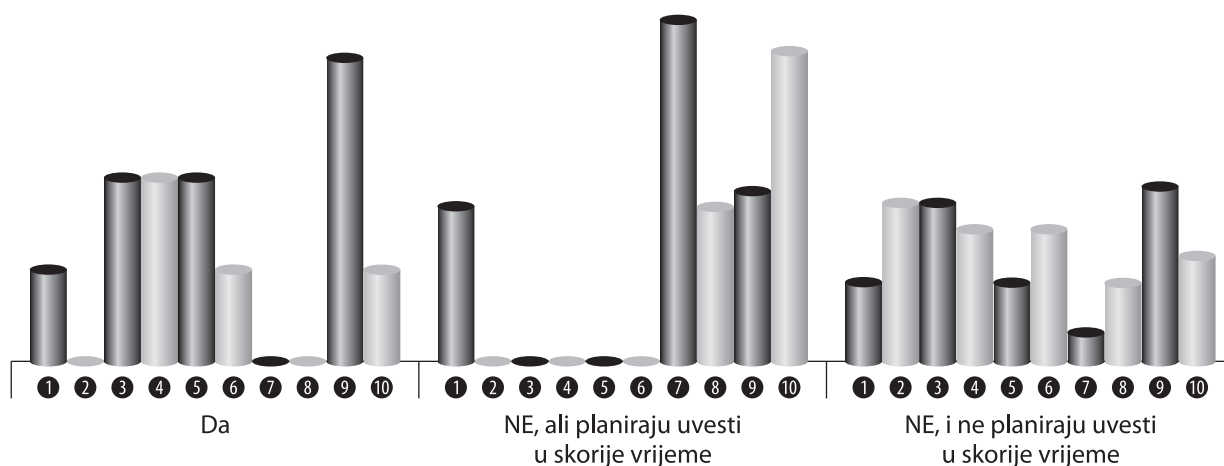
Najveći broj institucija iz Kantona Sarajevo (26,8%) učestvuje u sufinansiranju NVO projekata po principu udruženih sredstava. Najveći broj institucija koje planiraju početi sa sufinansiranjem po principu udruženih sredstava zabilježen je u Hercegovačko-neretvanskom kantonu (30,1%) i Kantonu 10 (27,4%), dok najviše onih koje ne planiraju u skorije vrijeme raditi po ovom principu sufinansiranja potiče iz Kantona Sarajevo (15,5%) i Posavskog kantona (14,1%). U pet kantona ni jedna institucija ne planira uvesti sufinansiranje u skorije vrijeme, odnosno ili ga već koriste ili ne planiraju nikako uvoditi ovaj vid partnerstva.

²⁷ Vidi fusnotu 9 i 22.

²⁸ Vidi fusnotu 9 i 22.

Grafikon 27.

Podrška NVO projektima i sufinansiranje projekata po principu udruženih sredstava po kantonima (procentualna struktura)



1 Unsko-Sanski kanton; 2 Posavski kanton; 3 Tuzlanski kanton; 4 Zeničko-Dobojski kanton; 5 Bosansko-podrinjski kanton; 6 Srednjobosanski kanton; 7 Hercegovačko-Neretvanski kanton; 8 Zapadnohercegovački kanton; 9 Kanton Sarajevo; 10 Kanton 10

PRILOG I. UZORAK I STOPE ODGOVORA

Uzorak sačinjavaju ministarstva i institucije na nivou Bosne i Hercegovine, Federacije Bosne i Hercegovine (FBiH) i Republike Srpske (RS), odjeljenja Vlade Distrikta Brčko BiH (DB BiH), kantonalna ministarstva i općine (FBiH i RS). Nije postojao preciziran kriterij za izbor institucija. U svrhu ovog anketnog istraživanja institucije vlasti nisu izabrane na osnovu njihovih resornih oblasti ili pretpostavki da u okviru te oblasti izdvajaju sredstva za nevladin sektor. Ukupna populacija sadržava 303 vladine institucije²⁹; što obuhvata sve općine u BiH, sva kantonalna, entitetska i državna ministarstva, te odjeljenja Vlade Distrikta Brčko BiH, koji po pretpostavci izdvajaju sredstva za nevladin sektor.

Prethodno navedenim institucijama je upućen upitnik u svrhu prikupljanja podataka o novčanim izdvajanjima za nevladin sektor (sportske organizacije; boračko-invalidske i druge srodne organizacije; UG/NVO fokusirane na pružanje socijalnih usluga/socijalnu zaštitu građana i ostale tipove UG/NVO-a).

Uzorak, kao i set odgovora, je podijeljen na 16 stratumu kako bi se uzele u obzir različite osnove za raspodjelu sredstava i dobili kvalitetniji podaci o izvorima i planiranju novčane raspodjele. Imajući u vidu da je uzorak reprezentativan ako ima dovoljan broj jedinica, tu su primjenjena neka dodatna pravila uzorkovanja i određeni stratumi koji moraju biti u potpunosti zastupljeni.

Tabela 2.

Broj vladinih institucija uključenih u istraživanje i stope odgovora po stratumima, 2010. godina (apsolutne vrijednosti i vrijednosti u procentima)

Stratum	Uzorak [odgovor]	Stopa odgovora (u %)
Ministarstva BiH	8[8]	100,0
Institucije Vlade DB BiH	5[5]	100,0
Ministarstva i institucije FBiH	30[27]	90,0
Ministarstva RS	16[14]	87,5
Unsko-Sanski kanton	10[10]	100,0
Posavski kanton	10[10]	100,0
Tuzlanski kanton	12[12]	100,0
Zeničko-dobojski kanton	11[11]	100,0
Bosansko-podrinjski kanton	7[7]	100,0
Srednjobosanski kanton	9[9]	100,0
Hercegovačko-neretvanski kanton	12[11]	91,7
Zapadnohercegovački kanton	8[8]	100,0
Kanton Sarajevo	12[11]	91,7
Kanton 10	10[10]	100,0
Općine FBiH	80[80]	100,0
Općine RS	63[62]	98,4
Ukupno	303[295]	97,4

²⁹ Vidi fusnotu 9

Populaciju koja je odgovorila sačinjava 295 vladinih institucija sa različitih administrativnih nivoa. Od ovih 295 institucija, 66 institucija je izjavilo da nema nikakvih planiranih izdvajanja za nevladin sektor, dok su 3 institucije izjavile da nisu imale planiranih izdvajanja, ali su u toku godine nekim posebnim procedurama ipak izvršile dodjelu određenih sredstava.

Nakon završetka prikupljanja podataka, na osnovu seta odgovora i uzoračke, odnosno, ciljne populacije, izračunati su konačni ponderi po svim stratumima, koji su iskorišteni u daljim analizama dobijenih rezultata. Ponderi se koriste za generaliziranje rezultata uzorka na nivo cijele populacije.³⁰

Konačni ponder je vrijednost koja se dobija kao inverzna vrijednost vjerovatnoće uključenja neke jedinice u istraživanje, korigovana stopom neodgovora.

Iako izračunat na nivou stratumu, ponder vrijedi za svaku jedinicu unutar stratumu što znači da svaka jedinica koja je odgovorila ima svoj ponder. Ovim ponderom se množe svi rezultati da bi se dobile procjene vrijednosti cijele populacije na osnovu vrijednosti iz seta jedinica koje su odgovorile. Dakle, svaka jedinica koja je odgovorila predstavlja onoliko jedinica populacije koliki joj je ponder.

30 Ponderiranje je postupak dodjeljivanja odgovarajuće važnosti svim jedinicama istraživanja.

PRILOG II. METODOLOGIJA

Institucijama iz ciljnog uzorka je upućen upitnik uz objašnjenje svrhe istraživanja.

Ukoliko u roku od 3 sedmice nije dostavljen odgovor, institucije su kontaktirane telefonom i/ili email-om, te im je po potrebi dostavljena i pismena urgencija. Procedura je replicirana do trenutka postizanja najbolje stope odgovora po stratumima, koja ujedno zadovoljava i reprezentativnost na svim nivoima. Period prikupljanja podataka je trajao od 3. novembra 2010. godine do 31. decembra 2010. godine.

U toku unosa podataka vršene su i kontrole podataka u smislu ispravnosti i povezanosti datih podataka jednog obrasca. U slučaju nekonzistentnosti, institucije vlasti su kontaktirane kako bi se riješile te moguće nepravilnosti.

Upitnik za 2010. godinu je neznatno izmijenjen u odnosu na 2008. godinu s ciljem poboljšanja identifikacije institucija i njihovog administrativnog nivoa, te prikupljanja informacije o sufinansiranju NVO projekata po principu udruženih novčanih sredstava.

Izmjene u upitniku se odnose na slijedeće:

1. na početku upitnika uključeno je identifikaciono pitanje u kojem je bilo potrebno navesti naziv institucije, na kojem je nivou i u kojem mjestu se nalazi.
2. na kraju upitnika je uključeno pitanje o iskustvima u sufinansiranju NVO projekata po principu udruženih novčanih sredstava (u partnerstvu sa drugim institucijama BiH vlasti ili inostranim partnerima).

Potencijalni nedostaci u upitniku će se ispraviti za sljedeće istraživanje/a kako bi se prikupili još bolji i precizniji podaci.

PRILOG III. UPITNIK

Anketa o izdvajanjima organa vlasti za organizacije civilnog društva u Bosni i Hercegovini za 2010. godinu

Unesite naziv Vaše institucije _____ (Na kojem je nivou institucija?)

- a) Opštinski nivo ☐
- b) Kantonalni nivo ☐
- c) Entitetski nivo ☐
- d) Državni nivo ☐

Mjesto:

1) Koliki je **ukupan iznos** koji je Vaša institucija:

a) **budžetom planirala** dodijeliti u 2010. godini udruženjima građana (UG) / nevladinim organizacijama (NVO)?

b) **dodijelila ili će dodijeliti do kraja 2010. godine** za UG/NVO?

2) Od ukupnog iznosa **planiranog budžetom** koliki je dio predviđen za:
(*pitanje se odnosi na ukupan iznos koji ste naveli pod pitanjem 1a*)

- a) Sportska društva/organizacije _____
- b) Udruženja fokusirana na boračko-invalidsku zaštitu _____
- c) UG/NVO fokusirane na socijalne usluge/socijalnu zaštitu _____
- d) Ostale tipove UG/NVO _____

3) Da li je dodjela sredstava praćena procedurom javnog poziva sa ciljem odabira najadekvatnijih projekata?

- a) Da, ukupan planirani iznos se dodjeljuje putem javnih poziva ☐ (*preći na pitanje 6*)
- b) Djelimično, dio sredstava se ne dodjeljuje putem javnih poziva ☐ (*preći na pitanje 4*)
- c) Ne, ukupan iznos se dodjeljuje putem drugih procedura ☐ (*preći na pitanje 5*)

4) Molimo Vas navedite za koji od dole navedenih se koristi javni poziv za dodjelu sredstava:

- a) Sportska društva/organizacije ☐
- b) Udruženja fokusirana na boračko-invalidsku zaštitu ☐
- c) UG/NVO fokusirane na socijalne usluge/socijalnu zaštitu ☐
- d) Ostale tipove UG/NVO ☐

5) Ako se ukupna sredstva ili dio sredstava ne dodjeljuje putem javnih poziva, da li se dodjeljuju:

- a) Putem raspodjele u redovnom budžetskom proračunu ☐
 - b) Putem pojedinačnih odluka ☐
 - c) Drugo (*navesti*): ☐
- _____
- _____

- 6) Da li su UG/NVO kojima su dodijeljena sredstva obavezne da po završetku perioda finansiranja dostave:
- a) Finansijske izvještaje o utrošku sredstava i narativne izvještaje o realiziranim aktivnostima ☐
 - b) Samo finansijske izvještaje o utrošku sredstava ☐
 - c) Samo pismene izvještaje o realiziranim aktivnostima ☐
 - d) Nisu obavezne da dostave ni finansijske ni pismene izvještaje ☐
- 7) Ukoliko ne postoji obaveza za podnošenje **finansijskog izvještaja** o utrošku sredstava, da li je planirano uvođenje iste?
- a) DA ☐
 - b) NE, ali planiramo uvesti _____ godine ☐
 - c) NE, ne planiramo uvesti u skorije vrijeme ☐
- 8) Ukoliko ne postoji obaveza za podnošenje **pismenog izvještaja** o realizaciji, da li je planirano uvođenje iste?
- a) DA ☐
 - b) NE, ali planiramo uvesti _____ godine ☐
 - c) NE, ne planiramo uvesti u skorije vrijeme ☐
- 9) Da li Vaša institucija vrši:
- a) Analizu rezultata programa rada UG/NVO kojim su dodijeljena sredstva ☐
 - b) Finansijsku analizu rezultata ☐
 - c) Ne vršimo ni programsku, ni finansijsku analizu ☐
- 10) Ukoliko se ne vrši programska ni finansijska analiza, da li je to zbog (*navesti sve razloge*):
- a) Nedostatka sredstava ☐
 - b) Nedostatka osposobljenog kadra ☐
 - c) Drugo (*navesti*): ☐
- _____
- _____
- 11) Da li ste u **2010. godini** imali iskustva u sufinansiranju NVO projekata po principu udruženih novčanih sredstava (**u partnerstvu sa drugim institucijama BiH vlasti ili inostranim partnerima**)?
- a) DA ☐
 - b) NE, ali planiramo _____ godine ☐
 - c) NE, ne planiramo u skorije vrijeme ☐

PRILOG IV. TABELARNI PODACI

Tabela 3.*Sredstva izdvojena za nevladin sektor u BiH, 2010. godina (apsolutne vrijednosti u KM)*

Administrativni nivo	Ukupno*	Sportska društva/ organizacije	Udruženja fokusirana na boračko-invalidsku zaštitu	UG/NVO fokusirane na socijalne usluge/ socijalnu zaštitu	Ostali tipovi UG/NVO
Ministarstva BiH	1.919.000,00	1.115.000,00	0,00	0,00	804.000,00
	1.919.000,00	1.115.000,00	0,00	0,00	804.000,00
Ministarstva FBiH	5.769.278,90	1.199.774,40	1.022.510,94	455.950,00	2.607.043,56
Ministarstva RS	5.144.700,00	0,00	1.072.500,00	1.996.500,00	2.075.700,00
Odjeljenja Vlade DB BiH	3.241.900,00	1.650.040,00	275.000,00	0,00	1.038.780,00
	14.155.878,90	2.849.814,40	2.370.010,94	2.452.450,00	5.721.523,56
Općine FBiH	32.195.233,83	11.464.050,04	6.404.375,00	4.867.836,41	9.235.834,38
Općine RS	28.503.241,00	13.490.665,00	3.145.034,00	4.444.126,00	6.972.641,31
	60.698.474,83	24.954.715,04	9.549.409,00	9.311.962,41	16.208.475,69
Unsko-Sanski kanton	12.316.440,00	1.400.000,00	1.500.000,00	8.963.440,00	453.000,00
Posavski kanton	1.121.000,00	248.500,00	122.000,00	132.000,00	626.000,00
Tuzlanski kanton	3.652.630,00	952.189,00	807.300,00	1.208.700,00	684.441,00
Zeničko-dobojski kanton	2.200.200,00	880.700,00	400.000,00	415.000,00	394.500,00
Bosansko-podrinjski kanton	1.900.140,00	632.585,00	335.875,00	122.700,00	808.980,00
Srednjobosanski kanton	2.734.200,00	1.091.000,00	650.000,00	168.200,00	825.000,00
Hercegovačko-neretvanski kanton	746.900,00	113.300,00	424.600,00	22.000,00	187.000,00
Zapadno-hercegovački kanton	1.874.600,00	225.500,00	506.000,00	417.700,00	796.900,00
Kanton Sarajevo	10.333.730,00	3.902.910,00	1.231.120,00	1.042.910,00	4.156.790,00
Kanton 10	425.000,00	199.000,00	125.000,00	20.000,00	52.200,00
	37.304.840,00	9.645.684,00	6.101.895,00	12.512.650,00	8.984.811,00
UKUPNO	114.078.193,73	38.565.213,44	18.021.314,94	24.277.062,41	31.718.810,25

* Vrijednost "Ukupno iz Tabele" nije jednaka zbiru vrijednosti pojedinačnih kategorija zbog postojanja institucija koje nemaju planiran budžet za izdvajanje nevladinom sektoru, ali u toku godine ipak nekim internim procedurama dodijele sredstva, kao i zbog postojanja institucija koje imaju planiran ukupni iznos sredstava za izdvajanje nevladinom sektoru, ali nemaju ili djelimično imaju evidenciju po pojedinim kategorijama (Vidi fusnotu 10)

Tabela 4.

Sredstva izdvojena za nevladin sektor od strane anketiranih institucija vlada BiH, FBiH, RS i DB BiH BiH, 2010. godine
(apsolutne vrijednosti u KM)

Administrativni nivo	Ukupno**	Sportska društva/ organizacije	Udruženja fokusirana na boračko-invalidsku zaštitu	UG/NVO fokusirane na socijalne usluge/ socijalnu zaštitu	Ostali tipovi UG/NVO
Vlada BiH	1.919.000,00	1.115.000,00	0,00	0,00	804.000,00
Vlada FBiH	75.269.352,73	22.309.508,44	13.528.780,94	17.836.436,41	20.827.688,94
Vlada RS	33.647.941,00	13.490.665,00	4.217.534,00	6.440.626,00	9.048.341,31
Vlada DB BiH	3.241.900,00	1.650.040,00	275.000,00	0,00	1.038.780,00

** Vidi fusnotu 10 i 11.

PRILOG V. SPISAK TABELA I GRAFIKONA U PUBLIKACIJI

Tabele

Tabela 1. Ukupna planirana izdvajanja institucija na nivou vlada BiH, FBiH, RS i DB BiH, 2010. godina (apsolutne vrijednosti u KM i vrijednosti u procentima)

Tabela 2. Broj vladinih institucija uključenih u istraživanje i stope odgovora po stratumima, 2010. godina (apsolutne vrijednosti i vrijednosti u procentima)

Tabela 3. Sredstva izdvojena za nevladin sektor u BiH, 2010. godina (apsolutne vrijednosti u KM)

Tabela 4. Sredstva izdvojena za nevladin sektor od strane anketiranih institucija vlada BiH, FBiH, RS i DB BiH, 2010. godine (apsolutne vrijednosti u KM)

Grafikoni

Grafikon 1. Planirana sredstva institucija na nivou vlada BiH, FBiH, RS i DB BiH za nevladin sektor u odnosu na budžete vlada, 2007, 2008. i 2010. godina (vrijednosti u procentima)

Grafikon 2. Ukupna planirana izdvajanja vladinih institucija za nevladin sektor u 2010. godini (u mil KM)

Grafikon 3. Ukupna planirana izdvajanja vladinih institucija 2010. godine po administrativnim nivoima (vrijednosti u KM i procentualni odnosi)

Grafikon 4. Ukupna planirana izdvajanja na kantonalnom nivou, 2007, 2008. i 2010. godine (apsolutne vrijednosti u milionima KM)

Grafikon 5. Trend izdvajanja planiranih sredstava institucija vlasti po kategorijama UG/NVO

Grafikon 6. Ukupna izdvajanja općinskih, kantonalnih, entitetskih i državnih institucija po kategorijama UG/NVO-a

Grafikon 7. Izdvajanja općina (FBiH i RS) po kategorijama UG/NVO u 2010. godini, (apsolutne vrijednosti u milionima KM)

Grafikon 8. Izdvajanja kantonalnih institucija po kategorijama UG/NVO-a (procentualne vrijednosti)

Grafikon 9. Izdvajanja unutar kantonalnih institucija po tipovima UG/NVO-a (procentualni odnos)

Grafikon 10. Procedure načina dodjele sredstava za nevladin sektor, 2007, 2008. i 2010. godina (procentualna struktura)

Grafikon 11. Načini raspodjele sredstava za UG/NVO po administrativnim nivoima (procentualna struktura)

Grafikon 12. Učešće po nivoima pojedinačnih načina raspodjele sredstava (procentualni odnos)

Grafikon 13. Procedure dodjele sredstava za UG/NVO po kantonima (procentualni odnos)

Grafikon 14. Zastupljenost korištenja procedure dodjele samo "dijela sredstava putem javnih poziva" po nivoima unutar kategorije UG/NVO-a (struktura u procentima)

Grafikon 15. Zastupljenost korištenja ostalih procedura dodjele sredstava ukoliko se ne koristi potpuna dodjela sredstava putem javnih poziva (struktura u procentima)

Grafikon 16. Zastupljenost korištenja ostalih procedura dodjele sredstava ukoliko se ne koristi potpuna dodjela sredstava putem javnih poziva po administrativnim nivoima (struktura u procentima)

Grafikon 17. Obaveza podnošenja izvještaja o utrošenim sredstvima od strane UG/NVO prema institucijama vlasti

Grafikon 18. Prikaz zastupljenosti obaveza izvještavanja od strane UG/NVO unutar administrativnih nivoa (procentualni odnos)

Grafikon 19. Prikaz zastupljenosti obaveza izvještavanja od strane UG/NVO po administrativnim nivoima (procentualni odnos)

Grafikon 20. *Prikaz zastupljenosti vršenja analize rezultata programa rada, analize finansijskih rezultata i/ili nevršenja nijedne od navedenih analiza rada UG/NVO unutar administrativnih nivoa (procentualna struktura)*

Grafikon 21. *Prikaz zastupljenosti vršenja analize rezultata programa rada, analize finansijskih rezultata i/ili nevršenja nijedne od navedenih analiza rada UG/NVO po administrativnim nivoima (procentualna struktura)*

Grafikon 22. *Analize rada UG/NVO koje se vrše od strane kantonalnih institucija (procentualna struktura)*

Grafikon 23. *Razlozi neprovođenja analize rezultata rada UG/NVO (struktura u procentima), usporedba rezultata 2008. i 2010. godine*

Grafikon 24. *Podrška NVO projektima i sufinansiranje projekata po principu udruženih sredstava unutar administrativnih nivoa (procentualna struktura)*

Grafikon 25. *Podrška NVO projektima i sufinansiranje projekata po principu udruženih sredstava po administrativnim nivoima (procentualna struktura)*

Grafikon 26. *Podrška NVO projektima i sufinansiranje projekata po principu udruženih sredstava unutar kantona (procentualna struktura)*

Grafikon 27. *Podrška NVO projektima i sufinansiranje projekata po principu udruženih sredstava po kantonima (procentualna struktura)*

HALFWAY THERE

**Government Allocations for the Non-governmental Sector
in Bosnia and Herzegovina in 2010**

CONTENTS

ACRONYMS	.4
INTRODUCTION	.7
Partnership	.7
SIF in BiH and CSPC.	.8
Funding of non-governmental organisations in Bosnia and Herzegovina – From causes to consequences	.9
SURVEY ON GOVERNMENT ALLOCATIONS TO THE NON-GOVERNMENTAL SECTOR	.9
MAIN FINDINGS OF THE SURVEY IN 2010 AND COMPARISON WITH DATA FROM 2008	10
Economic indicators according to administrative levels	10
Economic indicators by categories of CS/NGOs	14
Tender procedures	19
Reporting obligations	23
Analyses of work programmes of CAs/NGOs	26
Co-funding of NGO projects	29
ANNEX I. SAMPLE AND RESPONSE RATES	33
ANNEX II. METHODOLOGY	35
ANNEX III. QUESTIONNAIRE.	37
ANNEX IV. DATA TABLES	39
ANNEX V. LIST OF TABLES AND CHARTS IN THIS PUBLICATION	41
Tables	41
Charts	41

ACRONYMS

GDP	Gross Domestic Product
BiH	Bosnia and Herzegovina
CSW	Centre for Social Work
CSPC	Civil Society Promotion Centre
DB BiH	District Brčko of Bosnia and Herzegovina
EU	European Union
FBiH	Federation of Bosnia and Herzegovina
OSF BiH	Open Society Fund Bosnia and Herzegovina
SIF in BiH	Social Inclusion Foundation in Bosnia and Herzegovina
IBHI	Independent Bureau for Humanitarian Issues
BAM	Bosnia and Herzegovina Convertible Mark
Mil	Million
NGO	Non-governmental Organisation
RS	Republika Srpska
SDC	Swiss Agency for Cooperation and Development
SIS	Social Inclusion Strategy
CA	Civil Association
USAID	United States Agency for International Development

Dear Reader,

If we were to try and present, in the most creative way, the dynamic world of numbers, which is not at all boring to begin with, we would recommend that this material serve you as a new discovery about this world in the non-governmental sector of BiH. You will find out that this research is a result of partner relationships at all levels. The Social Inclusion Foundation in Bosnia and Herzegovina (SIF in BiH) and the Civil Society Promotion Centre (CSPC), have, through mutual efforts and with full cooperation of governmental institutions, brought this research, which is a sequel of previous research conducted in 2007 and 2008 (*IBHI Allocations of the governmental for the non-governmental Sector in Bosnia and Herzegovina for 2007*, and *IBHI Allocations for the Non-governmental Sector in Bosnia and Herzegovina for 2008: 118 Million Steps to Cooperation*), to an end.

The aim of this research is, as it was for previous ones, to ensure reliable data on the amount of monetary funds annually allocated for non-governmental organisations. The intent was to discover something new that can be compared to the old, to fill in some blanks and expand the knowledge on this sort of data.

What we have done...

The instrumentarium is the basis and one of the most important parts of research, and the most important element of this research was the questionnaire, which is an integral part of the publication that you are reading. Orientation questions that were of essential significance for the determination of the total monetary allocations of the governmental for the non-governmental sector in Bosnia and Herzegovina for 2010, were conceived in this questionnaire. As the contents of these questions followed the continuity of the questions from previous surveys with slight modifications, it is safe to say that the processing of the entire contents of the data gathered for 2010 moved in that direction as well.

And now..?

Every object tells a tale of its own, a picture is worth a thousand words, every book has its soul...and the publication that you are holding in your hands is a Bosnian-Herzegovinian story in numbers. The quantitative basis of this story should be in the best, most transparent possible way, transformed into a qualitative tale that will lead to the prosperity of the society of Bosnia and Herzegovina. Whether we are willing to accept it or not, everything around us is made up of numbers, and everything can be transformed into quantitative values, but it is an art to transform the quantitative into the qualitative in the best and most acceptable way for us all.

First and foremost, we must not forget that, due to the period in which we live, any and all discussions regarding the civil society and the non-governmental sector as a part of the multi-dimensional perspective of civil society are more necessary than ever. The need for more significant investments of the governmental sector into the non-governmental sector in Bosnia and Herzegovina is becoming more emphasized. At the same time, the role of the non-governmental sector must not be passive. The relation between the governmental and the non-governmental sector must not be based on the "I give...you take" principle. The relationship and cooperation between the Governments and the non-governmental sector in BiH must be a relationship and cooperation between equals. Both sides should use each other's advantages in order to implement activities which are of mutual interest. This would enable the Governments of BiH to provide assistance to an extent and in the way that both sides see fit. On the other hand, it is expected of representatives of the non-governmental sector in BiH to increase their sensitivity to each socially excluded individual. It is also expected from the non-governmental sector to gradually take part of the responsibility for the creation and development of macro and micro politics, in order for monetary allocations planned for the non-governmental sector to be transformed into qualitative values that will serve as a basis for a better quality of life in Bosnia and Herzegovina.

The issue for many of us is not accepting new ideas, but forgetting the old ones.

We often contemplate about ways in which to apply previous experiences in order to create truly positive practices. We have to try to create new practices and improve the already existing positive

practices. One of the positive examples is participation in policy making and mobility of representatives of non-governmental organisations on the basis of solidarity and volunteering in this process. In this way, monetary funds that governmental institutions allocate for the non-governmental sector could be redirected to problems threatening us from our immediate surroundings, the resolving of which we cannot influence individually in any way.

Previous years, as is seen from this survey, contain certain variations in the amount of allocations of governmental institutions for the non-governmental sector in Bosnia and Herzegovina (around 107 million in 2007 and around 118 million in 2008, compared to 114 million in 2010). Transforming the numbers and quantitative monetary indicators (regardless of the amount in question) into qualitative and visible results should, in the near future, be a result of attempts and efforts of all those who consider themselves members of the non-governmental and governmental sector in Bosnia and Herzegovina.

This type of research has a clear purpose and relevance.

Continual monitoring of the trend of allocating funds from the budgets of governments institutions for the non-governmental sector year after year is becoming increasingly important. We have to express our hope that it is precisely this continual monitoring of the trend of allocating funds that will contribute to the more progressive activities of the non-governmental sector, especially in the direction of concretely measurable achievements.

Bojan Pavlović

A handwritten signature in black ink, reading 'Bojan Pavlović'. The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

*Social Inclusion Foundation
in Bosnia and Herzegovina
(SIF in BiH)*

INTRODUCTION

The research *“Halfway There - Government Allocations for the Non-governmental Sector in Bosnia and Herzegovina in 2010”* is a result of partnership cooperation between the Social Inclusion Foundation in Bosnia and Herzegovina (SIF in BiH) and the Civil Society Promotion Centre (CSPC). It was financially supported by the Open Society Fund in BiH (OSF BiH) and the Swiss Agency for Cooperation and Development, as well as by the United States Agency for International Development (USAID).

With the aim of providing additional financial parameters for the process of establishing the Social Inclusion Foundation in BiH (SIF in BiH), IBHI (the Independent Bureau for Humanitarian issues) carried out a survey on government allocations for civil associations/non-governmental organisations (CAs/NGOs)¹ in 2007 and 2008. In order to continue the practice of monitoring trends in allocations of governmental institutions for the non-governmental sector in BiH, SIF in BiH and CSPC have, in 2010, decided to repeat the survey on specific fund allocation mechanisms at all levels of BiH government for the non-governmental sector for 2010.

The goal of this survey is to provide additional financial parameters for defining successful cooperation between the government and the non-governmental sector in BiH, as well as for the process of establishing institutional cooperation and partnership between the government and civil society organisations in BiH and for ensuring reliable data on government allocations for the non-governmental sector in BiH for 2010, by speaking directly to the bodies in power at all levels of government.

This research represented a unique opportunity for government representatives in BiH to support the initiative for the consolidation of data regarding government monetary allocations for the non-governmental sector in BiH. On the other hand, data collected in this way can serve as guidelines for civil society organisations and enable a more diverse strategic analysis of partnership strengthening between government, private and non-governmental organisations, thus enabling the enhancement of the current condition in areas such as the social protection system, health care, education etc.

This sort of research that is based on empirical financial data can serve as a large step towards the application and effectiveness of a specific strategy within the non-governmental sector in BiH, thus creating an opportunity to increase the chances of successful partnership establishment between the non-governmental and governmental sector in BiH through revising previous plans.

Partnership

This publication, based on empirically gathered data, partially provides the necessary basic databases for further theoretical and expert discussion on strategic development directions of the civil society and the non-governmental sector as its integral part. Year after year, donations, grants and financial support from foreign donors prove to be less and less sufficient for the sheer number of non-governmental organisation². These facts are supported by different research that dubbed this phenomenon as the “international support industry dependence syndrome”³. One of the results of this dependence situation is the increased need for partner relationships between the government and the non-governmental sector in Bosnia and Herzegovina, as well as for a participative approach⁴ by the representatives of the non-governmental sector and other stakeholders. An inclusive, participative BiH civil society that functions in partnership with governmental institutions is a prerequisite for the quality functioning of

1 IBHI, *Government Allocations for the Non-governmental Sector in Bosnia and Herzegovina in 2007*, (Sarajevo, July 2008) and IBHI, *Government Allocations for the Non-governmental Sector in Bosnia and Herzegovina in 2008: 118 Million Steps to Cooperation*, (Sarajevo, February 2009).

2 The latest available official data on the number of registered non-governmental organisations in Bosnia and Herzegovina dates back to 2008, and the number is 12,189 NGOs; Kronauer Consulting, *analysis of the Status of the Civil Sector in BiH*, Sarajevo: Kronauer Consulting, 2009).

3 “Qualitative Study 3: employment, Social Services Provision and the non-governmental (NGO) sector: Status and Perspectives for BiH, Analysis and Policy Implications; Document 1: “Instructions for Readers and Summary of Conclusions and Recommendations”, United Kingdom Department for International Development (Sarajevo: IBHI, May 2005).

4 A participative approach means more active and significant participation of citizens in making decisions that refer to their lives. In order to fulfil their potentials and desires, the citizens – especially those who are vulnerable, and those with special needs and disabilities – must actively participate in the foundation and development of independent organisations that represent their interests. United Nations, 1997. *Agenda for development* [online]. New York: The Department of Public Information United Nation.

civil society in Bosnia and Herzegovina and the implementation of the BiH Social Inclusion Strategy and other strategic documents.

On the other hand, due to the increasingly obvious withdrawal of foreign donors, the NGO sector can secure its sustainability only through local sources of funding in the course of partnership with government institutions.

The values and contributions that inevitably follow intersectoral partnerships are unavoidable, although, at the same time, obstacles can often be encountered in its establishment. Various threats, in the form of different goals of partners, lack of partnership experience, failing to recognize the advantages of partner relationships, etc., can diminish the already sceptical attitudes about partnership and partner relationships, thus creating prejudices about working in partnerships. However, in countries such as BiH this lack of cooperation is not recommended, considering that BiH needs to make urgent progress and work to unite all stakeholders in the society. Skills, knowledge and capacities of partners in the governmental and non-governmental sectors, that are vital in ensuring success, including networking (of development programs and projects), as well as project management, should focus on achievement of concrete, measurable and visible goals that lead to the prosperity of the BiH society. Intersectoral partnership can, providing it has quality, add a specific synergy value to every innovative, good quality project of non-governmental organisations, both on the local and state level. Stakeholders and the structure of partnership, as well as the level in which the partnership is formed, depend on the goal and type of activities that the partnership will include (partnership on the local level/municipalities – Municipality, Centre for social work (CSW), NGOs, beneficiaries – **HORIZONTAL PARTNERSHIP** or partnership on entity or state levels – Economic Social Councils – **VERTICAL PARTNERSHIP**). Combining the two aforementioned partnership directions can create the preconditions for two approaches to partnership: the **bottom up** or the **top down** approach. An issue has arisen lately concerning the efficiency of the **top down** approach and its coordination with the needs of the local community and the actual needs of beneficiaries. At the same time, literature on government ventures and failures has shown that the effectiveness of the principle of state level decision-making regarding issues such as social protection, reduction of poverty and all public services has long been doubtful. It is essential to be acquainted with the needs and desires of the population, especially of beneficiaries, during strategy and funds distribution planning, and the **bottom up** approach is exactly this kind of approach. Due to these and numerous other reasons, there have been many criticisms of government decision-making (**top down**), because that approach makes being a true and objective observer of the population's vulnerable groups in priority need of assistance almost impossible. Therefore, citizens should not, literally, depend on their country, but instigate their own development and the fulfilment of their existential needs through active involvement and initiatives. This type of citizen and NGO participation can provide for a termination of passive, and the start of active involvement of citizens and a large part of the non-governmental sector.

SIF in BiH and CSPC

Successful, quality partnership is inconceivable without the use of practical mechanisms that are based on positive experiences. Therefore, it is highly important to develop the mechanisms that will, in practice, enable and support the strengthening of the role of NGOs in social inclusion, the implementation of the Social Inclusion Strategy (SIS) and the strengthening of the role of civil society in Bosnia and Herzegovina. SIF in BiH and CSPC are practical examples of organisations working through their actions and activities on increasing the level of NGO sector participation in creating budgets and policies, as well as on enhancing partnership between the non-governmental sector and governmental institutions in order to contribute to the reduction of the causes and consequences of social exclusion and poverty in BiH. The *Social Inclusion Foundation in Bosnia and Herzegovina*, as an important instrument of social inclusion in Bosnia and Herzegovina and a contributor to the prevention and reduction of causes and effects of poverty and social exclusion in BiH, is more than just an instrument of strengthening the financial sustainability of NGOs, but also an important facilitator of redirecting the activities of NGOs to the real problems and needs of BiH citizens, strengthening partnership with the public and private sector, focusing on strengthening social inclusion and the battle for fulfilment of human rights. The *Civil Society Promotion Centre* has, in its activities so far /contributing to the strengthening of the

civil society in BiH through providing support to the development of civil society organisations and their mutual cooperation and networking, establishing a framework for efficient relations with the government and profit sector and the development of civic activism, as well as through the promotion of the non-profit sector as an inevitable, quality stakeholder in the socio-economic development of the country/, become and remained an important link in the chain leading to progress of the civil society in Bosnia and Herzegovina. With the aim of providing true, tangible support to the civil society, and the implementation of SIS, SIF in BiH and CSPC are becoming an important instrument of activating the civil society in BiH.

There are numerous examples and evidence that the projects that were implemented through intersectoral partnership were innovative and successful (the territorial employment pact in the Voralberg region in Austria, or the funding of NGO social inclusion activities in Estonia, Italy, Germany, whereas some countries believe that they owe their economic development, even in the 1990s, to good quality social dialogue – such as Ireland and the Netherlands)⁵.

Funding of non-governmental organisations in Bosnia and Herzegovina – From causes to consequences

Numerous texts have been, and probably will be, written regarding the funding of the non-governmental sector, however, we will only focus here on certain aspects of it, such as the sources of funding for the non-governmental sector in Bosnia and Herzegovina. It is a well-known fact that there are several sources of funding for the activities and functioning of non-governmental organisations in Bosnia and Herzegovina (local and international donors, government institutions, self-financing, voluntary contributions, revenues from project activities, etc.). Up until now, NGO activities were mostly funded by international donors, state or international organisations. The availability of information regarding donor funds, European funds or grants awarded by governmental institutions is crucial for the existence and work of non-governmental organisations. Accessibility of such data is small or non-existent in light of the current capacities of non-governmental organisations that exist in Bosnia and Herzegovina at the present. From a purely functional aspect, the basic problem of the funding of the non-governmental sector lies in the fact that it is very hard to combine available financing with the goals that wish to be achieved within the foreseen financial parameters. However, the principle of *matching funds*⁶ is gradually appearing in BiH, and should become part of everyday practice.

Full partnership is realised in this way through active partnership relations between NGOs, public institutions and all levels of government in BiH, by implementing a new way of funding projects (matching funds), thus also realising active inclusion, dealing with actual, real, present social issues by both ends.

SURVEY ON GOVERNMENT ALLOCATIONS TO THE NON-GOVERNMENTAL SECTOR

Owing to the readiness of government institutions to cooperate, previous surveys on the allocations of the governmental for the non-governmental sector in BiH have made possible the gathering of necessary information for a representative sample and good quality data in the previously mentioned surveys for 2007 and 2008, and this practice was continued in 2010 as well, by SIF in BiH and CSPC, including certain changes in regard to sampling and methodology that was used in this survey.

5 European Commission. CARDS 2004. (2007). Lokalna partnerstva u zapošljavanju- faza 2 / Local Partnerships in Employment – Phase 2. Cvitković, A. (2003.) Socijalno partnerstvo i tržište rada. *Financijska teorija i praksa* / Social Partnership and the Employment Market. Financial Theory and Practice, 4:481-494.

6 A transparent and reliable methodology for distributing funds (**matching funds**). In these cases, state/entity/canton/municipality bodies let other, non-state/entity/cantonal/Municipal bodies choose projects, and government institutions are required to invest an accurately determined percentage of the project expenses, meaning that, for example, a non-governmental organisation invests funds from the budget into projects of other non-governmental organisations only if they have already, previously secured funds from other (so-called **local sources**, i.e. ministry/municipality/centre for social work or another public administration body) government institutions budgets.

MAIN FINDINGS OF THE SURVEY IN 2010 AND COMPARISON WITH DATA FROM 2008

Economic indicators according to administrative levels

The target population, the sample which is in fact a census of the target population, is consisted of institutions at the level of Bosnia and Herzegovina (BiH), the Federation of Bosnia and Herzegovina (FBiH), Republika Srpska (RS) and Brčko District of Bosnia and Herzegovina (BD BiH). The total population amounts to 303 government institutions⁷. Of the total number of all institutions that are potentially relevant in allocating funds for the non-governmental sector, 54.8% are canton-level ministries, 36.5% are entity-level ministries, 7.2% are state-level ministries and 1.4% are municipalities. The population that has responded and delivered the filled-out questionnaire is consisted of 295 government institutions from different administration levels.⁸ Of the stated 295 institutions, 66 institutions have declared in the questionnaire that they have no allocations planned for the non-governmental sector and that there were no allocations in 2010, whereas 3 institutions stated that they have not planned any allocations for the non-governmental sector in 2010, but that they have, during the course of the year, nevertheless allocated some funds through certain special procedures.⁹ Out of the entity-level ministries that stated they have no allocations, most are from FBiH. The total number of ministries that do not allocate any funds in FBiH is as much as double of the number of such ministries in RS. Of the total number of canton-level ministries that do not have allocations to the NGO sector, most are from the Herzegovina-Neretva Canton (20.4%), and least are from the Sarajevo Canton (2.9%), whereas other cantons each have around 10% of ministries with no allocations for the non-governmental sector.

The total allocated funds do not match the sum of funds allocated by categories of different types of CA/NGO, which will be explained later on, but in the process of analysing allocated funds, the portion of allocations by CA/NGO categories are observed in relation to the total allocated sum, not the total planned allocations, all of this aiming to ensure valid references.¹⁰

Apart from the already stated, it should also be emphasized that no estimates were made on the basis of the value set extracted from the answers regarding the total allocations of the overall population using statistical estimation instruments (using ponders, of which more was written in Annex I of this report: *Sampling and rate of response*) during the 2008 survey.¹¹

Total planned funds allocation of institutions for the non-governmental sector in 2010 amounted to **114,078,193.73 BAM** (0.48% of GDP for 2009)¹². In comparison with 2008, government institutions have planned the allocation of 3,955,197.70 BAM less for the non-governmental sector in BiH in 2010.¹³

7 This item amounted to 249 in the 2008 research.

8 This item amounted to 218 in the 2008 research.

9 The survey conducted in 2008 (IBHI, *Government Allocations for the Non-governmental sector in Bosnia and Herzegovina: 118 million Steps to Cooperation*, (Sarajevo, February 2009)) was conducted under the assumption that there are 249 government institutions that are relevant for the issue of allocations for the non-governmental sector. However, in 2010, the research team has decided to address the questionnaire to the total number of institutions in order to, at the same time, gather data regarding the concrete indicators and the number of government institutions that have never allocated funds for the non-governmental sector in Bosnia and Herzegovina, nor to they intend to.

10 Note: The brief explanation that was stated should be kept in mind while reading this entire publication, in case of analyses by categories of CAs/NGOs. This also means that the sum of total funds allocated for specific categories of CAs/NGOs does not equal the total planned sum, because certain institutions kept records of funds allocations only during allocating them.

11 Note: The states clarification refers to the differences in procedures during the conduction of the survey in 2008 and 2010, and the differences refer to the methodology and sample that was used in conducting of the survey. During the conducting of the survey in 2008, the procedure of pondering the values reached within the answers of government institutions was not used and, apart from that, the population and sample differ significantly in relation to 2008. This type of data should be kept in mind during the reading of this publication, especially in case of comparing data from 2008 with data from 2010. More precisely, if this methodology or sample were used in 2008, significantly larger values would be reached than 118 million. From this we can conclude that the negative differences in allocations of the governmental sector in 2010 in relation to 2008 would be significantly larger.

12 Preliminary estimate of the 2009 GDP amounts to 23,994 in millions BAM. Data from the Statistics Agency of Bosnia and Herzegovina, Table: Basic indicators – annual level, www.bhas.ba [accessed in January, 2011.]

13 See: Footnote 11.

By comparing the data regarding budgets of governments of Bosnia and Herzegovina (BiH), the Federation of Bosnia and Herzegovina (FBiH), Republika Srpska (RS) and Brčko District of BiH (BD BiH) for 2010 and the planned budget funds for the non-governmental sector, that were acquired from surveying these governments (*Table 1*), it is clearly visible that BD BiH allocated the largest percentage (1.59%). Unlike 2008, when FBiH Government allocated almost 5 times more (percentage-wise) than the RS Government, in 2010 the governments of both entities allocated the same percentual amount (0.3%) in comparison to the total budget. The smallest portion of the total budget for the non-governmental sector in 2008 was allocated by the BiH Government, by merely 0.14%, which is the percentage that the RS Government allocated in 2008.

Table 1.

Total planned allocations from institutions at levels of BiH, FBiH, RS, BD BiH governments, for 2010 (absolute values in BAM and values in percentages)

Government level	Budget for 2010	Planned allocations in 2010	Participation of the planned budget in the total governmental budget (%)
BiH Government	1,365,889,000.00 ¹	1,919,000.00	0.14
FBiH Government	1,747,272,490.00 ²	5,769,278.90	0.33
RS Government	1,600,000,000.00 ³	5,144,700.00	0.32
DB BiH Government	203,547,638.30 ⁴	3,241,900.00	1.59

1 BiH Government, BiH Ministry of Finance and Treasury, the Bosnia and Herzegovina Law on Budget of Bosnia and Herzegovina Institutions and the Law on International Obligations of BiH Institutions for 2010, Table 1: Balance of incomes by sources and purposes: http://www.trezorbih.gov.ba/bos/images/stories/zakoni/Zakon%20o%20budzetu%20za%202010.godinu_web_BOS.pdf

2 FBiH Government, Budget, Expenditure plan – economic code (Bosnian) <http://www.FBiHvlada.gov.ba/bosanski/budzet/index.php>

3 RS Government, RS Ministry of Finance, the Republika Srpska Budget for 2010, <http://www.vladars.net/sr-SP-Cyrl/Vlada/Ministarstva/mf/Documents/Budzet%202010.%20godine%20na%20objavi%20-%20cirilica.pdf>

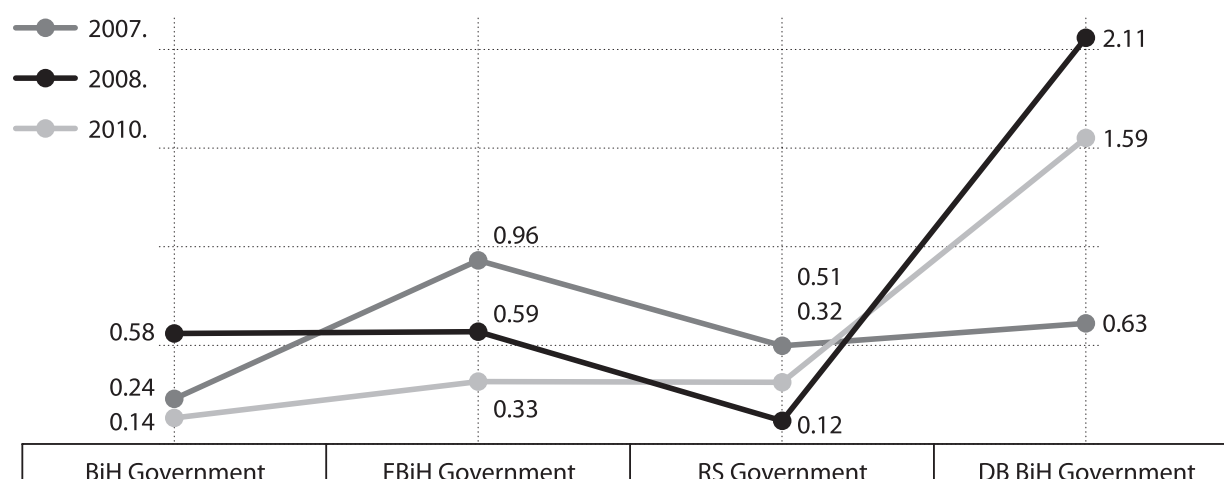
4 District Brčko BiH Government, Important legal acts, DB BiH Budget for 2010 http://www.bdcentral.net/index.php?option=com_content&view=article&id=85%3Abudet-brko-distrikta-bih-za-2010&catid=9%3Abudzet&Itemid=75&lang=ba

In 2008, the RS Government and the FBiH Government reduced the planned allocations for the non-governmental sector in comparison with 2007, but the situation changes in 2010. Namely, the FBiH Government continues the trend of reducing planned funds, whereas the RS Government increases the amount of planned funds to be allocated for the non-governmental sector. However, although the portion of planned RS Government funds is increased in 2010, it is still significantly lower than it was in 2007. The portion of planned funds in the FBiH Government is reduced in 2010, but is still almost double the amount allocated in 2007.

Therefore, both the RS Government and the FBiH Government have had larger and smaller portions of planned allocations in the total budget in the previous years, whereas the BiH Government and the FBiH Government had the smallest participation in 2010 in comparison to previous years (see *Chart 1*)

Chart 1.

Planned funds of institutions at levels of BiH, FBiH, RS, and BD BiH governments for the non-governmental sector in relation to governmental budgets from 2007, 2008 and 2010 (values in percentages)



The total planned government allocations for 2010 amounted to **75,269,352.73 BAM in FBiH**, **33,647,941.00 BAM in RS** and **3,241,900.00 BAM in DB BiH**. Around 66% of the total planned allocations in FBiH, 29.5% of the total amount was planned in RS and 2.8% was planned in DB BiH. The remaining 1.7% planned allocations for the non-governmental sector was planned at the state level of BiH. In FBiH, 4,550,235.44 BAM more was planned in comparison with 2008, that is, 6% of the total planned allocations for FBiH in 2010, whereas in the RS 2,130,418.39 BAM less was planned than in 2008, which is, again, 6% of the total planned allocations for RS in 2010. In BD BiH, 1,399,213.12 BAM less was planned than in 2008, which is around 43% of the overall allocations to the BD BiH in 2010. Largest amounts planned within a single institution by entities were 10,853,000.00 BAM in FBiH and 4,659,040.00 BAM in RS, which is around 14% or 1/7 of total planned allocations in the entities.

Of the total number of institutions in BiH, 69% are FBiH institutions, which allocated the said 66% for FBiH. Of the total number of institutions in BiH, 26% are RS institutions, which allocated the said 29.5% within RS. The remaining 4.7% of the total number of institutions in BiH are state-level institutions and BD BiH institutions, and they allocated the remaining 4.5% of funds.

At the time when this survey was conducted, 107,500,558.50 BAM was already allocated throughout BiH, which is 94.2% of the total planned funds.

It should be emphasized that government institutions were required in the first question of the questionnaire to state the amount of funds allocated up until the time of filling in the questionnaire, but also the funds that will be allocated until the end of 2010. Most institutions either stated the exact amount of funds allocated at the time, or they (along with the stated or not stated concrete amount allocated until the moment that the questionnaire was filled out) emphasized that the planned funds will be allocated according to plan by the end of the year. In the analyses of the already allocated funds, concrete stated values at the moment the questionnaire was filled out by government institutions were summed up.

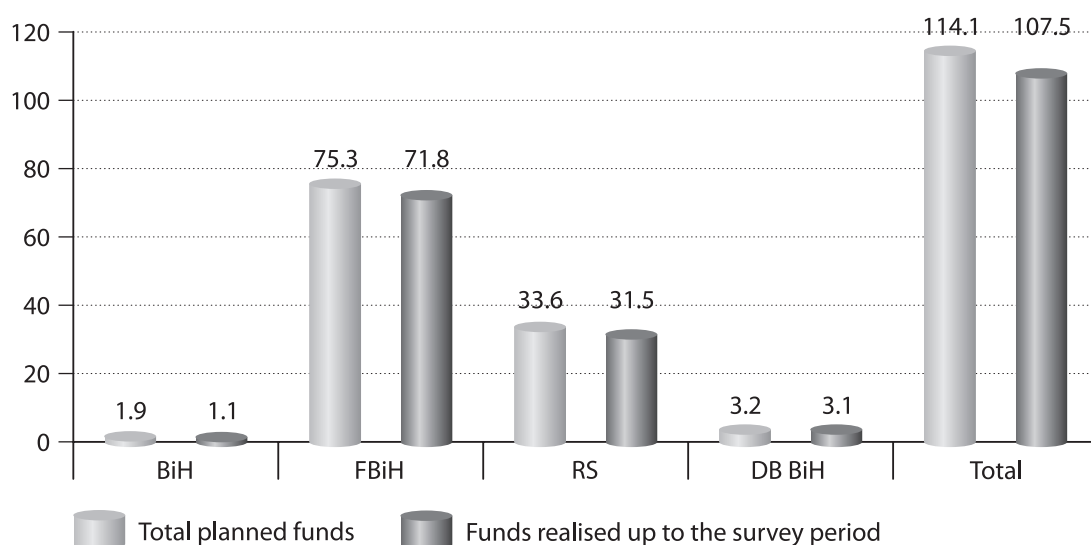
A small fraction of institutions (3.7%) allocated a larger amount of funds than was planned through the use of specific and /or internal procedures of granting additional funds to be allocated, of which more will be said later on in the section describing tender procedures.¹⁴

The described total planned allocations, as well as allocated funds until the time of conducting the survey by different organisational levels, are shown in *Chart 2*.

¹⁴ In cases when the allocated amount exceeded the planned amount, institutions have stated that sports associations are not considered part of the non-governmental sector in the course of budget planning, and, therefore, they were not planned under the "non-governmental" item in the budget, but under the "sports associations" item. Therefore, one of the key reasons why certain institutions stated allocated amounts that were larger than planned (interpreting this data through filled questionnaires) is the way that allocations for sports associations were planned, that was described above.

Chart 2.

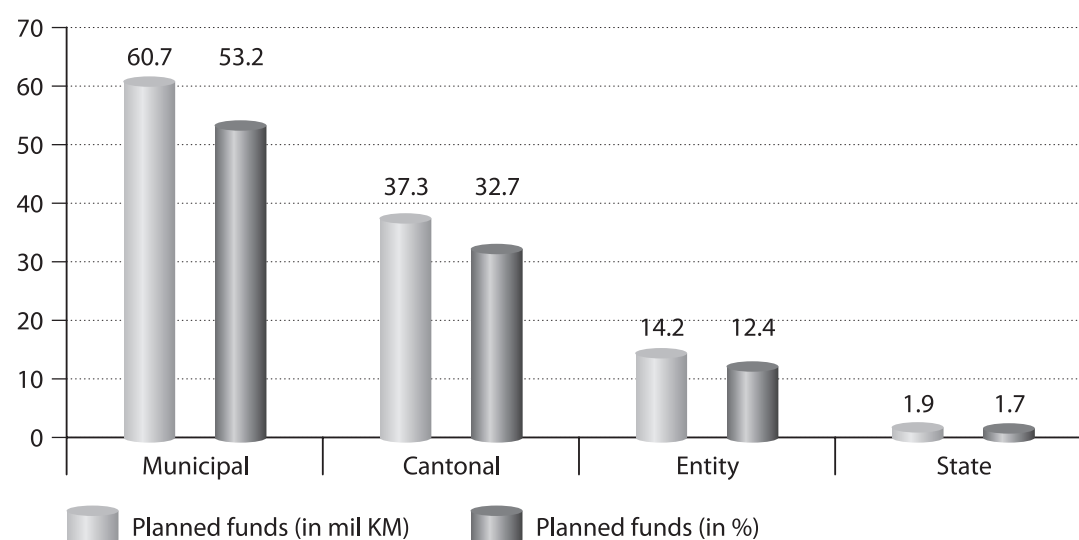
Total planned allocations of government institutions for the non-governmental sector in 2010 (mils BAM)



Observed at administration levels, as can be seen in Chart 3, the largest amount of total allocations are on municipal levels, although the largest individual allocations by institutions are visible at the cantonal level. 47.1% of institutions on the municipal level allocate 53.2% of the total planned funds, 33.6% of institutions on the cantonal level allocate 32.7% of the total planned funds, 16.3% of institutions on the entity level allocate 12.4% of the total planned funds, and 3% of institutions on the state level allocate 1.7% of the total planned funds. The same ratio is seen in the context of already allocated funds at the time of when the survey was conducted. Municipal-level institutions allocated all of their planned funds, whereas entity-level institutions allocated even more than they had planned for 2010¹⁵.

Chart 3.

Total planned allocations of government institutions in 2010 according to administration levels (values in BAM and percentage ratios)



Cantonal-level institutions allocate the largest portion of planned allocations in FBiH, whereas the allocations of both entities are almost equal on the entity and municipal level, i.e., in relative values, 5.1% on the entity level in FBiH in comparison to 4.7% on the entity level in RS (more than 5 million BAM in each of the entities), and 28.7% on the municipal level in FBiH in comparison to 25.4% on the municipal level in RS-a (around 30 million BAM in each of the entities).

¹⁵ See: Footnote 10.

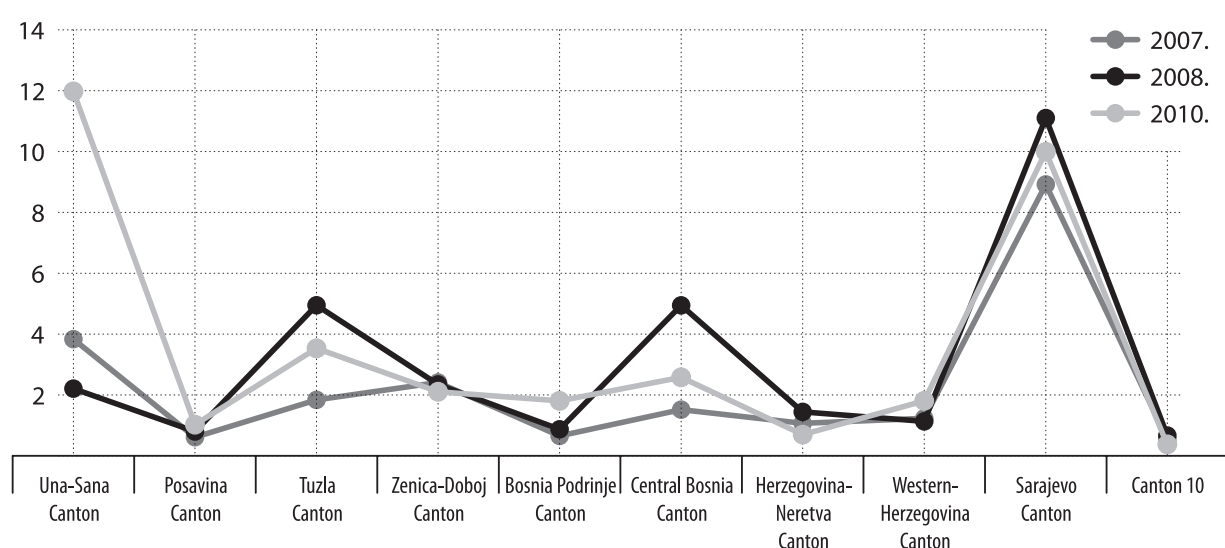
The maximum value that a single FBiH or RS municipality allocated amounts to 17.4%, that is, 16.3%, of the total amount allocated by FBiH municipalities or RS municipalities.

Chart 4 shows the allocations during the period when the survey was conducted in 2007, 2008 and 2010 on the cantonal level.

The proportions of allocations on the cantonal level are as follows: Una-Sana Canton with 33.0% and Sarajevo Canton with 27.7% of the total allocations on the cantonal level, Tuzla Canton 9.8% and Central Bosnia Canton with 7.3% of the total allocations on the cantonal level, whereas smallest allocations are observed in Canton 10 with 1.1% and Herzegovina-Neretva Canton with 2.0% in relation to the overall allocations on the cantonal level. Other cantons recorded allocations of about 5% of the total allocations at the cantonal level. The largest difference in the total amount of allocations for the non-governmental sector in 2010, in comparison with 2008, can be seen in the Una-Sana Canton. With 2.2 million BAM, allocations from the Una-Sana Canton have increased to as much as 12.3 Million BAM, which is almost 6 times more than in 2008.

Chart 4.

Total planned allocations at the cantonal level in 2007, 2008 and 2010 (absolute values in millions BAM)



At the municipal level, as well as within all cantons, allocations were close to equal to the planned allocations at the time of the survey. More funds were recorded to have been allocated in the Western-Herzegovina Canton than was planned¹⁶.

Economic indicators by categories of CS/NGOs

The data from the previous years of the survey, which indicate that the **municipal level** is the main source of funding for the non-governmental sector, has not changed in 2010. Namely, the data from the previous surveys indicated that the majority of funds allocated to the NGO sector in BiH were allocated by municipal governments.¹⁷

Chart 5 shows changes in allocation trends, as well as percentages of concrete allocations according to the criterion of CAs/NGOs categories in the period when the survey was conducted.

¹⁶ See: Footnote 10.

¹⁷ Note: In 2007, municipal-level allocations amounted to: 54.7% for sports associations, 12.7% for disabled veterans' associations and similar organisations, and 32.6% for other categories of CAs/NGOs of the total allocations of the governmental for the non-governmental sector, and in 2008, allocations at the municipal level amounted to: 42.5% for sports associations, 15.2% for disabled veterans' associations and similar organisations, and 42.3% for other categories of CAs/NGOs.

Of the total planned allocation amounts granted to the non-governmental sector in 2010, 34.3% were aimed at sports associations; 16.0% disabled veterans' associations and similar organisations; 21.6% CAs/NGOs providing social services/social protection of citizens and 28.2%¹⁸ to other types of CAs/NGOs¹⁹.

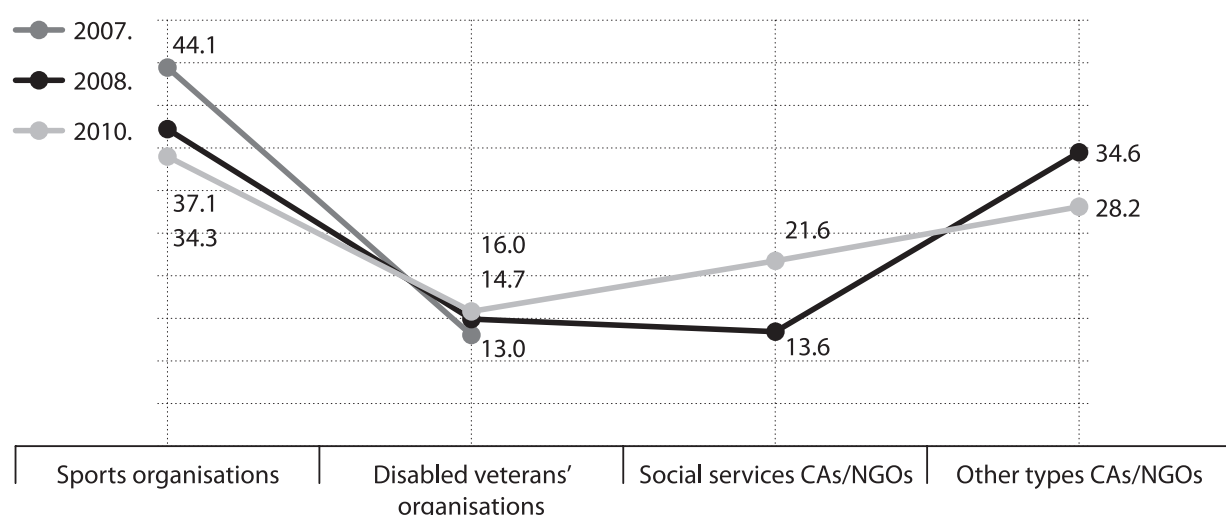
In comparison to 2008, the portion of allocations for sports associations dropped mildly in 2010 (by 2.8%), the portion of allocation for disabled veterans' associations has slightly increased (by 1.3%), whereas the portion of allocations for CAs/NGOs focusing on providing social services/social protection and for other types of CAs/NGOs changed more significantly. Allocations for other types of CAs/NGOs were reduced by 5.6% in comparison to 2008, but the portion of allocations for CAs/NGOs focusing on providing social services/social protection has increased by 8% in comparison to 2008.

Considering that the portion of allocations for sports associations was also reduced from 2007 to 2008, by 7%, we can see that the trend of reduction of funding for sports organisations is continued in 2010.

In 2010, in relation to 2008, there is a trend of increasing the portion of funds allocated to organisations focusing on disabled veterans' protection. This percentage ratio amounted to 14.7% of the total allocations in 2008, and in 200 the ratio is 16.0%.

Chart 5.

Trend of planned funds allocations of governmental institutions by categories of CAs/NGOs²⁰



BiH Ministries allocate funds only for sports associations and other types of CAs/NGOs, which do not include organisations focusing on providing social services/social protection and disabled veterans' CAs/NGOs. The **DB BiH Government** allocates funds for all types of CAs/NGOs, except for CAs/NGOs focusing on providing social services/social protection.

Within FBiH institutions, within RS institutions, as well as within DB BiH institutions, most funds are allocated to sports associations, and least for CAs/NGOs focusing of disabled veterans' protection, whereas all other CAs/NGOs receive larger portions of funds than those focusing on social services / social protection.

Most allocations for each of the CAs/NGOs categories come from FBiH institutions, and the least from institutions on the BiH level of government.

¹⁸ The numbers, which are a result of analyses, are mostly, for the purpose of this publication, expressed in more than 2 decimals. Due to rounding to one or two decimals, the total sum may appear to be slightly different from 100% (for instance, 99.9% or 100.1%). However, since this is merely a consequence of rounding of numbers, these deviations may be considered identical to 100%.

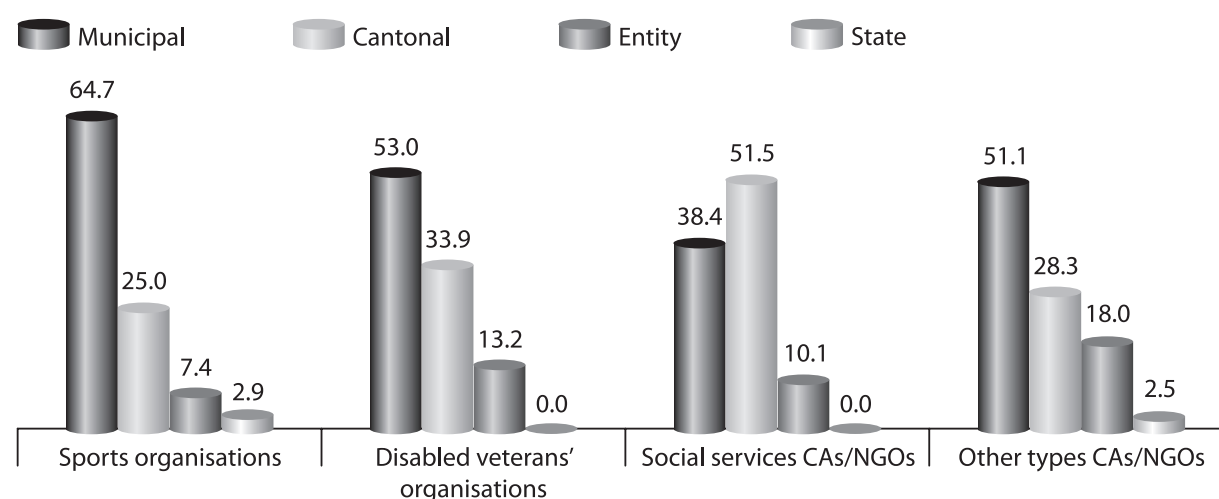
¹⁹ The total funds imply the sum of individual funds by categories of CAs/NGOs, which are different from the total planned funds (See Footnote 10), due to the possibility of calculating the participation of each of the category in the total amount.

²⁰ In 2007, CAs/NGOs focusing on social services were not considered as separate from other CAs/NGOs, therefore, their trend was not shown in the entire observation period.

For all CAs/NGOs categories, apart from the category of CAs/NGOs focusing on social services/social protection, largest allocations come from the municipal level (see Chart 6). The municipal level is followed by the cantonal level, then by the entity level and, finally, state level of BiH. The only category of CAs/NGOs for which the cantonal level has most allocations is CAs/NGOs focusing on social services/social protection, which is followed by the municipal level, then the entity level and the last is the state level of BiH.

Chart 6.

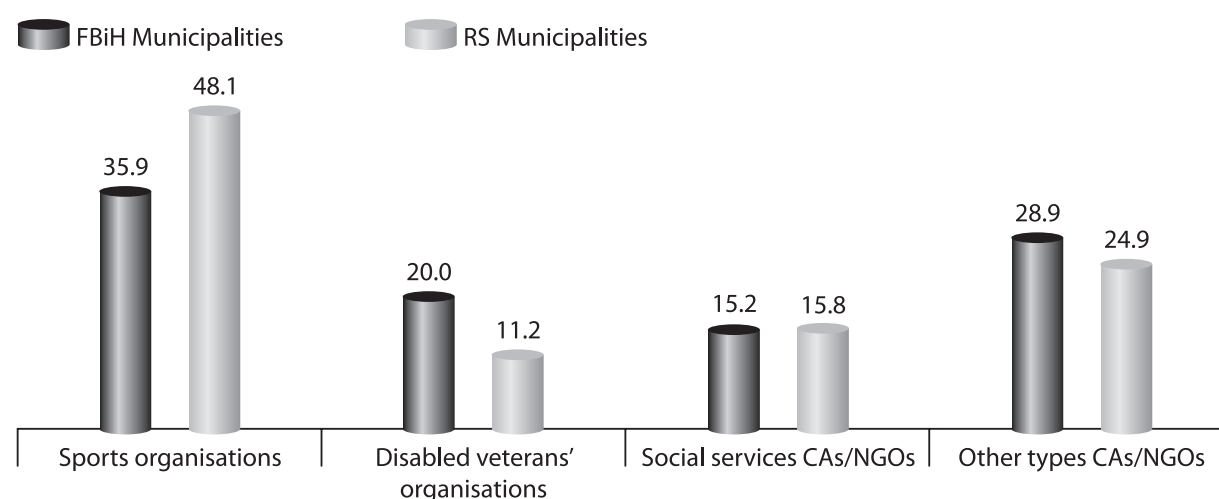
Total allocations of municipal, cantonal, entity and state institutions by categories of CAs/NGOs²¹



The ratio of allocations at the municipal level by categories of CAs/NGOs is similar in FBiH and in RS (see Chart 7). The difference in allocations for CAs/NGOs focusing on disabled veterans' protection is larger at the municipal level. Namely, FBiH municipalities allocate twice as much funds for CAs/NGOs focusing on disabled veterans' protection in relation to RS municipalities. RS municipalities allocate more than FBiH municipalities for sports associations, but FBiH municipalities allocate more for all other categories of CAs/NGOs than RS municipalities, in almost the same ratio. Of the total amount allocated at the municipal level in FBiH: 35.9% of funds were allocated to sports associations; 20.0% was allocated for disabled veterans' organisations and similar organisations; 15.2% was allocated for CAs/NGOs focusing on providing social services/social protection of citizens and 28.9% was allocated for other categories of CAs/NGOs. The ratio of allocations at the municipal level in RS was: 48.1% of funds was allocated to sports associations; 11.2% was allocated for disabled veterans' organisations and similar organisations; 15.8% was allocated for CAs/NGOs focusing on providing social services/social protection of citizens and 24.9% was allocated for other categories of CAs/NGOs.

Chart 7.

Municipal allocations (FBiH and RS) by categories of CAs/NGOs in 2010, (absolute values in millions BAM)



²¹ See: Footnote 10.

In comparison with 2008, RS municipalities have reduced their allocated funds for all categories except for the category of sports associations, whereas FBiH municipalities have reduced funding for the category of sports associations and for CAs/NGOs focusing on providing social services/social protection, while they have increased the amounts of allocated funds for all other categories of CAs/NGOs.

The RS Government does not allocate funds for sports associations, and the BD BiH Government has the largest allocations for sports associations in relation to other governments. FBiH ministries allocate the least, and RS ministries allocate most funds for CAs/NGOs focusing on social services/social protection, although the percentage of funds for other CAs/NGOs precedes this amount by 1.5%, because the category “other CAs/NGOs” encompasses different types of CAs/NGOs, meaning that most funds allocated by RS ministries are allocated for CAs/NGOs focusing on social services/social protection.

Cantonal allocations within each of the relevant categories of CAs/NGOs are shown in *Chart 8*, and explained in more detail on the text that follows.

Of the total allocations for sports associations **at the cantonal level**, most funds are allocated by the Sarajevo Canton – 40.5% , which is followed by the Una-Sana Canton by 14.5% and the Central Bosnia Canton by 11.3%. Allocations of all other individual cantons are under 10%. Smallest allocations for sports associations are observed in the Herzegovina-Neretva Canton with 1.2% of the total allocations for sports associations on the cantonal level.

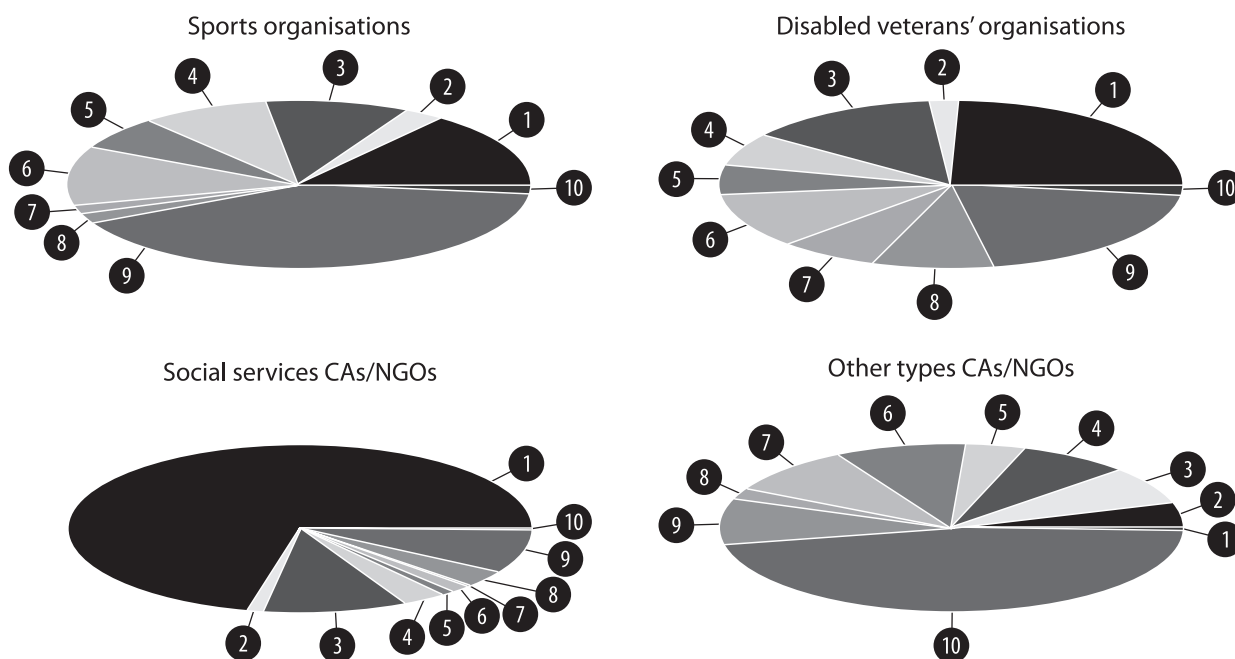
Of the total allocations for CAs/NGOs focusing on disabled veterans’ protection on the cantonal level, the Una-Sana Canton allocates most funds for CAs/NGOs focusing on disabled veterans’ protection, with 24.6%. It is followed by the Sarajevo Canton with 20.2% and the Tuzla Canton with 13.2% of the total allocations for CAs/NGOs focusing on disabled veterans’ protection on the cantonal level. Other cantons allocate less than 10% of the total allocations for the said category of CAs/NGOs, and the smallest allocations are observed in the Posavina Canton with 2.0% and Canton 10 with also 2.0% of the total allocations for the said category of CAs/NGOs.

Only the Una-Sana Canton records allocations of over 10% for CAs/NGOs focusing on providing social services/social protection, to be exact, it allocates 71.6% of the total allocations for this category of CAs/NGOs. Least funds allocations for the said category of CAs/NGOs are allocated by the Herzegovina-Neretva Canton and Canton 10 with only 0.2% of the total allocations for CAs/NGOs focusing on providing social services/social protection.

For other categories of CAs/NGOs, largest allocations are funded by the Sarajevo canton with 46.3% of the total allocations for this category of CAs/NGOs. Each of the other cantons allocates less than 10% of the total allocations for this category of CAs/NGOs. Canton 10 allocates the least funds (0.6%) of the total funds allocated for this category of CAs/NGOs.

Chart 8.

Allocations of cantonal institutions by categories of CAs/NGOs (percentage values)



1 Una-Sana Canton; 2 Posavina Canton; 3 Tuzla Canton; 4 Zenica-Doboj Canton; 5 Bosnia Podrinje Canton; 6 Central Bosnia Canton; 7 Herzegovina-Neretva Canton; 8 Western-Herzegovina Canton; 9 Sarajevo Canton; 10 Canton 10

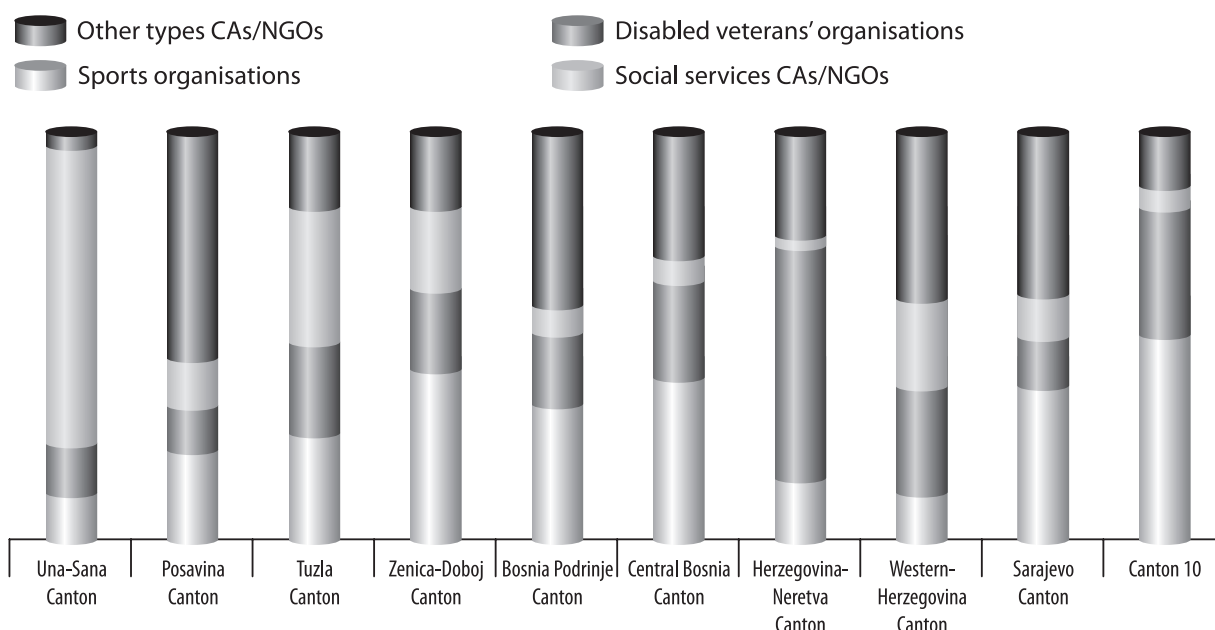
Allocations of funds by categories within each of the cantons in BiH are shown in *Chart 9*. Among the stated categories, the Una-Sana Canton with 72.8% and the Tuzla Canton with 33.1% allocate the most funds for CAs/NGOs focusing on providing social services/social protection; and the Herzegovina-Neretva Canton allocates most funds for organisations focusing on disabled veterans' protection with 56.8%. Largest allocations for sports associations were observed in: the Zenica-Doboj canton with 42.1%, the Central Bosnia Canton with 39.9% and Canton 10 with 50.2% of their total allocations. The remaining four cantons are observed to allocate most funds for other categories of CAs/NGOs: the Posavina Canton with 55.5%, the Bosnia Podrinje Canton with 42.6%, the West Herzegovina Canton with 40.9% and the Sarajevo Canton with 40.2%.

The smallest allocations for CAs/NGOs focusing on providing social services/social protection by individual cantons were observed in: the Bosnia Podrinje Canton (6.55%), the Central Bosnia Canton (6.2%), the Herzegovina-Neretva Canton (2.9%), the Sarajevo Canton (10.1%) and Canton 10 (5,0%).

The smallest allocations on the cantonal level for CAs/NGOs focusing on disabled veterans' protection are observed in the Posavina Canton with 10.8%, the West Herzegovina Canton allocates least funds for sports associations with 11.6%, and the remaining Una-Sana Canton with 3.7%, Tuzla Canton with 18.7% and Zenica-Doboj Canton with 18.9% allocate the least funds for other categories of CAs/NGOs.

Chart 9.

Allocations within cantonal institutions by categories of CAs/NGOs (percentage ratio)



In comparison with 2008, apart from Canton 10 and the Sarajevo Canton, all other cantons have significantly changed their percentage ratios of allocations by all different categories of CAs/NGOs.

Tender procedures

Chart 10 shows the trend of funds allocation procedures for CAs/NGOs by governmental institutions.

18.6% of institutions allocate funds to the non-governmental sector exclusively through public tenders; 43.8% do not have the practice of publishing public calls for funds allocation, of which most (46.7%) allocate their funds through preparing annual programs, i.e. in the regular budget plan; 37.7% of institutions allocate part of funds meant for the non-governmental sector through public calls for applications.

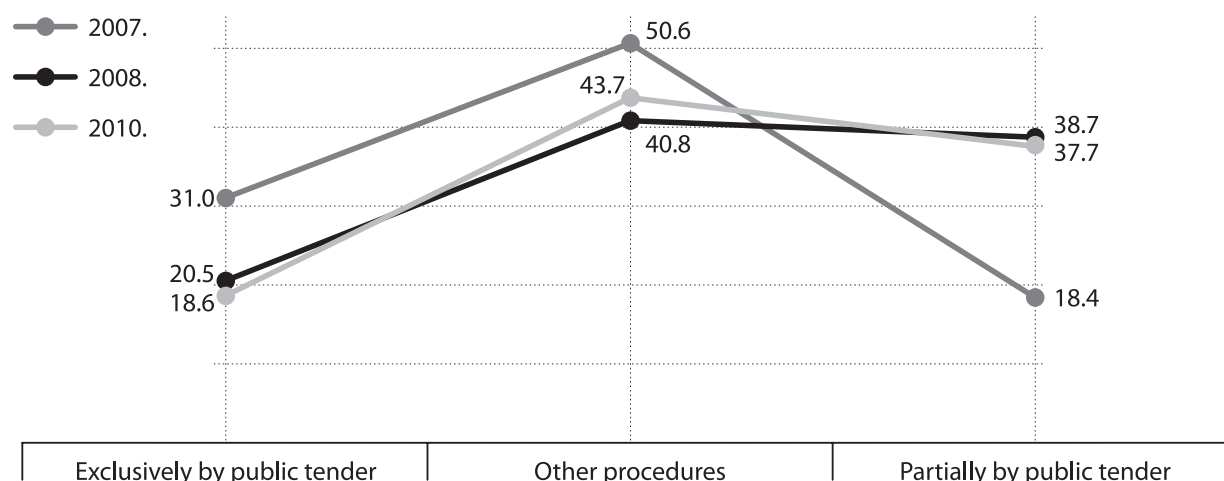
In comparison to 2008, the number of institutions that allocate funds exclusively through public tenders has reduced in 2010 by 2.1%, and the number of institutions that allocate their funds partially through public tenders has reduced by 1.0%. However, the number of institutions that allocate the entire amount meant for the non-governmental sector through other kinds of procedures has increased by 2.9%.

In relation to the entire observation period, the only trend that has maintained its level, i.e. dropped is the trend of allocation of funds exclusively through public tenders, whereas there are visible changes, year after year, in trends of the other two ways of allocating funds.

Changes in the relations of ways of allocating funds from 2007 to 2008 are significant, especially in regard to the partial and/or complete allocation of funds through public tender procedures, whereas the changes in relation of ways of allocating funds from 2008 to 2010 are slight and they are most significant in regard to the complete allocation of funds through public tenders procedures that are different from publishing public tenders.

Chart 10.

Procedures of allocating funds for the non-governmental sector: 2007, 2008 and 2010 (percentage composition)



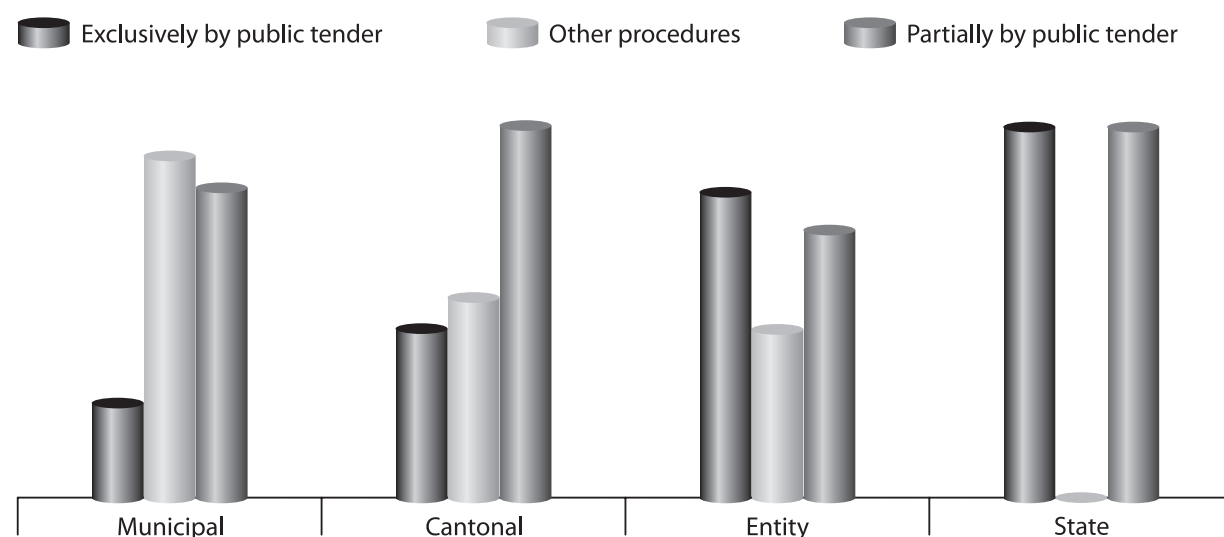
A total of **35,698,841.62 BAM** was allocated without public tender procedures (for example, through planned work programmes), which is, percentually, 31.3% of the total amount of allocated funds.

An amount of **78,379,352.11 BAM** of the total allocated funds was allocated through public tender procedures, which is less than in 2008 by 8.4%, and by 8.6% in comparison with 2007.

While exactly half of the total planned amount is allocated through public tender procedures on the state level, and the rest is allocated through other forms of procedures; all three forms of allocating funds are present in all of the remaining levels of government. The most utilised form of funds allocation on the entity level is through public tender procedures (41.2%); the most common form of funds allocation on the cantonal level are other forms apart from public tenders (50.2%); and the most common procedure on the municipal level is partial allocation through public tenders, and partial allocation through other procedures (46.1%).

Chart 11.

Fund allocation procedures for CAs/NGOs by administration levels (percentage composition)

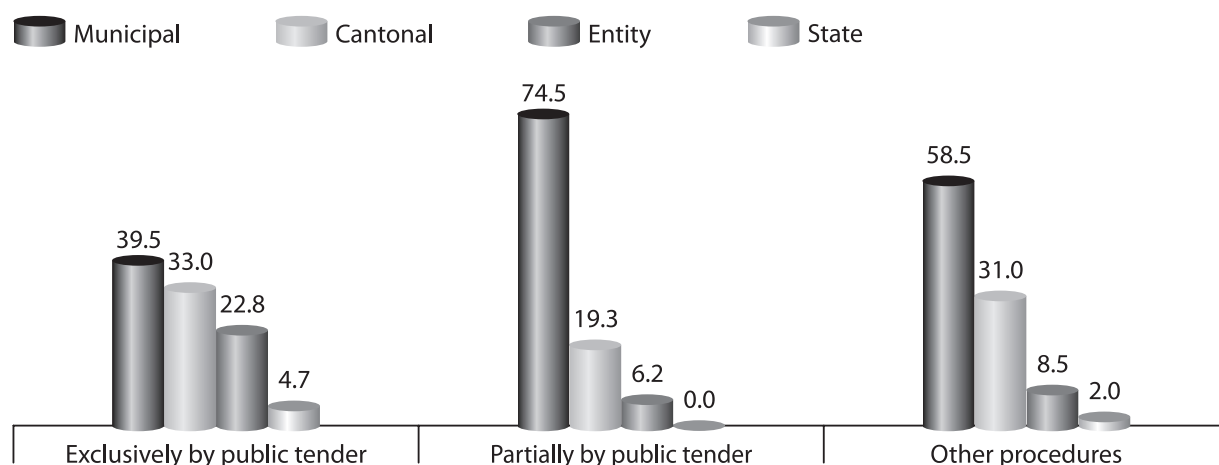


Of the total funds that are allocated through public tender procedures, the most funds are allocated at the municipal level (39.5%), and the least funds are allocated at the state level - 4.7% (see *Chart 12*). In cases when other forms of funds allocation are used, the most funds are allocated at the municipal level, and the least funds are allocated at the state level. At the municipal level, 74.5% of the funds are allocated partially through public tender procedures, and partially through other procedures, whereas on the state level, these procedures are not used. Of the total funds allocated through any procedure

other than public tender procedures, the largest amount of funds is allocated at the municipal level – a total of 58.5%, whereas the least funds are allocated on the state level – 2.0%.

Chart 12.

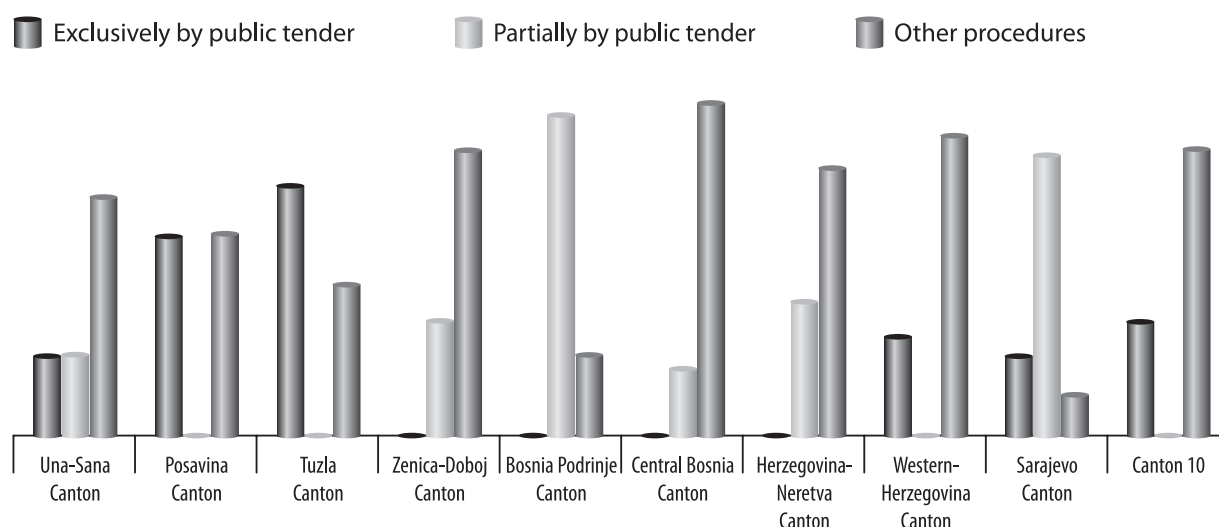
Representation of individual forms of funds allocation by administrative levels (percentage ratio)



On the cantonal level, total funds are most commonly allocated without public tender procedures. However, that is not the practice in several cantons. In the Posavina and Tuzla cantons, funds are most often allocated through public tenders, and in the Bosnia Podrinje Canton and the Sarajevo Canton, most funds are allocated partially through public tenders, and partially through other forms of procedures (see Chart 13).

Chart 13.

Procedures of funds allocation for CAs/NGOs by cantons (percentage ratio)



Of the total funds allocated through public tenders, most were allocated in the Tuzla Canton (35.2%). Of the total funds allocated through other procedures, most were allocated in the Zenica-Doboj, Central Bosnia and Canton 10 (around 16% in each of the stated cantons). When it comes to partial allocation of funds through public tenders, and partial through other procedures, most such funds were allocated in the Sarajevo Canton (45.8%).

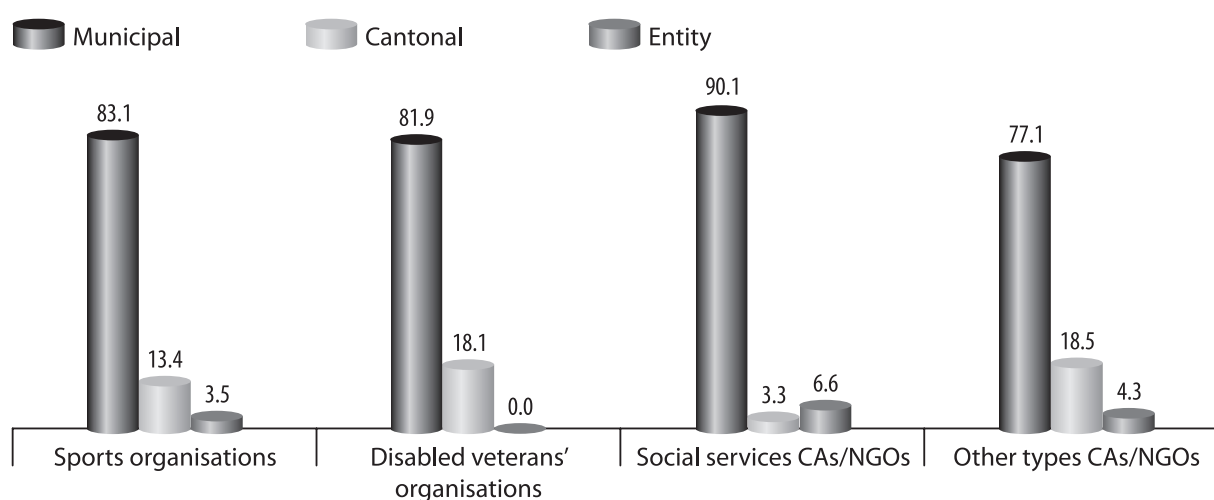
In situations when part of funds are allocated through public tenders, funds are most often (47.5%) allocated through public tenders for CAs/NGOs are not sports associations, that neither focus on disabled veterans' protection, nor are focused on social services/social protection, then for CAs/NGOs focusing on social services/social protection (21.4%), after which follow sports association (20.1%) and the last are disabled veterans' associations and similar organisations (11.0%). In relation to 2008, this percentage has remained equal in 2010 only for CAs/NGOs focusing on social services/social protection. The percentage

has dropped for sports associations and CAs/NGOs focusing on disabled veterans' protection, whereas the percentage of using these procedures has increased for other types of CAs/NGOs. The reduction of the use of the stated procedure has significantly dropped for CAs/NGOs focusing on disabled veterans' protection (by 6.2%), while it has significantly increased for other types of CAs/NGOs (by 8.6%). The reduction of this percentage by 2.5% for sports associations is negligible.

At the municipal level, for any of the categories of CAs/NGOs, funds are most often allocated partially through public tenders, and partially through other procedures (see *Chart 14*). This practice is most often for CAs/NGOs focusing on social services/social protection (90.1%). **At the entity level**, except in cases of CAs/NGOs focusing on providing social services/social protection, the least funds are allocated partially through public tenders, and partially through other procedures. **At the cantonal level**, in cases of CAs/NGOs focusing on providing social services/social protection, the least funds are allocated partially through public tenders, and partially through other procedures.

Chart 14.

Representation of the use of procedure of funds allocation "partially through public tenders" by levels within category of CAs/NGOs (percentage composition)²²



At the cantonal level, for all categories of CAs/NGOs, funds are most often allocated partially through public tenders, and partially through other procedures in the Sarajevo Canton. This procedure is applied at the maximum on the cantonal level for CAs/NGOs focusing on providing social services/social protection (100%).

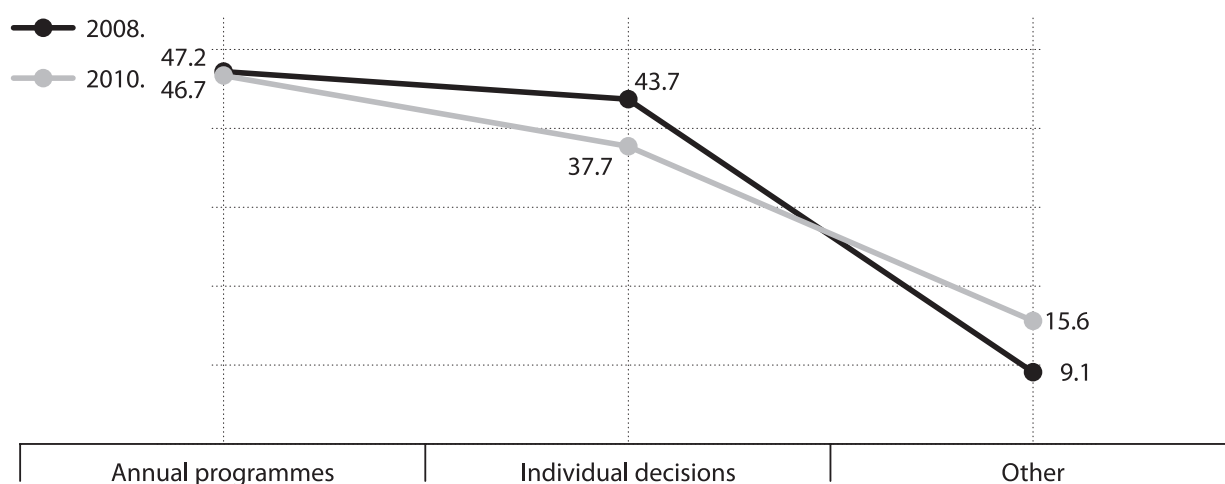
If part of the funds, or total funds are not allocated through public tender procedures, then, in 46.7% of cases, the funds are allocated through distribution in the regular budget, in 37.7% of cases the funds are allocated through individual decisions, and in 15.6% of cases the funds are allocated through other procedures. The most common other forms of funds allocation are based on subsequent requests of CAs/NGOs that are most often approved by various decisions (of the municipal mayor, Council, Board), and in most cases on the basis of adopted criteria or rulebook for allocations of budget funds.

In relation to 2008, the aforementioned two procedures are less represented, while the level of representation of other procedures has increased. The percentage of distributing funds through the regular budget has changed slightly (by 0.5%), and the percentage of the remaining two has changed by approximately 6 percent (by 6.0% through individual decisions and by 6.5% through other procedures), which can be seen in *Chart 15*.

²² See: Footnote 22.

Chart 15.

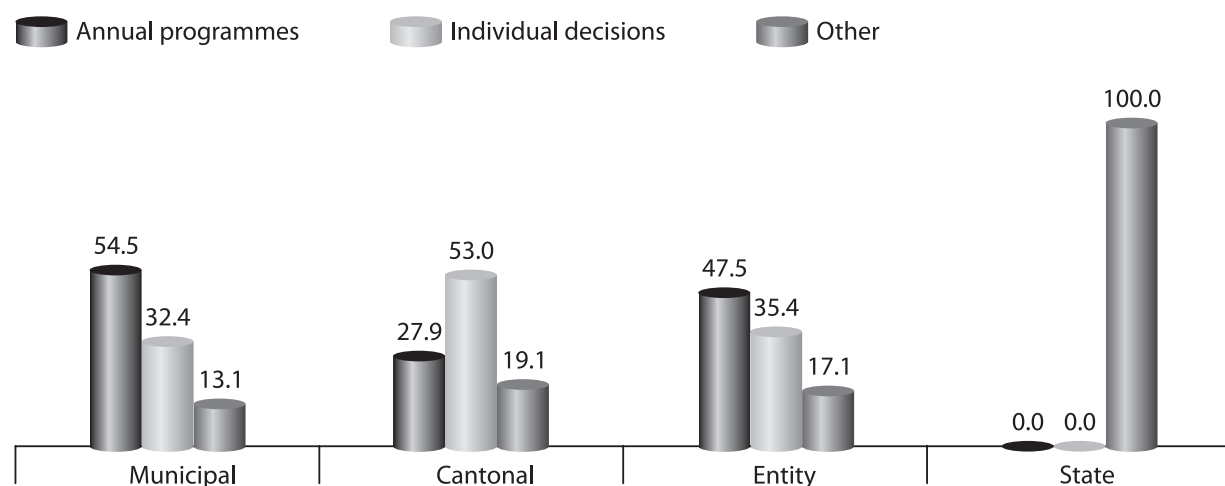
Representation of the use of other funds allocation procedures unless funds are completely allocated through public tender procedures (percentage composition)



At the municipal and entity level, in case part of funds or total funds are not allocated through public tender procedures, they are most often allocated through distribution within the regular budget, at the cantonal level they are most often allocated through individual decisions, and at the state level through other procedures (see *Chart 16*). At the state level, the total amount of funds is allocated through procedures different from procedures of allocating funds through the regular budget or through individual decisions.

Chart 16.

Representation of the use of other funds allocation procedures unless funds are completely allocated through public tender procedures by administration levels (percentage composition)



Reporting obligations

The trend of reporting obligations (financial and/or narrative reports) of the non-governmental sector to the governmental sector is shown in *Chart 17*.

Of the institutions that allocate funds, 76.9% demand that both financial and narrative reports be submitted by the funded CAs/NGOs, whereas 5.2% institutions allocate funds without any reporting requirements. A total of 14.4% of governmental institutions require the submission of financial reports only, and 3.5% require only the submission of narrative reports.

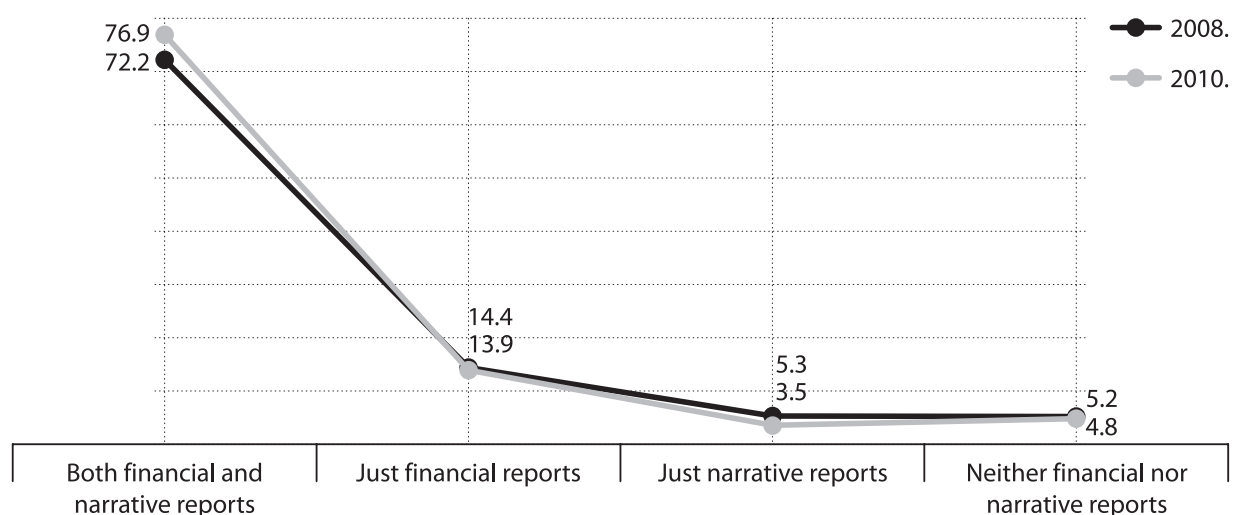
In comparison with 2008, only the requirement for submitting narrative reports on realised activities has decreased in 2010, whereas, in general, requirements for submitting both narrative and financial reports

or only financial reports on funds spending have increased in 2010. The difference is not great, but it is present, meaning that the trend of requiring reports on financial funds spending is increasing.

This is confirmed by the fact that, in 2008, 3.7% of institutions demanded reports only for funds allocated to specific categories of CAs/NGOs (mostly from CAs/NGOs focusing on providing social services/social protection and "other categories of CAs/NGOs"), and in 2010 there are no such institutions. Therefore, based on previously presented empirical data, it is safe to assume that reporting has become relatively important, regardless of the category of CAs/NGOs.

Chart 17.

Reporting obligations on funds spent by CAs/NGOs to governmental institutions²³



62.1% of governmental institutions that do not require financial reports plan to introduce reporting procedures in the near future, 23.7% of which are announcing it as soon as in 2011.

44.7% of institutions that do not require narrative reporting on the realisation of projects plan to introduce narrative reporting obligation in the near future, 20.2% of which are announcing it as soon as in 2011. Also, on the basis of the stated empirical data, it can be assumed that the need for monitoring and reporting on budget spending and the realisation of projects has become more important in 2010.

The reporting obligation within administration levels is shown in *Chart 18* and it depicts data supporting the fact that all non-governmental organisations are required to submit some of the reports regarding projects implementation at the state and entity level. 75.0% of state and 90.8% of entity institutions require both types of reports (financial report on budget spending and narrative report on activities realisation), whereas the remaining institutions on both level require only financial reports on budget spending. At the municipal level, as well as on the cantonal level, three quarters of institutions require both kinds of reports (75.9% of municipal institutions, 74.0% of cantonal institutions), and a negligible number of institutions require only the narrative report on activities realisation (3.5% at the municipal level, 5.0% at the cantonal level) or do not require any kind of report (5.0% at the municipal, and 8.0% at the cantonal level).

²³ The Chart does not depict participation of institutions from 2007 that required reports only for funds allocated to certain categories of CAs/NGOs.

Chart 18.

Representation of reporting obligations of CAs/NGOs within administration levels (percentage composition)

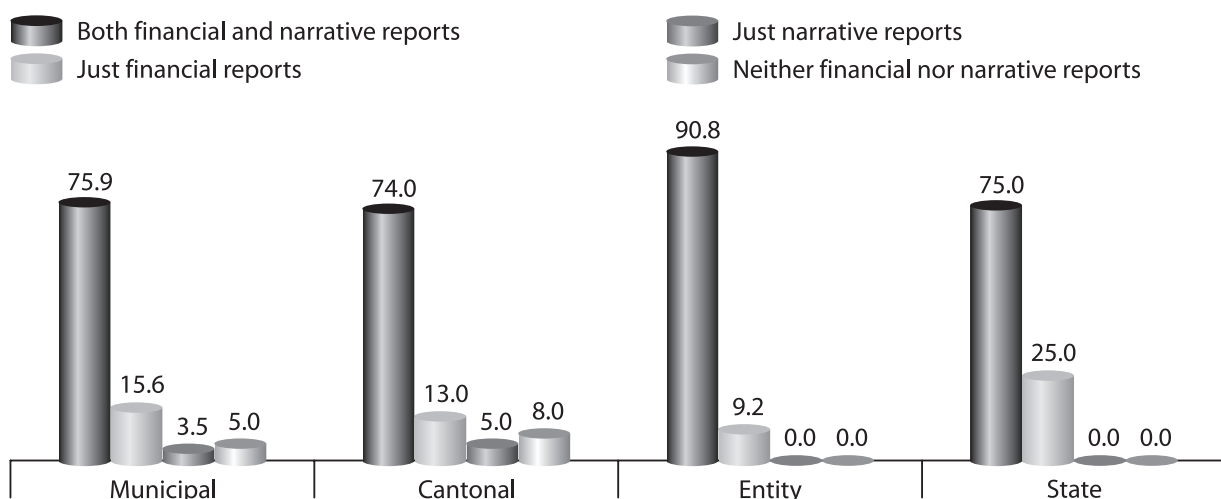
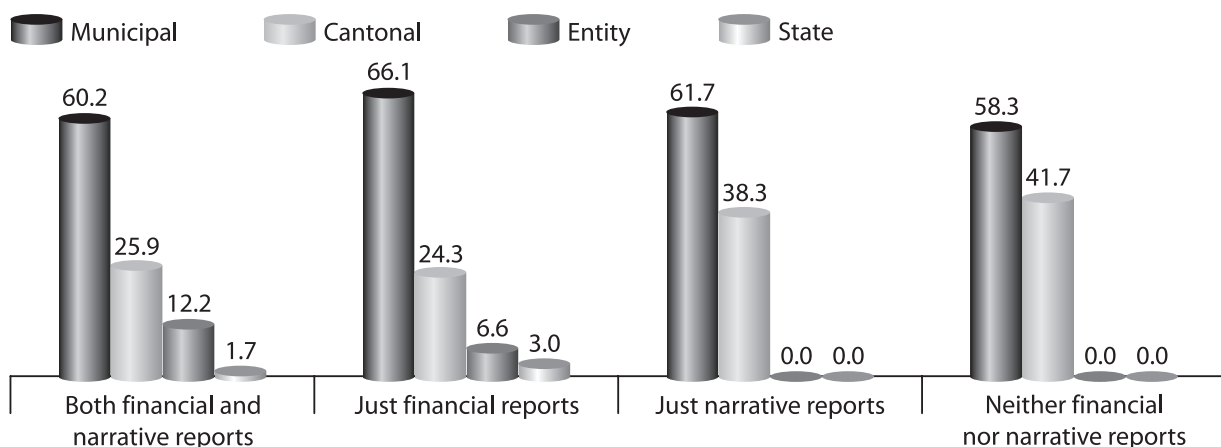


Chart 19 shows the representation of each of the stated reporting obligations by administration levels.

Of all non-governmental organisation that are obliged to deliver both sorts of reports, their reporting obligations are most often towards municipal institutions (60.2%), and least often towards state institutions (1.7%). In BiH, 66.1% of municipalities (FBiH and RS) require obligatory financial reporting, and 3.0% of state institutions require reporting of this kind. Of the total number of institutions demanding only narrative reporting on activities realisation, 61.7% are municipalities (RS and FBiH), and the rest are cantonal institutions. Of the total number of institutions that require neither of the stated kinds of reporting, 58.3% are municipalities, and the rest are cantonal institutions.

Chart 19.

Representation of reporting obligations of CAs/NGOs by administration levels (percentage composition)



49.4% of the total number of cantonal institutions that do not require obligatory submissions of financial reports or that do not require any sort of reports, do not plan to introduce reporting procedures as obligatory for non-governmental organisations. also, 70.4% of municipalities (FBiH and RS), i.e. 29.6% cantonal institutions plan to introduce obligatory reporting as well, and more than half of these institutions plan to introduce this practice as soon as 2011.

None of the institutions in the Posavina and Central Bosnia Canton, which currently have no obligatory reporting procedures, plan to introduce this practice in the near future, whereas in the Zenica-Doboj, West Herzegovina and Sarajevo Canton, all institutions plan to introduce the practice of reporting procedures. In Canton 10, half of the total number of institutions do not plan to introduce the reporting obligation at all, and half of the stated institutions plan to introduce the aforementioned financial report on budget spending as obligatory as soon as 2011.

In regard to narrative reporting on activities realisation, all state institutions that currently do not require reporting, plan to introduce the obligation of narrative reporting to non-governmental organisations as soon as 2011.

61.1% of municipalities, 54.2% of cantonal institutions and all entity institutions that currently do not require submitting narrative reports, still do not plan to introduce this practice as obligatory for all non-governmental organisations.

A total of **2,095,800.00 BAM** was allocated without reporting requirements, which amounts to 1.8% of the total amount, unlike the 3.3% that were allocated without reporting requirements in 2008 and 2.2% of funds that were allocated without reporting requirements in 2007. Therefore, it cannot be stated that the trend of reduction of allocated funds, for which there were no reporting requirements (whether on budget spending or on activities realisation), has been rising throughout the entire observation period, but, nevertheless, it can be assumed in comparison with the previous observation year.

Analyses of work programmes of CAs/NGOs

48.5% of institutions conduct analyses of work results of CAs/NGOs to which funds were allocated, 34.0% conduct only financial analyses, whereas 17.5% conduct neither work results analyses, nor budget spending analyses. The number of institutions that conduct neither form of analysis has reduced by 5% in relation to 2008. The number of institutions that conduct program and financial analyses of results has reduced by 5% in 2010, and the number of institutions that only conduct financial results analyses has increased by 10% in relation to 2008.

Analyses of results of work programmes of CAs/NGOs to which funds were allocated are conducted by most institutions within each administration level, except at the entity level (58% on the cantonal and municipal levels, 75% on the state level). Financial analyses of results are mostly conducted by entity-level institutions (68.1%), whereas work programme results analyses are conducted by a slightly smaller number of entity institutions (63.4%). Financial results analyses are conducted on other levels as well, but not as much as on the entity level, as can be seen in the following chart, *Chart 20*.

Based on the stated data (percentages), it is clearly seen that some institutions conduct both types of analyses on all levels.

Chart 20.

Representation of conducting of work programmes analyses, financial results analyses and/or not conducting either of the said work analyses of CAs/NGOs within administration (percentage composition)

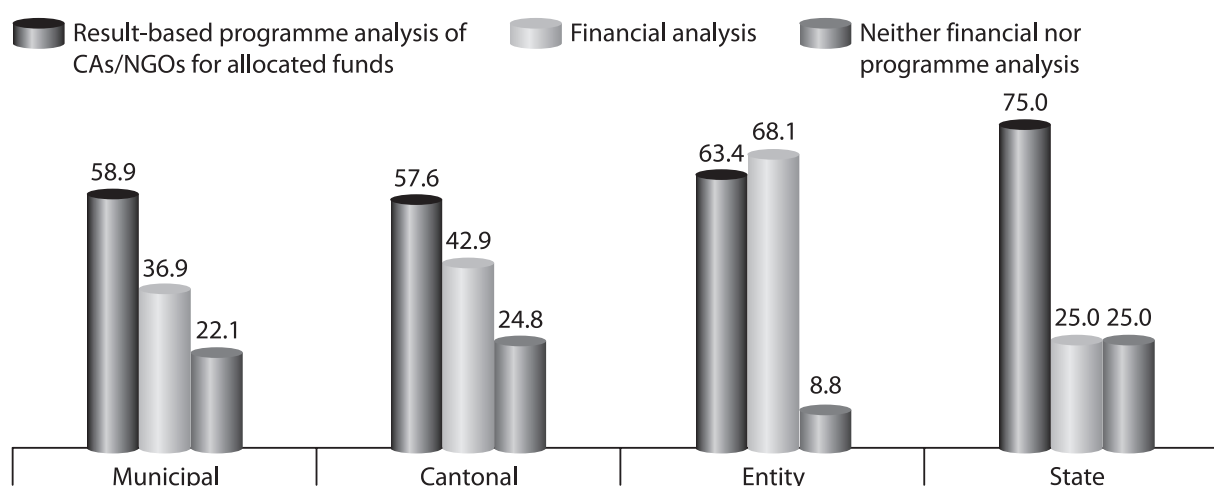


Chart 21 shows the participation of institutions from all levels of government in each type of analyses that are conducted, which is described in the following text.

The most conducted analyses at the municipal level are analyses of work results of CAs/NGOs with 60.6% and financial results analysis of CAs/NGOs with 54.2%. On the state level, analysis of the work of CAs/NGOs is used in 2.2% of cases, and financial analysis of the work of CAs/NGOs is present in practice by 1.0%. The distribution of gathered data by levels is very similar in each modality: both work results analyses and financial analyses are conducted most by municipal institutions, then cantonal institutions, which are followed by entity institutions and, finally, state institutions. A total of 62.9% of municipal institutions, 30.8% of cantonal institutions, 4.0% of entity institutions and 2.0% of state institutions do not conduct neither program nor financial analyses of CAs/NGOs results.

Chart 21.

Representation of conducting analyses of work program results, analyses of financial results and/or conducting neither of the stated analyses of the work of CAs/NGOs by administration levels (percentage composition)²⁴

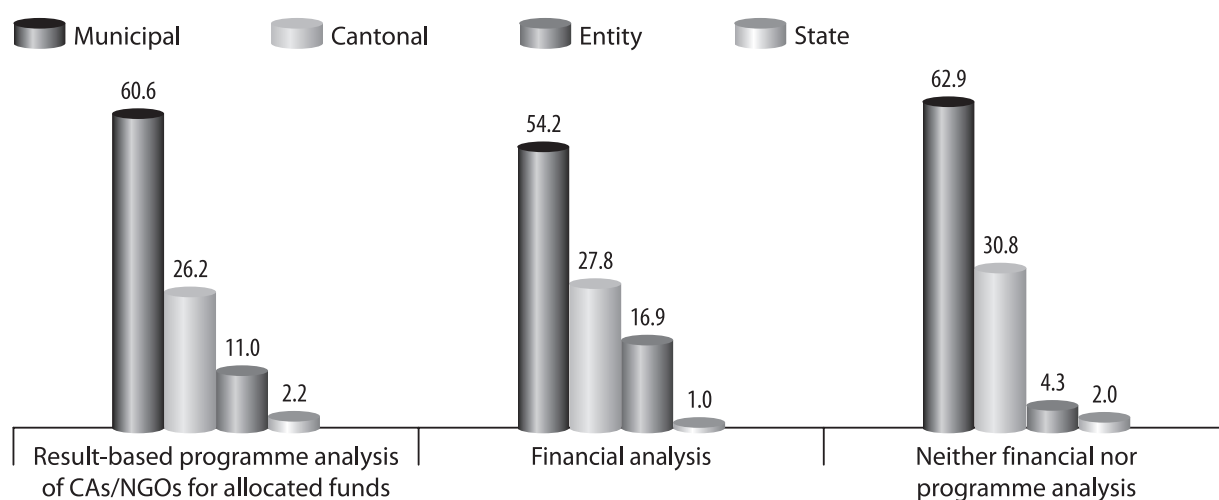


Chart 22 shows the frequency of conducting analyses of the work of CAs/NGOs on the cantonal level.

In the Herzegovina-Neretva Canton, all institutions conduct only work results analyses of CAs/NGOs; in the West Herzegovina Canton, half of the institutions do not conduct neither of the two stated types of analyses, and the other half conducts both types of analyses. In the Una-Sana Canton and the Tuzla Canton, an equal number of institutions conduct each of the two stated types of analyses, i.e.: in the Una-Sana Canton, 40% of institutions conduct only one of these types of analyses, whereas 20% conduct both analyses, and in the Tuzla Canton, 25% of institutions conduct only one of these types of analyses, whereas, 50% conduct both types of analyses; in the Posavina Canton, one third of institutions only conduct analyses of results of CAs/NGOs, and the remaining two thirds do not conduct either type of analysis.

²⁴ See: Footnote 9.

Chart 22.

Analyses of work of CAs/NGOs that are conducted by cantonal institutions (percentage composition)

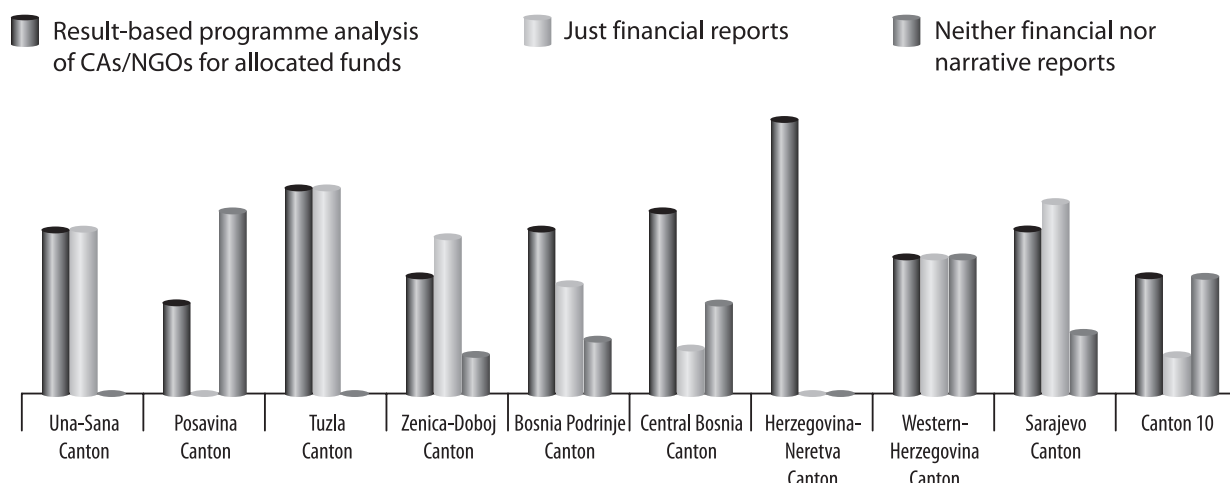


Chart 23 shows that, in comparison to 2008, when the main stated reason for not conducting analyses was the lack of funds for conducting analyses, one of the most emphasized reasons in 2010 is the lack of qualified staff, but the most stated reason is in the category *other reasons*.²⁵ The lack of need for conducting detailed analyses of implemented activities and budget spending due to a, for example, small, insufficient amount of allocated funds for a CA/NGO, etc.

Some institutions have simultaneously stated more than one reason for not conducting results analyses, but there have not been any institutions that stated both lack of funding and lack of qualified staff, and/or other reasons.

Chart 23.

Reasons for not conducting analyses of work results of CAs/NGOs (percentage composition), comparison of results from 2008 and 2010:



²⁵ The answer to this question was semi-closed ended, meaning that the subjects had the choice between two options of closed ended questions and/or select an open ended response by writing some of the reasons for conducting neither of the two types of work analyses of CAs/NGOs. See Annex III.

Co-funding of NGO projects

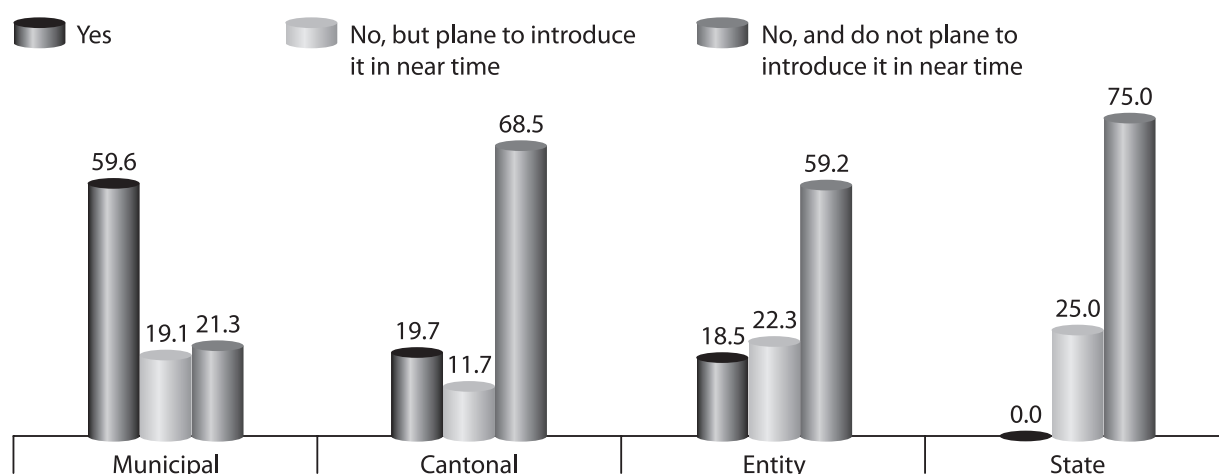
43.6% of institutions have, in 2010, had experiences with co-funding of NGO projects based on the principle of funds matching (in partnership with other BiH government institutions or international partners). 17.6% of institutions have not had such experiences, but plan on introducing this practice, and most of them plan to introduce it in 2011. The remaining 38.9% of institutions do not plan to co-finance NGO projects based on the principle of funds matching (in partnership with other BiH government institutions or international partners) in the near future.

Co-funding of NGO projects on the basis of the funds matching principle is most common at the municipal level (59.6%). Of the other institutions, 19.1% plan to introduce this practice of co-funding NGO projects, whereas 21.3% do not plan to introduce this practice anytime in the near future. At the other levels (cantonal – 68.5%, entity – 59.2% and state – 75.0%), most institutions do not have any experience in co-funding of projects through matching funds and they do not plan to introduce this form of co-funding in the near future.

While there are some institutions on the cantonal or entity level that have co-funding experience (19.7% of cantonal and 18.5% of entity institutions), there is not a single institution on the state level with such experience in co-funding. Only one quarter of state institutions plan to introduce co-funding of NGO projects based on the principle of matching funds as a form of cooperation with CAs/NGOs.

Chart 24.

Support to NGO projects and co-funding of projects based on the principle of funds matching within administration levels (percentage composition)²⁶



On the other hand, *Chart 25* shows that, from those institutions that have a practice of co-funding projects based on the principle of funds matching: 83.4% of institutions at the municipal level has had the chance to co-fund NGO projects in accordance with the principle of funds matching, and 66.5% of institutions on the municipal level plan to introduce this practice as soon as 2011. Of those institutions that do not plan to engage in co-funding in the near future, most are cantonal level ministries (47.6%).

²⁶ See: Footnote 9 and 22.

Chart 25.

Support to NGO projects and co-funding of projects based on the principle of funds matching by administration levels (percentage composition)²⁷

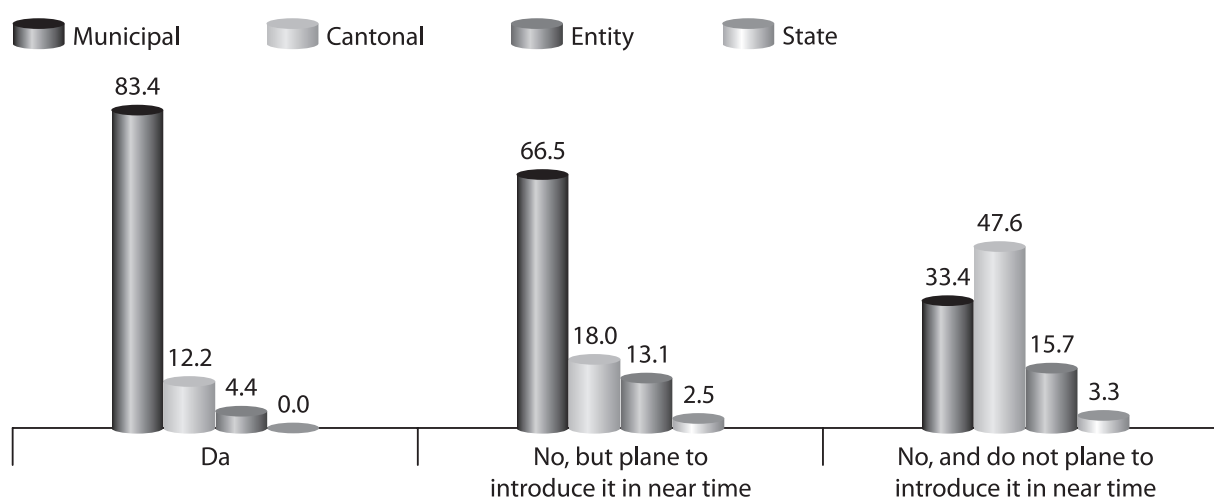
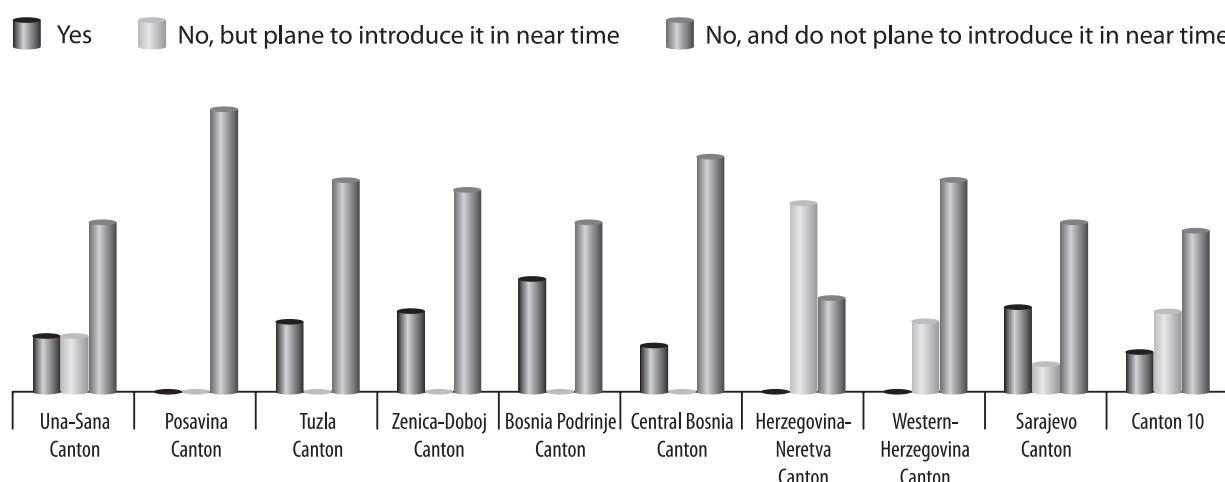


Chart 26 shows the descriptive data in regard to co-funding of NGOs in accordance with the principle of funds matching within each canton. More than 50% (in average over 70%) of institutions in all of the cantons, except in the Herzegovina-Neretva Canton, do not plan any future cooperation in the form of co-funding. In the Herzegovina-Neretva Canton, 66.7% of institutions plan to introduce co-funding as a form of support to CAs/NGOs.

Chart 26.

Support to NGO projects and co-funding of projects in accordance with the principle of funds matching within cantons (percentage composition)²⁸



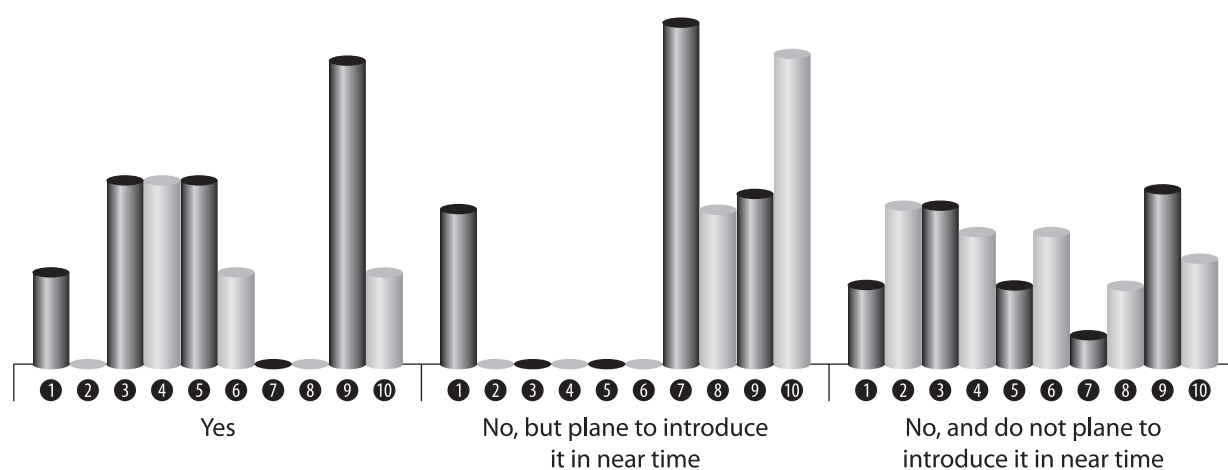
Most institutions from the Sarajevo Canton (26.8%) are involved in co-funding of NGO projects in accordance with the funds matching principle. The highest number of institutions that plan to start the practice of co-funding in accordance with the funds matching principle are from the Herzegovina-Neretva Canton (30.1%) and Canton 10 (27.4%), whereas the most institutions that do not plan to introduce this principle of co-funding in the near future are from the Sarajevo Canton (15.5%) and the Posavina Canton (14.1%). In five cantons, none of the institutions plan to introduce co-funding in the near future, or are already practicing co-funding or do not plan to introduce this form of partnership at all.

²⁷ See: Footnote 9 and 22.

²⁸ See: Footnote 9 and 22.

Chart 27.

Support to NGO projects and co-funding of projects in accordance with the funds matching principle by cantons (percentage composition)



1 Una-Sana Canton; 2 Posavina Canton; 3 Tuzla Canton; 4 Zenica-Doboj Canton; 5 Bosnia Podrinje Canton;

6 Central Bosnia Canton; 7 Herzegovina-Neretva Canton; 8 Western-Herzegovina Canton; 9 Sarajevo Canton; 10 Canton 10

ANNEX I. SAMPLE AND RESPONSE RATES

The sample is consisted of ministries and institutions at the level of Bosnia and Herzegovina, the Federation of Bosnia and Herzegovina (FBiH) and Republika Srpska (RS), departments of the DB BiH Government, cantonal ministries and municipalities (FBiH and RS). There were no precise criteria for the selection of institutions. For the purpose of this survey, governmental institutions were not selected on the basis of their jurisdiction areas or the assumptions that they allocate funds for the non-governmental sector within their jurisdiction areas. The total population is consisted of 303 governmental institutions²⁹; which encompasses all of BiH municipalities, all the cantonal, entity and state ministries and the departments of the DB BiH Government, which are assumed to allocate funds for the non-governmental sector.

A questionnaire was sent to the previously stated institutions for the purpose of gathering data regarding monetary allocations for the non-governmental sector (sports associations; disabled veterans' and other similar organisations; CAS/NGOs focusing on providing social services/social protection of citizens and other categories of CAs/NGOs).

The sample, as well as the set of answers, was divided into 16 strata in order to be able to take into account the different basis for funds distribution and gain better quality of information about sources and planning of monetary allocations. Considering that the sample is representative only if there are enough units in it, some additional rules and specific strata were applied, that needed to be completely represented.

Table 2.

The number of governmental institutions included into the survey and response rates by strata, 2010 (absolute values and percentage values)

Stratum	Sample [response]	Response rate (%)
BiH ministries	8[8]	100,0
DB BiH Government institutions	5[5]	100,0
FBiH ministries and institutions	30[27]	90,0
RS ministries	16[14]	87,5
Una-Sana Canton	10[10]	100,0
Posavina Canton	10[10]	100,0
Tuzla Canton	12[12]	100,0
Zenica-Doboj Canton	11[11]	100,0
Bosnia Podrinje Canton	7[7]	100,0
Central Bosnia Canton	9[9]	100,0
Herzegovina-Neretva Canton	12[11]	91,7
West Herzegovina Canton	8[8]	100,0
Sarajevo Canton	12[11]	91,7
Canton 10	10[10]	100,0
FBiH municipalities	80[80]	100,0
RS municipalities	63[62]	98,4
Total	303[295]	97,4

²⁹ See: Footnote 9

The responding population is consisted of 295 government institutions from different administration levels. Of these 295 institutions, 66 institutions have stated that they have no planned allocations for the non-governmental sector, whereas additional 3 institutions have stated that they did not plan for any allocations, but that they have nevertheless allocated some of their funds during the year through certain special procedures.

After data collection was completed, on the basis of answer sets and the sample-target population, final weights were calculated by strata, that were used in further analyses of the gathered results. Weights are used for generalising results of the sample to the entire population level.³⁰

The final weight is a value that is the inverse value of the inclusion probability of a certain unit into the research, adjusted by the non-response rate.

Although calculated for the stratum level, a weight is valid for each item within the stratum, meaning that every unit that has responded has its own weight. All results are multiplied with this weight in order to estimate the values of the entire population on the basis of the values from the set of units that have responded. Therefore, each unit that has responded represents as much units as its weight equals.

³⁰ Weighing is the procedure of assigning adequate relevance to all research units.

ANNEX II. METHODOLOGY

The questionnaire was submitted to the institutions from the target sample along with the explanation of the purpose of the survey.

In case a response was not delivered within three weeks, institutions were contacted by phone and/or e-mail and, if needed, a letter of urgency was delivered as well. The procedure was repeated until achieving the best response rate by strata, which would, at the same time, satisfy the representation criteria at all levels. The data collection period lasted from November 3rd, 2010 to December 31st, 2010.

Data control was conducted during data input, in order to verify the validity and correlations of data within one questionnaire. In cases of inconsistency, government institutions were contacted in order to resolve these possible irregularities.

The questionnaire for 2010 was slightly changed in relation to the 2008 questionnaire, with the aim of improving the identification of institutions and their administration levels, and gathering data on co-funding of NGO projects in accordance with the funds matching principle.

Changes in the questionnaire consisted of the following:

1. An identification question was included at the beginning of the questionnaire, which required the name of the institution, its level and location.
2. A question on the institution's experiences with co-funding of NGO projects in accordance with the funds matching principle (in partnership with other BiH governmental institutions or international partners).

Potential faults in the questionnaire will be corrected in time for the next survey/s in order to gather better quality and more precise data.

ANNEX III. QUESTIONNAIRE

Survey on government institutions allocations for civil society organisations in Bosnia and Herzegovina for 2010

Enter the name of the institution _____ (Administration level of the institution)

- a) Municipal level ☐
- b) Cantonal level ☐
- c) Entity level ☐
- d) State level ☐

Location:

1. The **total amount** that your institution has:

- a) **Planned within the budget** to allocate in 2010 to civil associations (CAs) / non-governmental organisations (NGOs)?
- _____

- b) **Allocated or will allocate by the end of 2010** for CAs/NGOs?
- _____

2. Of the total amount **planned within the budget**, how much is planned for:
(the question refers to the total amount that was stated under 1a)

- a) Sports associations/organisations _____
- b) Organisations focusing on disabled veterans' protection _____
- c) CAs/NGOs focusing on social services/social protection _____
- d) Other categories of CAs/NGOs _____

3. Were fund allocations accompanied by public tender procedures with the aim of selecting the most adequate projects?

- a) Yes, the total planned amount is allocated through public tenders ☐ (go to question 6)
- b) Partially, portion of the funds is allocated through public tenders ☐ (go to question 4)
- c) No, the total amount is allocated through other procedures ☐ (go to question 5)

4. Please state for which of the following are public calls for funds allocation used:

- a) Sports associations/organisations ☐
- b) Organisations focusing on disabled veterans' protection ☐
- c) CAs/NGOs focusing on social services/social protection ☐
- d) Other categories of CAs/NGOs ☐

5. If total funds or portion of funds are not allocated through public tenders, are they allocated:

- a) Through distribution within the regular budget ☐
 - b) Through individual decisions ☐
 - c) Other (specify): ☐
- _____
- _____

6. Are CAs/NGOs to which funds were granted, upon the completion of the funding period, obligated to submit:
- a) Financial reports on budget spending and narrative reports on activities realisation ☐
 - b) Only financial reports on budget spending ☐
 - c) Only narrative reports on activities realisation ☐
 - d) They are not obligated to deliver neither financial nor narrative reports ☐
7. If there are no requirements for **financial reporting** on budget spending, are there plans for introducing them?
- a) YES ☐
 - b) NO, but we plan to introduce them in _____ ☐
 - c) NO, and we do not plan to introduce them in the near future ☐
8. If there are no requirements for **narrative reporting** on project realisation, are there plans for introducing them?
- a) YES ☐
 - b) NO, but we plan to introduce them in _____ ☐
 - c) NO, and we do not plan to introduce them in the near future ☐
9. Does your institution conduct:
- a) Work programs results analyses of CAs/NGOs to which funds were allocated ☐
 - b) Financial results analyses ☐
 - c) We conduct neither program, nor financial analyses ☐
10. In case neither program nor financial analyses are conducted, is it because of (*state ALL reasons*):
- a) Lack of funding ☐
 - b) Lack of qualified staff ☐
 - c) Other (*specify*): ☐
- _____
- _____
11. Have you had experiences in co-funding of NGO project in accordance with the matching funds principle (**in partnership with other BiH governmental institutions or international organisations / partners**) in 2010?
- a) YES ☐
 - b) NO, but we plan to in _____ ☐
 - c) NO, and we do not plan to in the near future ☐

ANNEX IV. DATA TABLES

Table 3.

Funds allocated to the non-governmental sector in BiH, 2010 (absolute values in BAM)

Administration level	Total*	Sports associations/ organisations	Organisations focusing on disabled veterans' protection	CAs/NGOs focusing on social services/social protection	Other categories of CAs/NGOs
BiH ministries	1,919,000.00	1,115,000.00	0.00	0.00	804,000.00
	1,919,000.00	1,115,000.00	0.00	0.00	804,000.00
FBiH ministries	5,769,278.90	1,199,774.40	1,022,510.94	455,950.00	2,607,043.56
RS ministries	5,144,700.00	0.00	1,072,500.00	1,996,500.00	2,075,700.00
DB BiH Government departments	3,241,900.00	1,650,040.00	275,000.00	0.00	1,038,780.00
	14,155,878.90	2,849,814.40	2,370,010.94	2,452,450.00	5,721,523.56
FBiH municipalities	32,195,233.83	11,464,050.04	6,404,375.00	4,867,836.41	9,235,834.38
RS municipalities	28,503,241.00	13,490,665.00	3,145,034.00	4,444,126.00	6,972,641.31
	60,698,474.83	24,954,715.04	9,549,409.00	9,311,962.41	16,208,475.69
Una-Sana Canton	12,316,440.00	1,400,000.00	1,500,000.00	8,963,440.00	453,000.00
Posavina Canton	1,121,000.00	248,500.00	122,000.00	132,000.00	626,000.00
Tuzla Canton	3,652,630.00	952,189.00	807,300.00	1,208,700.00	684,441.00
Zenica-Doboj Canton	2,200,200.00	880,700.00	400,000.00	415,000.00	394,500.00
Bosnia Podrinje Canton	1,900,140.00	632,585.00	335,875.00	122,700.00	808,980.00
Central Bosnia Canton	2,734,200.00	1,091,000.00	650,000.00	168,200.00	825,000.00
Herzegovina-Neretva Canton	746,900.00	113,300.00	424,600.00	22,000.00	187,000.00
West Herzegovina Canton	1,874,600.00	225,500.00	506,000.00	417,700.00	796,900.00
Sarajevo Canton	10,333,730.00	3,902,910.00	1,231,120.00	1,042,910.00	4,156,790.00
Canton 10	425,000.00	199,000.00	125,000.00	20,000.00	52,200.00
	37,304,840.00	9,645,684.00	6,101,895.00	12,512,650.00	8,984,811.00
TOTAL	114,078,193.73	38,565,213.44	18,021,314.94	24,277,062.41	31,718,810.25

* Due to existence of institutions that do not have budget plans for allocations to the non-governmental sector, but have, during the course of the year, allocated funds through certain internal procedures. Due to the existence of institutions that have a planned total amount of funds for allocations to the non-governmental sector, but do not have, or have partial records by individual categories, the "Total value from the Table" does not equal the sum of values of individual categories (See: Footnote 10.)

Table 4.

Funds allocated for the non-governmental sector by the surveyed governmental institutions on the level of BiH, FBiH, RS and DB BiH, in 2010 (absolute values in BAM)

Administration level	Total**	Sports associations/ organisations	Organisations focusing on disabled veterans' protection	CAs/NGOs focusing on social services/social protection	Other categories of CAs/NGOs
BiH Government	1,919,000.00	1,115,000.00	0.00	0.00	804,000.00
FBiH Government	75,269,352.73	22,309,508.44	13,528,780.94	17,836,436.41	20,827,688.94
RS Government	33,647,941.00	13,490,665.00	4,217,534.00	6,440,626.00	9,048,341.31
DB BiH Government	3,241,900.00	1,650,040.00	275,000.00	0.00	1,038,780.00

** See: Footnote 10 and 11.

ANNEX V. LIST OF TABLES AND CHARTS IN THIS PUBLICATION

Tables

Table 1. Total planned allocations of institutions at levels of BiH, FBiH, RS, BD BiH governments, for 2010 (absolute values in BAM and percentage values)

Table 2. The number of governmental institutions included in the survey and response rates by strata, 2010 (absolute values and percentage values)

Table 3. Funds allocated to the non-governmental sector in BiH, 2010 (absolute values in BAM)

Table 4. Funds allocated for the non-governmental sector by the surveyed governmental institutions on the level of BiH, FBiH, RS and DB BiH, in 2010 (absolute values in BAM)

Charts

Chart 1. Planned funds of institutions at levels of BiH, FBiH, RS, and BD BiH governments for the non-governmental sector in relation to governmental budgets from 2007, 2008 and 2010 (values in percentages)

Chart 2. Total planned allocations of government institutions for the non-governmental sector in 2010 (millions BAM)

Chart 3. Total planned allocations of government institutions in 2010 according to administration levels (values in BAM and percentage ratios)

Chart 4. Total planned allocations at the cantonal level in 2007, 2008, and 2010 (absolute values in millions BAM)

Chart 5. Trend of planned funds allocations of governmental institutions by categories of CAs/NGOs

Chart 6. Total allocations of municipal, cantonal, entity and state institutions by categories of CAs/NGOs

Chart 7. Municipal allocations (FBiH and RS) by categories of CAs/NGOs in 2010, (absolute values in millions BAM)

Chart 8. Allocations of cantonal institutions by categories of CAs/NGOs (percentage values)

Chart 9. Allocations within cantonal institutions by categories of CAs/NGOs (percentage ratio)

Chart 10. Procedures of allocating funds for the non-governmental sector: 2007, 2008 and 2010 (percentage composition)

Chart 11. Fund allocation procedures for CAs/NGOs by administration levels (percentage composition)

Chart 12. Representation of individual forms of funds allocation by administrative levels (percentage ratio)

Chart 13. Procedures of funds allocation for CAs/NGOs by cantons (percentage ratio)

Chart 14. Representation of the use of procedure of funds allocation "partially through public tenders" by levels within category of CAs/NGOs (percentage composition)

Chart 15. Representation of the use of other funds allocation procedures unless funds are completely allocated through public tender procedures (percentage composition)

Chart 16. Representation of the use of other funds allocation procedures unless funds are completely allocated through public tender procedures by administration levels (percentage composition)

Chart 17. Reporting obligations on funds spent by CAs/NGOs to governmental institutions

Chart 18. Representation of reporting obligations of CAs/NGOs within administration levels (percentage composition)

Chart 19. Representation of reporting obligations of CAs/NGOs by administration levels (percentage composition)

Chart 20. *Representation of conducting of work programmes analyses, financial results analyses and/or not conducting either of the said work analyses of CAs/NGOs within administration levels (percentage composition)*

Chart 21. *Representation of conducting analyses of work program results, analyses of financial results and/or conducting neither of the stated analyses of the work of CAs/NGOs by administration levels (percentage composition)*

Chart 22. *Analyses of work of CAs/NGOs that are conducted by cantonal institutions (percentage composition)*

Chart 23. *Reasons for not conducting analyses of work results of CAs/NGOs (percentage composition), comparison of results from 2008 and 2010*

Chart 24. *Support to NGO projects and co-funding of projects based on the principle of funds matching within administration levels (percentage composition)*

Chart 25. *Support to NGO projects and co-funding of projects based on the principle of funds matching by administration levels (percentage composition)*

Chart 26. *Support to NGO projects and co-funding of projects in accordance with the principle of funds matching within cantons (percentage composition)*

Chart 27. *Support to NGO projects and co-funding of projects in accordance with the funds matching principle by cantons (percentage composition)*



NA POLA PUTA HALFWAY THERE

Podržano od strane / Supported by:



Schweizerische Eidgenossenschaft
Confédération suisse
Confederazione Svizzera
Confederaziun svizra

Embassy of Switzerland
Swiss Cooperation Office Bosnia and Herzegovina

Open
Society Fund
Bosnia & Herzegovina



Fond
otvoreno društvo
Bosna i Hercegovina



USAID
FROM THE AMERICAN PEOPLE