

EXPLORING THE CURRENT STATE OF CIVIC SPACE AND IDENTIFYING ITS NEED FOR A FAVORABLE LEGAL ENVIRONMENT

STUDY

FULL REPORT

ULAANBAATAR
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“EXPLORING THE CURRENT STATE OF CIVIC SPACE AND IDENTIFYING ITS NEED FOR A FAVORABLE LEGAL ENVIRONMENT”

RESEARCH TEAM

Partner organizations:

1. National Statistics Office
2. SICA LLC
3. Civil Society Consortium (alphabetically):
 - Achilles Mongolia International
 - Amnesty International of Mongolia
 - Center for Human Rights and Development
 - Democracy Education Center (DEMO)
 - “Education For for All!” National Coalition
 - MONFEMNET National Network
 - Mongolian Women’s Labor Support Association
 - Open Society Forum
 - Transparency International Mongolia
 - Ts.Batsugar, Civil Society Analyst
 - B.Bolorsaikhan, Human Rights Analyst
 - D.Sukhjargalmaa, Gender Analyst

Research Team Consulting

G.Undral, Director of Democracy Education Center (DEMO)

Authors

O.Saranchuluun Researcher, School of Public Health, MNUMS,
Executive Director of Achilles Mongolia International

Ts.Batsugar Researcher and Team member

Quantitative Research team

G.Erdene Team leader, Deputy Director of “SICA” LLC

S.Darkhankhishig Senior researcher, Manager of Research Department,
“SICA” LLC

T.Tumenchimeg Researcher, Senior Manager of Research Department,
“SICA” LLC

E.Nyamdavaa Data quality manager, Senior Manager of Data Collection
and Processing section, “SICA” LLC

B.Turtsetseg Data quality manager, Manager of Data Collection and
Processing section, “SICA” LLC

ACRONYMS AND ABBREVIATIONS

AAO	Association of Apartment Owners
CIT	Corporate income tax
COPNI	Classification of the Purposes of Non-Profit Institutions
FGD	Focus Group Discussion
GASR	General Authority for State Registration
ISIC	International Standard Industrial Classification
LNPLE	Law on Not-for-Profit Legal Entity
LSRLE	Law on State Registration of Legal Entities
MNT	Mongolian tugrik
N.E.C	Not Elsewhere Classified
NGO	Non-Governmental Organization
PIT	Personal income tax
SCO	Civil Society Organization
VAT	Value added tax

FOREWORD

Since the enactment of the Law on Non-Governmental Organizations (NGOs) in Mongolia in 1997, NGOs have played an invaluable role in increasing citizen participation, monitoring government activities, and ensuring human rights. Since the adoption of the law, the number of active NGOs has increased and civil society is evolving in terms of its structure, activities, areas with outreach in the capital city and aimags

To promote a better regulatory framework for NGOs and a favorable environment for the development of civil society, the Consortium, represents Mongolia's civil society, has organized a round of discussions on the draft Law on Not-for-Profit Legal Entity (LNPLE) involving civil society organizations (CSO) between June 2019 and June 2020; and has been working to update a draft "Government and Civil Society Partnership Strategy of Mongolia" as well as to develop and advocate its own version of the draft LNPLE.

In this context, a pressing need arose to present a realistic picture of the strength, scope and diversity of Mongolia's civil society, to identify institutional and operational characteristics and developmental challenges of the NGOs as well as to clarify the overall situation of the sector. To this end, a study "Exploring the Current State of Civic Space and Its Need for a Favorable Legal Environment" was initiated by the Civil Society Consortium and made possible with kind support from Mongolia's Open Society Forum and the regional Asian Forum for Human Rights and Development (Forum-Asia).

This study thus sought to map out NGO activities and stakeholder partnerships as well as to appraise the effectiveness of NGO performance and the current state of civic space in Mongolia apart from its main objective of providing factual and analytical information for advocacy work aimed at promoting the betterment of the legal and operational environments for civil-society organizations.

For this study, quantitative data were collected from a sample of 683 active NGOs, and further enriched with qualitative data derived from focus group discussions and individual interviews with stakeholders, including NGOs and representatives of government, bilateral and multilateral organizations as well as the media. Furthermore, an extensive desk review of the related research literature and legal and policy documents was undertaken to consolidate and validate the information reflecting multi-stakeholder positions.

Although thematic studies on democracy, civil society and NGO activities have been conducted in the past, in-depth research into the citizens' rights to association and expression as well as sector-wide analysis of CSO activities, their institutional and operational specifics, and contribution to development are still lacking. It is expected that this study will fill this gap and serve as a basal document that provides useful information for the improvement of the legal environment for NGOs and evidence for the government to determine policies concerning Mongolia's civil society.

Civil Society Consortium

CHAPTER 1.

TYPES AND ORIENTATION OF NGOs

1.1. TYPES AND FORMS OF NGOS

1.1.1. Regulation concerning types and forms of NGOs

Nature, purpose, and principles of operation of an independent organization established by citizens within the framework of the right to freedom of association and expression have been relatively well recognized in Mongolian law and social practice. However, different terminologies related to the civil society sector, organizations and legal entities operating in the sector, and their specific nature have been applied in the practice as well as legal environment.

Article 16.10 of the Constitution of Mongolia states that "The right to freedom of association in political parties or other voluntary organizations on the basis of social and personal interests and opinion." Hence, the Law on Government of Mongolia employed the term "public organization".

The 1997 Law on NGOs used the term in a general manner, while the Civil Code classified it as *not-for-profit* for legal entity purposes.

On the integrated legal database system, the term non-governmental organization has been incorporated into 55 laws, 27 resolutions, orders and regulations that are in force (Integrated Legal Information System, 2020).

In addition, the Law on the National Human Rights Commission of Mongolia and the Law on Development Policy, Planning and its Management continue to use the term civil society. Moreover, in line with the practical application of international organizations, the term CSO is also popular. For example, the Law on Promotion of Youth Development adheres to the term youth CSO.

Table 1. Definitions of the NGO

Legal term	Definition of the NGO	Category
Law on Non-Governmental Organization (Parliament, 1997)	... applicable to all non-governmental organizations except political parties, trade unions, and churches and monasteries. ... an organization which is independent from the state, self-governing, not-for-profit and established voluntarily by citizens or by legal persons other than State bodies (that exercise legislative, executive and judicial powers) based on their individual or social interests and opinions.	<ul style="list-style-type: none"> • public-benefit non-governmental organization • mutual-benefit non-governmental organization
Civil code	Non-profit legal entity shall be established in the form of association, foundation or cooperative. ... Association shall be a legal entity established based on voluntary amalgamation of several persons with common specific goals and membership. ... Foundation shall be a legal entity without membership, established by one or more founders by raising funds to attain publicly beneficial common goals. ... Cooperative shall be a legal person, established jointly on a voluntary basis by several persons to carry out activities aimed at satisfying common economic and social needs of its members, based on assets with corporate governance and control over joint assets.	<ul style="list-style-type: none"> • Association • Foundation • Cooperative

	... Monasteries and churches, participating in the civil legal relations, shall observe provisions of the law pertaining to the legal status of foundations.	
Law on Legal Status of the Apartment Owner Association (AOA) and Communal Property off Public Dedicated Apartment	"Apartment Owner Association" is an association without the rights of a legal entity but mandatory membership and its purposes are to exercise the right to jointly own the common property of a public apartment building (hereinafter referred to as "apartment building"); ensure normal operations of the apartment building; protect the rights and interests of apartment owners and be in charge of the ownership, use and protection of the jointly-owned properties of the apartment building	<ul style="list-style-type: none"> • Association
Immovable Property Tax Law	Immovable property taxpayer	<ul style="list-style-type: none"> • NGO, • Foundation, • Religious organization • Cooperative
Value Added Tax Law	Exempt from VAT	<ul style="list-style-type: none"> • Non-governmental organization

By applying different concepts, the regulation concerning the types and forms of NGOs creates legal inconsistencies.

For example:

- The new Civil Code, adopted in 2002, defines not-for-profit legal entities as "association, foundation and cooperative" while Article 36.6 of the Civil Code stipulates that "churches and monasteries" shall abide by the Civil Code's clause on foundations when engaging in civil law relations. Furthermore, Articles 36.3 and 36.5 of the Civil Code stipulate that "the legal status of associations and foundations shall be determined by law" and "other relations pertaining to cooperatives shall be regulated by law". However, there is currently no law governing the legal status of associations and foundations and the sector is regulated by the Law on NGOs.
- The concept of NGOs is regulated by the 1997 Law on Non-Governmental Organizations which does not use the term "association", while the term "foundation" was introduced into the law in 2002 in connection with the revision of the Civil Code.
- To ensure conformity of laws with the revised Civil Code, Chapter 7 on "Special provisions related to foundations" was added to the "Law on NGOs". This insertion created a legal paradox whereby an institutional form prescribed by the overriding Civil Code came under the institutional form of the Non-Governmental Organization which is non-existent in the Civil Code. To address this oddity, the acronym NGO has been added to the registered proper names of the organizations, turning the "Women Lawyers' Association" into the "Women Lawyers' Association, NGO" and the "Young Leader Foundation" into the "Young Leader Foundation, NGO". (Study on the Needs and Rationale of Revision of the Law on NGOs, 2017)
- Article 4.1.1 of the Law on State Registration of Legal Entities (LSRLE, 2018) states that "a legal entity refers to an organizational unit possessing characteristics specified in Article 25.1 of the Civil Code". Article 7 of the LSRLE identifies 10 types of legal entities for state registration. However, this contradicts the five types of legal entities that are provided for

in Articles 33 to 38 of the Civil Code. (need to improve the legal framework for non-profit legal entities, 2018)

Researchers have found that the Civil Code and the Law on State Registration of Legal Entities define the types and forms of non-profit legal entities differently and that the State Registration Office of Legal Entities has doubled the number of these types and forms in practice. (Need to improve the legal framework for non-profit legal entities, 2018). In other words, it practices the registration of NGO forms that are non-existent in the above-mentioned regulations.

The views voiced by the participants in the group discussions on legal classification and unclarity of the definition of “legal entity”, could be summarized as identifying the following grounds for improvement:

- The disorderly state of the current registration system creates a large number of “phantom” as well as deviant NGOs.
- Information concerning the property ownership of NGOs is vague. This opaqueness is aggravated by the lack of information at the General Authority for State Registration (GASR) on the origin of the property, and the registration of the Executive Director instead of the real owner by the banks. Disputes arise because the source of funds and assets is not duly recorded.

Representatives of NGOs, on the other hand, believe that the 1997 Law on the NGO defines the types and forms in a broad sense, which allows the to NGOs develop independently by implementing their organizational forms and structures and governance systems. They also argue that the effort to improve the legal framework for NGOs involves a narrow definition of the not-for-profit legal entity and strict legalization the of entity’s organizational and management systems will inhibit the development of civil society and the nonprofit sector as such.

They also mentioned that such restrictions and hindrances are already being experienced by NGOs with certain organizational specifics¹ of their own. NGO representatives pointed out that the 1997 Law on the NGO does not excessively specify the rights, responsibilities, relationships and types of NGOs, which has served the NGOs well by creating a fertile ground for their free development based on social development trends, needs and international experience.

Quote 1

... A law should not impose the form of a foundation, center, association, etc., on an organization. Our organization has begun to fulfill an oversight function and is involved in research and non-judicial grievance mechanisms. Therefore, since the development of the organization must be free, it is not possible to call our organization a center, foundation, or association in any case. - B., a participant in the NGO FGD.

The practical experience of the organizations involved in the survey as well as other research and data readily confirm that NGOs have highly varying organizational forms and associated internal governance and management systems, operational fields, and areas.

Reminding that several previous attempts to revise the Law on NGOs sought to address the above-mentioned taxonomic inconsistencies by further legalizing the terms “association” and “foundation”, the representatives of the NGO community emphasized that these efforts still fall

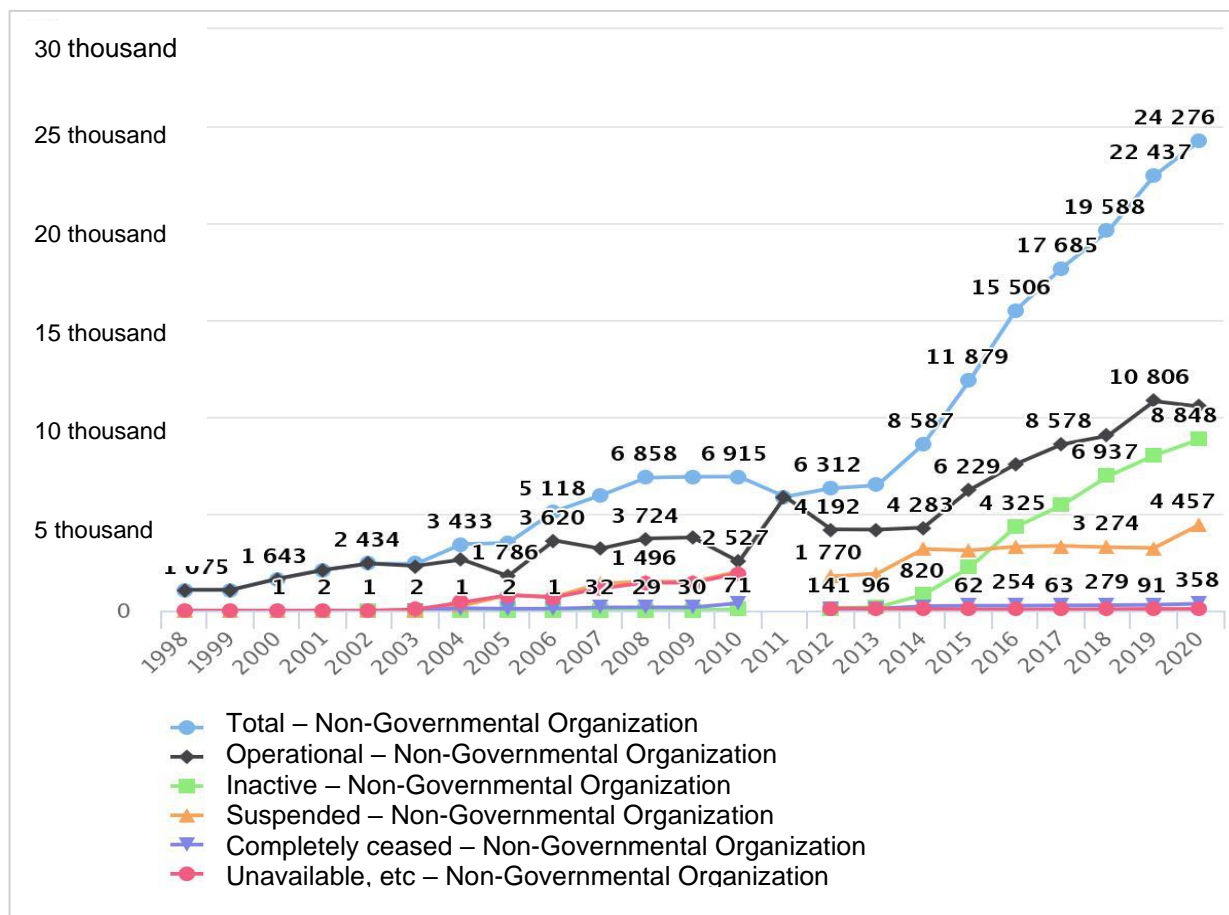
¹ For instance, network, forum or society

short of fully capturing the current diversity of Mongolia's civil society. (Analytical Report on the draft Law on Not-for-Profit Legal Entity, 2019)

1.1.2. Forms and number of NGOs

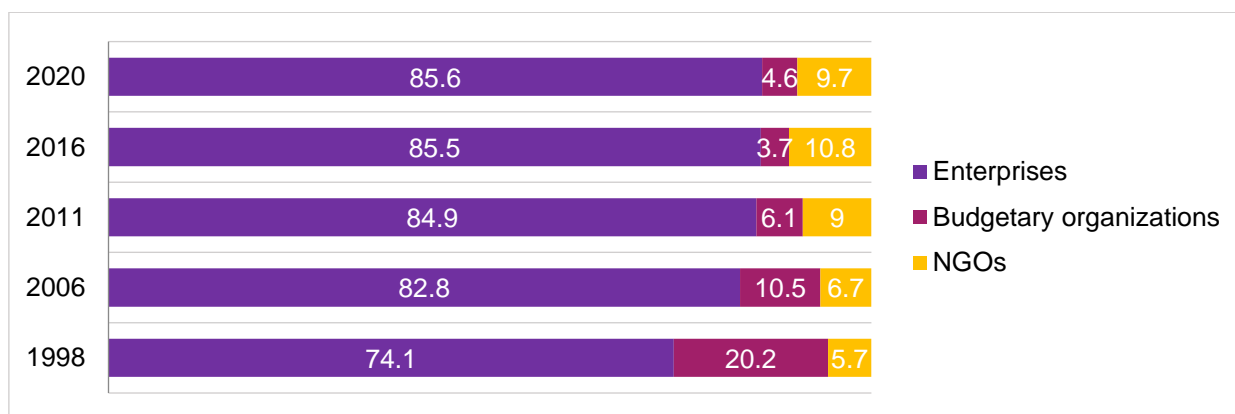
As of 2020, there are 24,276 registered NGOs in Mongolia, of which 10,806 are active. (National Statistical Office, Business Register Database, 2020)

Graph 1. Number of registered NGOs



Since 2013, the number of registered NGOs and inactive NGOs has been growing rapidly. The share of NGOs in the total number of registered entities has nearly doubled from 5.7% in 1998 to 9.7% in 2020 (National Statistics Office, 2020).

Graph 2. Share of NGOs, enterprises and budgetary organizations



As of the fourth quarter of 2020, 59.9% of the operating NGOs are based in the capital city. (National Statistical Office, Business Register Database, 2020) After Ulaanbaatar, Darkhan-Uul, Orkhon, Dornod and Khovd aimags have the largest number of registered NGOs.

According to the GASR, as of 2019, there are 22,074 NGOs, 1,598 foundations, 1,453 trade unions, 543 religious organizations, 585 education and training institutions, and 1,062 media organizations. (GASR, 2020)

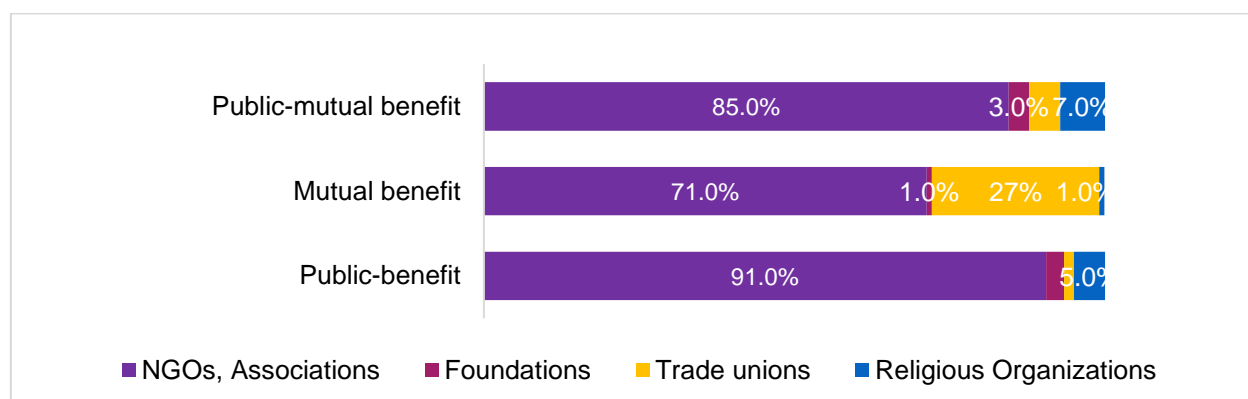
- First, there are discrepancies in the NGO numbers provided by the GASR and the NSO. The GASR registers NGOs and associations under the same category.
- In addition, registration is still taking place in forms that do not exist in the Civil Code, such as educational and training institutions. Plus, these types of organizations could be classified as for-profit or non-profit; but in regard to the form, they do not fall into the category of either a company or an NGO. (GASR, 2020)

In line with the GASR Chairman's Order A/420 of 2018, state registration and indexation covered a broad range of organizations clustered into six groups such as **associations** (e.g. public- and mutual-benefit NGOs, trade union federations and committees, educational and training institutions, media organizations including newspapers, magazines, radio, and television), **legal entities under public law** (e.g. the Mongolian Bar Association), **domestic humanitarian organizations** (e.g. Mongolian Red Cross Society), **religious organizations, foundations and political parties** (GASR, 2020). Concerning this, apart from the NGOs and trade unions, a large number of entities such as educational and training institutions or media organizations inclusive of privately owned businesses are registered in the form of not-for-profit associations, as they are stipulated in the Civil Code.

According to the above-mentioned GASR registration index, 22,074 is a number inclusive of both types of NGOs, public-benefit and mutual-benefit. However, the latest statistics are not available as the GASR statistics do not differentiate between these two categories. Nevertheless, as of June 2018, a total of 17,634 CSOs were officially registered with the GASR, of which 15,241 were "public-benefit" and 2,393 "mutual-benefit". In other words, public-benefit NGOs constituted 86.4% of all registered NGOs. (GASR, 2020)

As for the organizations involved in this survey, 17.9% of them stated that they are mutual-benefit, 55.6% are public-benefit and 26.5% are public-mutual-benefit. This matches the GASR's breakdown data.

Graph 3. Organizations by type of services, types of registration and percentage



While the Civil Code defines a foundation as a non-membership organization and an association as a membership organization, the existence of mutual-benefit foundations and solely public-benefit associations, clearly indicates that there is a need to improve the registration system. On the other hand, it also shows that the legal classification of NGOs by type and form does not fully reflect the purposes and orientations of these organizations.

For example, as the revised LSRLE became effective in 2018, the previously registered NGOs were categorized as associations, with non-membership NGOs also bundled together in this category in the process. According to the survey results, of the organizations registered as NGOs/associations, 36.0% offer membership to individuals, 16.8% offer corporate membership and the remaining 47.2% have no membership, meanwhile, nine of the 18 foundations surveyed offered membership to individuals or corporates.

During the Focus Group Discussions (FGD), NGO representatives shared a view that the lack of knowledge and professionalism among registration officials resulted in the registration being conducted as a matter of a habitual practice rather than a faithful abidance by the law and regulation.

However, both the survey results and the GASR statistics show that the NGOs form – in their pursuit of the public benefit -- a tangible **social capital** that solidly contributes to the promotion of societal well-being.

1.2. FIELDS AND SCOPE OF NGO ACTIVITIES

To give a full portrait of the civil society sector, it is necessary to accurately define the fields and scope of NGO activities.

This would be of importance in clarifying the following issues:

- A claim can be heard that there is a tendency to run for-profit operations under the NGO guise and thus avoid paying taxes. For example, educational institutions, hospitals, and media organizations have been criticized for getting registered as NGOs and doing business in this status for tax evasion purposes.
- Mapping the current operations of NGOs is crucial in identifying the fields and types of public benefit activities. Properly defining the activities that serve public goodwill makes tax exemptions, deductions, and other tax benefits as well as associated regulatory measures more effective and realistic.
- Yet another issue extensively raised within the operational scope of NGOs is that of economic or, as called otherwise, business activities. By determining the current levels of NGO business activities and the capacity and resources for further growth, we will be able to accurately gauge the impact of the proposed legislation on the sustainable development of NGOs.

Unfortunately, the data and other necessary inputs for a complete NGO activity mapping to address the aforementioned issues are still highly limited.

The NSO's Business Register Database classifies and registers the NGO operations in accordance with the International Standard Industrial Classification (ISIC).

Table 2. Number of NGOs, by economic sector activities

Nº	Sector	2020-IV
1	Agriculture, forestry, fishery, hunting	125
2	Mining and quarrying	0
3	Manufacturing	8
4	Electricity, gas, steam and air condition supply	0
5	Water supply; sewerage, waste management and remediation activities	0
6	Construction	0
7	Wholesale and retail trade; repair of motor vehicles and motorcycles	0
8	Transportation and storage	0
9	Accommodation and food service activities	0
10	Information and communication	114
11	Financial and insurance activities	1
12	Real estate activities	4
13	Professional, scientific and technical activities	202
14	Administrative and support service activities	71
15	Public administration and compulsory social protection	0
16	Education	1,089
17	Human health and social work activities	202
18	Arts, entertainment and recreation	463
19	Other service activities	8,249

According to the above-mentioned classification, more than 80% of NGOs are included in the group *Other Service* activities are further subdivided into the following:

- Activities of membership-based organizations,
- Repair and maintenance of computers, household goods, and personal items,
- Other personal services

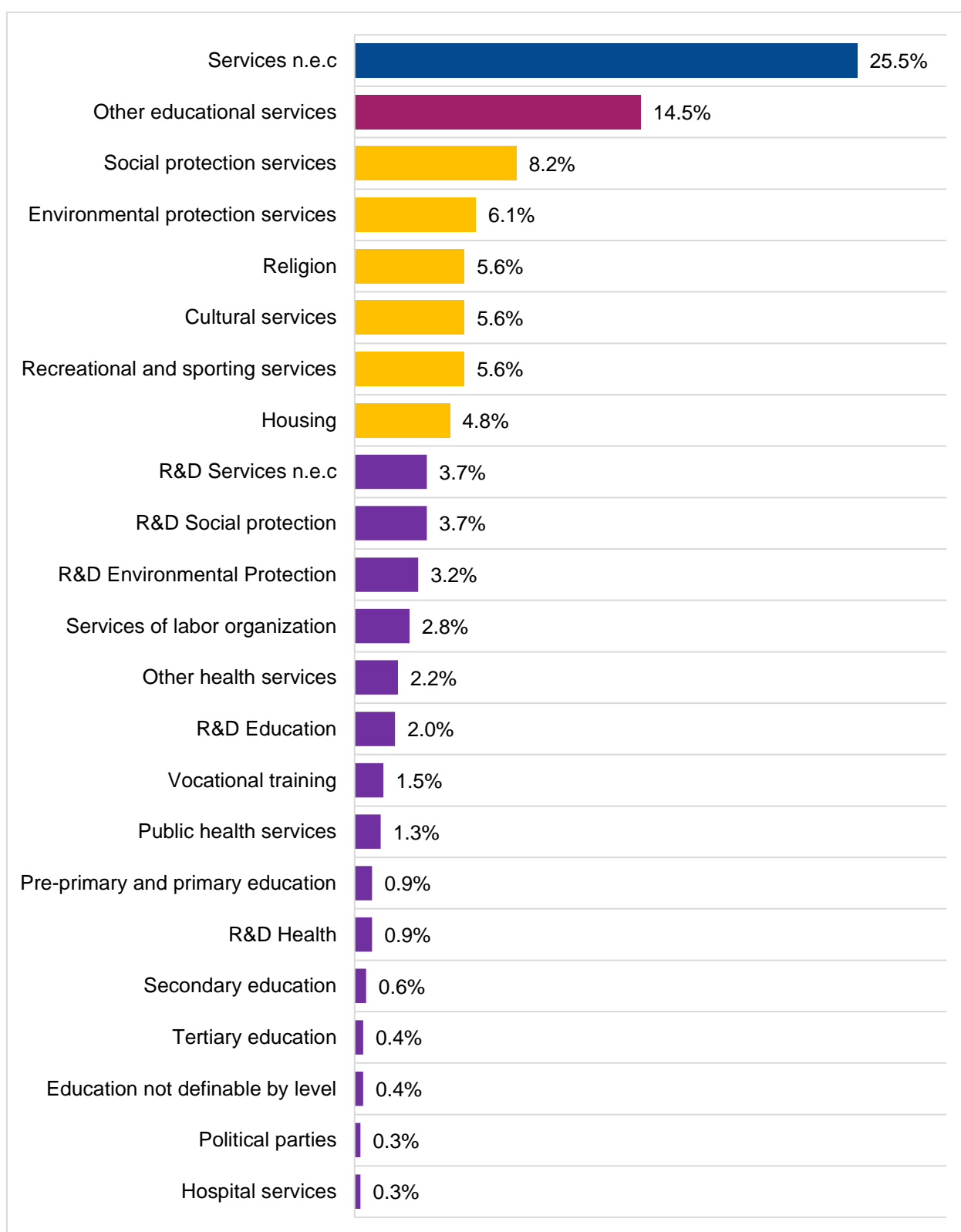
Of these, NGOs are entered in the first sub-group. This classification of 80% of NGOs as membership-based organizations is in disagreement with reality as the survey results show that only 56.1% of all NGOs have a membership.

The next most common economic sector activity is education. A total of 10.3% of all NGOs are active in this sector. (NSO, Business Register Database, 2020) In terms of numbers, the most common areas of activities are:

- Activities of other membership-based organizations = 6,590 NGOs
- Trade union activities = 1,089 NGOs
- Education activities other than primary, secondary, and tertiary education = 874 NGOs
- Business, employer, and professional membership activities = 550 NGOs
- Sports activities = 362 NGOs.

Another systematization method for NGO activities is the United Nations Classification of the Purposes of Non-Profit Institutions Serving Households (COPNI). In our study, we applied this classification to describe NGO activities.

Graph 4. Areas of NGO activities (according to COPNI 2019)



According to this system, 25.5% of NGOs are engaged in “Services Not Elsewhere Classified (N.E.C)”, which shows that these two above-mentioned classifications do not fully reflect the diversity of NGO activities.

However, in contrast to the ISIC, the COPNI system provides an opportunity to determine the scope of NGO activities in a relatively more accurate manner. The COPNI data show that the

most common field of activity is “Other educational services”. This is in line with the statistics of the Business Register Database. Nevertheless, the COPNI highlights the NGO activism in the areas of social protection services, environmental protection, religion, and cultural activities, thus giving a picture more detailed than the Business Register Database.

According to the survey results and the Business Register Database entries, there are very few schools of all levels, hospitals, and media organizations. This renders the widespread criticism that these organizations operate in the form of NGOs to avoid taxes groundlessly. Although there may be such cases, they do not define the nature of the NGO sector.

When running activities in the above-mentioned sectors and fields, the NGOs operate at the following levels forms.

Table 3. Types of activities, by administrative levels

№	Operational type	International	National	Aimag, capital city	Soum, district	Khoroo, bagh	Other
1	Training	81.1%	73.4%	75.6%	55.8%	26.5%	50.0%
2	Research	45.3%	53.6%	47.0%	20.4%	8.8%	37.5%
3	Consulting	47.2%	60.9%	57.2%	41.6%	20.6%	50.0%
4	Advocacy	28.3%	41.7%	41.7%	38.1%	23.5%	50.0%
5	Strategic litigation	3.8%	7.8%	13.1%	8.0%	2.9%	25.0%
6	Aid and care services	28.3%	26.0%	47.7%	40.7%	73.5%	75.0%
7	Information services	58.5%	55.7%	38.5%	30.1%	35.3%	62.5%
8	Public information and communication	18.9%	29.7%	24.4%	18.6%	2.9%	50.0%
9	Monitoring of government activities and services	9.4%	12.5%	7.8%	7.1%	-	12.5%
10	Central and local budget monitoring	1.9%	4.7%	4.6%	1.8%	-	-
11	Other	1.9%	-	1.8%	0.9%	-	-

Organizations operating on the national, aimag and capital city levels are relatively more involved in training, research, consulting, advocacy and information activities. NGOs working at the bagh, khoroo, soum, and district levels often provide care and related training, counseling and information services. However, at any level, there are very few NGOs that engage in public service monitoring, budget control, strategic litigation, and public information and communication. In terms of business activities, only 30.7% of the surveyed NGOs were engaged in income generation. For example:

- The scope of business activity of NGOs operating at the international, national, aimag and capital levels is twice that of the NGOs working in soums, districts, baghs and khorooos. Overall, as the operational level of an NGO increases, so does its business activity. This could be attributed to the insufficient capacity and resources of local (grassroot) NGOs.
- Public-benefit NGOs are more likely to engage in economic activities. For example, 38.2% of public-benefit NGOs, 25.4% of public-mutual-benefit NGOs, and 15.6% of mutual-benefit NGOs undertake income-earning business activities.
- As for orientation, 52.6% of NGOs who run cultural activities and 43.4% of those engaged in “other educational services” are leading in terms of business activities.

Unfortunately, there is a lack of information on what these business activities are and what percentage of the revenue is generated by these businesses.

Some organizations that took part in the FGD mentioned examples of merchandising as a business activity.

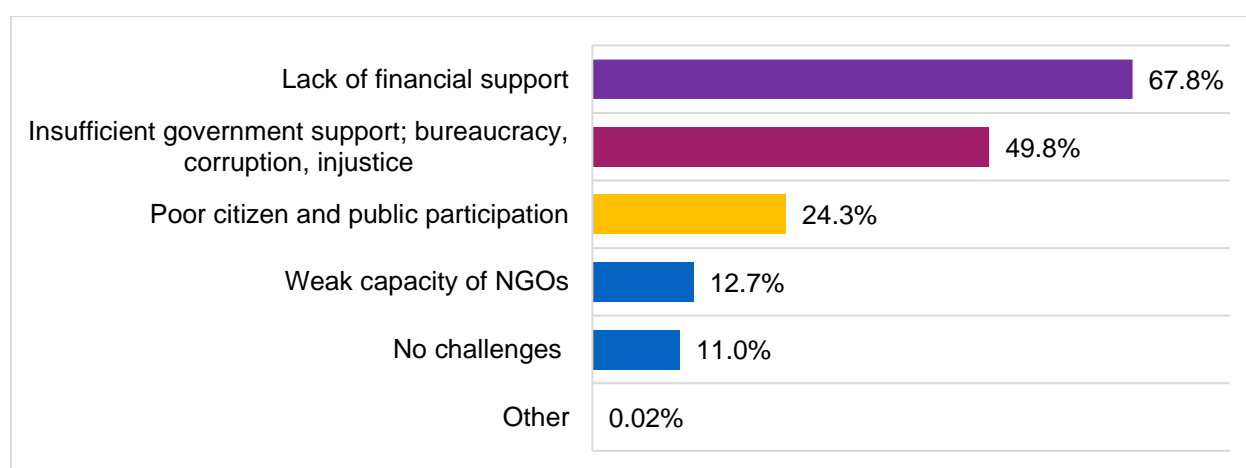
1.2.1. Operational challenges

93.6% of the surveyed NGOs have not changed their originally registered institutional type and/or activity orientations.

However, operations of 18.0% of the surveyed NGOs have experienced disruption. For example, 77.2% had 1-2 cases and the remaining 22.8% experienced three or more cases of such disruption. Most of these operational bottlenecks or 91.9% of the cases lasted for more than 3 months. As for the causes, 67.5% of the stoppages resulted from funding issues and 35.0% was due to other issues.

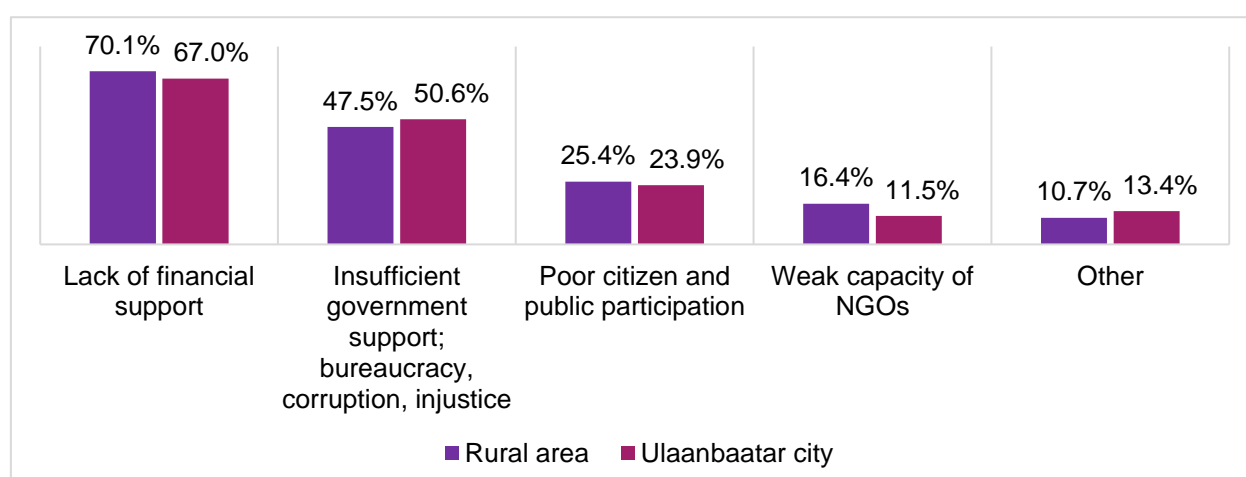
This indicates that the NGO operations are hampered by many factors starting from financial and human resource problems. In order of priority, these would be the lack of financial support, followed by insufficient government support, bureaucratic red-tape and injustice as well as weak public participation.

Graph 5. Challenges, by percentage



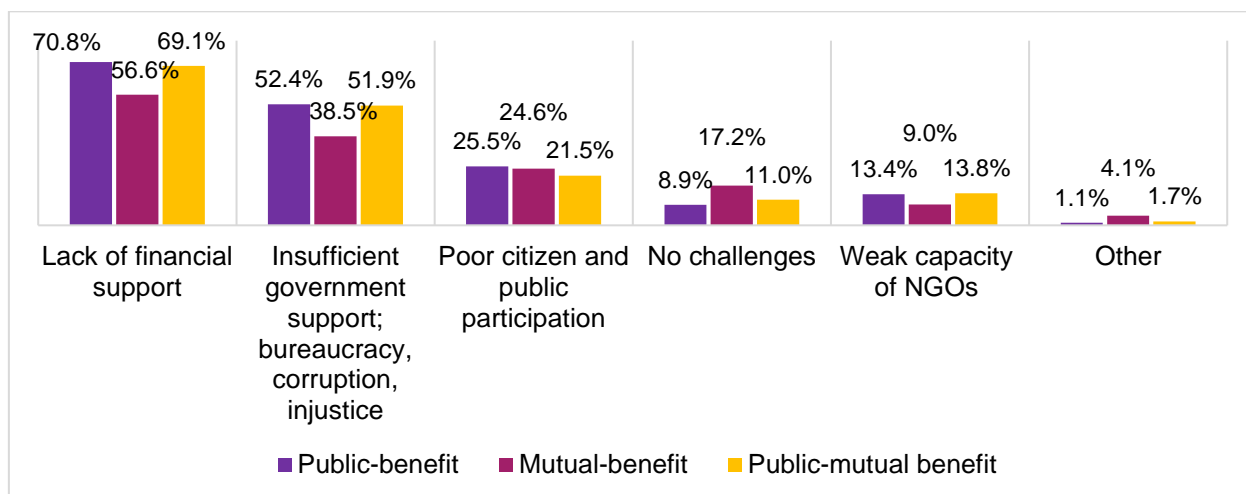
The indications are that while organizations working at the sub-national level experience difficulties related to the lack of financial support, institutional capacity, and poor citizen participation, those based in Ulaanbaatar come face to face with insufficient government support, bureaucratic attitudes, corruption and bias.

Graph 6. Operational challenges, by location



In addition, financial hardships and insufficient government support are often more pressing issues for public-benefit and public-mutual-benefit organizations.

Graph 7. Operational challenges, by organizational type



Similar studies in the past have revealed several reasons for operational disruptions of NGOs, including:

- While adequate in terms of financial and other resources, the organizations lacked technical support for capacity and knowledge building, (Zavkhan aimag, NGO, Focus FGD) (Gender Center for Sustainable Development, 2005)
- Various big and small tax issues ("Baasanjav Consulting" LLC, 2017)
- (insufficient) Support with numerous layers of limitations, phases and criteria ("Baasanjav Consulting" LLC, 2017)
- Absence of a policy on incentives and tax benefits for individuals, companies and organizations, which donate to the NGOs, shrinks the domestic support base, thereby undermining the very conditions for strengthening the sense of social responsibility and ensuring the continuity of support to public benefit activities. ("Baasanjav Consulting" LLC, 2017)

Alongside the above, the NGO capacity and human resources issues are of critical importance. According to a baseline survey conducted under the "Mainstreaming Social Accountability in Mongolia" project in 2016, the majority of NGOs suffer from weak institutional capacity. Thus, 35.0% of NGOs have only one, 31.0% have from two to three and only 7.0% have ten or more full-time employees (Baseline survey of Mainstreaming Social Accountability in Mongolia project, IRIM, 2016). The NSO's Business Register Database also reports that 90.4% of the active 10,806 NGOs have one to nine employees.

In addition to the aforementioned causes of disruptions in NGO activities, the focus group discussion participants noted other difficulties in running their operations, including the following:

- NGOs are required to have special licenses for certain types of operations, for example in the fields of education, training, child care (kindergartens), and child protection. Due to the ambiguous regulatory framework, NGOs have to overcome hurdles such as renew their registration to obtain licenses or even re-establishing a separate, independent NGO.

Quote 2

“... We operate in the fields of policy research, evaluation, and advocacy as well as training. There have been problems in connection with this. For a professional association to run a training program, permission must be regularly obtained from the Center for Health Development. Two years ago, a special training index was required to get this permit. The state registration certificate indicates that the organization is registered in the field of building the knowledge and skills of health sector professionals and supporting the development of evidence-based policies and programs. Going through the fuss of getting a separate training index is an additional problem. ” - FGD with NGO representatives, participant B5

- Instances of government restrictions and pressure were mentioned by NGOs. For example, such pressure is experienced by NGOs that conduct monitoring and evaluation of government activities and budget execution, or those that receive financing from the state budget; and some NGO activities are subjected to inspections by the General Intelligence Agency or NGOs are denied permits or licenses.

Quote 3

“NGOs functions have been categorized as advocacy work, citizen oversight, monitoring and evaluation of government activities as well as provision of services in areas of limited government outreach. Now we need to pay more attention to these issues and improve their regulation ...

There are legal provisions planned for greater control of NGO activities. But the fact is that our work has already been long monitored and regulated by the Law on Administrative Proceedings. For instance, when we file a public interest lawsuit, we are required to submit a large number of materials such as annual operational reports of the last three years; and our operations are reviewed if they comply with the organization's line of business as indicated under the state registration. ... When NGOs were started to be established in the 1990s and regulated by the Law on NGOs, they -- due to the social and economic situation of the country,-- were mainly engaged in providing services and introducing new solutions and models as well as new legislation or concepts. Now the country's development needs seem to call for a greater citizen oversight and evaluation of government workings, a better-balanced state power, tracking of public procurement, independent monitoring of corruption levels, and assessment of policy implementation. This focus shift should be duly reflected in the law. FGD with NGO representatives. participant B9

- In accordance with the law, there is also a tendency to restrict the operational scope of NGOs by applying various criteria. Therefore, representatives of some NGOs mentioned the need for specific legislation that stipulates and protects the rights and freedoms to engage in activities of significant importance.

CHAPTER 2.

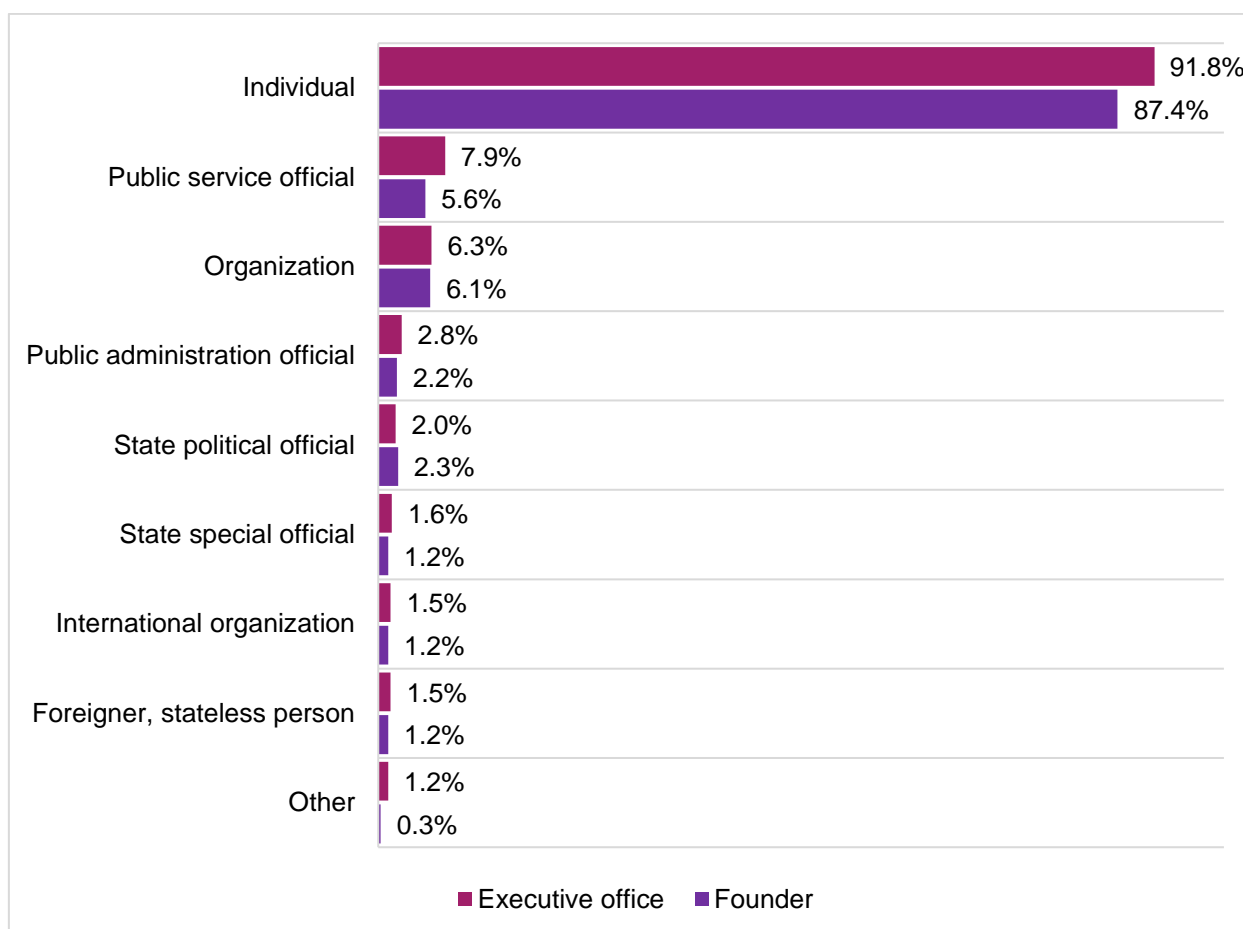
CAPACITY OF NON-GOVERNMENTAL ORGANIZATIONS

2.1. FOUNDERS AND BOARD OF DIRECTORS

The management of a non-governmental organization may have a board of five or more members, including founders. If it is a foundation, it is required to have a supervisory board. In most cases, individuals form an NGO voluntarily. As summarized by the study carried out by the Gender Center for Sustainable Development in 2005, the founder and board of directors are a platform for citizens to work together for common goals and interests in the social, political and economic spheres governed by law, formal and informal rules. (Gender Center for Sustainable Development, 2005)

About 90% of the surveyed organizations have individuals working as founders and executives, while the rest work for a specific organization.

Graph 8. Founder and executive office, by percentage



Qualitative research has shown that, in the case of newly established or not fully stabilized small NGOs, it is a common practice for the founders and board members to take on the functions of administrative management.

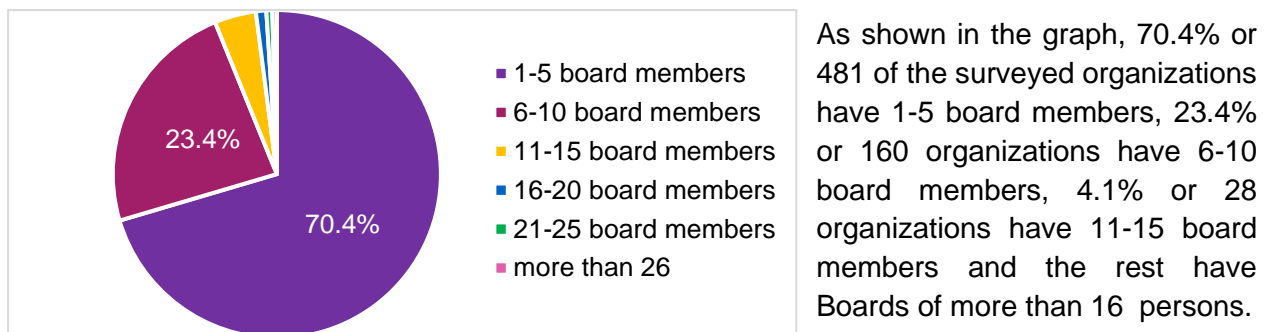
The main reason for this is that these NGOs have limited financial resources and hence this practice of merging the organization's governance and executive management functions is the main way of having their administrative expenses in check.

In 2005, the Center for Democracy Education looked at the structure of NGO Governing Board memberships and found that government had a representation of 22%, the business sector of 16.0%, school and university teachers of 7.0 percent, international organizations of 7.0 percent,

members of political parties of 5.0 percent and parliament members of 3.0 percent. (Democracy Education Center, 2005).

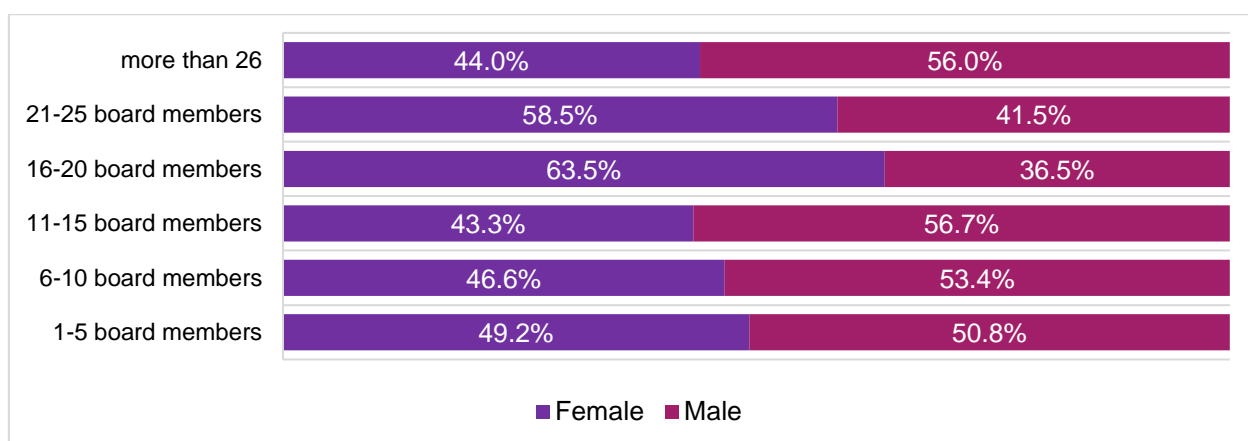
Meanwhile, the results of this study show that the representation of the aforementioned groups makes up less than 15% in the composition of the Boards at the surveyed NGOs, which, in addition, demonstrate equal gender ratios.

Graph 9. Number of board members



By gender, women make up 49.2% of the board members in organizations with one to five-person boards, 46.6% in organizations with six to ten board members, 43.3% in organizations with 11-15 board members, 63.5% in organizations with 16-20 members, 58.5% in organizations with 21-25 board members and 44.0% in organizations with more than 26 board members.

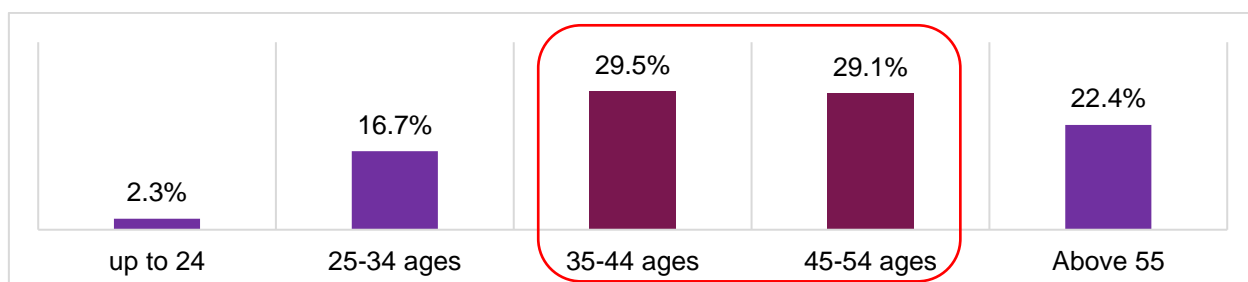
Graph 10. Board composition, by gender



The 2005 study by the Center for Democracy Education also assessed the sizes of NGO Governing Boards, and reported that 47.0% of NGOs had five members, 22.0% had nine members and 17.0% had seven members. The remaining over 10 percent had more than 11 members. (Democracy Education Center, 2005). This suggests that the average number of board members in 2020 has decreased as compared to 2005

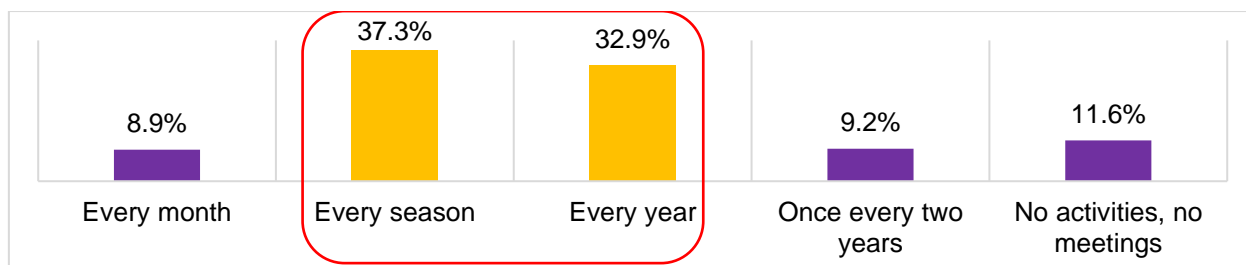
In terms of age composition, 59.0% of board members is the 35-54 age bracket.

Graph 11. Age structure of board members, by percentage



Most organizations have regularized the work of the Boards, with 37.3% of them having Board meetings quarterly and 32.9% annually while 87.9% of the Boards present their action plans and financial statements to General (all-members) Meetings. However, 11.6% said that their Boards were completely dormant.

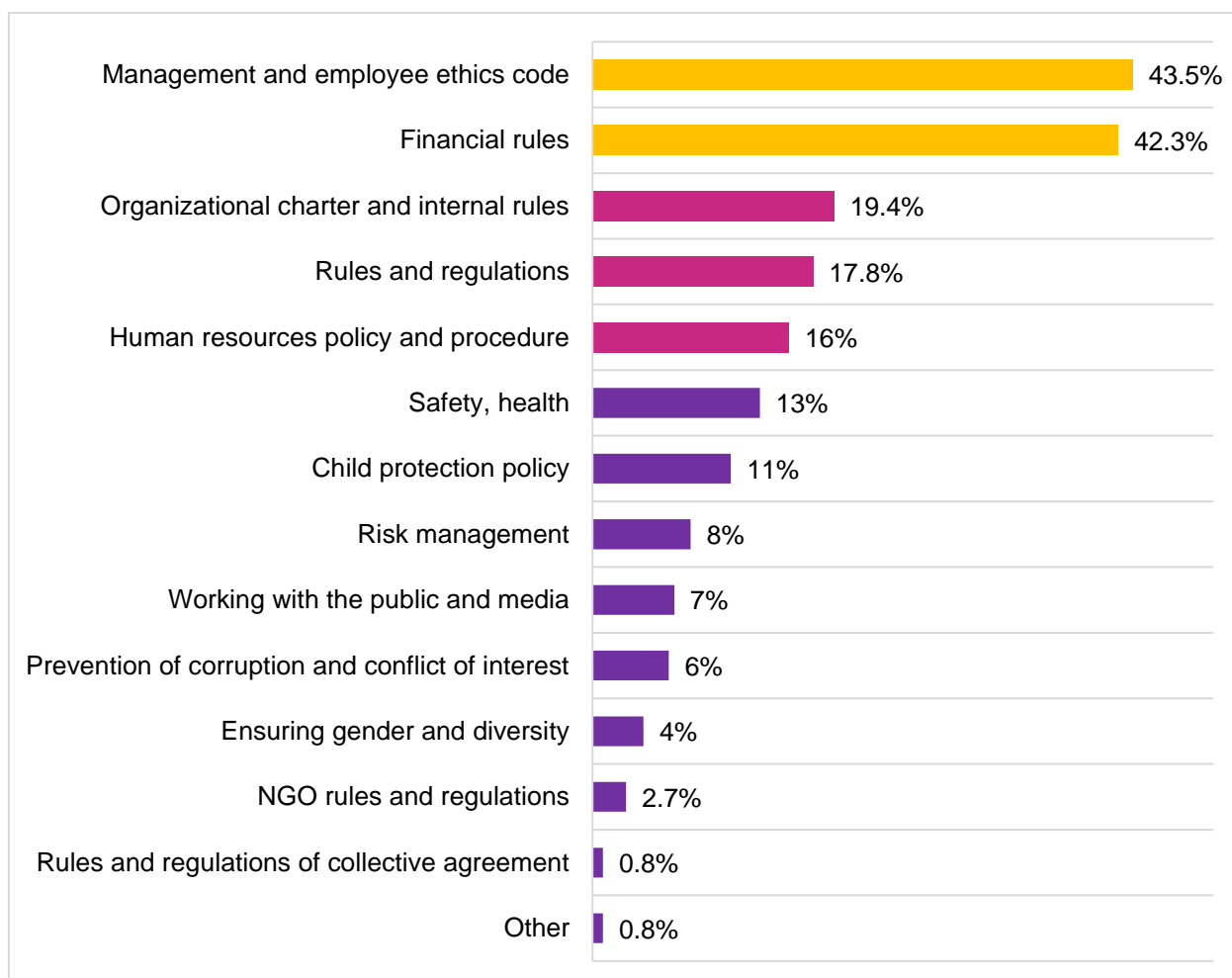
Graph 12. Frequency of board meetings, by percentage



Smaller NGOs with few employees (1-5 employees) that operate in local areas are more likely to have their Governing Boards meet once a year or less than that or not at all while it is common for NGOs with 9 or more employees to have Board meetings twice or more times a year.

The results show that the majority of the surveyed NGOs have management and employee ethics codes, financial rules and internal regulations, while 17.8% do not have approved rules.

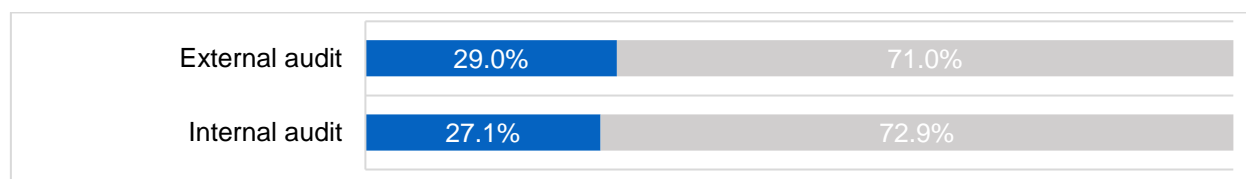
Graph 13. Approved rules and regulations, by percentage



Of the surveyed NGOs, 78.8% responded that they manage to remain free of the influence and pressure on the part of political, religious and economic groups.

Furthermore, 27.1% of organizations have undertaken internal audits and 29.0% invited external audits (by auditing and financial institutions).

Graph 14. Auditing, by types

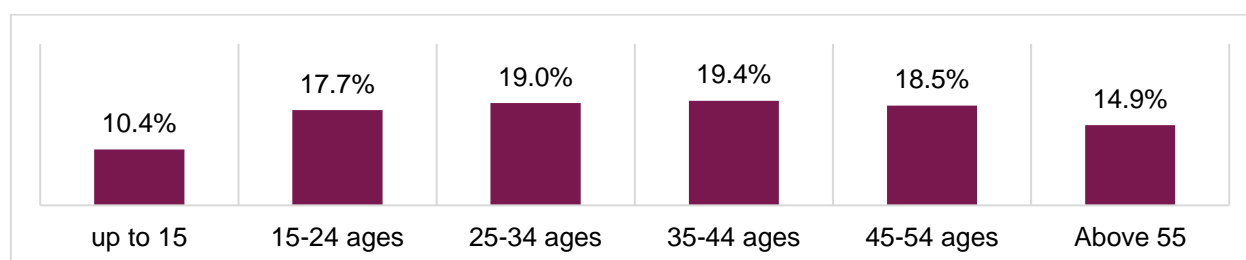


2.1.1. Membership

The number of NGO members has increased in comparison to the previous surveys, with 47.6% of the participant organizations having individual or corporate memberships or both. In total, their membership counts approximately 27.0 thousand legal entities and 84.0 thousand individuals. A similar survey of 2005 established that half of its sample of 555 organizations had not more than 50 members, 25.0% had 50-100 members and about 2% had more than 100 members. (Democracy Education Center, 2005).

As for the age structure of NGO members in organizations with individual membership, the graph below reveals an even representation of people of all age groups.

Graph 15. Age structure of NGO members, by percentage



Mutual-benefit NGOs were not included in the qualitative study. In this sense, it can be said that all NGOs which participated in the FGDs could be considered as public-benefit organizations or as ones primarily involved in community services.

Quote 4

...Our organization is quite confusing when it comes to its type or form. Since it has members, it seems to be a mutual-benefit NGO; if we look at the operations, it seems to be a public-benefit... that might be fighting for the rights or something. It is unclear which category or type we are affiliated with, an association or a union. The term CSO is stipulated in the Youth Development Law, while the State policy on the private sector stipulates the NGO as a private enterprise, and the categories such as associations and foundations are quite a mess...

FGD with NGO representatives, Participant B9

Organizations are having parallel activities oriented at members. Although some of these NGOs do have a membership, this membership, as mentioned earlier, oftentimes has nothing to do with the organization's decision-making and other management systems and is only limited to participation in specific activities and access to services.

Quote 5

... Members are a part of our development program, they pay the membership fee for the year and are invited to participate in activities organized by our organization. About 17 members are annually recruited for the purpose of expanding... engaging them in our activities ...

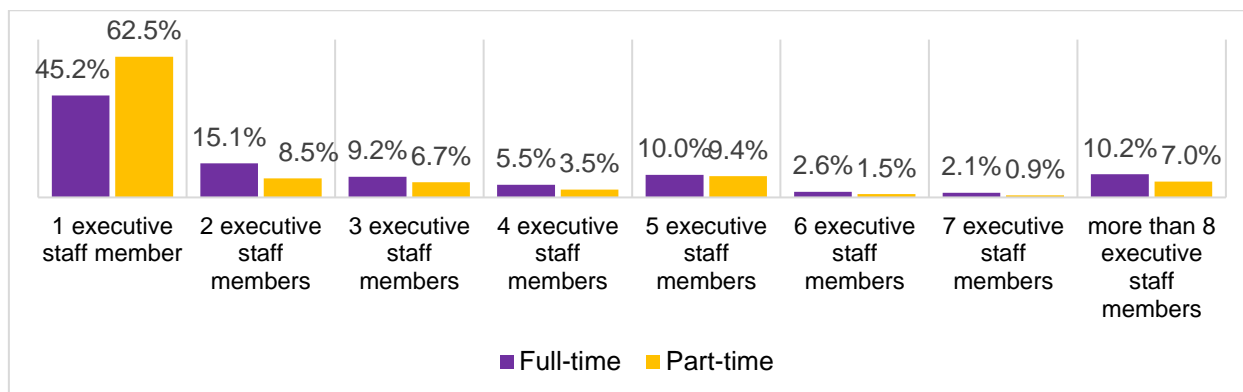
FGD with NGO representatives, Participant B1

2.1.2. NGO executive staffing and volunteers

As noted earlier, it is a common practice with the surveyed NGOs to merge governance and executive management systems. In addition to the top-level management, an NGO has an average of 5.7 employees (minimum one, maximum 35 employees). 70.4% of all NGOs have five or fewer than five workers, which is less than the average. Furthermore, 92.8% have one to nine employees, which is in line with the statistics of Business Register Database (90.4%).

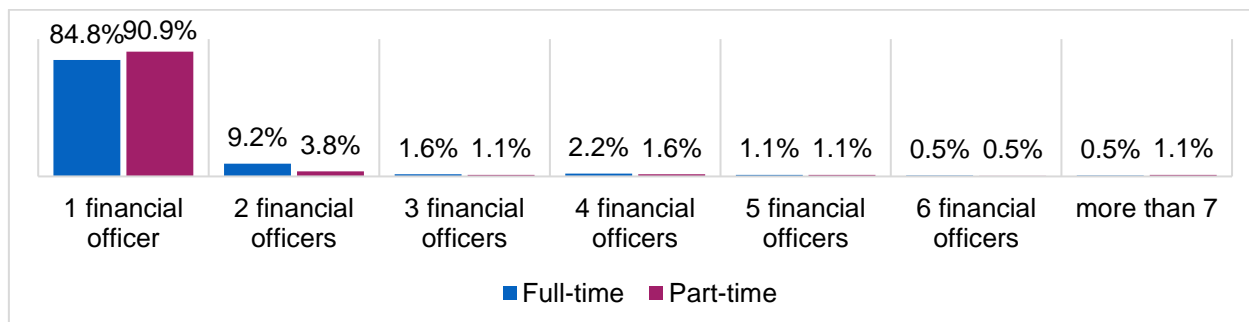
The following graph displays the number of executive staff of the surveyed NGOs, divided into full-time and part-time employees.

Graph 16. Executive staff members, by employment type



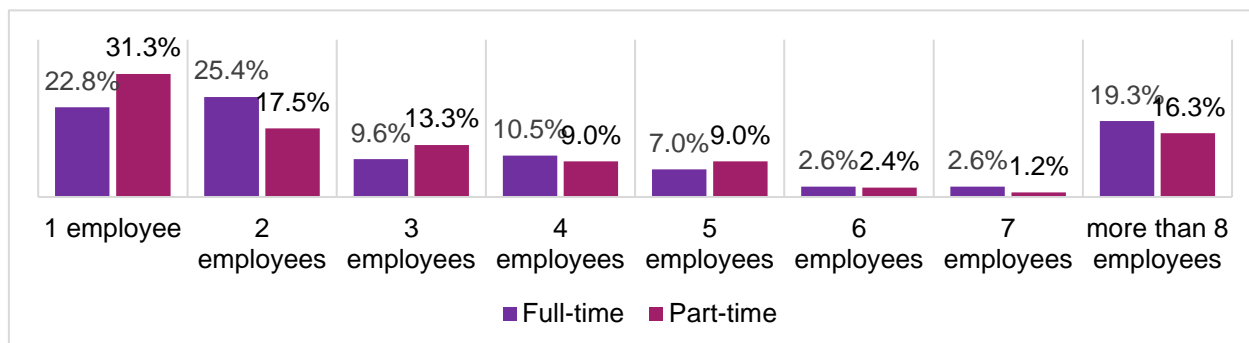
The following graph shows the financial officers of an organization as full-time and part-time employees.

Graph 17. Financial officers, by employment type



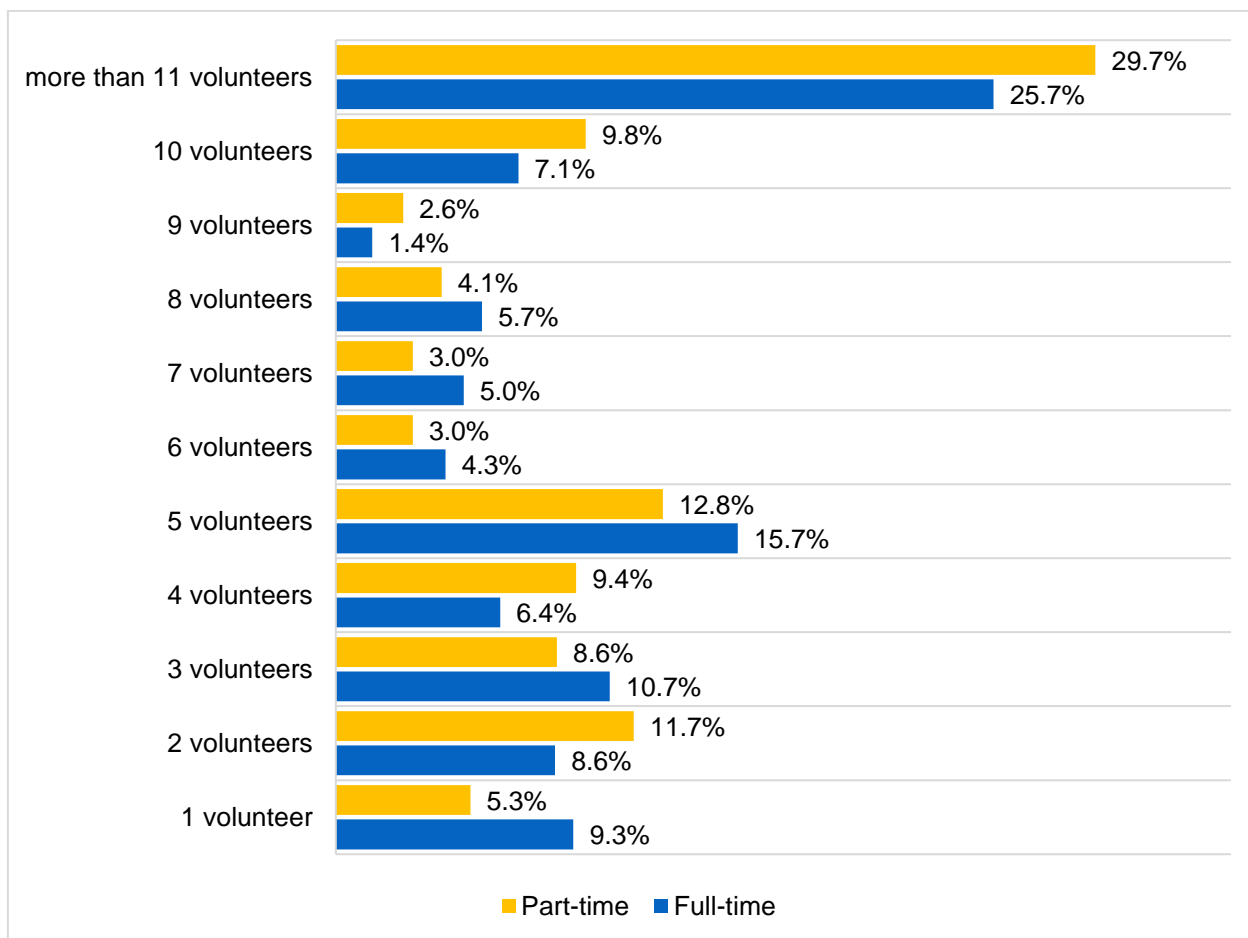
68.3% or majority of surveyed organizations with full-time and contract staff have one to four employees.

Graph 18. Temporary and contract staff, by type



The graph below shows NGO volunteers classified as full-time and part-time.

Graph 19. Volunteers, by employment type

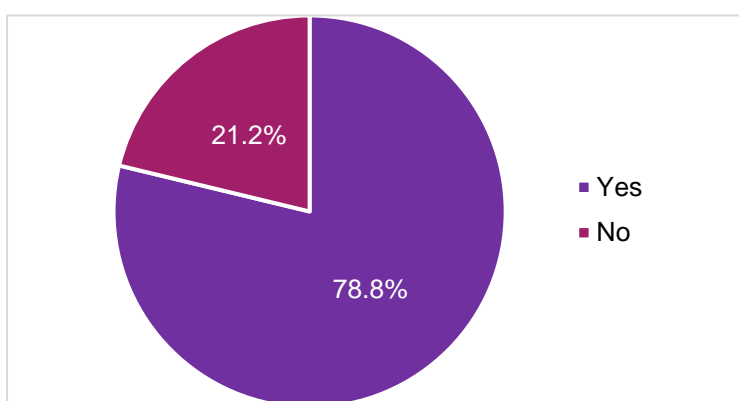


The fact that 75% of all NGOs have up to 10 volunteers and 25% have more than 10 volunteers indicates that NGOs are highly supportive of volunteers and volunteerism.

Quote 6

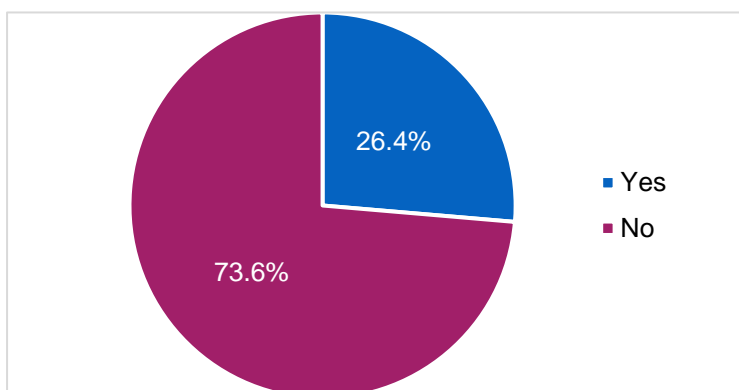
-... In 2020, 19,694 volunteers of the Network of Mongolian Volunteer Organizations performed 1,418,582 hours of work, contributing an equivalent of MNT 3.4 billion to the Mongolian economy. Unfortunately, in 2020, volunteering is down by approximately 30 percent from 2019 due to the pandemic. - Quantitative research data

Graph 20. Level of independence of NGO activities from political, religious and economic groups



21.2% or 1/5 of the surveyed organizations think that the activities of non-governmental organizations can not be independent from political, religious and economic groups. 90.0% of these NGOs work in Ulaanbaatar and 10.0% in rural areas, with activities non-attributable to “other educational services” or of the “not elsewhere classified” type prevailing in their operations.

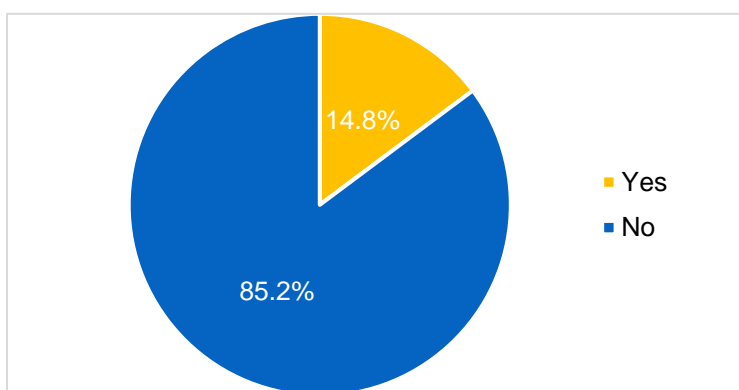
Graph 21. Appropriateness of the presence of government officials on the Governing Board, by percentage



A quarter or 26.4% of the surveyed organizations consider that it is right to have a high-ranking government official on the Board. 68.3% of these organizations operate in Ulaanbaatar and 31.7% in rural areas.

Most of the organizations that find it appropriate to include politicians in their Boards, are active in fields of training, counseling, information and care services.

Graph 22. Unofficial costs of NGO participation in projects or public procurement, by percentage



Furthermore, 14.8% or 1/7 of the organizations admit that to take part in the project or public procurement opportunities, payments not sanctioned by laws or regulations have to be incurred upon solicitation by agencies or officials. Of these organizations, 67.3% operate in Ulaanbaatar, and the remaining 32.7% in rural areas.

Organizations engaged in other activities, other educational services, and environmental protection services have higher informal spending. This indicates that there is a need to strengthen fairness and show support in NGO governance area.

FGDs highlighted different governance and management practices. Following the FGD, below-mentioned key issues were observed:

- Except for larger associations and international organizations, the Board is the highest governing body. Some organizations offer membership which can only be exercised through participation in training and other activities or access to services and is not a means of involvement in the organization's internal management.
- The management structure of small, foreign-funded NGOs is unclear. In the majority of cases, the executive management is under the control or supervision by the founder; or the founder itself runs the executive management. Naturally, it depends on whether the founder is an individual or a legal entity.
- For smaller or newly established NGOs, the boundary between governance (the board) and management (the executive) is vaguely understood and it is quite common that the board itself is the executive management.
- Only large, stable and national level NGOs have internal controls and internal audit systems and structure. Although there is a lot of experience with external audits, the auditing requirements vary from organization to organization. Some undertake audits along with international rules, some in keeping with their own governance criteria and

internal regulations, others adhere to public accountability standards and still others and some under specific legal regulations.

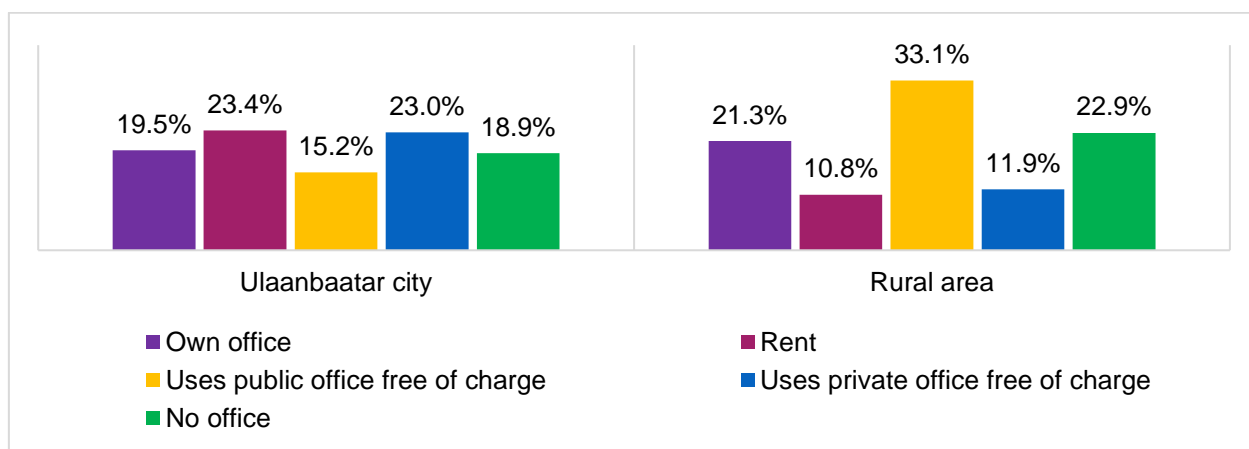
2.2. NGO FINANCING AND TAXES

2.2.1. Expenditures and assets of NGO

88.4% of the surveyed organizations do not have offices in their ownership and use spaces rented from or provided for free by private or public entities.

The graph below shows the types of offices used by non-governmental organizations. 80.5% of NGOs in UB and 78.7% in rural areas do not own their offices and work from either rented or free private and public spaces while approximately one fifth of NGO in both capital city and rural areas do not have office accommodations at all.

Graph 23. Office types, by location and percentage



Quote 7

-... From 2019, the GASR, banks and other financial institutions are focusing on the registration of the beneficial owner. In the case of an NGO, it is registered either without a source of funds or with a 0 MNT worth of assets because the law does not have specific provisions. As a result, there are cases of property disputes brought to the court.

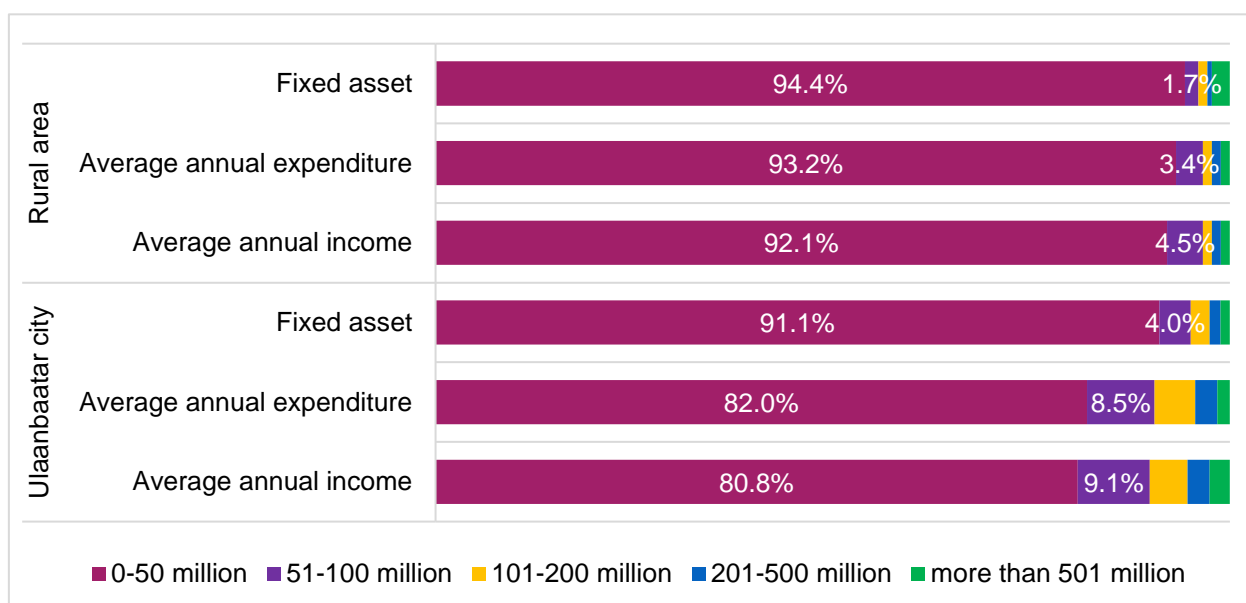
Stakeholder FGD, 2020.

The number of NGOs with equity increased from 29.0% in 1996 to 52.0% in 2000. For example, the Mongolian Red Cross Society, Mongolian National Chamber of Commerce and Industry, Zorig Foundation, Mongolian National Olympic Committee and Mongolian Press Institute have fixed assets of more than MNT 60.0 million, while the majority or 55.8% of NGOs have fixed assets of up to MNT 5.0 million.

In terms of capital structure, organizations with fixed assets in excess of MNT 40.0 million have their own offices and other fixed assets, whereas the rest have only office furniture and some equipment. It is estimated that just about 10 percent of the registered NGOs have offices in their ownership. (Consulting and Business Center, Academy of Management 2000)

The average worth of income, expenditure and fixed assets of most organizations for the last 3 years ranges between MNT 0-50 million. The graph below shows that the organizations operating in Ulaanbaatar have higher incomes and expenditures than rural organizations.

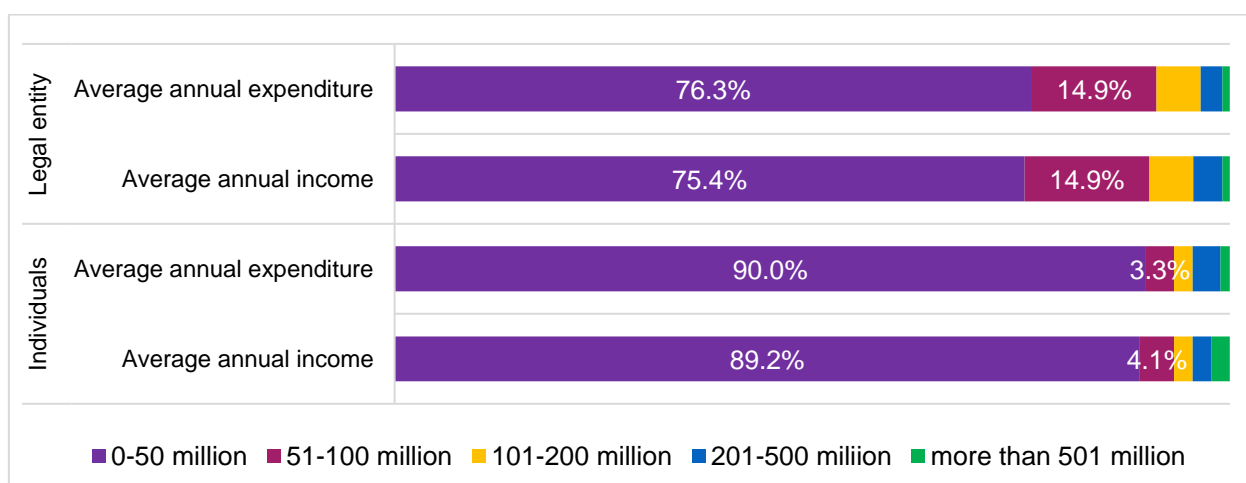
Graph 24. Average amount of income, expenditure and fixed assets for the last three years, by location and by percentage



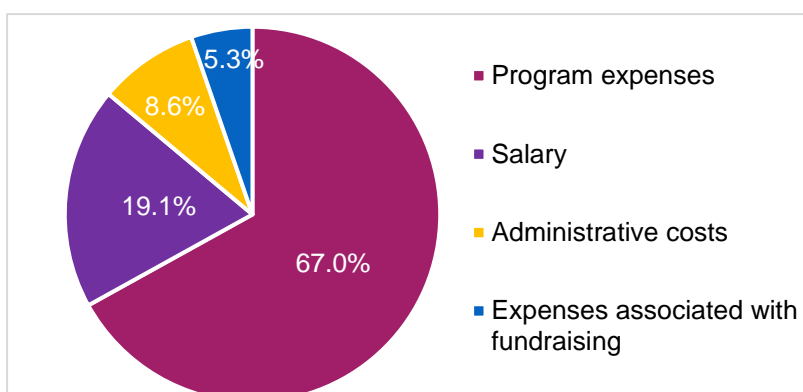
The average income and expenditure for the last three years are shown for the mutual-benefit organizations. In terms of average annual expenditure, 90.0% of individual membership organizations spend up to MNT 50 million a year, 3.3% of them spend from MNT 51 to 100 million and the remaining spend more than MNT 101 million. As in the case of legal entity membership organizations, 76.3% of them have average annual expenditure of MNT 0-50 million, 14.9% have MNT 51-100 million and the rest have more than MNT 101 million. As seen from this, legal entity membership organizations have higher income and expenditure than the individual membership organizations.

Concerning average annual income, 89.2% of individual membership organizations earn MNT 0-50 million a year, 4.1% of them make MNT 51-100 million and 6.7% collect more than MNT 101 million. Meanwhile, 75.4% of corporate membership organizations have an average annual income of 0-50 million MNT, 14.9 % earn MNT 51-100 million and 9.7% make more than MNT 101 million.

Graph 25. Income and expenditure in the last three years, by membership type and percentage



Graph 26. NGO expenses, by percentage



The average administrative cost of the surveyed organizations is 8.6 percent; and the cost of raising funds is 5.3 percent, which is lower than the international average (10-15%).

The breakdown of NGO expenditure is shown by operational location. The results demonstrate that operating costs (program expenses) are predominant and especially, for local organizations, 70.6% of total expenditures fall under this category.

Table 4. NGO expenses, by location and by percentage

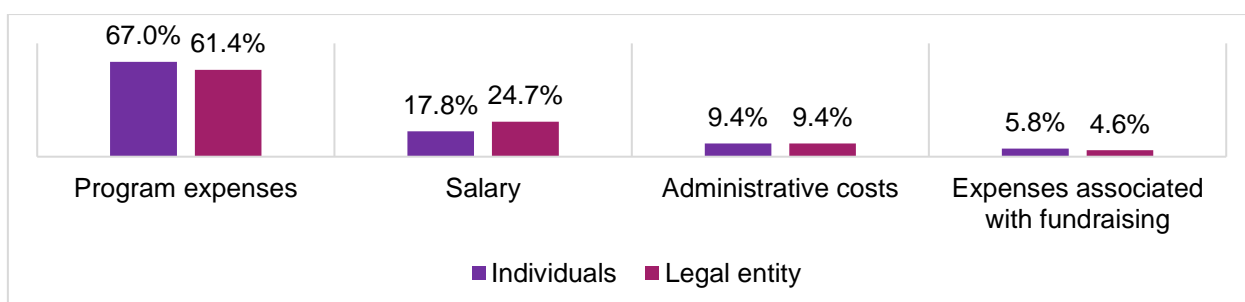
	Rural area	Ulaanbaatar city
Program expenses	70.6%	65.7%
Salary	16.4%	20.1%
Administrative costs	8.3%	8.7%
Expenses associated with fundraising	4.6%	5.5%
Total	100.0%	100.0%

Quote 8

Projects and programs implemented by NGOs do not support administrative and salary costs. Although the government sets criteria, due diligence and audit are carried out, a lack of capacity building costs has led to the disruption of many NGOs. Stakeholder FGD, 2020

The following graph gives the break-down of expenditures of mutual-benefit organizations over the last 3 years.

Graph 27. Types of expenditure for the last three years, by membership and percentage

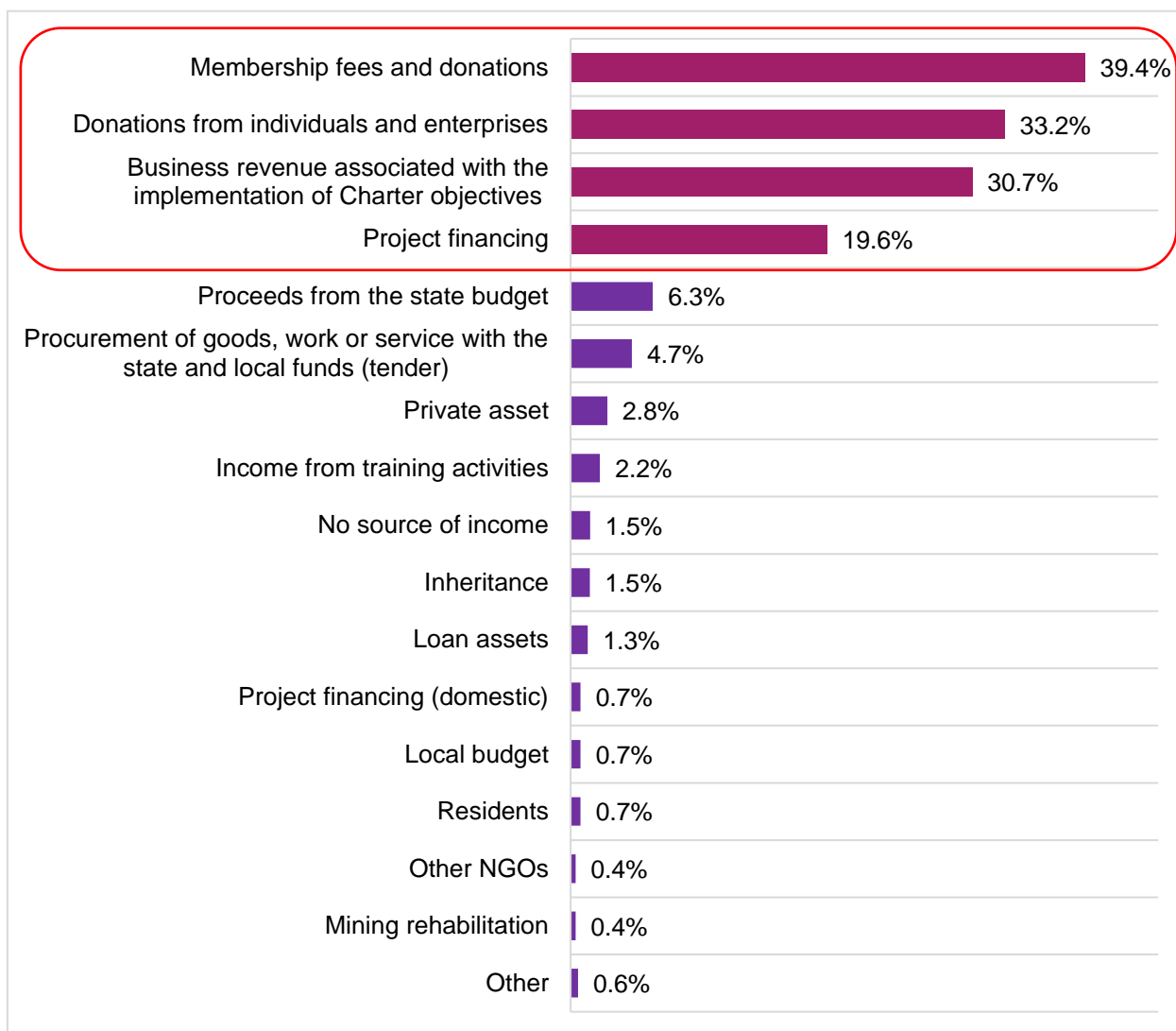


In the case of corporate membership organizations, staff costs are higher than those of individual membership organizations. In the meantime, operational and fundraising costs are higher for individual membership organizations.

2.2.2. NGO Income and Financing

NGOs generate most of their income from membership fees, donations from individuals and enterprises as well as business revenue and external project financing.

Graph 28. Source of income, by percentage



Revenues from business activities associated with the implementation of the organization's stated mission are higher for Ulaanbaatar NGOs than local NGOs. As for local NGOs, they are more likely to generate revenue from foreign project financing.

Table 5. Income sources, by location and percentage

No	Source of income	Ulaanbaatar city	Rural area
1	Membership fees and donations	39.3%	39.5%
2	Donations from individuals and enterprises	32.8%	34.5%
3	Revenue from business activities related to the organization's mission	36.0%	15.8%
4	Loans	1.4%	1.1%
5	Endowment	1.8%	0.6%
6	Proceeds from the state budget for project implementation	6.1%	6.8%
7	Project financing (external)	18.6%	22.6%
8	Public procurement contracts	5.1%	3.4%
9	Other (please describe)	11.7%	5.6%

In the case of a mutual-benefit NGO, income generation from membership fees and donations prevails. Meanwhile, public-benefit or public-mutual-benefit organizations have more income generated from individual and corporate donations as well as business proceeds than mutual-benefit organizations.

Table 6. Income sources, by organizational type and percentage

№	Sources of income	Public benefit	Mutual benefit	Public-mutual benefit
1	Membership fees and donations	20.0%	84.4%	49.7%
2	Donations from individuals and enterprises	36.6%	22.1%	33.7%
3	Revenue from business activities related to the organization's mission	38.2%	15.6%	25.4%
4	Loans	1.6%	0.8%	1.1%
5	Endowment	2.1%	0.0%	1.1%
6	Proceeds from the state budget	7.4%	1.6%	7.2%
7	Project financing (external)	25.0%	6.6%	17.1%
8	Public procurement contracts	4.7%	2.5%	6.1%
9	Other (please describe)	11.6%	9.0%	7.7%

Although quantitative research cites member donations and fees together with individual and corporate donations as popular sources of income, FGDs reveal that the most common sources of financing for NGOs are international grants and project funds provided by multi- and bilateral donors.

The meeting with representatives of ten public-benefit NGOs that were included in the survey sample, revealed that only 5.0-10.0% of their program financing is provided by the government (in the case of public services outsourcing contracts) and 90.0-100.0% comes from international sources. ("Baasanjav Consulting" LLC, 2017)

According to a 2000 survey, the ratio of domestic and external resources of NGOs was 6.7:93.3; that is, most of the NGO funds came from external sources. (Consulting and Business Center, Academy of Management, 2000)

In 2005, 59.5% of the NGO funding came from foreign donors, 27.9% from its own operating income and 12.6% from donations and aid. (Democracy Education Center, 2005)

For NGOs, donations constitute an important source of income. A study conducted in 2017 noted that the motivation to donate is curbed by the lack of tax benefits for contributors. The imposition of the property tax on the real estate in NGO ownership has a negative impact on their interest in acquiring offices of their own. ("Baasanjav Consulting" LLC, 2017)

Depending on the nature of the organization, it is also common for some NGOs to receive government funding in the form of public services outsourcing contracts or public procurement contracts.

In addition, some NGOs are making effective use of not so common sources of financing such as crowdfunding, certain business activities and fundraising auctions.

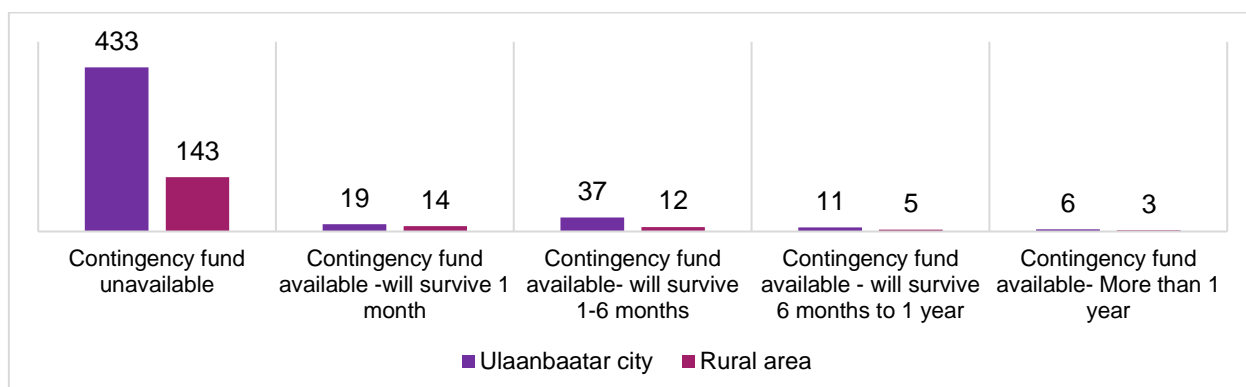
Donations from business corporations and private citizens tend to flow more to arts and culture, humanitarian and social service organizations. This corporate and individual giving is lacking for watchdog organizations monitoring government activities and public interest organizations.

2.2.3. NGO Contingency Funds

"No projects means no contingency funds" has been the answer of 4/5 of the organizations participating the survey. Contingency planning is practiced by 20.4% of the participants which helps them accumulate reserves to cope with financial hardships in the absence of projects. Thus, 4.8% of NGOs have contingency funds to go on for up to one month; 7.2% will do so for up six months; 2.3% will survive from six months to one year and 1.3% will hold on for more than a year.

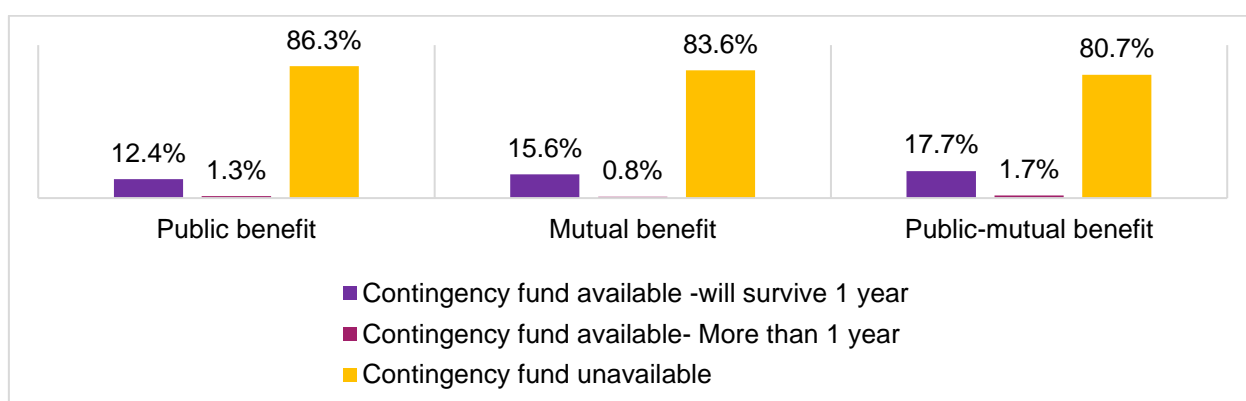
However, 84.3% of organizations have no contingency reserves to stay afloat should project opportunities become unavailable.

Graph 29. Contingency Funds, by location and number



Following results indicate that public-benefit organizations have insufficient financial risk mitigation policies. In comparison with mutual-benefit organizations, their contingency reserves are relatively low.

Graph 30. Availability of a contingency fund, by organizational type and percentage



More than 64.0% of the surveyed NGOs reported that they did not have any contingency funds in case they have not got any projects. However, 5.6% -5.7% of advertising and information service providers expressed that they could operate continuously for up to one month, while 7.2% -12.0% of the remaining organizations said that they could operate continuously for one to six months.

Table 7. Availability of a contingency fund, by operational type and by percentage

No	Operational type	Contingency fund availability - 1 month	Contingency fund availability - 1-6 months	Contingency fund availability - 6 months to 1 year	Contingency fund availability - More than 1 year	Contingency fund unavailable
1	Training	4.9%	8.4%	2.5%	0.8%	83.3%
2	Research	3.1%	8.3%	3.1%	0.3%	85.1%
3	Consulting	4.4%	6.9%	2.8%	0.8%	85.1%
4	Advocacy	4.5%	8.2%	3.0%	0.7%	83.6%
5	Strategic litigation	9.1%	9.1%	1.5%	0.0%	80.3%
6	Aid and care services	6.5%	7.2%	2.5%	2.2%	81.6%
7	Information services	5.7%	4.7%	1.7%	0.3%	87.6%

8	Public information and communication	5.6%	4.3%	3.1%	1.9%	85.2%
9	Monitoring of government activities and services	6.7%	10.0%	10.0%	0.0%	73.3%
10	Central and local budget monitoring	8.0%	12.0%	16.0%	0.0%	64.0%
11	Other	0.0%	0.0%	0.0%	0.0%	100.0%

Participants have spoken of the following challenges to the financial sustainability of NGOs:

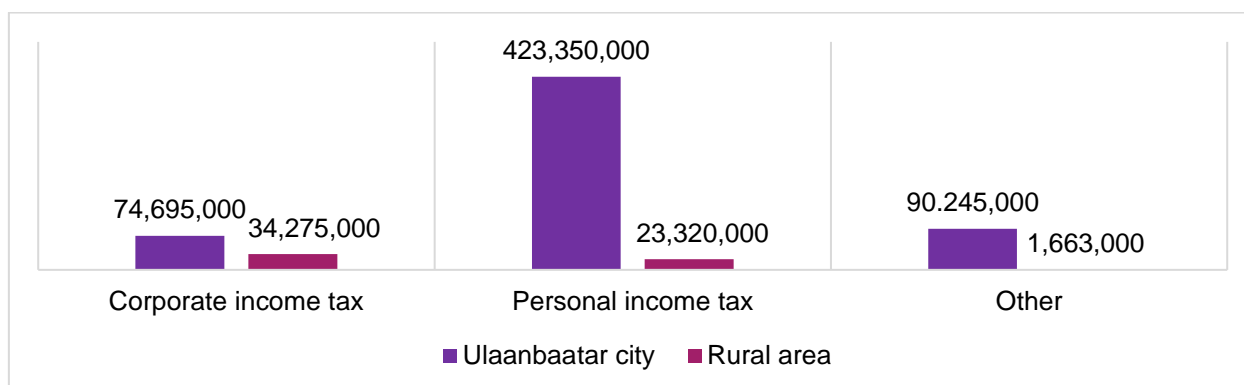
- The biggest and most common pressure comes from social insurance premiums and associated fines. NGO's human resources are formed by a small number of full-time employees and part-time, temporary and short-term contract employees as well as volunteers. Annual increases of social insurance premium rates and employer's social insurance contributions are the most difficult issues for NGOs.
- Real estate taxes are also levied on buildings of public benefit or charitable purposes such as shelters.
- Customs duties are also a problem for some organizations. Receiving international aid goods and products designated to support NGO missions turns into additional expenses for cash strapped organizations.
- Lack of tax benefits and other incentives for charitable giving has been strongly criticized by NGOs which raise funds from public and corporate donations.

2.2.4. Taxes and tax exemption for NGOs

While in 2002-2004, NGOs paid MNT 2,851.5 in taxes to the state budget (Democracy Education Center, 2005), by 2019 the sum increased to make up MNT 13,718,791. According to the 2019 data, all registered NGOs paid MNT 13,718,791 in taxes and MNT 52,801,059 in social insurance premiums².

In 2019, 10.2% of the surveyed NGOs paid 108,970,000 MNT in corporate income taxes (CIT) and 23.6% paid 446,670,000 MNT in personal income taxes (PIT). Property and land use taxes amounted to MNT 91,908,000 for 2.5% of the NGOs.

Graph 31. Total amount of taxes paid in 2019, by location, MNT



² Official data, Ministry of Finance

In 2019, the average amount of taxes paid by the surveyed NGOs was MNT 160,000 in corporate income taxes, 654,000 MNT in personal income taxes and MNT 5,406,000 in other taxes per organization. The average amount of taxes paid by a public-mutual-benefit organization is higher than that of the others.

Table 8. Average amount of taxes paid in 2019, by organizational type, MNT

No	Types of taxes	Public benefit	Mutual benefit	Public-mutual benefit
1	Corporate income tax	154,000	93,000	215,000
2	Personal income tax	666,000	449,000	766,000
3	Other	846,000	9,475,000	11,174,000

The table below shows the average amount of taxes paid by an Ulaanbaatar NGO and a local NGO.

Table 9. Average amount of taxes paid in 2019, by location, MNT

No	Types of taxes	Rural area	Ulaanbaatar city
1	Corporate income tax	194,000	148,000
2	Personal income tax	132,000	837,000
3	Other	238,000	9,025,000

In 2019, 23.0% of the surveyed NGOs paid social insurance premiums. For a single organization, an average of MNT 986,000 worth of social insurance premium was paid, of which the employer contributed MNT 455,000. The table below gives a breakdown of social insurance premiums paid by different types of NGOs.

Table 10. Average amount of social security payments in 2019, by organizational type, MNT

No	Social security	Public benefit	Mutual benefit	Public-mutual benefit
1	Total amount of social insurance premium	785,000	804,000	1,530,000
2	Amount paid by the employer	401,000	343,000	643,000

Only 3.4% of the surveyed NGOs enjoyed tax benefits, exemptions and incentives between 2015-2019. Of these organizations, the PIT averaged 1,426,000 MNT, CIT averaged 1,000,000 MNT and activity-dependent taxes averaged 667,000 MNT.

Table 11. Types of taxes subject to deduction and exemption, by location, MNT

No	Types of taxes subject to benefit and exemption	Ulaanbaatar city	Rural area
1	Personal income tax	339,000	1,921,000
2	Other contributions (religion, people with disability)	-	667,000
3	Corporate income tax	500,000	1,167,000

PIT and CIT benefits have been greater for public-mutual-benefit organizations.

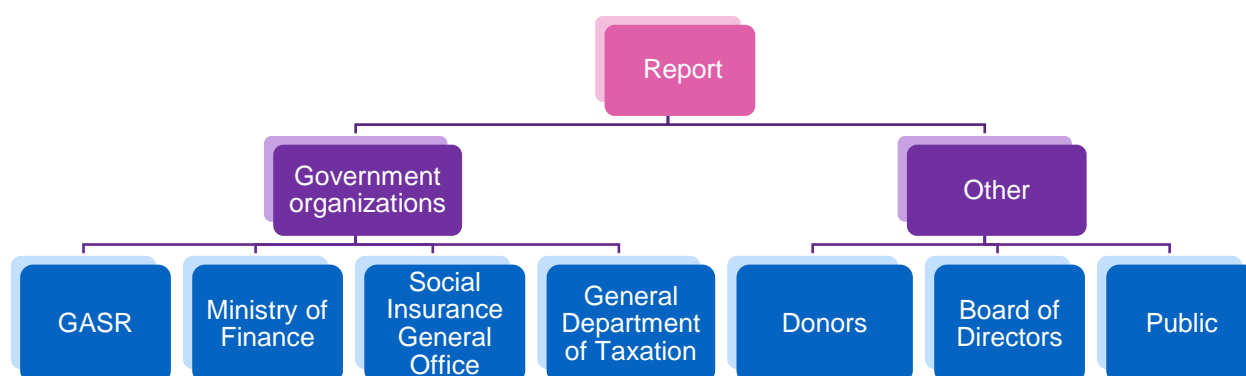
Table 12. Types and average amount of taxes subject to deduction and exemption, by organizational type, MNT

No	Types of taxes	Public benefit	Mutual benefit	Public-mutual benefit
1	Personal income tax	1,229,000	1,213,000	1,880,000
2	Other contributions (religion, people with disability)	600,000	800,000	-
3	Corporate income tax	500,000	-	2,500,000

2.3. NGO REPORTING

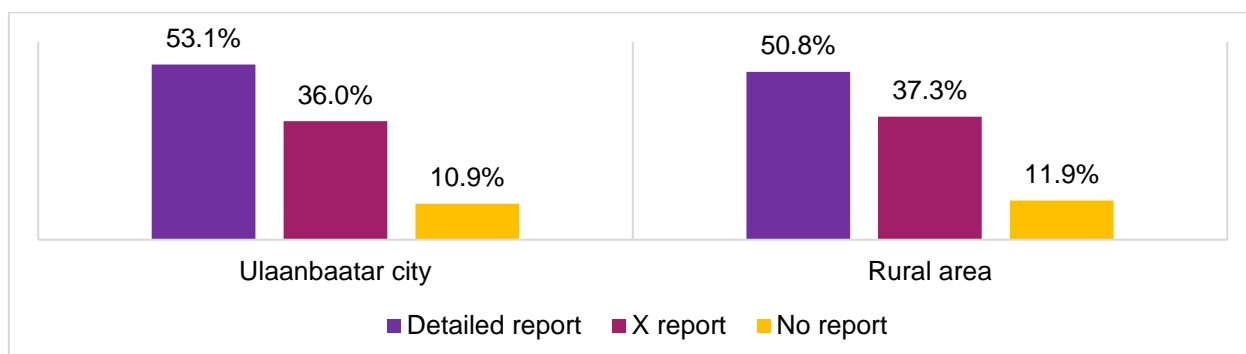
NGOs prepare a number of activity and financial reports for their own Boards and government agencies as required by their charters and the law, making these reports also available for the general public. Where NGOs conclude public services outsourcing and procurement contracts as well as project delivery contracts, they prepare and submit additional reports to the government and domestic and international donors. NGOs provide annual activity reports to the GASR; however, lack of any feedback and follow-up action on the part of the GASR has resulted in less reporting by NGOs.

Figure 1. Recipients of NGO reports



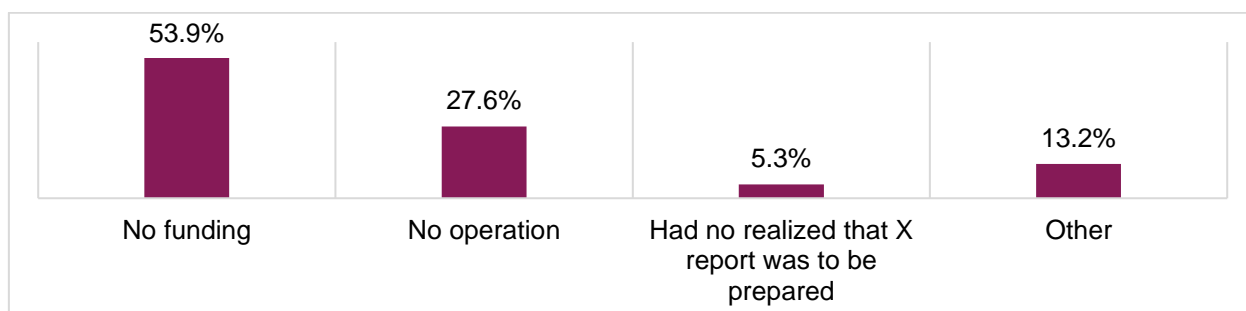
In the last three years, 88.9% of the surveyed organizations have reported to government agencies and 11.1% have not prepared a report. Of the total reporting organizations, 52.6% submitted detailed reports and 36.3% submitted X reports.

Graph 32. Financial statements for the last three years, by location and percentage



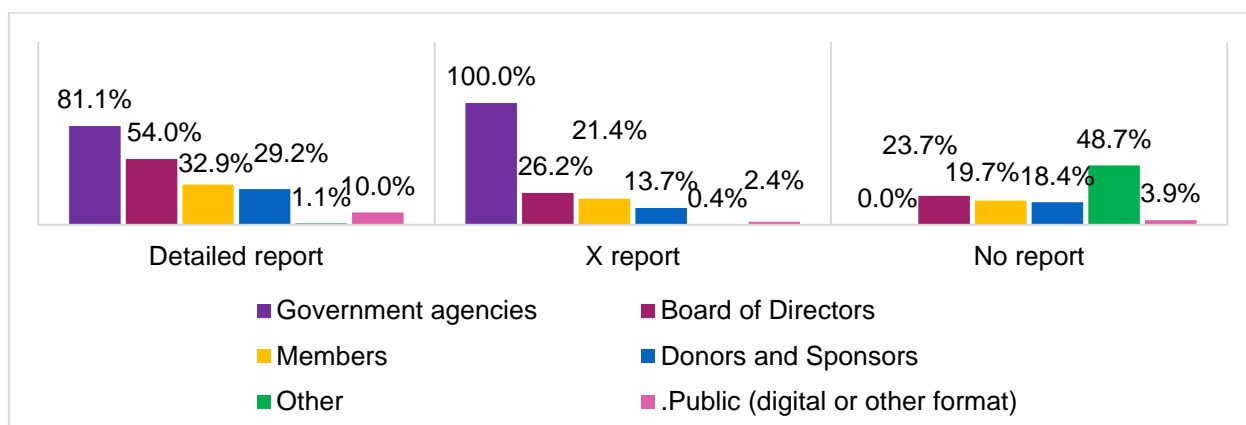
Organizations that did not submit their activity reports or financial statements were those that had no funding, were inactive or unaware of the need to file X reports.

Graph 33. Reasons for not submitting X report to government agencies, by percentage



NGOs submit their financial statements to government agencies, board, members and donors.

Graph 34. Financial statements for the last three years, by percentage



In the course of stakeholder interviews, respondents not only emphasized the importance of reporting for assessing quality and stability of NGO operations but they also pointed out that the current regulations are burdensome with their discrepancies in the reporting procedure, criteria and types of reports expected from NGOs. See Appendix 4 for details.

Quote 10

...Government organizations which receive reports do not review them; integrated reporting and a system that promotes the importance of reporting are non-existent. It is 4 types of official reports that an NGO is required to submit -- to the Social Insurance General Office, to the GASR, to the Tax Administration and the Ministry of Finance! If it has done any contractual work, a contract work report will be due, in addition...

Stakeholder FGD. 2020

Researchers have raised this issue before. The law requires that an NGO, irrespective of its public- or mutual-benefit status, must report on its activities. Once the reports are prepared, it is not a problem to pass them on to the relevant authorities, yet it is nearly impossible for every NGO to have a website to place the reports on and run it regularly, which eventually leads to a lack of transparency. It could be considered a form of government support if a recipient government agency takes action to resolve the issue of public availability of NGO reports. ("Baasanjav Consulting" LLC, 2017)

2.4. NGO COOPERATION AND PARTNERSHIPS

Table 13. NGO cooperation and partnerships, by percentage

No	Types of organizations	Advocacy	Providing services	Undertake joint actions	Report to the organization
1	Government	20.9%	13.5%	57.7%	15.4%
2	International	7.0%	6.3%	32.5%	5.6%
3	Investment, sponsor	5.6%	8.9%	24.0%	7.9%
4	Private sector	9.8%	13.6%	47.6%	4.8%
5	NGO, volunteers	13.5%	9.7%	58.1%	4.5%
6	Press	11.9%	4.4%	41.9%	3.5%
7	Universities and research institutes	6.7%	5.4%	36.0%	2.6%

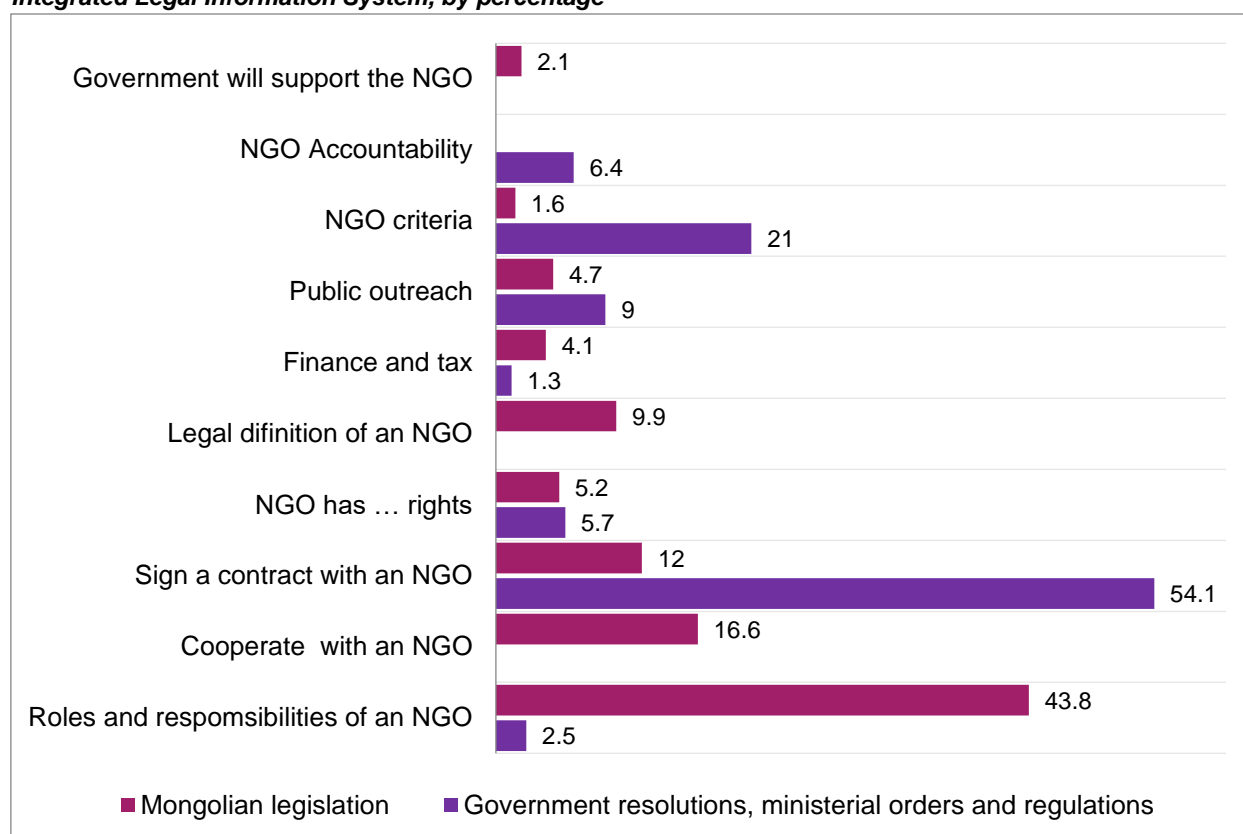
Quote 11

... Cooperation between NGOs and government organizations need to be developed in the following areas first, participation in policy formulation; second, outsourcing of government functions; third, NGO economic activities through partnerships with government, citizens and enterprises; fourth, participation in public procurement. -- Stakeholder FGD, 2020.

There are 55 laws and 27 government resolutions, programs and regulations that include the word “non-governmental organization” in the Integrated Legal Information System. Furthermore, the Law on the Government also defines NGO as “non-governmental public organizations”. In particular, Article 28 on Government Relations with Non-Governmental (Public) Organizations states: the Government shall cooperate with public organizations in taking necessary measures to support their proposals and initiatives for the development of the country, strengthening the state and social institutions, and assisting in the implementation of state policies and laws.

A search was undertaken with the use of a qualitative research program to establish the substance of the concept of “cooperation” revealed that there are 12 legal provisions and 54 normative documents mentioning cooperation in the aforementioned outsourcing of certain government functions on a contractual basis. Process elements of cooperation are referred to in 1 legal provision and 21 clauses in various directives and other regulations. Furthermore, there are 43 legal provisions and 2 resolutions establishing links between activities and NGO participation. It can be concluded that outsourcing of government functions under contracts prevails as a form of cooperation between governmental and non-governmental organizations. With this exception, most of the provisions in legal normative acts set forth NGO roles and responsibilities as those of *public outreach*, *public education* and *awareness building*. (Integrated Legal Information System).

Figure 2. Substance of references to the “non-governmental organization” in normative documents in the Integrated Legal Information System, by percentage



Quote 12

... There are no established systems of evaluation and validation of technical and other capacity of NGOs for contracting them for work in this or other field. In order to cooperate, international and government organizations collect information based on their own criteria and do the selection based on the review of the NGO's management structure, executive team and length of operation. -- Stakeholder FGD, 2020.

Further discussions with NGO representatives revealed that the levels of cooperation between the government and civil society, civil society and private sector as well as civil society and international organizations vary from sector to sector.

The Mongolian Red Cross Society and some larger national associations work closely with relevant government agencies at all levels. As for other CSOs and their government counterparts, although they come into frequent contact on a wide range of issues such as sectoral development policy, regulatory frameworks, program monitoring and evaluation and joint implementation of activities, the two sides have a long way to go to achieve the state of interdependence characteristic of stable cooperation. Smaller organizations focusing on volunteerism and charitable activities have been observed as tending to operate at a distance from government agencies.

NGOs point out that attitudes and treatment are the challenges commonly encountered in their work with government agencies of different levels.

Quote 13

... Cooperation with government agencies means power imbalance in a relationship. In other words, they literally take and treat you as "non-governmental". Government agencies and ministries are very closed and bureaucratic. For example, the State Secretary of one Ministry said, "NGOs should operate at no cost, and you should not have any operating costs because you are volunteers." Stakeholder FGD, 2020

Although government-civil society cooperation is expanding, the atmosphere of mistrust and exclusion persists.

Quote 14

... It is quite common for government agencies to look down on non-governmental organizations as ones not doing real work. "Why you NGOs send in useless papers and monitor abstract things, why wouldn't you do something tangible, it's no use cooperating with NGOs that don't do real work..." are the frequently heard words displaying the attitudes of government organizations. -- Stakeholder FGD, 2020

Despite challenges in the relations between the state and civil society organizations, NGOs state that effective forms and good practices of collaboration are on the increase, rooted in the values of a long-term and stable cooperation.

Quote 15

... There are open platforms such as Human Rights Forum, a network of human rights NGO Forum. I believe it is not a legal entity under the law of our country. The reason why this platform is nonetheless recognized is that our platform sends reports to the United Nations on issues regarding the implementation of human rights in Mongolia. Upon investigation, the United Nations submits recommendations from Geneva to Mongolia. At first, they were not taken into account at all, and the government responded only appearance-wise, under pressure. But now recommendations are accepted. We provide advice where government fails to act; we are recognized and joint work has become possible. Generally, they are reluctant. They would accept only if unavoidable ..." -- Stakeholder FGD, 2020

Representatives of NGOs have also mentioned good examples of effective cooperation in the education sector. It was observed that the capacity and openness of NGOs were crucial in making such good experience possible.

The areas of culture and child protection are also providing examples of effective cooperation with private sector, international organizations and the public.

Government support to civil society organizations, as assessed by the participating NGOs, was rated for all its forms mostly as “Poor” or “Moderate”. When the ratings were weighted against the total number of the participants, their average values all placed below the “Moderate”, that is, 3.00 in numerical expression.

Ulaanbaatar and local NGOs have rated differently.

Table 14. Average rating of government support and assistance, (on a scale of 1-5)

Support and assistance provided by the Government		Percentage of total sample					Average rating of all participants
		Extremely poor	Poor	Medium	Good	Very good	
1	Legal environment	17.3%	29.4%	40.3%	10.5%	2.5%	2.52
2	Financing	32.9%	40.3%	18.9%	7.3%	0.6%	2.02
3	Tax benefit and exemption	23.3%	38.1%	23.4%	12.2%	3.1%	2.34
4	Communication and attitude	14.9%	29.0%	35.1%	18.4%	2.5%	2.65
5	Participation in government decision-making process	20.1%	35.9%	31.6%	10.7%	1.8%	2.38
6	Activity reporting and information sharing	17.1%	32.1%	31.5%	17.3%	2.0%	2.38

NGOs have rated overnment support to NGO activities in the fields of research, monitoring of government workings and services as well as oversight of state and local budget execution as “Poor”.

Outsourcing of certain public services is viewed as an area of cooperation, with emphasis laid on the need to ensure transparency and integrity by announcing the sectors and agencies subject to outsourcing and establishing a selection system of clear-cut criteria and processes with good linkage to NGO reporting and tax obligations in line with best international ipractices. (FGD - Stakeholders, 2020)

Participants highlighted a need in government assistance in promoting international networking and cooperation of Mongolian NGOs by taking action to create a favorable legal framework where, in particular, systems such as Citizens' Councils that used to exist in every ministry could play an important role. (FGD - Stakeholders, 2020)

Quote 16

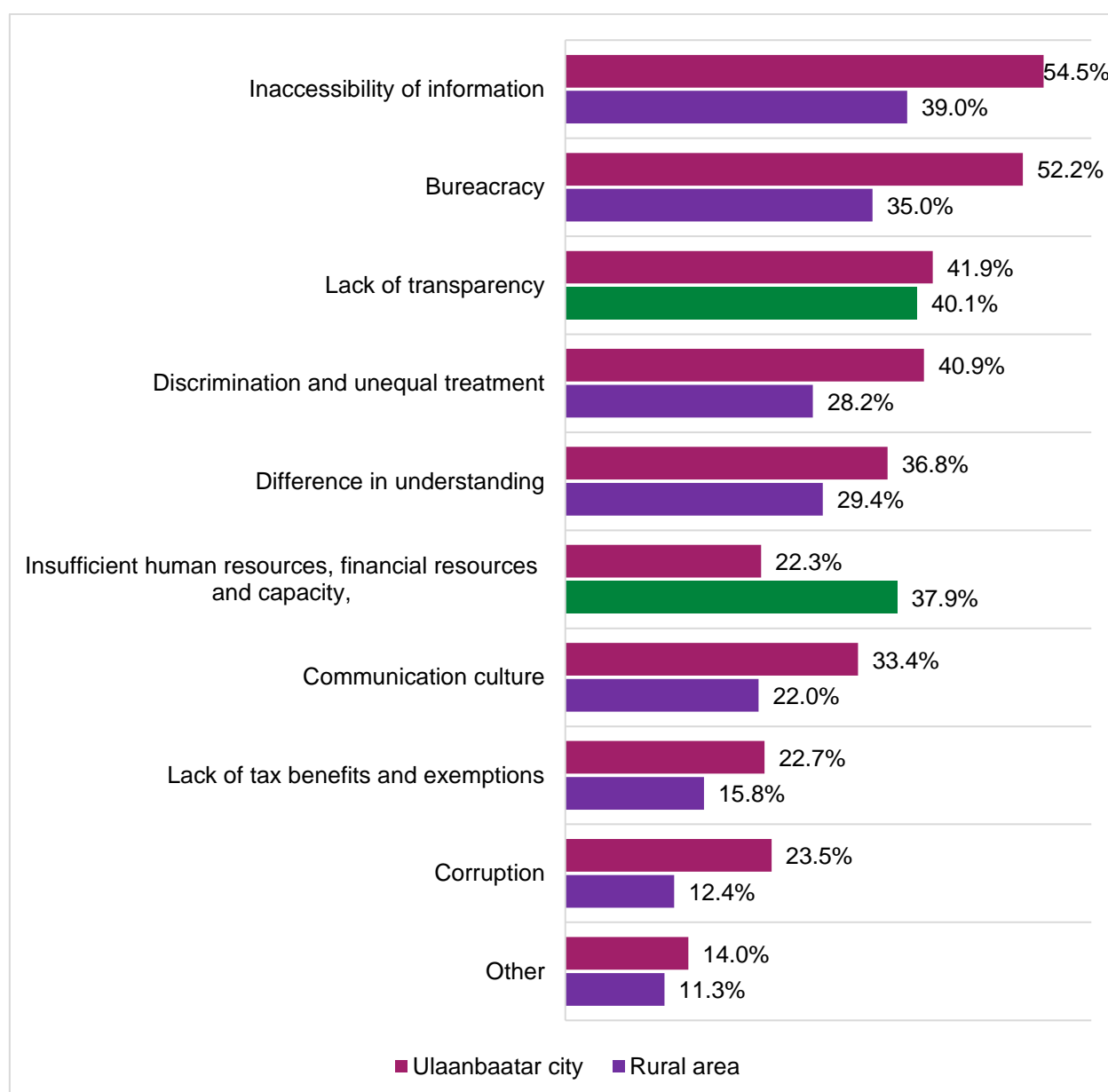
-...Systems are still lacking that guarantee continuity after the change of government. Liasion with NGOs suffers when officers in charge are often replaced... -- Stakeholder FGD, 2020
- ...NGOs have a desire to work with the government. They do have the necessary capacity but not the opportunity to show their strength or even engage in information sharing. For example, we send our reports to 4 different agencies but nothing comes out of this... -- Stakeholder FGD, 2020

Quote 17

... In a related study, "63.0% of NGOs rated the cooperation between government and non-governmental organizations as Moderate, 34.0% as Insufficient and 3.0% or 1 organization as Good" (State Building Experts Council, 2020) .

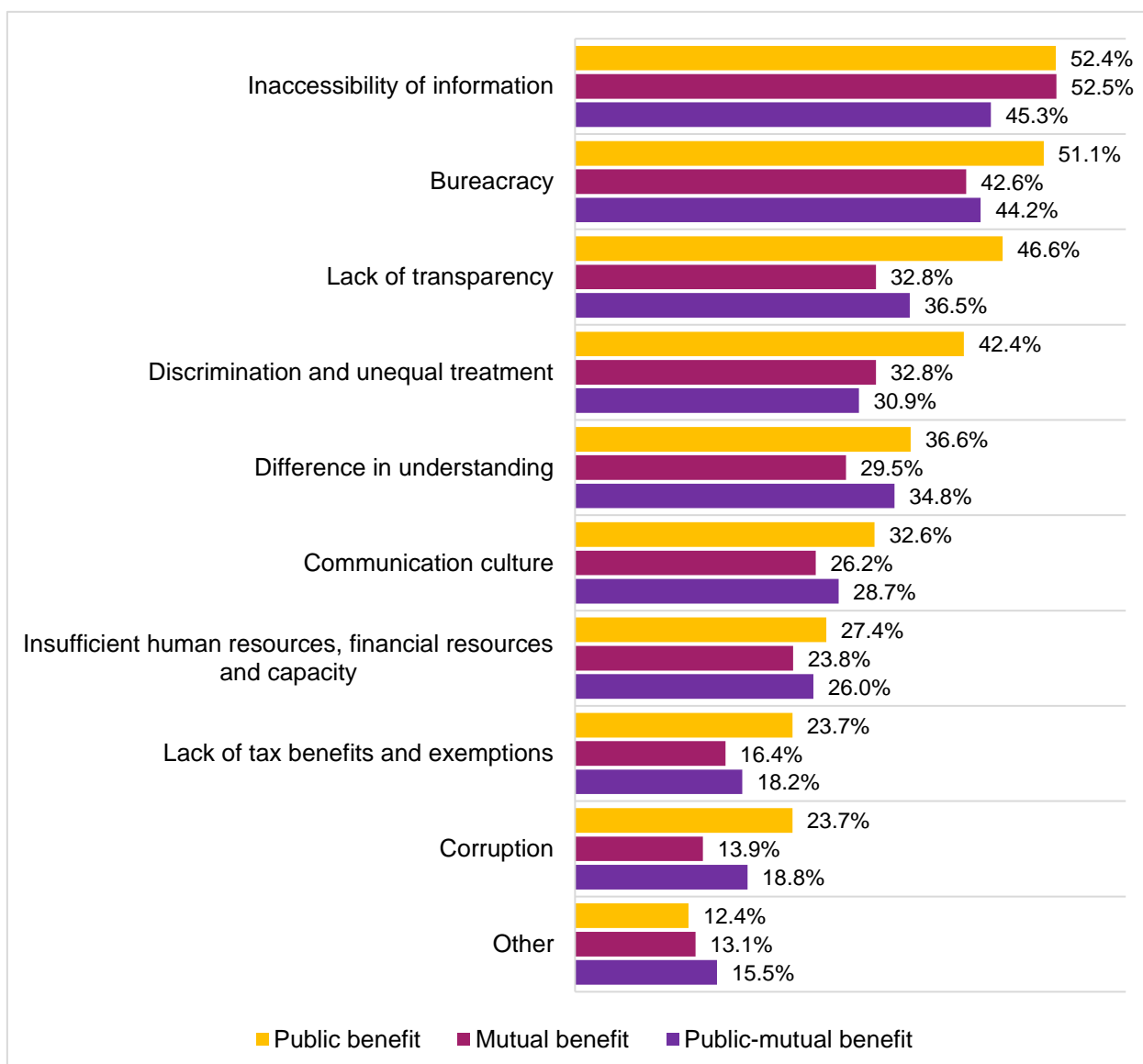
The barriers to cooperation, as experienced by the participating organizations, are shown in the table below follows. The most common issues in working with other legal entities are a lack of access to information, non-transparency and bureaucratic red-tape. About 10 percent of the respondents said that they have no problems in their relations with other organizations. As for local organizations, they find the lack of transparency and the insufficiency of human resources and financial capacity to be the main challenges in establishing and maintaining successful cooperation.

Graph 35. Challenges in cooperation, by percentage



In terms of organizational type, public-benefit organizations encounter greater difficulties in establishing understanding and collaborative relations than mutual-benefit organizations in most respects.

Graph 36. Challenges in cooperation, by operational type

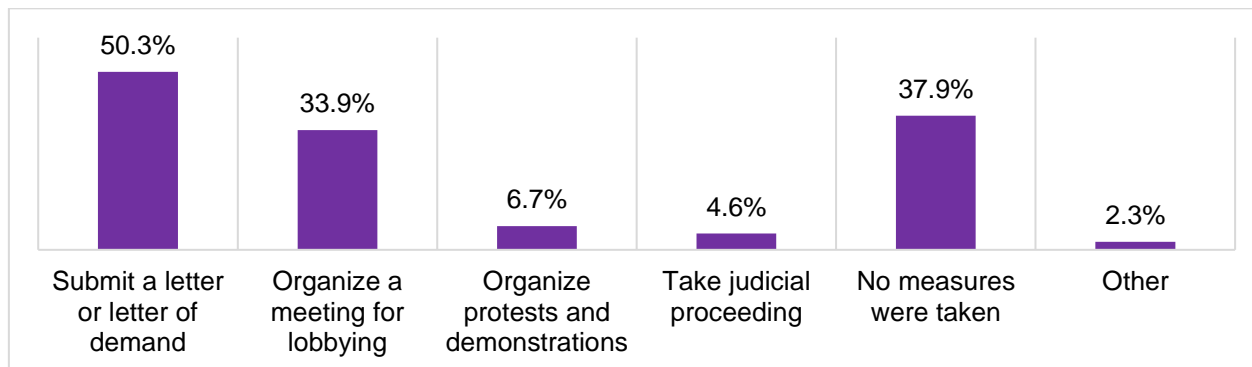


Challenges similar to the above had been listed in an another research report. (Democracy in Mongolia: Socio-Political Study on the Current Situation of Civil Society, 2020). For example:

- Lack of intersectoral cooperation;
- Instability of government organizations;
- Arbitrariness in decisions to continue or discontinue activities, arising from a one-time impulse or an official's attitude;
- The work and capacity of organizations of people with disabilities are not valued and the tendency to have them do more for less pay constitutes a form of discrimination;
- The proclivity of government organizations to put forth unrealistic requirements and demand high results from imited budgets is often a factor that disheartens organizations and citizens and damps their motivation to propose new ideas and initiatives;
- Reports produced by government organizations tend to prioritize numbers and contain statistics that do not correspond to reality;
- Government agencies need to address the issue of improving cooperation and partnership by recognizing the impossibility of doing all the work with their limited human resources and by strengthening the contracting system for NGOs.

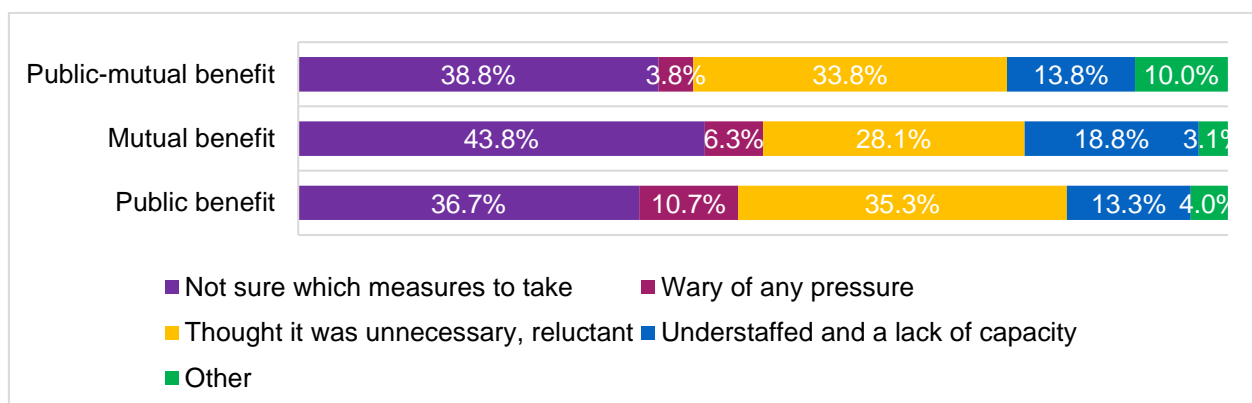
Nine out of ten surveyed organizations confirm that they continuously experienced some type of challenge for cooperation, and about 60% of them solve their problems in the following manner.

Graph 37. Measures to overcome the challenges in cooperation



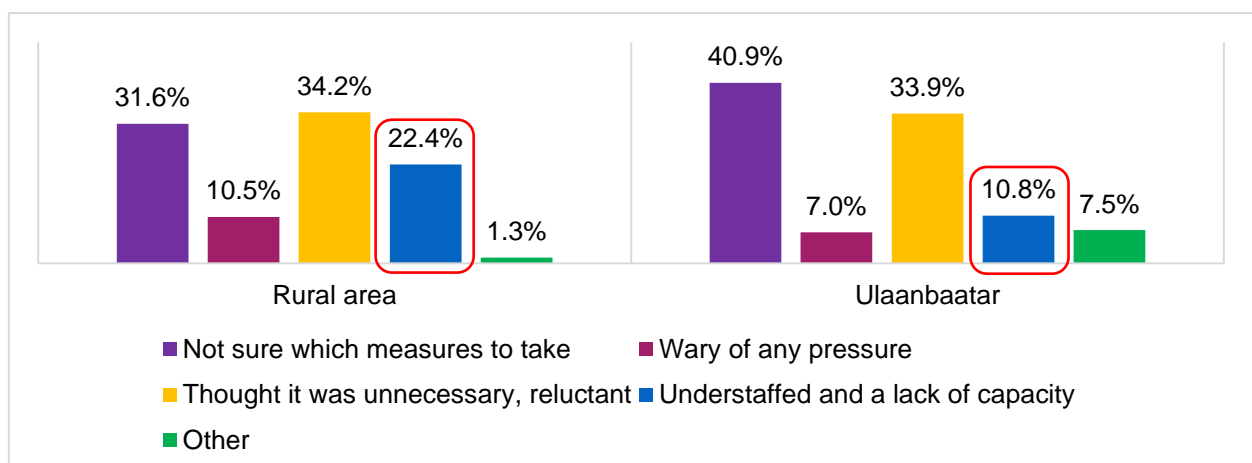
About half of the organizations that responded “no measures were taken” (n = 231) said they were not sure which action to take, while the rest said they felt beat, thought it was useless, were dispirited or wary of any potential pressure, lacked human and other resources.

Graph 38. Reasons for inaction, by percentage



This indicator by location shows that the lack of human and other resources cited as a reason for inaction is twice as high for local NGOs than those in Ulaanbaatar. In other words, in Ulaanbaatar, there is a fierce competition between NGOs for scarce funding, and there is no denying that there are other factors that could negatively affect their consolidation. Therefore, it is necessary to investigate the NGO environment in more depth in the future.

Graph 39. Reasons for inaction, by location and percentage



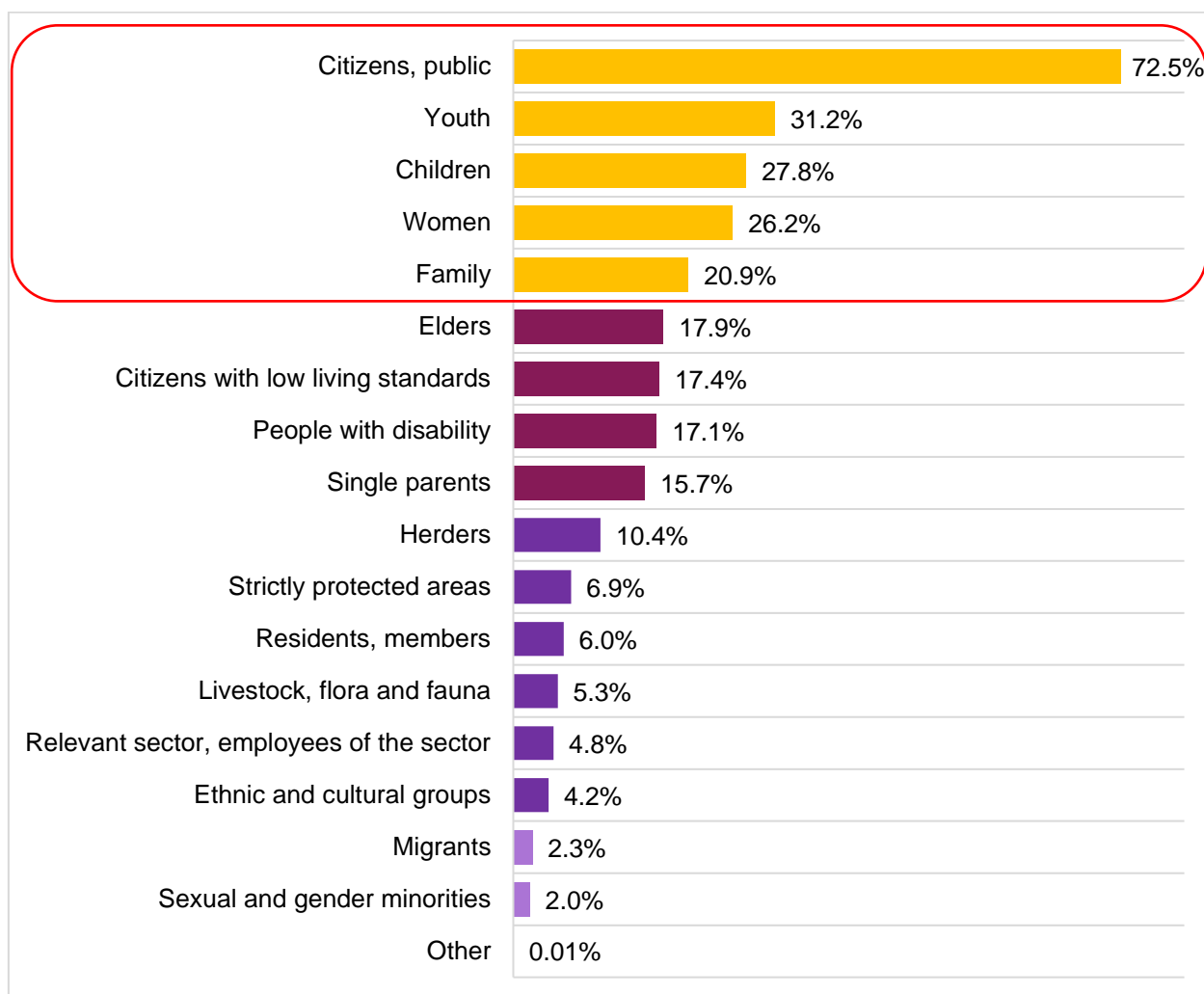
CHAPTER 3.

IMPACT OF NGO

Majority of surveyed CSOs work with citizens, public, youth, children, women and families.

The target groups of the surveyed organizations include COPNI's " Services N.E.C" category, namely, protection of the rights of sector workers, sector development, oversight policies, assistance to persons with disabilities and the elderly, human rights, citizen participation, women's rights, preservation of national heritage, and legal advice.

Graph 40. CSO operational areas aimed at target groups, by percentage



Most of the existing non-profit organizations focus on training, research, counseling, aid and care services and advocacy for the well-being of the public, communities, youth, children, women and families.

Table 15. NGO target groups, by activity type (Multiple choice response)

Nº	Operational areas	Citizen, public	Youth	Children	Women	Family
1	Training	70.1%	83.6%	81.6%	82.1%	76.2%
2	Consulting	56.0%	63.8%	50.5%	68.7%	69.9%
3	Aid services	38.8%	48.4%	44.7%	55.3%	63.6%
4	Research	45.5%	47.9%	44.2%	57.0%	55.9%
5	Advocacy	42.4%	47.4%	38.9%	55.3%	52.4%
6	Information services	44.2%	48.4%	37.9%	52.0%	51.7%
7	Public education and communication	26.1%	26.8%	24.2%	29.6%	27.3%
8	Strategic litigation	10.5%	12.7%	7.9%	14.5%	18.2%

9	Monitoring of government actions and services	10.1%	10.8%	9.5%	16.2%	9.8%
10	State and local budget monitoring	4.4%	6.1%	4.7%	7.8%	5.6%
11	Other	1.2%	1.4%	1.6%	1.1%	1.4%

The scope of the NGO public outreach activities over the past three years has been defined as follows.

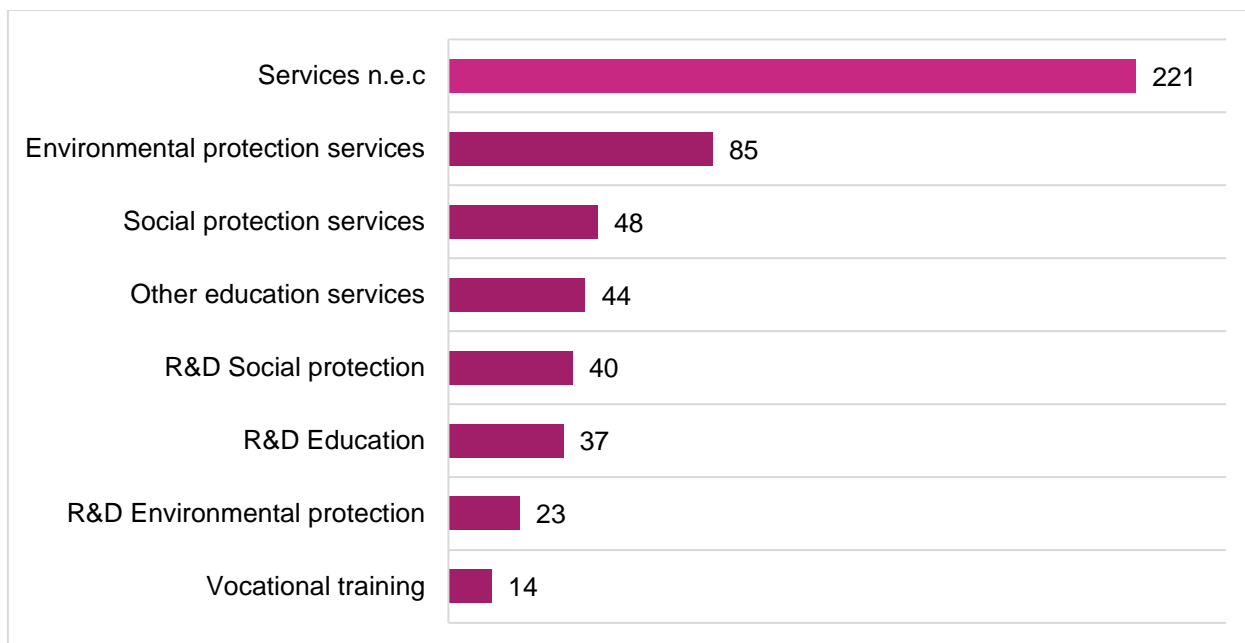
Table 16. Impact, by location

No	Impact	Ulaanbaatar	Rural area
1	Number of people involved in NGO activities and services	554,878	229,852
2	Number of printed books, brochures and manuals	46,762	9,726
3	Number of surveys conducted	7,256	1,997
4	For environmental organizations, the territories, rivers, plant and animal species covered under operation	2,787	1,076
5	Cases filed on behalf of public interest	2,612	394
6	Number of amendments proposed and approved in local and national policy and legal normative documents	402	175
7	Other	1,694	60

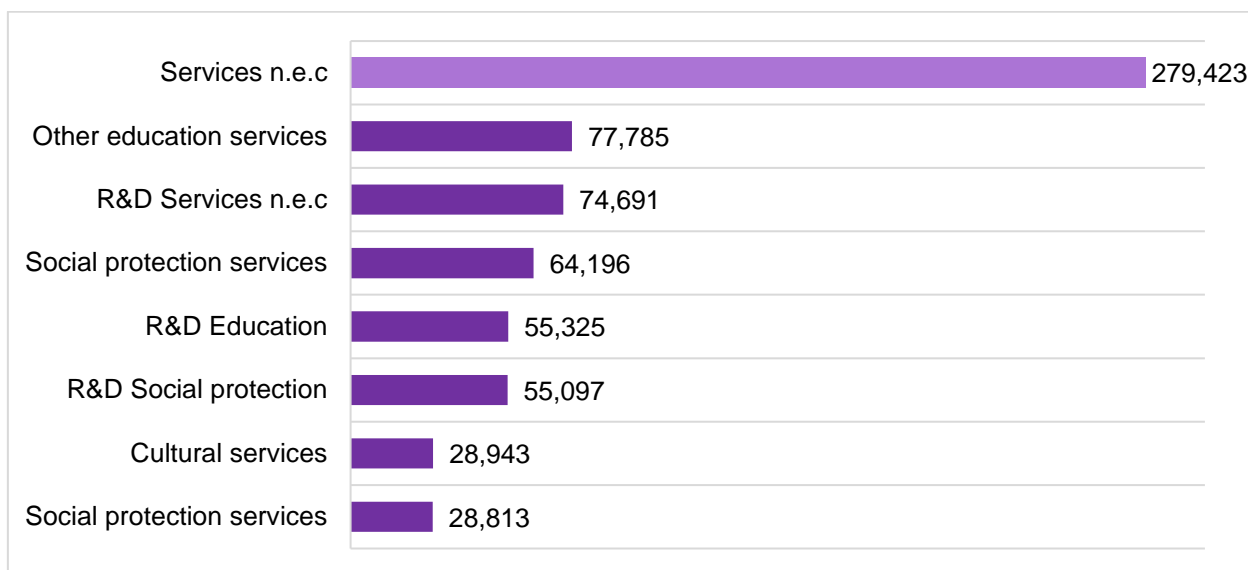
The number of beneficiaries of the activities and services of the surveyed organizations has reached 784,730 in the last three years; and the number of books, brochures and manuals printed by them has reached 56,524.

The graphs below show the outputs of the last three years according to TOP-8 operational areas.

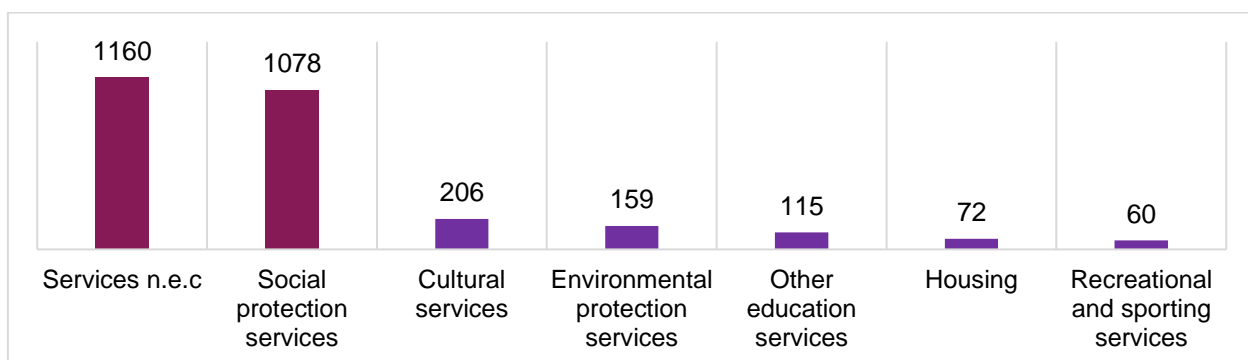
Graph 41. Number of amendments incorporated into and approved by local and national policy documents and legislative acts, by operational area



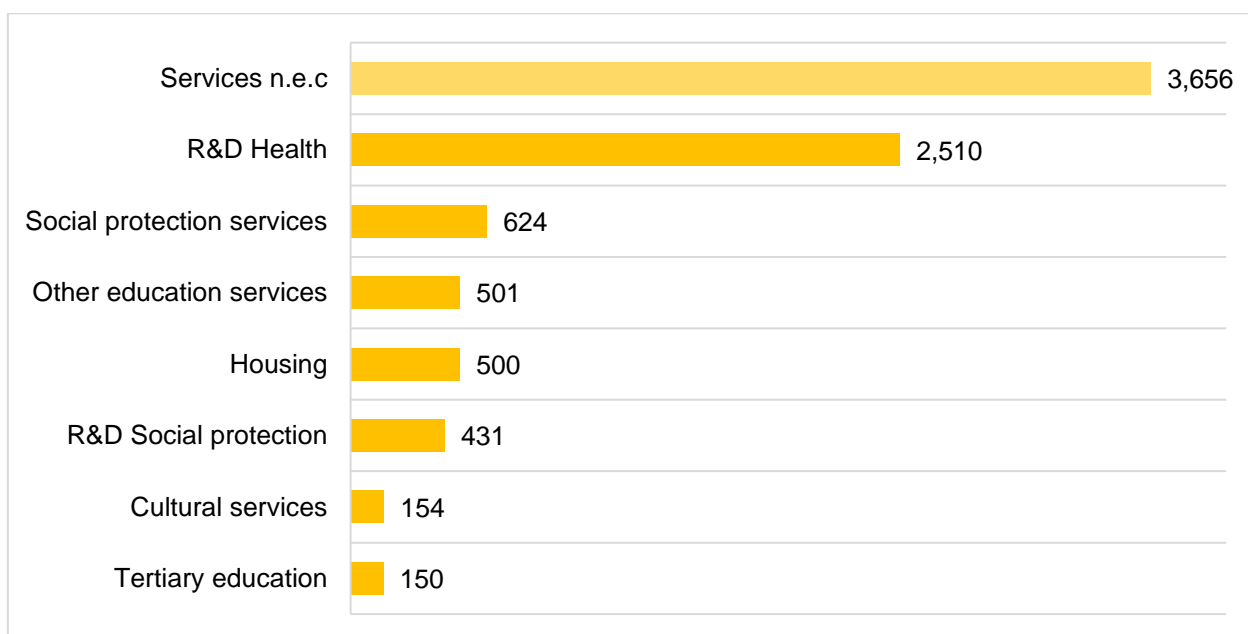
Graph 42. Number of people involved in NGO activities and services, by operational



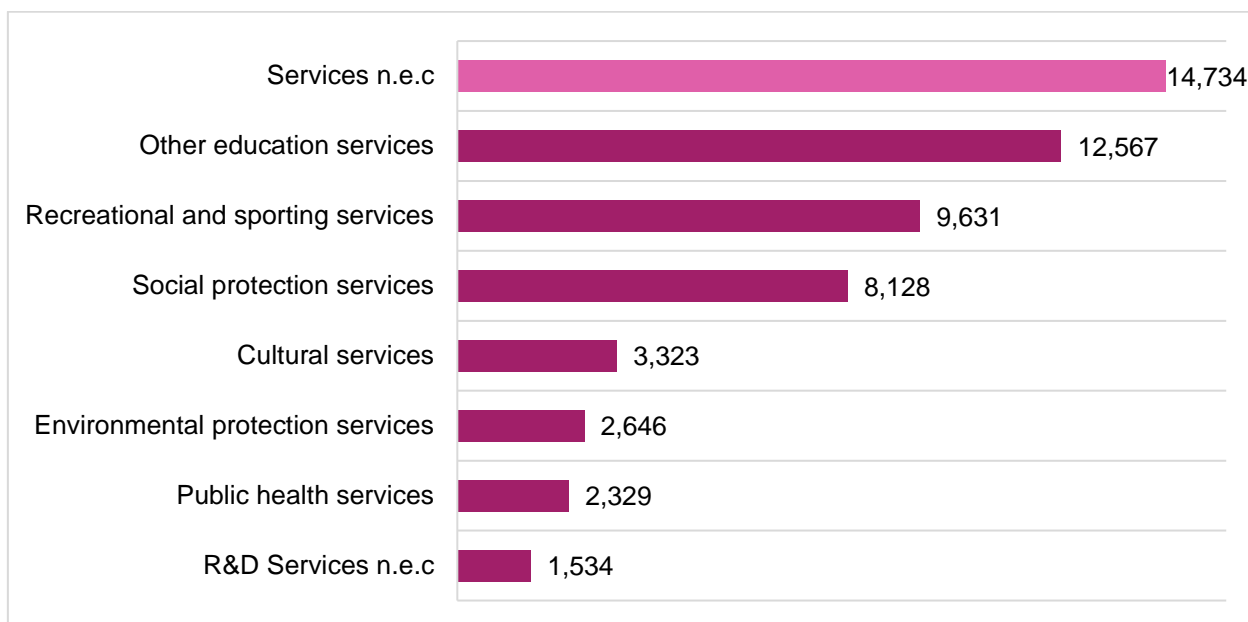
Graph 43. Cases filed on behalf of public interest, by operational area



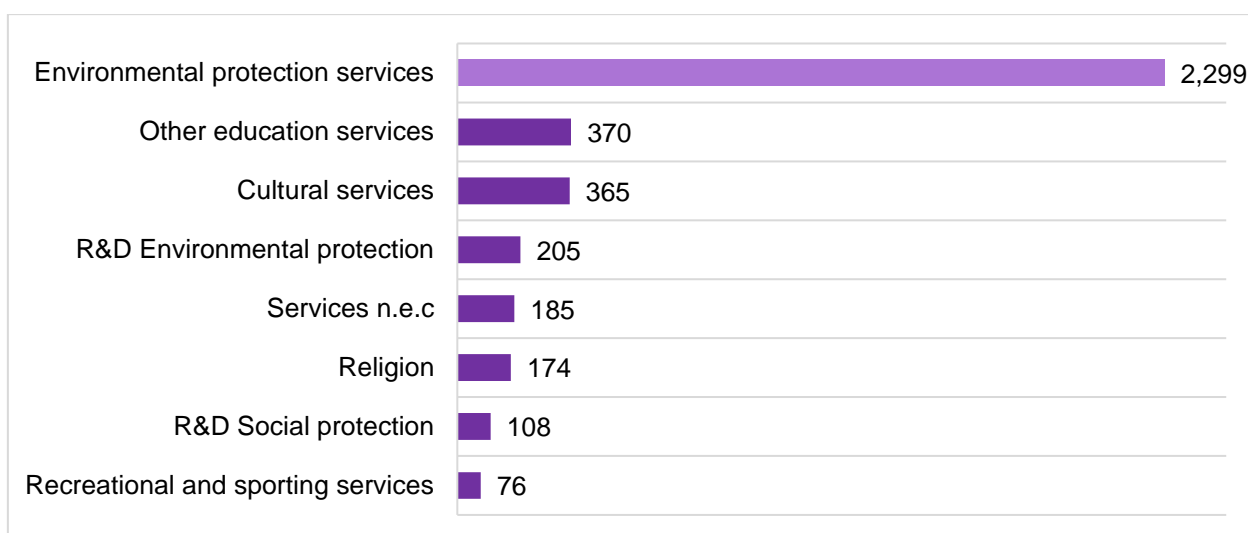
Graph 44. Number of surveys conducted, by operational area



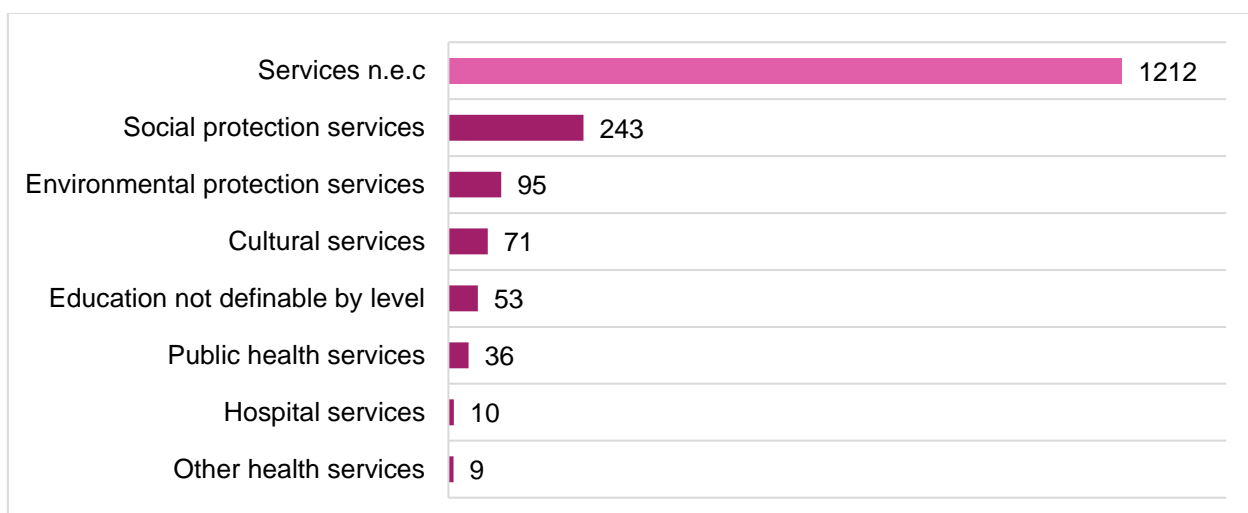
Graph 45. Number of printed books, brochures and manuals, by operational area



Graph 46. As an environmental organization, territory, river, biological and animal species covered under operation, by operational area

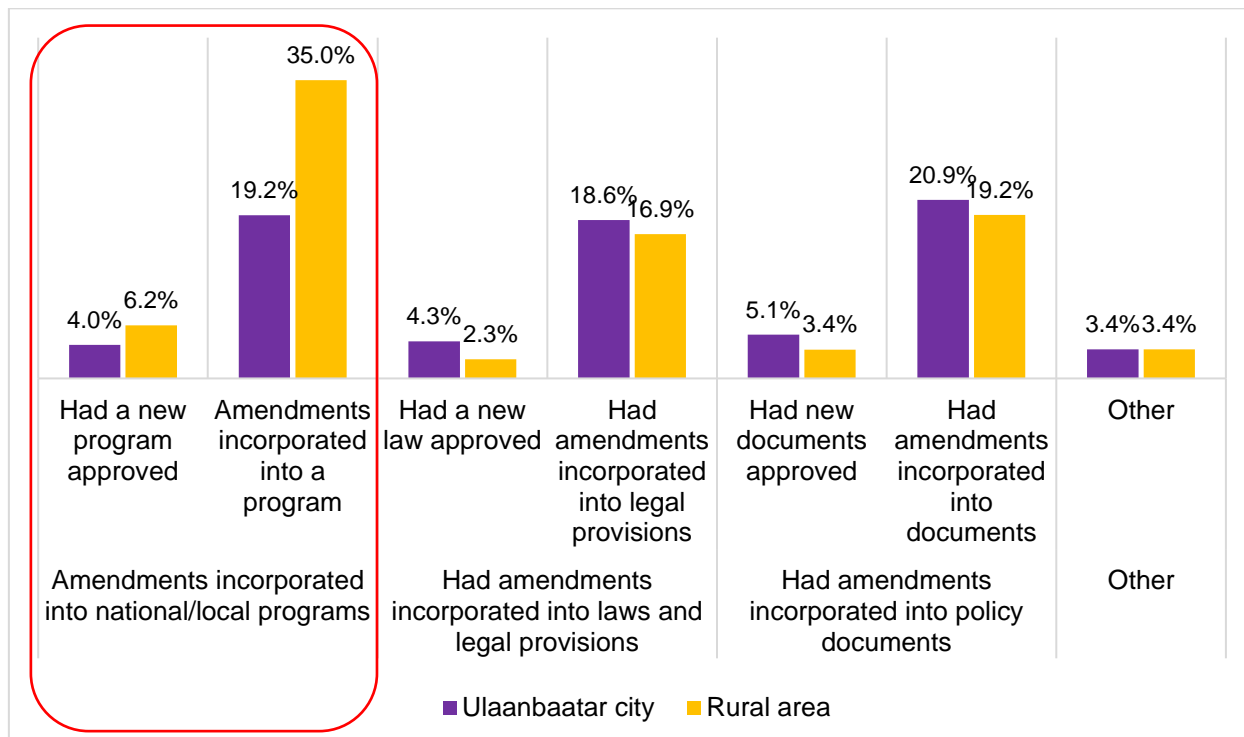


Graph 47. Other activities that changed, by operational area



Local organizations were more involved in terms of incorporating amendments into national or local programs or having a new program approved.

Graph 48. Incorporation of amendments into legislative acts, policy and programs, by location and percentage

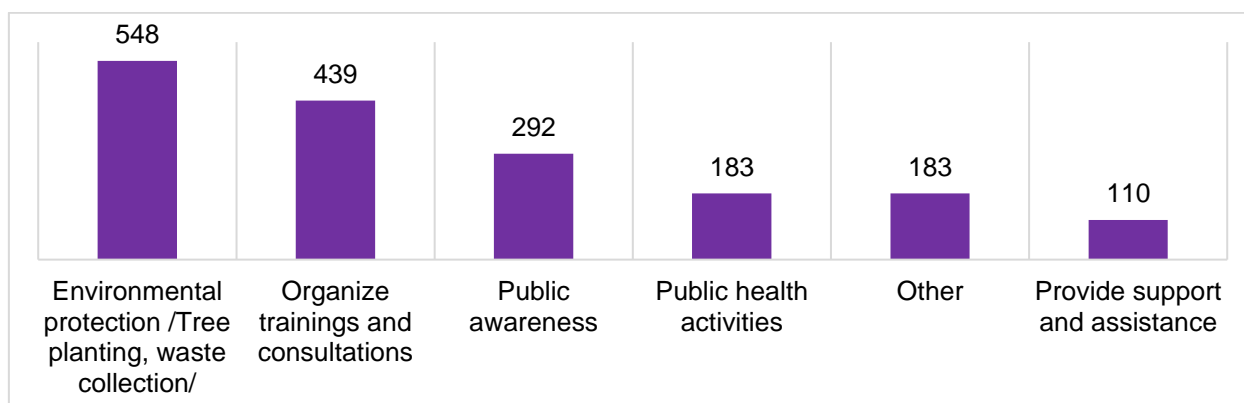


Criteria for measuring or determining the impact of NGOs are unclear, both legally and information wise. During a stakeholder group discussion, several participants agreed that the impact of NGOs on society was not transparent and measurable. Although they accomplish a lot, they do not have a well-established reporting system and the government agencies do not give any incentive or there is no evaluation mechanisms for submitted reports. Representatives of international organizations, on the other hand, measure the impact of their partner NGOs by the results of contracted projects and programs. (FGD - Stakeholders, 2020).

Participants emphasized that the main purpose of a good impact evaluation system should be directly connected, in a transparent manner, to tax benefits, incentives, government support, funding and hierarchical assessment of good or poor.

In terms of community-based activities, the following graph shows other activities, such as environmental protection, community-based training, counseling and awareness.

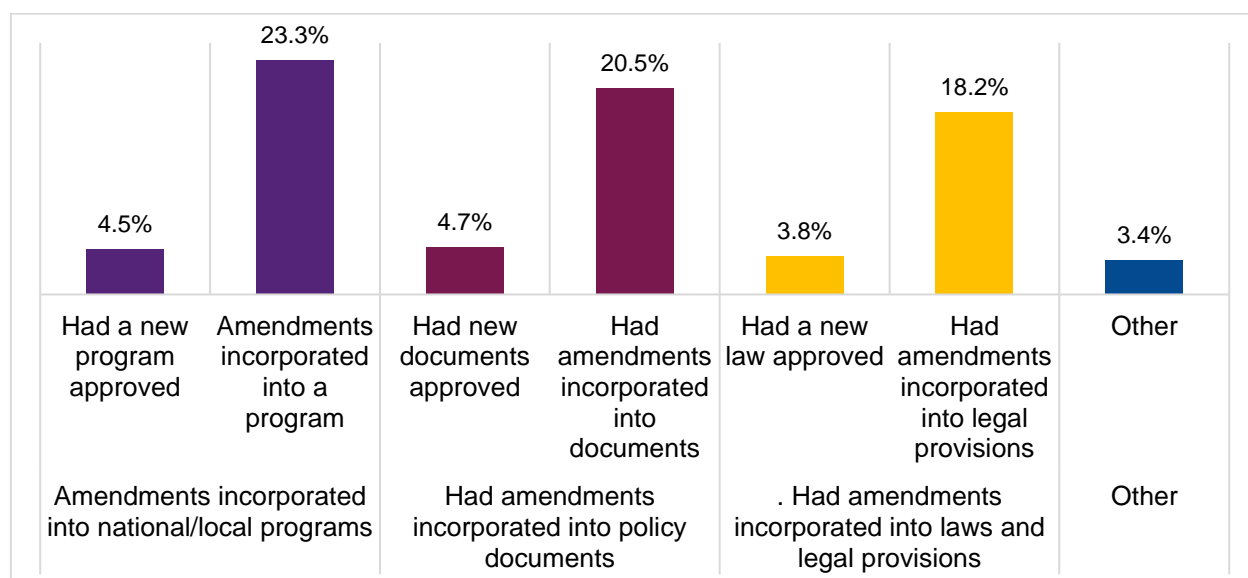
Graph 49. Operational areas, other



46.9% of all organizations have an evaluation system for their activities, while the remaining 53.1% do not evaluate their operation.

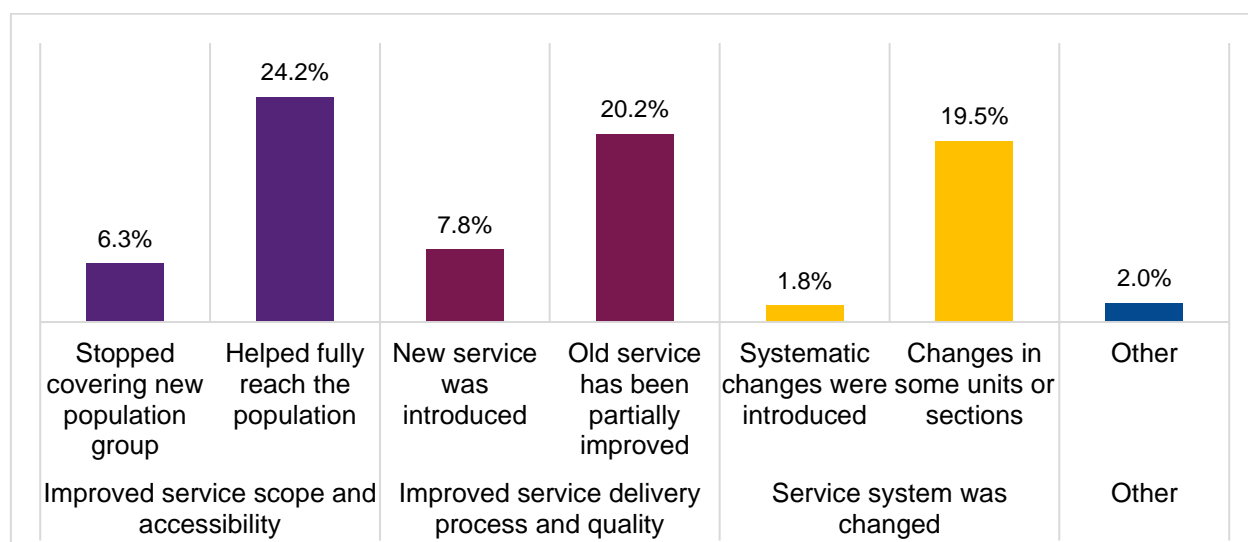
Of the organizations that incorporated amendment into legislation, policies and programs, 27.8% incorporated amendments into national/local programs, 25.2% into policy documents and 22.0% into laws and legal provisions. Others includes incorporation of amendments into organization's internal rules or participation in government activities.

Graph 50. Incorporation of amendments into legislation, policy or programs, by percentage



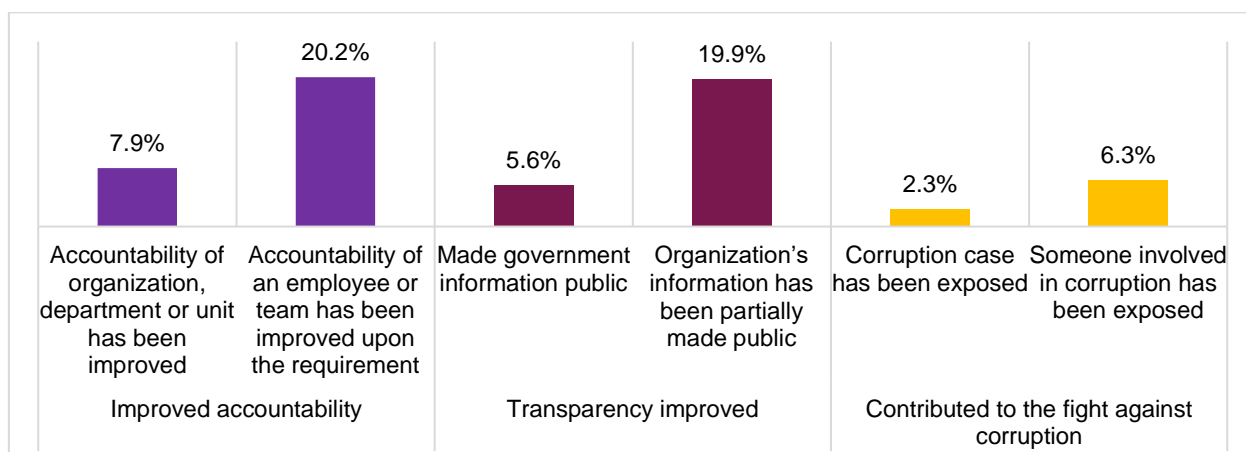
In terms of changes introduced into public service delivery, 30.5% have improved the scope and access to services; 28.0% have improved the service delivery process and quality and 21.3% have changed the service system.

Graph 51. Changes brought into public service delivery, by percentage



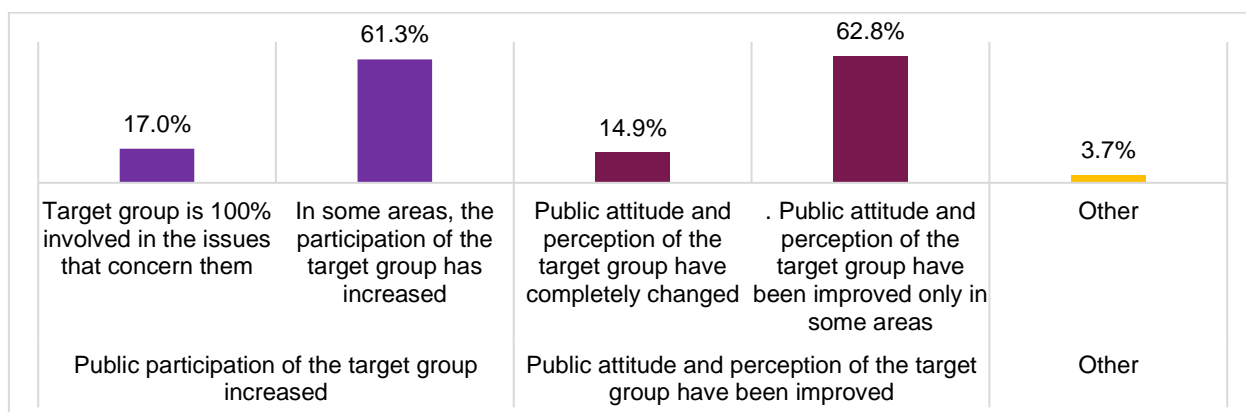
Whereas in terms of making changes in transparency and accountability of government organizations and contributing to the fight against corruption, 28.1% have improved accountability, 25.5% have improved transparency and 8.6% have contributed to the fight against corruption.

Graph 52. Changes introduced in the transparency, accountability and fight against corruption in government agencies, by percentage



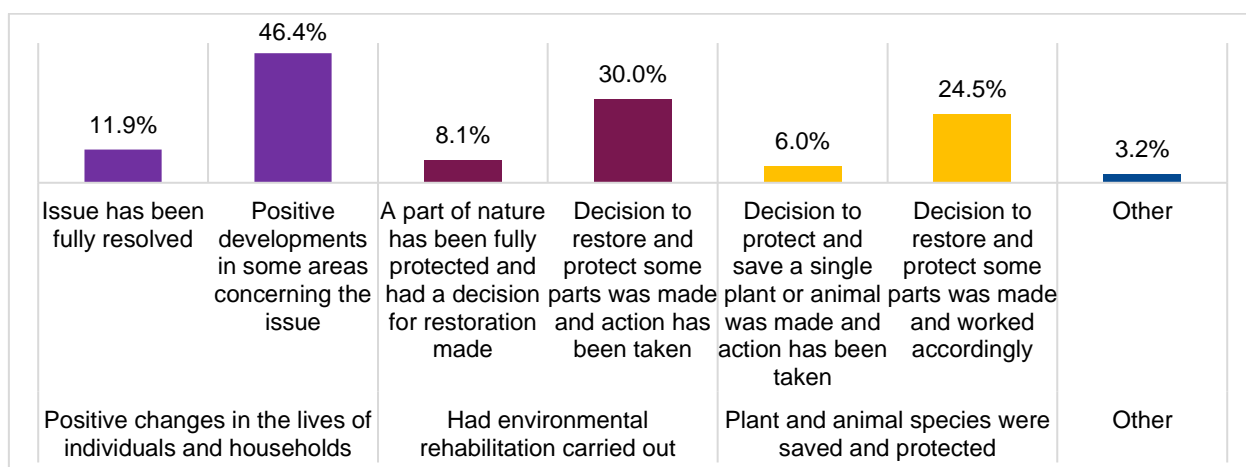
78.3% of non-profit organizations improved the public participation, and 77.7% improved the attitudes and perceptions of the target groups.

Graph 53. Changes in the citizen or public participation, by percentage



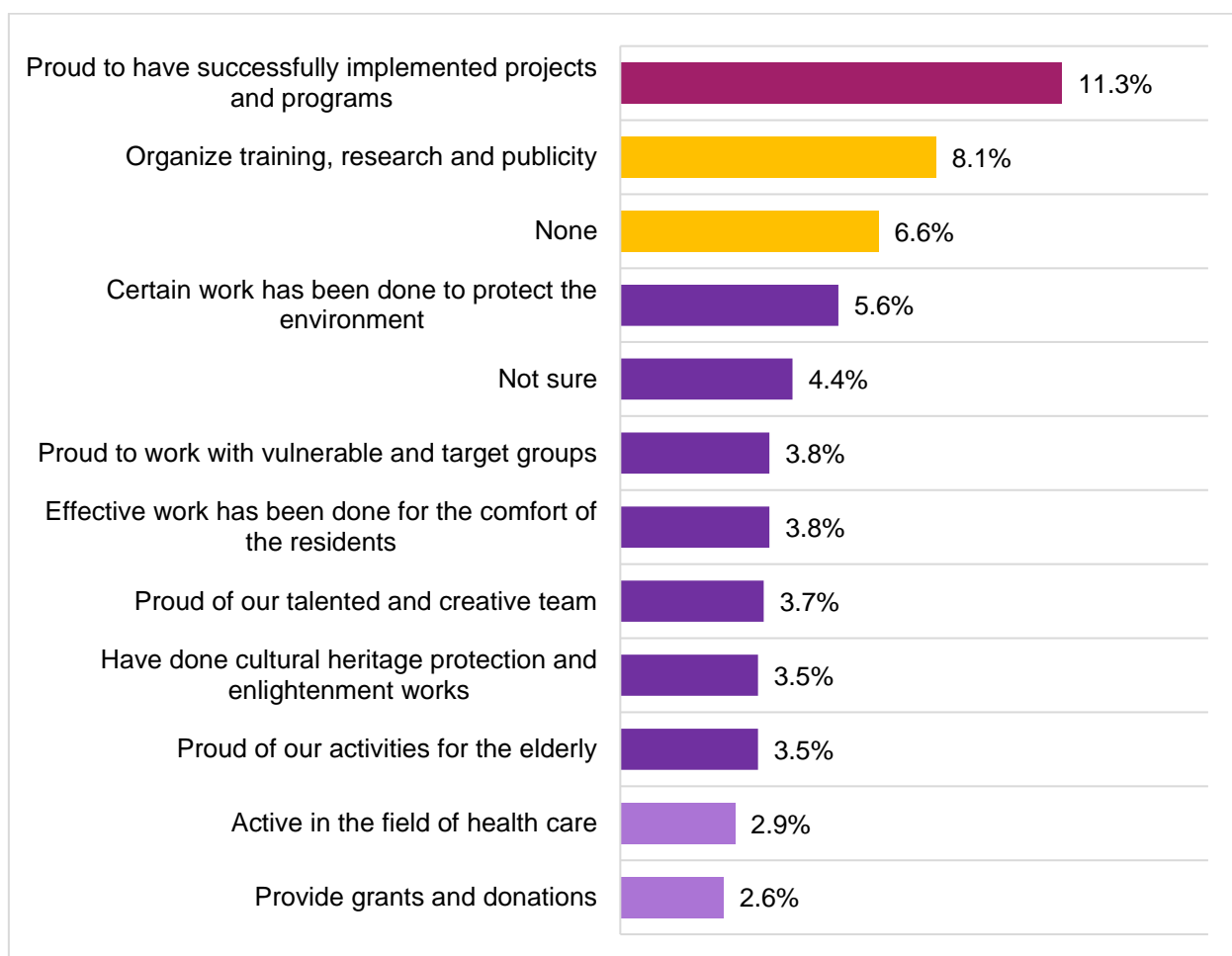
In terms of changes in the regularity of the individual, environment and flora and fauna, 58.3% made positive changes in the lives of individuals and households, 38.1% carried out environmental rehabilitation and 30.5% saved and protected flora and fauna.

Graph 54. Changes in the regularity of the individual, environment and flora and fauna, by percentage



The following are some of the most impactful and gratifying examples of civil society organizations. The following graph shows the top 10 examples.

Graph 55. Impactful and gratifying examples of the organization, by percentage



CHAPTER 4.

CIVIC SPACE

4.1. ASSESSMENT OF THE FULFILLMENT OF BASIC CIVIL RIGHTS AND FREEDOMS

In order to assess the civic space, the implementation of basic civil rights, NGO rights and freedoms were taken into consideration.

Within the framework of basic civil rights and freedoms, five issues were assessed by the NGOs with an overall average index of 3.03. This means the implementation of the basic civil rights is unsatisfactory.

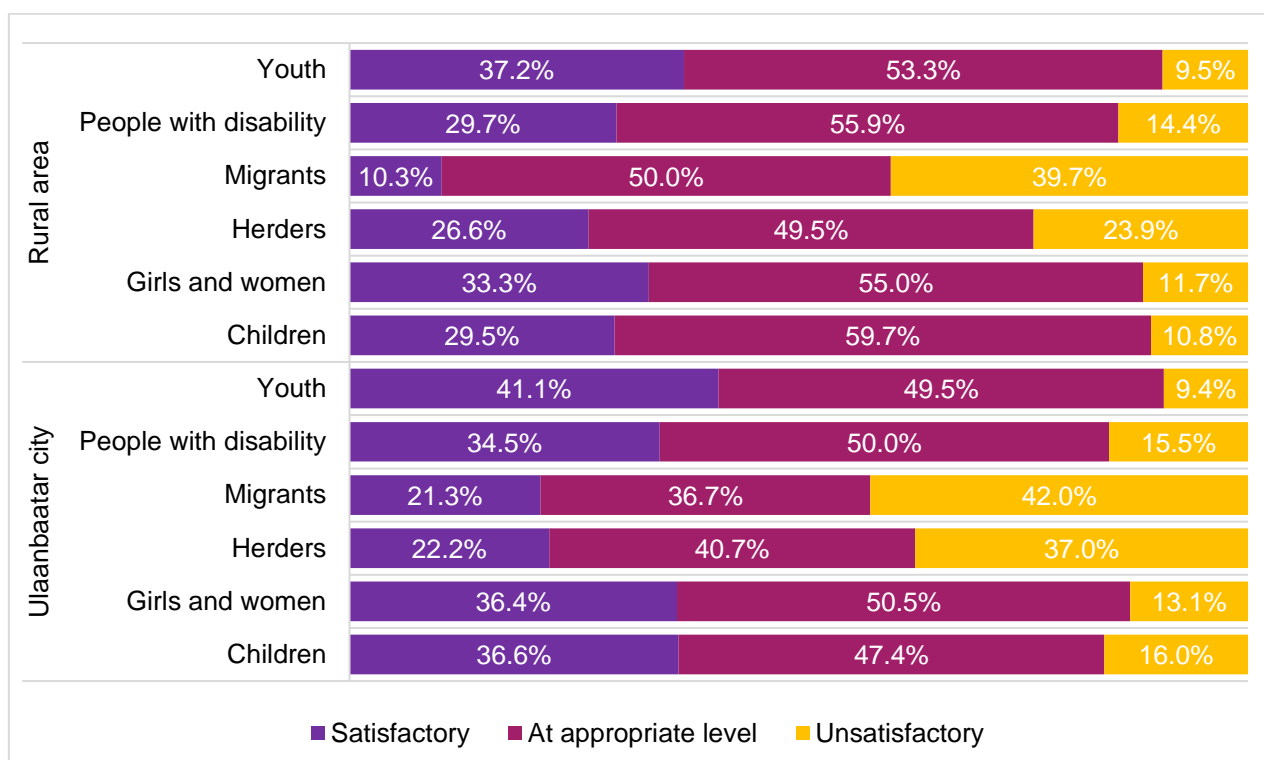
Table 17. NGO assessment of the fulfillment of basic civil rights and freedoms

Basic civil rights and freedoms of citizens		Percentage of the total sample					Average rating of all participants
		Extremely poor	Poor	Medium	Good	Very good	
1	Access to information, Freedom of expression and Freedom of speech	4.4%	16.3%	38.5%	32.1%	8.8%	3.25
2	Freedom of peaceful assembly, Right of association	7.5%	17.1%	35.3%	33.7%	6.4%	3.14
3	Citizen participation, citizen advocacy	6.9%	22.8%	37.3%	27.7%	5.3%	3.02
4	Non-discrimination, Inclusion	8.8%	25.0%	37.5%	25.3%	3.4%	2.89
5	Human rights /Rule of law	10.0%	24.3%	38.4%	23.7%	3.7%	2.87

The worst or most violated indicators are the Rule of law and the Right to non-discrimination.

- Access to information and Freedom of expression were rated as below Medium, Poor or Extremely Poor by 59.2% of all participating organizations.
- Access to information and Freedom of expression were rated by all participating organizations as Moderate or 3 points. For local public-mutual-benefit NGOs, it was rated 4 points.
- Freedom of peaceful assembly and Right of association were rated as Medium or below Medium by 59.9% of all participants. The average rating is 3.14 or Medium.
- Citizen participation and citizen advocacy were rated as Medium or below average by 67.0% of all participating organizations. The average rating is 3.02.
- Majority of respondents rated the right to non-discrimination and inclusion as below Medium. More than half of the surveyed organizations rated human rights and the rule of law as below Medium.

Graph 56. Protection of rights of marginalized groups, by location and percentage



The graph above shows that a membership-based organization that works for girls and women is doing a satisfactory job of protecting the rights of marginalized groups. Whereas, it was responded that the work in the area of protecting the rights of herders or migrants is unsatisfactory.

4.2. ASSESSMENT OF CSO RIGHTS AND FREEDOM

However, upon measuring the implementation of CSO rights and freedoms with a total of nine questions, the average score reached 3.12.

Table 18. Rights and freedoms of CSOs, by type

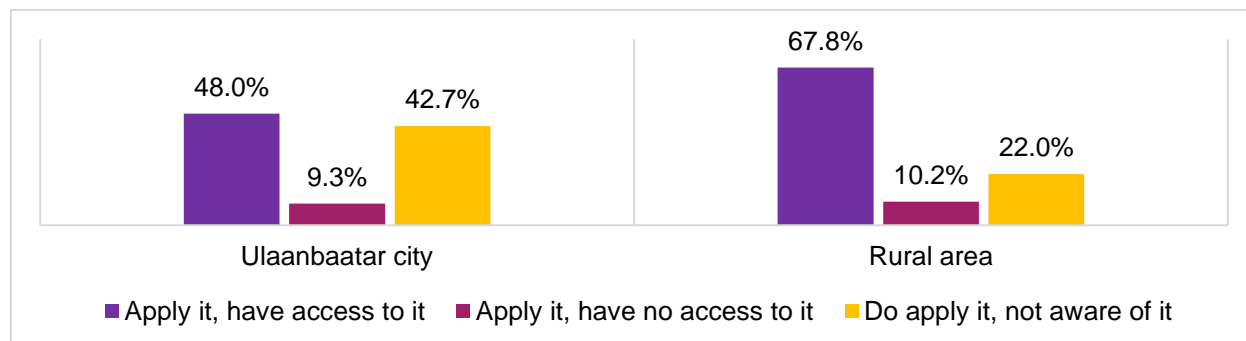
State of Rights and freedoms of CSOs		Percentage of the total sample					Average rating of all participants
		Extremely poor	Poor	Medium	Good	Very good	
1	Freedom of access to information	4.8%	15.1%	34.8%	39.4%	5.9%	3.26
2	Media freedoms	2.9%	12.0%	27.7%	48.5%	8.9%	3.48
3	Internet freedoms	1.2%	5.4%	18.2%	56.5%	18.7%	3.86
4	Freedom of assembly	2.8%	10.2%	31.3%	47.1%	8.5%	3.48
5	Right of association	2.9%	9.5%	30.0%	46.9%	10.7%	3.53
6	CSO autonomy and rights	5.0%	20.2%	39.2%	30.3%	5.3%	3.11
7	CSO funding	14.5%	38.1%	34.0%	12.0%	1.5%	2.48
8	Government support for the CSO	17.3%	41.6%	29.4%	10.2%	1.5%	2.37
9	Government's legal agents that recognize and respect citizen's opinion	12.0%	36.7%	37.9%	11.9%	1.5%	2.54

Government support for the CSO, the CSO budget environment and the Government recognition of citizens' opinion have the worst or below Medium ratings. Yet, the best exercised right is the Internet freedoms.

54.7% rated NGOs' Freedom of access to information as below Medium, 57.4% rated the Media freedoms as Good or higher and 75.2% rated the Right to use Internet as Good or higher.

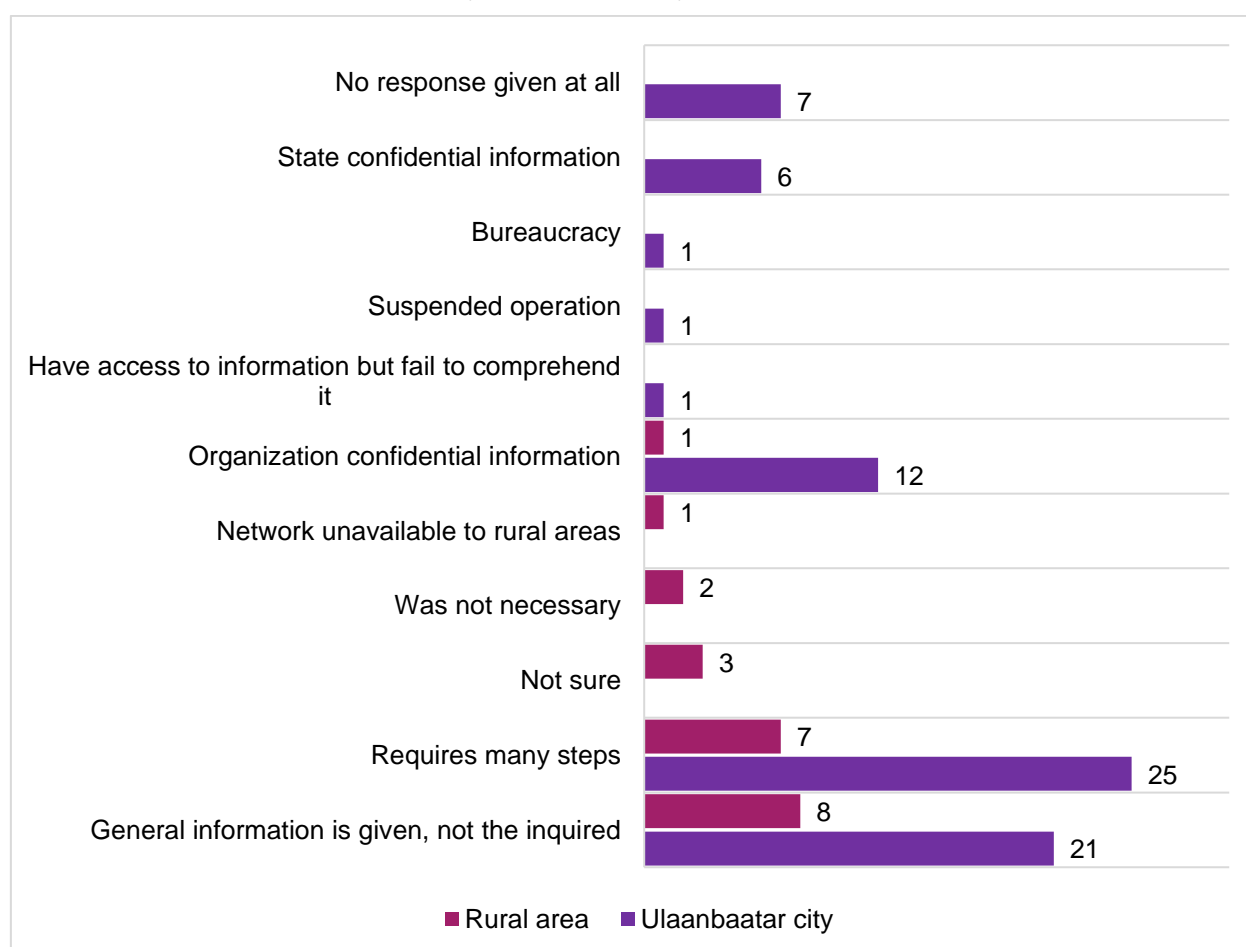
67.8% of the local and 48.0% of Ulaanbaatar organizations claim to apply or refer to the Law on Information Transparency and Right to Information.

Graph 57. Use of Law on Information Transparency and Right to Information, by location and by percentage



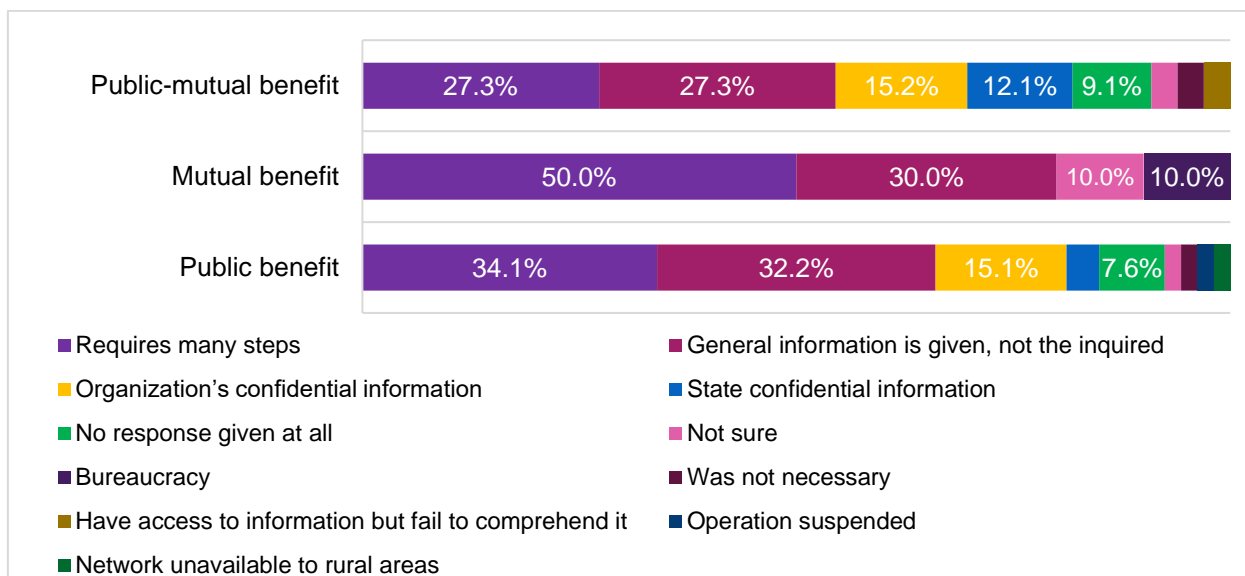
Participating organizations of Ulaanbaatar predominantly selected confidential information and requires many steps as main reasons for inaccessibility to information. Whereas, local organizations selected responses such as state confidential information or no response given at all.

Graph 58. Reasons for the inaccessibility to information, by location and number



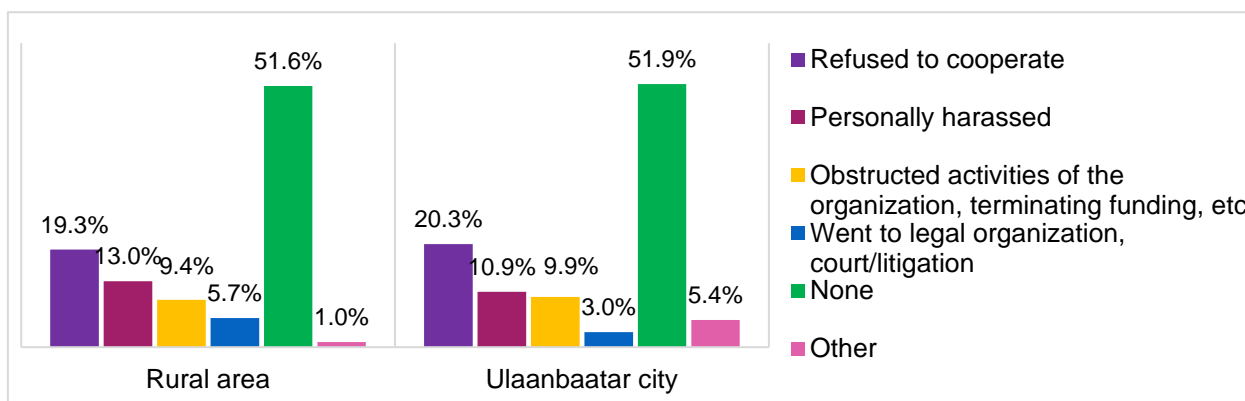
NGOs explained their reasons for not receiving information as follows. More than 50.0% of the reasons for this requires a lot of steps and general information is given, not inquired.

Graph 59. Reasons for the inaccessibility to information, by organizational type and percentage

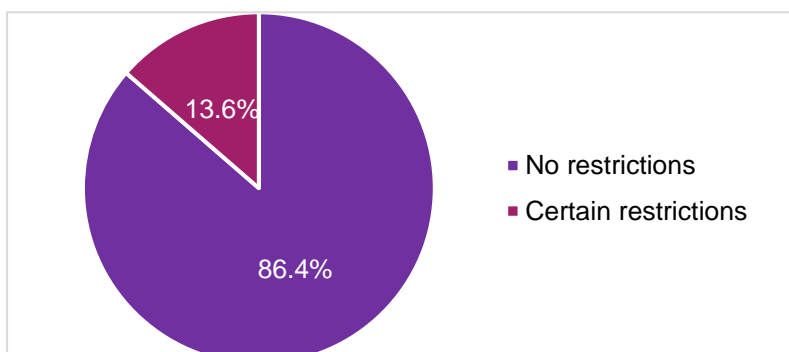


58.3% of the surveyed organizations stated that they faced no challenges in criticizing the decisions and actions of government organizations. The following graph details the challenges faced by NGOs from Ulaanbaatar and local NGOs.

Graph 60. Challenges your organization or employee faces when criticizing government decisions, actions, laws and policies, by percentage



Graph 61. Any restrictions on expressing an opinion on the Internet, by percentage



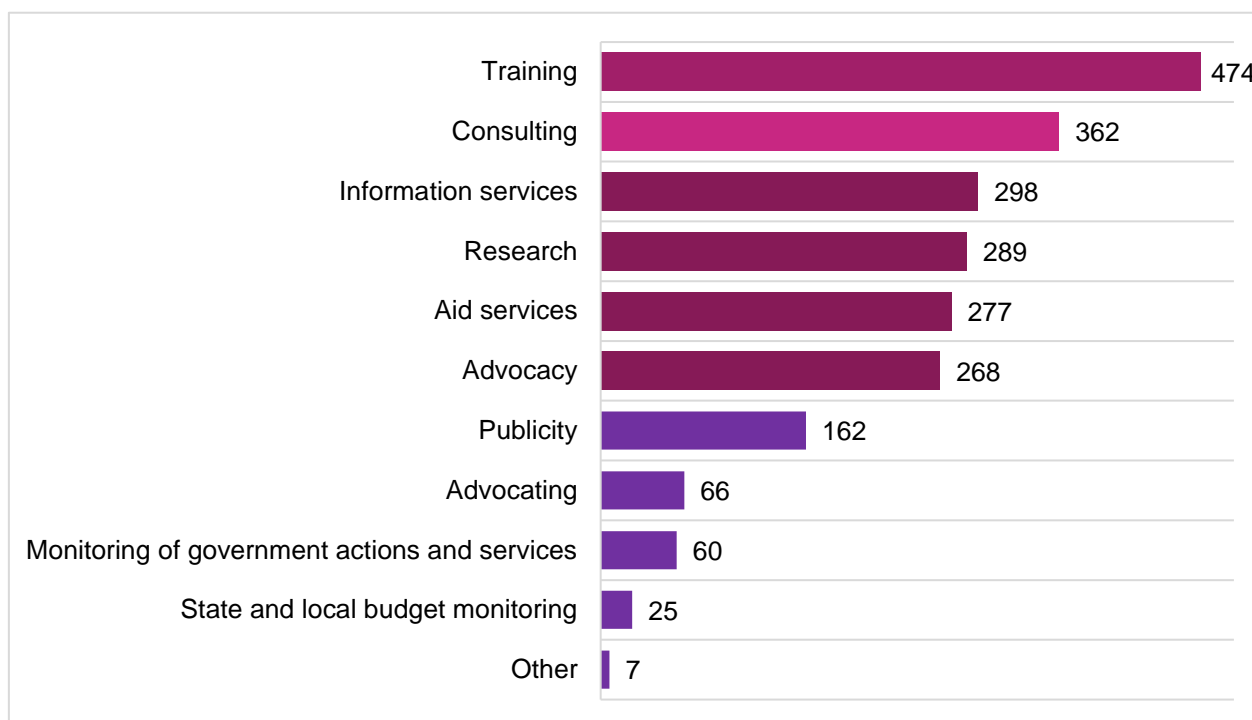
When asked if there are any restrictions on expressing their views on the Internet and 13.6% said that there are certain restrictions, of which 9.4% of them are civil society organizations operating in Ulaanbaatar and 4.2% are in rural areas.

The majority of surveyed civil society representatives noted that some restrictions exist in regards to online training, counseling or expressing their opinion on the Internet.

18.4% in Ulaanbaatar and 16.9% in rural areas believe that there are some operational obstacles to use media. In addition, 10.0% of public-benefit organizations, 2.3% of mutual-benefit organizations and 5.1% of public-mutual-benefit organizations face certain difficulties.

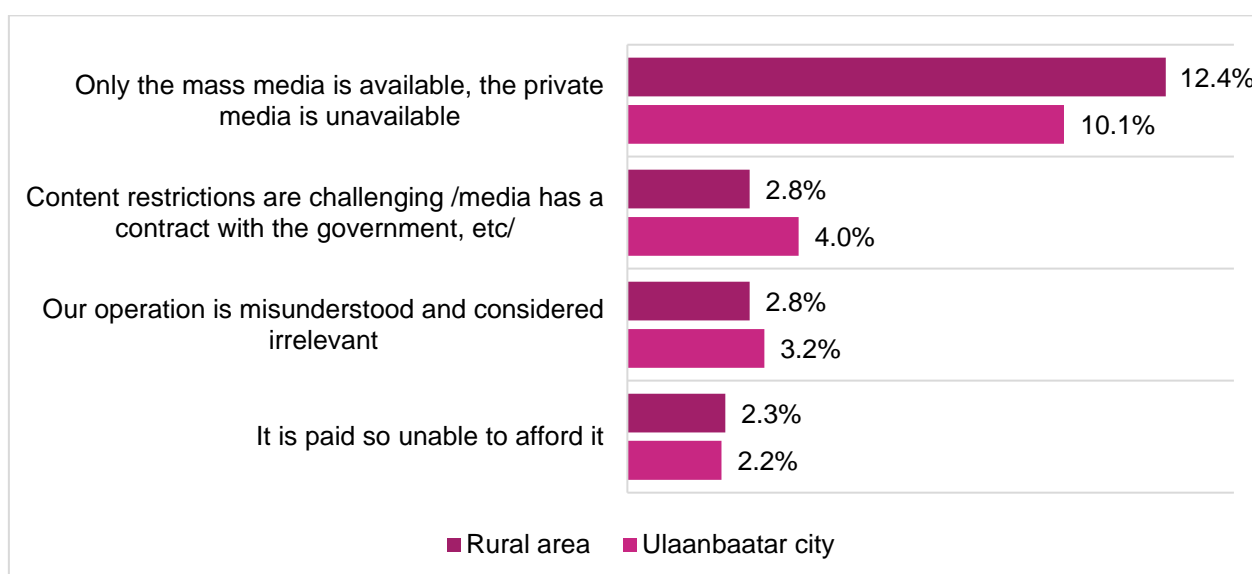
Training, research, advocacy, counseling and information services are in the forefront when it comes to challenges concerning media usage.

Graph 62. Challenges associated with using media for work, by organizational type and number



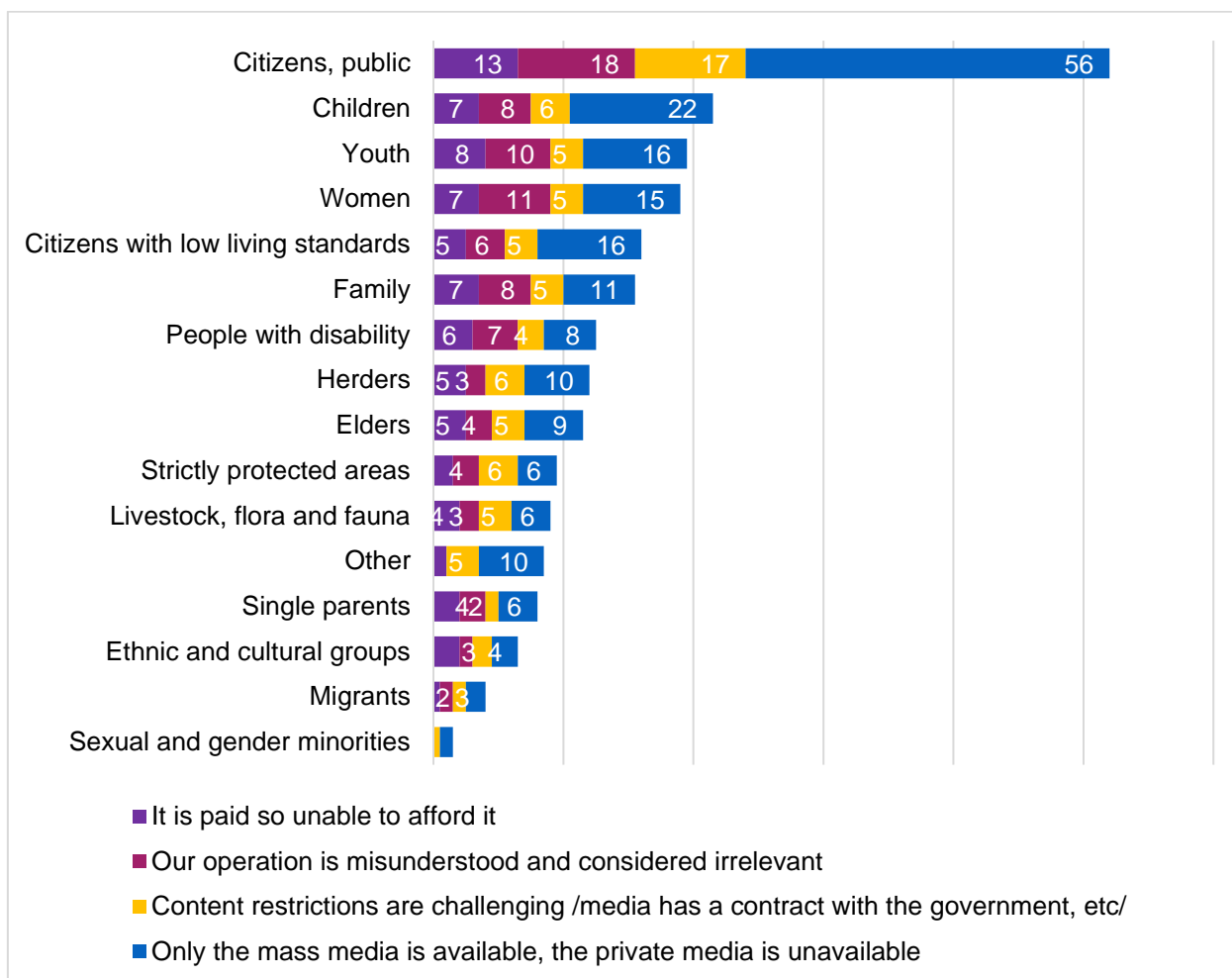
It was also emphasized that NGOs face payment related challenges when using media for work.

Graph 63. Challenges associated with using media for work, by location



There are more obstacles to use media for work aimed at citizens and communities.

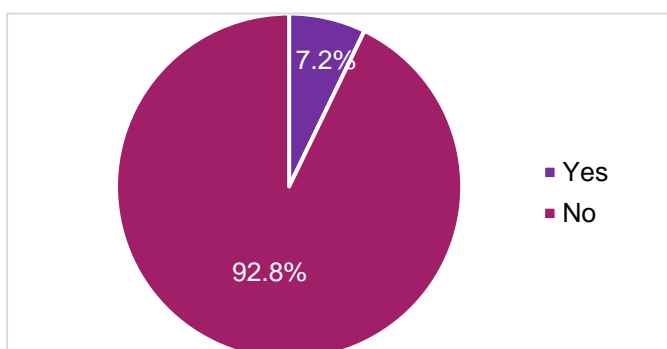
Graph 64. Challenges associated with using media for work, by number



Citizens' access to information and information transparency have not improved from previous years. For example, in 2012, information on public service websites was found to be outdated, and inadequate in terms of budget or tender selections, which should be most transparent to the public. (IRIM Research Institute, 2012). The survey also found that the information reliability was poor, or that the information on the website was reaching users and citizens without any sources or reliability. In particular, budgetary or financial information is inadequate for this indicator. (IRIM Research Institute, 2012).

7.2% of the surveyed organizations or 49 stated that the government posed obstruction of the rights to assemble and establish an organization. Of these, 6.3% of Ulaanbaatar and 9.6% of local organizations responded yes to this.

Graph 65. Obstruction to the right of association and establish an organization, by percentage

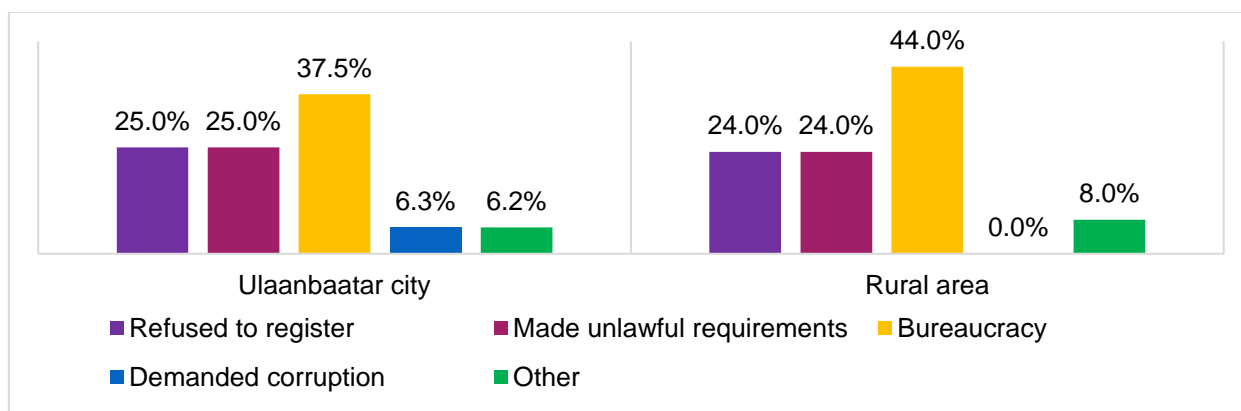


6.1% of these organizations are public-benefit, 9.0% are mutual-benefit and 8.3% are public-mutual-benefit.

In terms of operational areas, organizations that provide training, information services, advocacy, counseling and assistance face more difficulties in regards to the right of association and establish an organization.

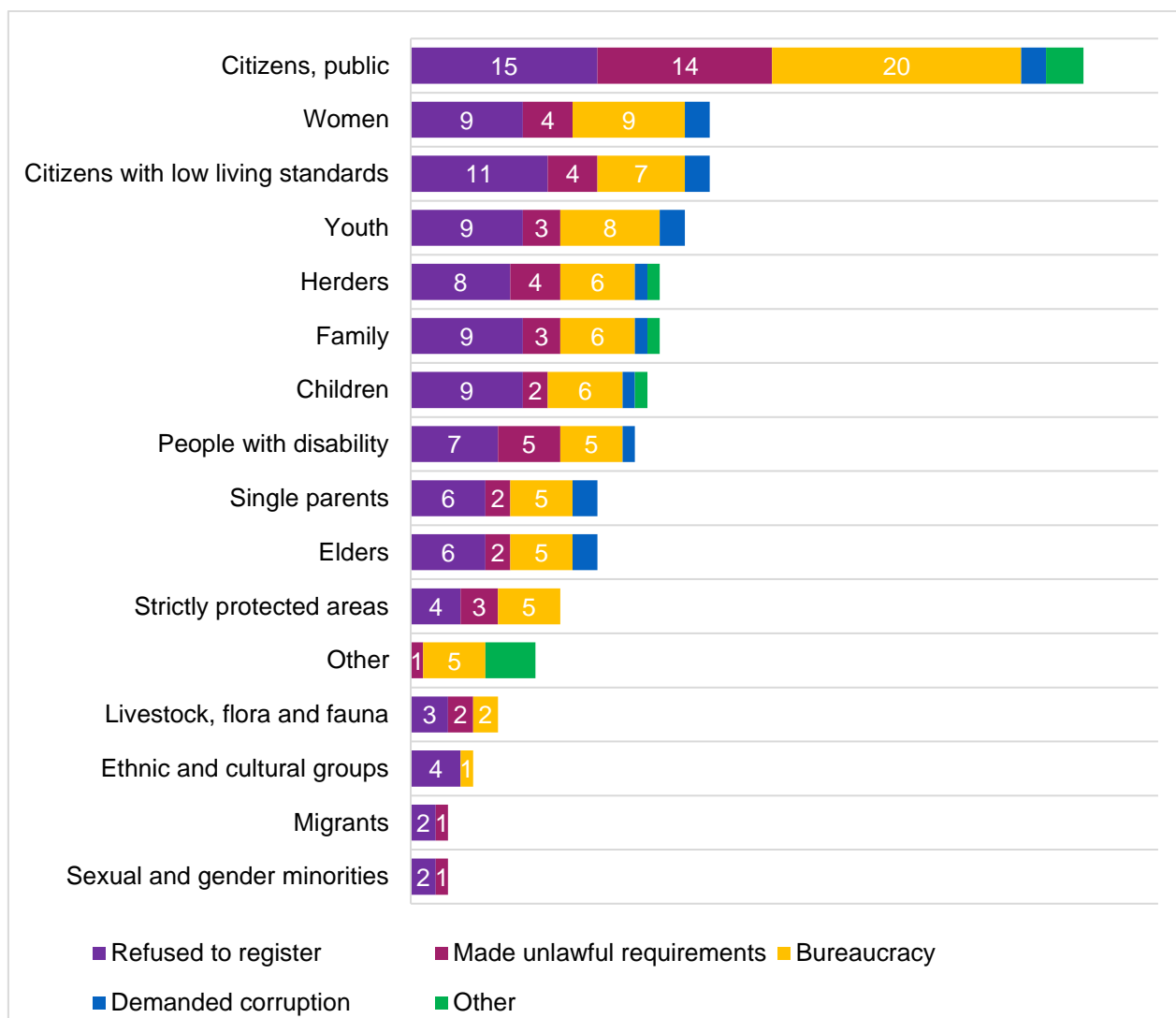
The graph below shows that local organizations face more challenges than urban organizations. In particular, the bureaucratic process is highest at 44.0%.

Graph 66. Types of challenges in regards to the right of association and establish an organization, by location and by percentage



Unjustified registration refusals in regards to the rights of association and establish an organization as well as demanding corruption were recognized as common difficulties.

Table 19. Types of challenges in regards to the right of association and establish an organization, by target group and percentage

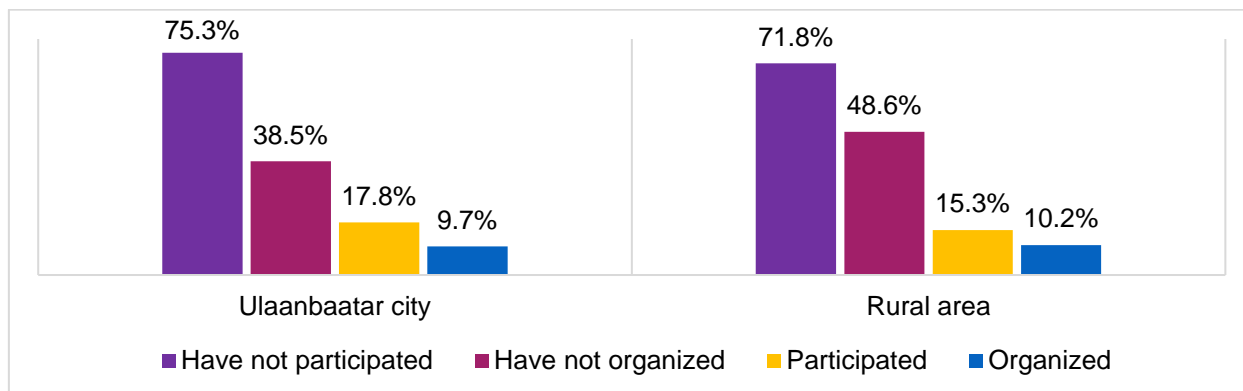


Of these obstacles, bureaucracy accounts for the largest share.

To overcome restriction of civil liberties, participation and disregarding of the law, 16.4% of the CSOs had developed a multi-stakeholder strategy with other partners.

64.9% of NGOs said there was no government pressure. The graph below shows types of pressure.

Graph 67. Announcement of public action, by percentage

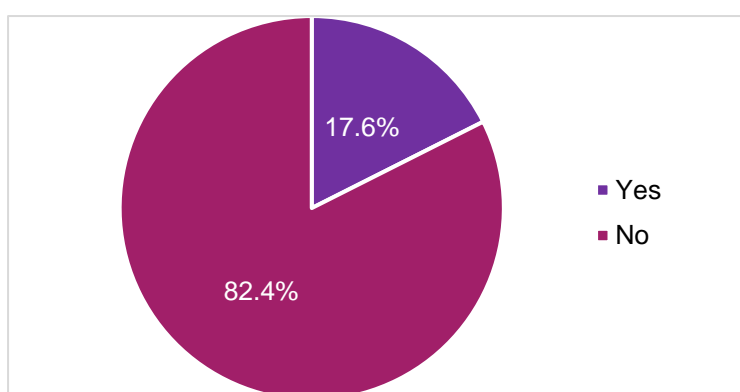


Following graph shows the assessment of the rights and freedoms of CSOs. More than half gave a below medium rating.

Representatives of NGOs rated the Government's support for civil society organizations and its legal commitment to recognize and respect citizens' opinion as below medium rating. The graph below shows that local organizations gave a higher rating than Ulaanbaatar organizations. The provisions of the main laws governing citizen participation overlap and are inconsistent. For example, there are no conditions to implement legal provisions concerning their feedback.

NGOs rated the CSO autonomy and rights as well as favorable budget environment as below medium for most of the time. Public-benefit local NGOs rated the CSO autonomy and rights and favorable budget environment as equally poor.

Graph 68. Challenges in regards to the protection of rule of law or human rights, by percentage

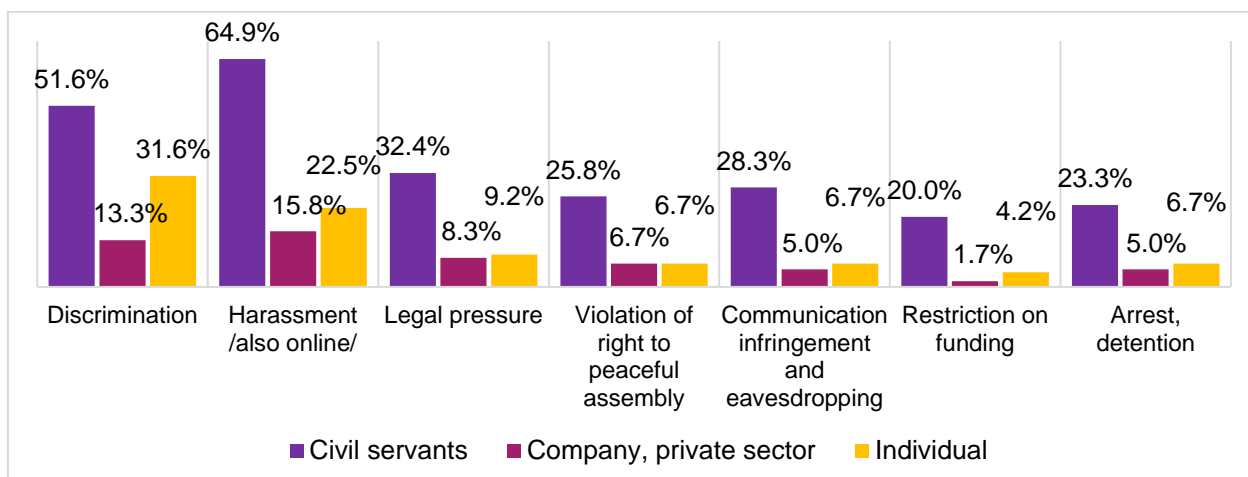


17.6% or 120 NGOs said they faced challenges in regards to the Protection of the rule of law and human rights.

The following graph shows common challenges.

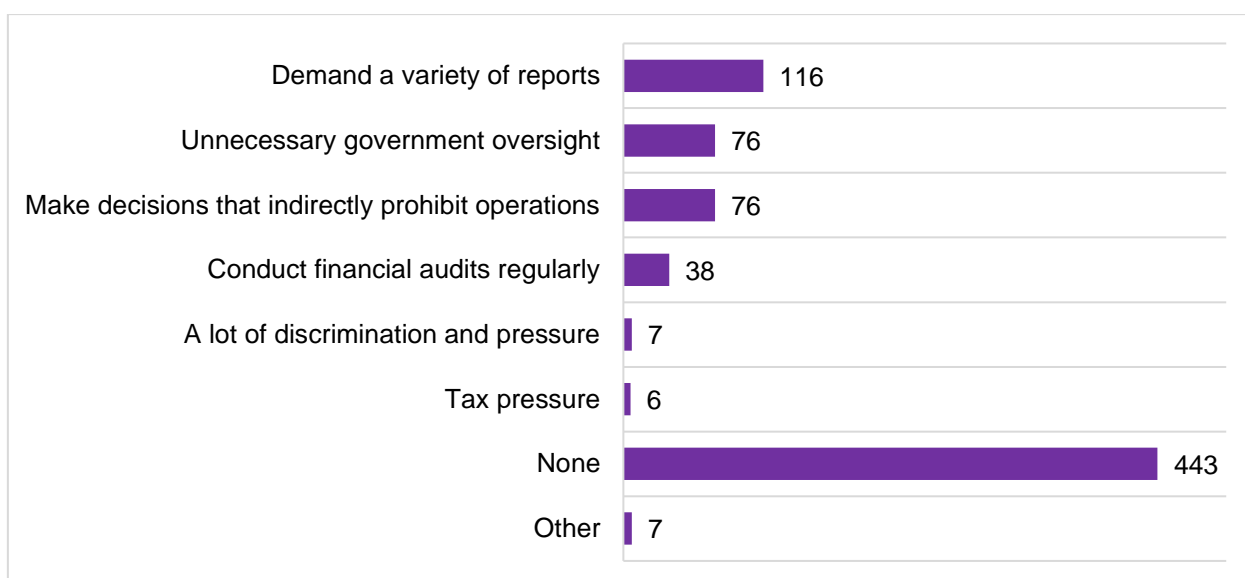
Urban and local organizations appear to face difficulties from government officials for the fact that they uphold the rule of law and protect human rights.

Graph 69. Challenges in regards to the protection of rule of law or human rights, by percentage

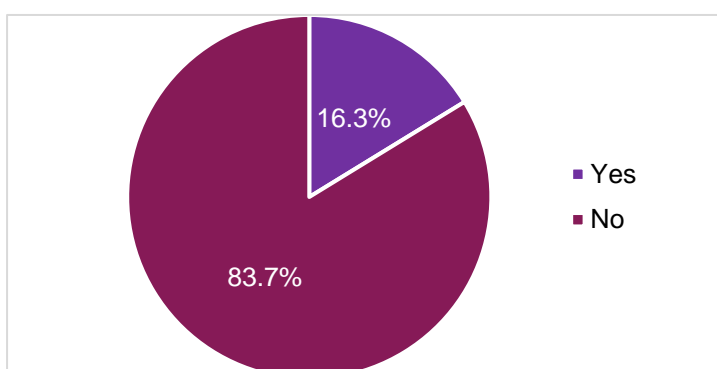


There is a lot of pressure from the government and demand a variety of reports, make decisions that indirectly prohibit operations and to impose unnecessary oversight.

Graph 70. Government pressure, by percentage

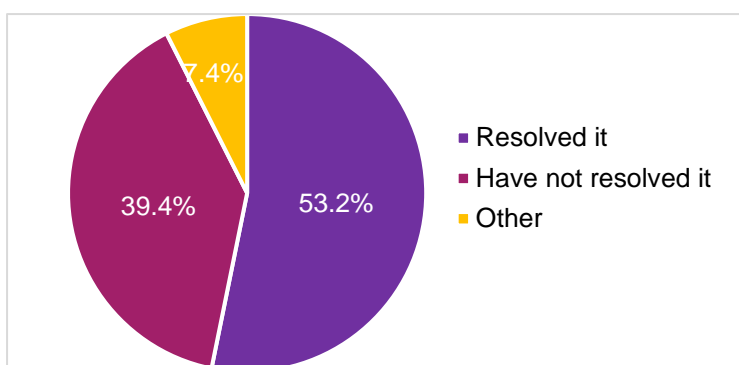


Graph 71. Judicial proceeding, by percentage



Furthermore, 16.3% have openly disclosed the barriers to cooperation with government agencies, of which 13.8% went to a legal organization or court.

Graph 72. Issue resolved following a judicial proceeding, by percentage



Of the non-profit organizations that took judicial proceeding, 53.2% resolved their issues and 39.4% have not. The rest said that a wrong decision was made, resolution was incomplete and pending.

4.3. PUBLIC PERCEPTIONS OF NGOS

This section presents the results of the “Public Opinion Survey on NGOs”. A total of 100 citizens participated in the survey, which was conducted to determine their perceptions toward information and operation of CSOs.

Six out of 10 surveyed citizens were women and four were men. In terms of age group, the survey participants were predominantly 30-39 years old, followed by 40-49 years old. The group which had the lowest participation was over 60 years old.

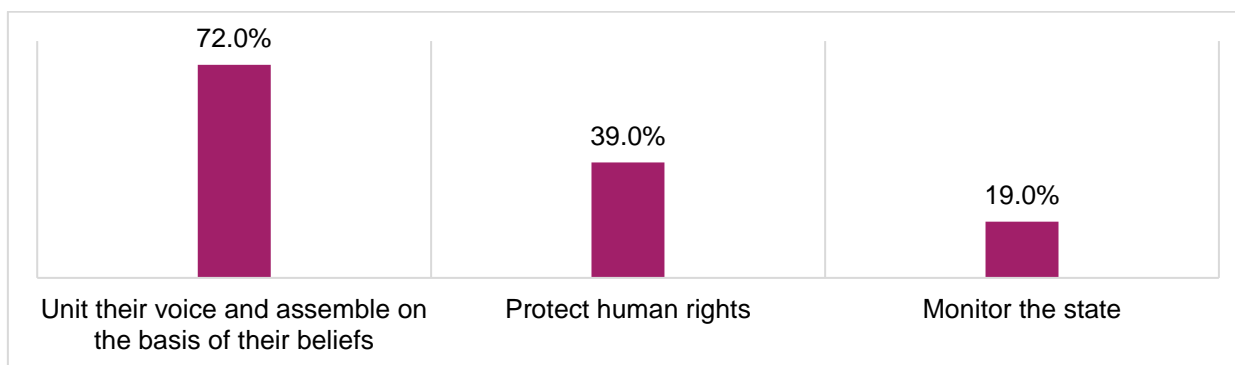
In terms of education level, half of them have completed secondary education and the rest have other education levels. Looking at the employment situation, four out of ten people work in private organizations, two are unemployed, two are self-employed and the rest are in Other category.

Table 20. Impact of age, gender, education and employment on the evaluation of the benefits of NGO activities in society and citizens

Survey participant age %	Percentage	Number
20-29 ages	20.0%	20
30-39 ages	33.0%	33
40-49 ages	26.0%	26
50-59 ages	12.0%	12
Above 60	9.0%	9
Participants' gender %		
Male	42.0%	42
Female	58.0%	58
Education level %		
Secondary	55.0%	55
Specialized secondary education	11.0%	11
Bachelor, and above	34.0%	34
Employment %		
Government	13.0%	13
Private sector	35.0%	35
International organization	0.0%	-
Self-employed	15.0%	15
Student	1.0%	1
Pensioner	13.0%	13
Unemployed	21.0%	21
Welfare beneficiary due to disability	2.0%	2

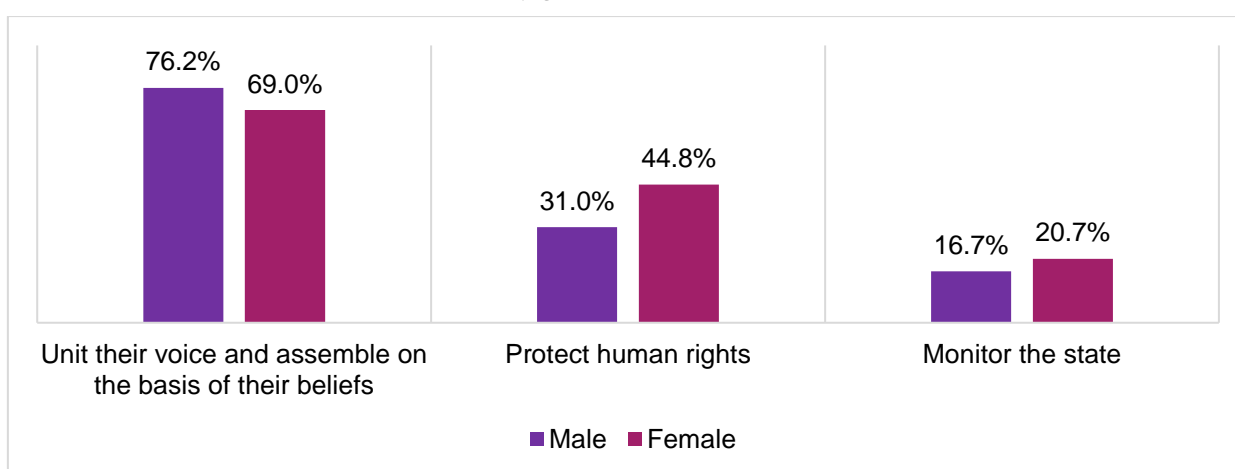
The majority of citizens believe that NGOs is formed to unite their voices and assemble based on their belibased onitzens do not agree that they are established to monitor the state.

Graph 73. Citizen perception toward reasons for NGO establishment



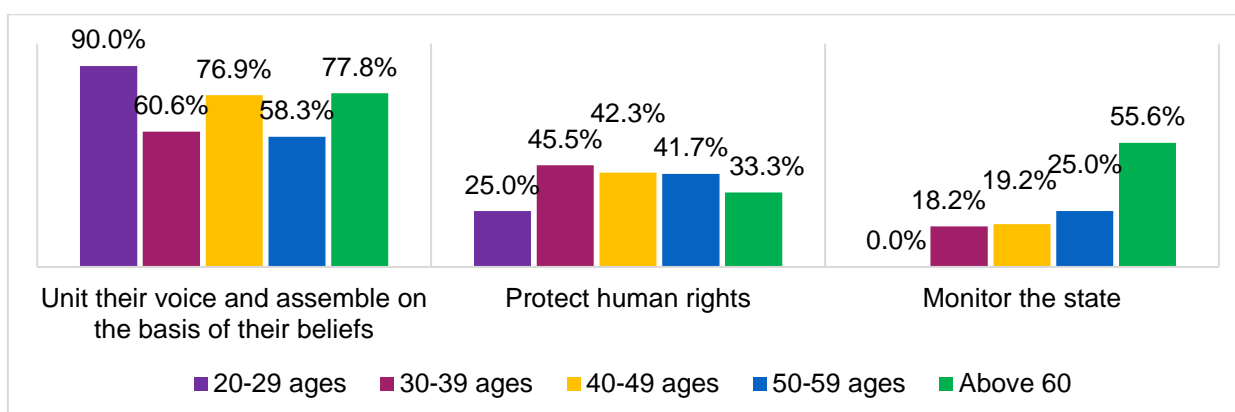
An analysis of the above indicators by gender shows that mostly women consider that the NGO is established to protect human rights and monitor the state.

Graph 74. Reasons citizens establish NGO, by gender



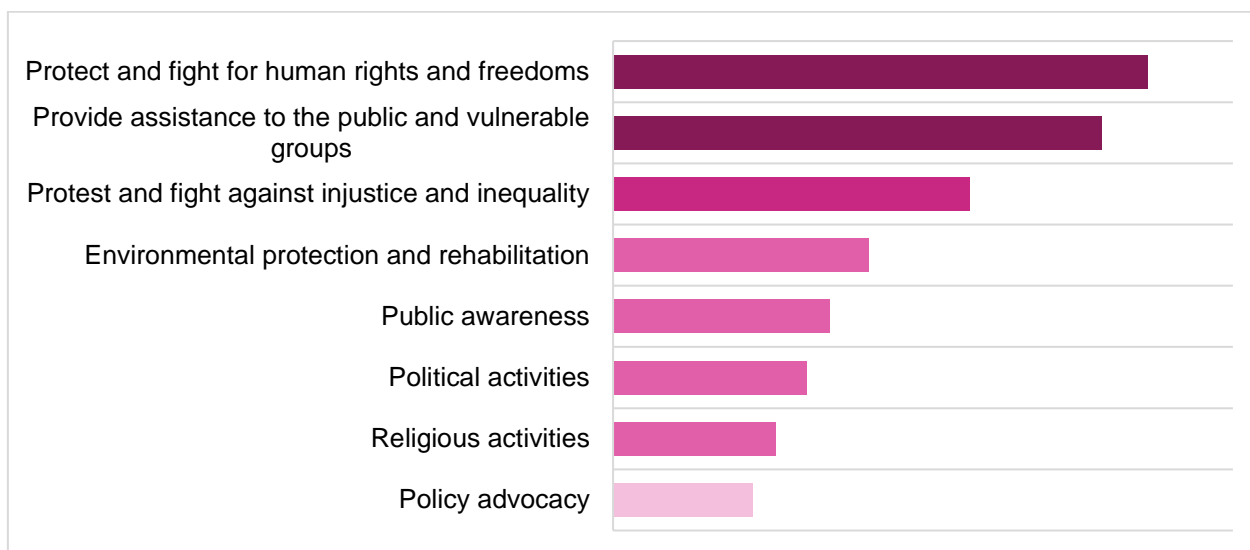
In terms of age, 30-39 year olds believe that civil society organizations are formed to protect human rights, and those over 60 years old believe that they are established to monitor the state, while the rest said it was to unite their voices and assemble.

Graph 75. Reasons citizens establish NGO, by age



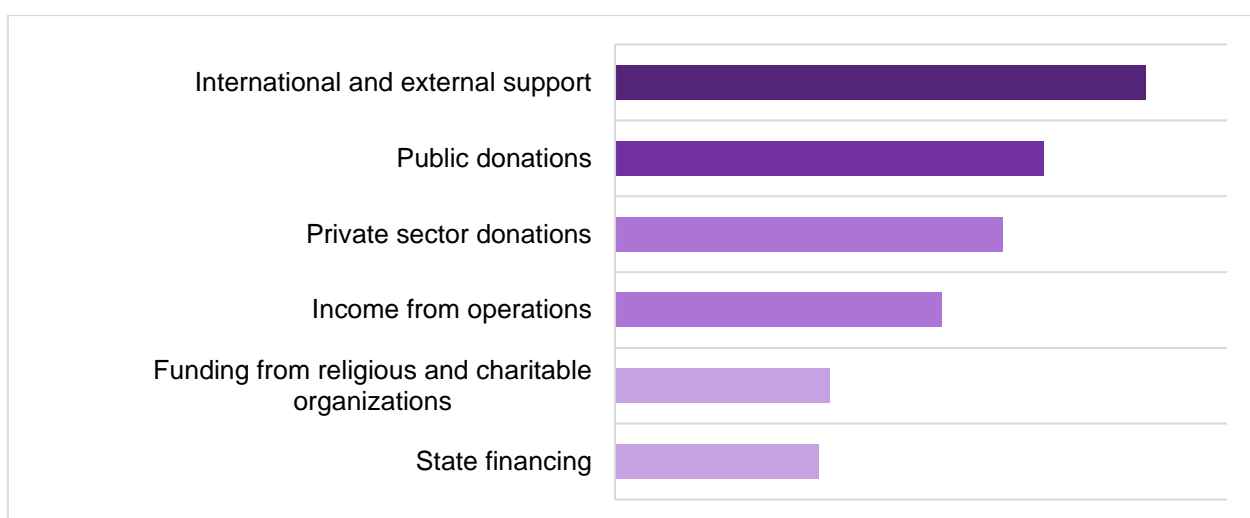
Citizens described NGOs as engaged in works such as fighting for human rights and freedoms, providing assistance to the public and vulnerable groups and protesting against injustice and inequality.

Graph 76. NGO activities, perceived by the citizens



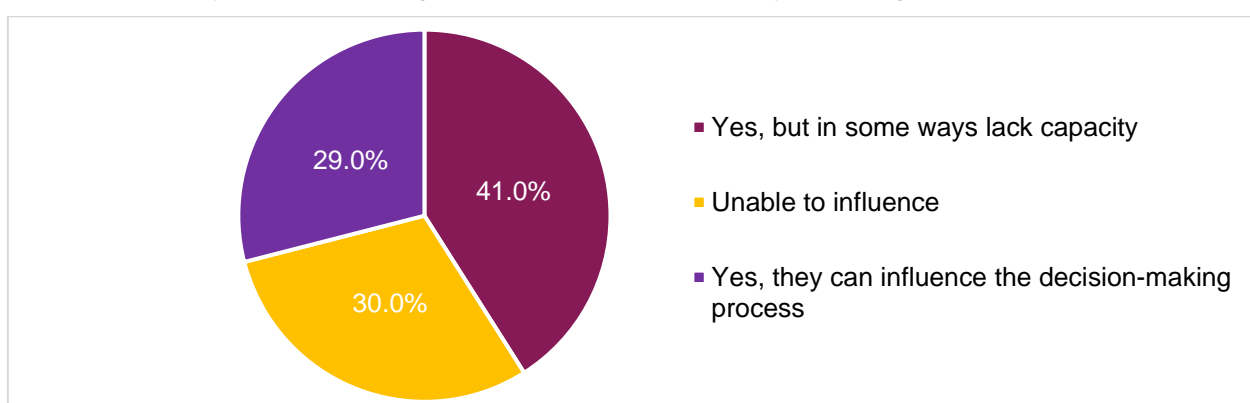
Citizens believe that NGO funding comes from international and foreign aid, as well as donations from individuals and the private sector.

Graph 77. NGO funding, perceived by the participants



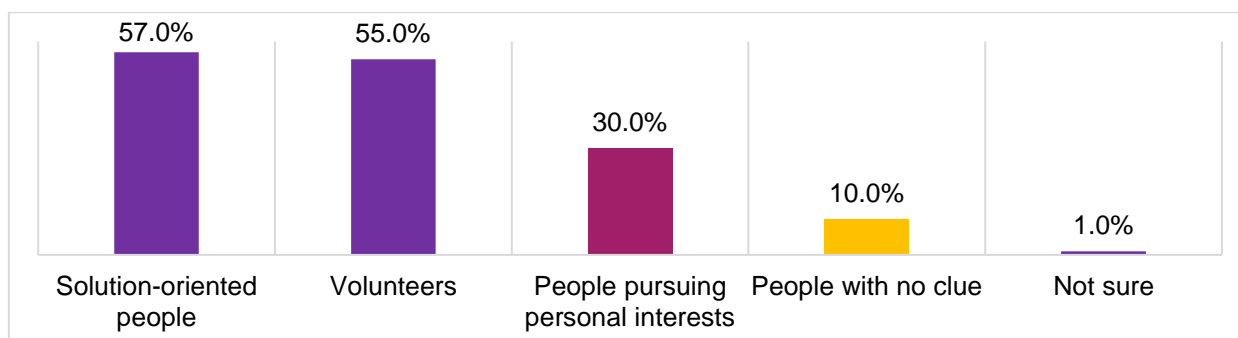
According to the citizens, about 30% believe that NGOs can influence the government on social issues and decision-making, while about 40% say that they can influence the government but in some ways lack capacity, and about 30% report that they are unable to influence it.

Graph 78. Capacity to influence the government on social issues, by percentage



About 60% of citizens view that NGOs are staffed by solution-oriented people, while about half of citizens think that volunteers work for NGOs.

Graph 79. Capacity to influence the government on social issues, by percentage



Upon prioritizing the social benefits of NGOs, the most important area was considered as the protection of civil space, while the least was the economic benefit.

Table 21. Role of non-governmental organization in society, by percentage

I Priority	Protect civil space (human rights and freedoms, right to information and distribution, freedoms of expression and assembly)
II Priority	Social and humanitarian benefits (care, protection and services for the community)
III Priority	Intellectual benefit (public awareness, education, etc.)
IV Priority	Economic benefits (labor market, donation and aid)

According to citizens, 53.0% consider the activities of NGOs to be beneficial to citizens and society, 39.0% consider them to be moderate and the remaining 8.0% consider them useless. The average rating given by the citizens was 3.54.

SUMMARY

Types, Forms, Regulation and Number of NGOs

- The legal entity status of a non-governmental organization is stipulated in legal documents in an inconsistent and ambiguous manner. Inconsistencies regarding the types and forms of NGOs in legal regulations create confusion among NGOs, difficulties in maintaining integrated NGO records and making analysis and using an integrated data in sectoral policies.
- Furthermore, the short-sighted regulation of the types and forms of NGOs and the registration practice do not fully reflect the arrangement, structure, form and main purpose of NGOs.
- Moreover, the use of principally different concepts, such as NGOs, CSOs and non-profit legal entities in policy and legal documents as well as practice. This indicates that there is no common understanding of civil society sector and its development, either at the state level or among NGOs. Therefore, the adoption of a policy document on civil society development will have a significant impact on the government and civil society sharing a same viewpoint and communicating through one “language”.
- The fact that the number of NGOs has doubled from 1,075 in 1998, occupying 5.7% of all registered organizations, to 10,806, or 9.% in 2020, reflects the development of the civil society sector over the past 20 years.
- Half of the surveyed NGOs operate without membership or in the form of “foundations” . However, most of them are registered by the state registry as “NGO Association”. About 46% of the surveyed NGOs offer membership and provide services to more than 27.0 thousand legal entities and 84.0 thousand individuals. The fact that individual-based services target people of all ages proves that NGOs are inclusive.
- The majority of NGOs are public-benefit, regardless of membership. Over 80% of active NGOs are public-benefit or doing socially beneficial work. This proves that NGOs are a way for citizens to assemble, form organization, build and develop social capital for the common good.
- In practice, the perception and arrangement of membership varies from NGO to NGO. For example, in addition to organizations operate in the form of classical associations, there are organizations such as “councils” with limited rights and responsibilities.

Challenges in the Operational Area, Orientation, Form and Activities of NGOs

- According to the survey, NGOs operate in many different areas, and the current classification of activities does not fully reflect the diversity of NGO activities.
- According to the survey, the most common operational areas of NGOs are Other educational services (14.5%), Social protection services (8.2%) and Environmental protection services (6.1%).
- Organizations operating at the national, aimag or capital city levels are predominantly involved in training, research, counseling, advocacy and information services. Meanwhile, NGOs operating at the bagh, khoroo, soum or district levels often provide assistance, training, counseling and information services.
- At any level, there are very few NGOs that are engaged in public service monitoring, budget control, advocacy or publicity.
- 30.0% of the surveyed NGOs are engaged in business activities.
- 93.6% of NGOs have not changed their originally registered operational field; although their operation is stable, 18.0% of NGOs have experienced interruption. Their operation

was often interrupted for more than 3 months (91.9%); 67.5% due to funding issues and 35.0% due to other issues.

- Financial (67.8%) issues, weak government support, bureaucracy and pressure (49.8%) are the main obstacles for NGOs to run a stable operation.

Governance and Management of NGOs

- 82.2% of NGOs operate within the framework of Charter or internal rules. However, NGOs have different levels of governance capacity.
- 87.4% of the Board of Directors of CSOs are individuals and the rest are representatives of various enterprises. Besides, the Board of Directors of 70.2% of NGOs is relatively stable.
- Activeness of the Board of Directors of an NGO depends on its size and capacity. For small NGOs with a small number of employees (1-5 employees) and operating in the local area, the Board is more likely to meet once or less than that or not at all. Whereas it is common for the Board of an NGO with 9 or more employees meet twice or more than that a year.
- Qualitative research has shown that, for a newly established or not fully stabilised small NGOs, it is a common practice that founding and board members are in the executive management.
- The main reason for this is that these NGOs have limited financial resources and they need to reduce their management and other recurrent costs, hence, this combination of Board and executive management is the main approach to reduce management costs.
- In addition to the executive management, NGO has an average of 5.7 employees (minimum 1, maximum 35 employees). 70.4% of all NGOs have 5 or less than 5 or less than average number of employees. However, 92.8% have 1-9 employees, which is in line with the statistics of Business Register Database (90.4%).
- The fact that 75% of all NGOs have up to 10 volunteers and 25% have more than 10 volunteers indicates that NGOs are very supportive of volunteers and volunteerism.
 - In 2020, 19,694 volunteers of the Network of Mongolian Volunteer Organizations volunteered for 1,418,582 hours, contributing an amount equivalent of MNT 3.4 billion to the Mongolian economy.

Financing, Taxes and Reports of NGOs

- The financial capacity of NGOs has not been strengthened and they are vulnerable and sensitive to revenue changes. About 80.0% of NGOs do not have their own office and about 80.0% of the average income and expenditure for the last 3 years range between 0-50 million MNT.
- 67.0% of total expenditures are operating expenses and 8.6% are administrative expenses, which is lower than the international standard. An average NGO spends 8.6% or up to 4.3 million MNT of 50 million MNT on management or administrative expenses over 3 years. Therefore, NGOs have limited resources to implement an overly sophisticated governance structure. For this reason, small NGOs have a combination of Board and Executive management to reduce management costs.
- In the case of mutual-benefit NGOs, it is common to generate income from membership fees and donations, while public-benefit NGOs generate a significant share of their income from donations from individuals, enterprises and businesses. Regardless, according to

the FGD, the most common sources of funding, common to all types of NGOs, are international funding, grants and project financing.

- In the last 3 years, 88.9% of participating organizations submitted report, 11.1% had not submitted due to a lack of funding, operation or had not been aware that X report had to be filed. Of the total reporting organizations, 52.6% submitted detailed reports and 36.3% issued X reports.
- 81.1% of reporting NGOs submit reports to government agencies, 54.0% to Board members and 32.9% to members.
- In 2019, 10.2% of the surveyed NGOs paid 108,970,000 MNT in corporate income tax and 23.6% paid 446,670,000 MNT in personal income tax. Moreover, 2.5% paid 91,908,000 MNT in property taxes and land use taxes. Furthermore, in 2019, 23.0% of the surveyed NGOs had paid social insurance premium. The average social insurance premium was 986,000 MNT, of which the employer paid 455,000 MNT.
- Only 3.4% of the surveyed NGOs enjoyed tax benefits, exemptions and incentives between 2015-2019
- Qualitative research shows that the biggest financial burden on NGOs is taxes. Among them, social insurance and associated fines are the most common burden. In addition to social insurance premium, some organizations are burdened with taxes and fees such as real estate taxes or customs duties. It can be seen that the taxes imposed on NGOs are related to the specifics of their activities.
- Taxes of any kind are the biggest burden on NGOs and account for a large share of management costs. The share of management cost is low and the funding agency provides funding only intended for operational costs. Due to these factors, the NGO has not yet fully strengthened in terms of financial capacity. This can be seen from the fact that 79.6% of NGOs have no contingency fund in case the project or funding is terminated.

Impact of NGOs

- NGOs mainly target citizens, communities (72.5%), youth (31.2%), children (27.8%), women (26.2%) and families (20.9%). Furthermore, they work for various social groups, environment and animals.
- 683 surveyed NGOs have involved 784,730 people in activities and services in the last 3 years and the number of books, brochures and manuals printed by them has reached 56,524. They have incorporated amendments into and approved by 512 local and national policy documents and legislative acts. They have filed 2,850 public interest lawsuits, conducted 8,526 surveys and undertaken actions covering 3,782 territories, rivers, biodiversity and flora and fauna.
- The above-mentioned results show that the role of NGOs in society and the scope of their impact is very wide. However, the impact of NGO operation is not easily measurable to the public, they do not have a well-established reporting system and the government agencies do not give any incentive or there is no evaluation mechanisms for submitted reports. This in turn, makes it difficult to measure the social impact of the civil society sector. 46.9% of all organizations have an evaluation system for their activities, while the remaining 53.1% do not evaluate their operation.

Civic Space

- Within the framework of basic civil rights and freedoms, five issues were assessed with an overall average index of 3.03 or the implementation of basic civil rights and freedoms

were rated as Medium or unsatisfactory. The NGOs viewed that the worst or most violated indicators were the Rule of law and the Right to non-discrimination. They have also rated that the protection of protecting the rights of herders or migrants is weakest.

- The implementation of CSO rights and freedoms was measured by a total of 8 questions, with an average score of 3.12. Implementation of government support for the CSOs, CSO budget environment and government recognition of citizens' opinion is insufficient.
- There are still obstacles for NGOs to operate autonomously and independently: For example:
 - Despite half of NGOs use the Law on Information Transparency and Right to Information, about 10 percent do not have access to information. The most common problem with access to information is bureaucracy.
 - More than 40 percent of NGOs experience some type of pressure as a result of criticizing government actions.
 - Meanwhile, 13.0-18.0% of NGOs face restrictions on expressing their views or running activities online and on the media.
 - 7.2% of NGOs have experienced challenges exercising their in rights to assemble and establish an organization. These challenges include bureaucracy, unjustifiable refusal for registration and unlawful demands.
 - 35.1% of NGOs face government pressure.
- The fact that in order to overcome the process toion of civil liberties, participation and disregarding of the law, 16.4% of the CSOs had developed a multi-stakeholder strategy with other partners, indicates that there is still a need to develop NGO and multi-stakeholder cooperation to strengthen and protect the civil space.

Public Perception Toward NGOs

- It has been concluded that 72.0% of citizens believe that formed to unite their voices and assemble on the basis of their beliefs. Plus, citizbased onat NGOs work to protect human rights and freedoms (69.0%), assist the public and vulnerable groups (63.0%) and demonstrate against injustice (46.0%).
- International and foreign aid (52.0%), citizens (42.0%) and private donations (38%).
- About 70 percent of citizens believe that the government influences them on social issues.
- The majority of respondents (57.0%) and volunteers (55.0%) work in civil society organizations.
- 53.0% of citizens perceive that NGOs are good for the public and society.

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APPENDIX

RESEARCH SCOPE AND METHODOLOGY

Purpose: The purpose of this study is to provide factual and analytical information on advocacy activities related to the improvement of the legal environment of non-governmental organizations.

Objectives:

- Explore the current state of civil space of Mongolia
- Produce the operational and stakeholder mapping of civil society organizations
- Review the impact assessment of operations as well as financial sources of civil society organizations

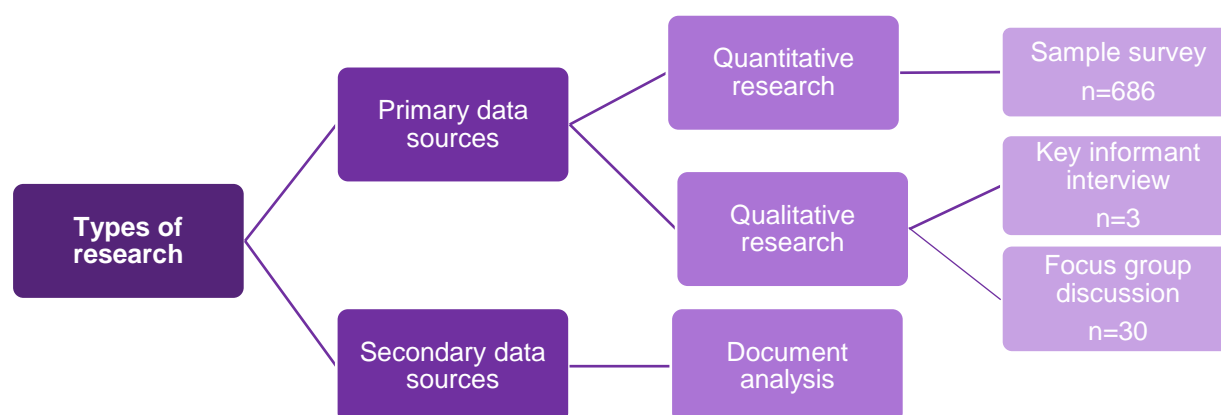
RESEARCH SUBJECT AND TERMINOLOGY

Table 22. Research subjects and terminology

General indicators	Sub-indicators	Measurements and scales
Definition of NGO	<ul style="list-style-type: none"> - Legal definition - Registration and quantitative data 	Definition, classification, registration forms of and information pertaining to NGOs
NGO Governance	<ul style="list-style-type: none"> - Board of Directors - Executive body - Members 	Information pertaining to the rules and reguabout Board o, structure, executive body and members
Operation	<ul style="list-style-type: none"> - Operational field and areas - Operational challenges 	29 operational areas, COPNI-3 classification, membership, operational challenges
Cooperation	<ul style="list-style-type: none"> - Types of cooperation - Impact 	Business stakeholders, challenges, performance appraisal system, scope
Sources and capacity	<ul style="list-style-type: none"> - Equity - Income - Expenditure - Report - Tax and benefits - Contingency fund 	Forms of ownership, structure and amount of income and expenditure, status and reasons for financial statements
Civil space	<ul style="list-style-type: none"> - Access to information, freedom of expression 	Citizens and NGO rights, challenges and pressures

DATA COLLECTION

Figure 3. Research methodology



Quantitative research methodology

SAMPLE DESIGN

Random sampling selection is applied for the survey

DATA COLLECTION METHODOLOGY

Computer Assisted Telephone Interview
Computer-Assisted Personal interview

QUESTIONNAIRE

Questionnaire is 14 pages

Calculation of the sample size:

$$n = \left(\frac{z^2 \times P_0 \times (1 - P_0)}{e^2} \right) \times Deff$$

Энд:

Z = Value of t-statistics at 95 percent significance level 1.96

P₀ = Key indicators weight

Deff = Design effect is an adjustment made to find a survey sample size, due to a sampling method

e = Standard error

Indicators	Sample
Number of active NGOs, 2019 (n)	10806
Of which sample size necessary for and representative of the research (n)	590
Here: Confidence level	95%
Confidence interval	5.0%

Table 23. Sample estimation

No	Statistic indicators	Number of NGOs (as of 2019)	Sample size	Percentage share in the original population
1	Active NGOs	10806	590	5.5%

The sample size was calculated to be 600, at a 95 percent confidence level with a ± 5 confidence interval.

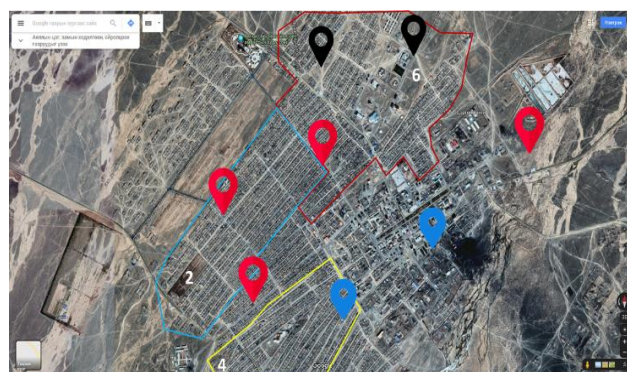
Table 24. Sample distribution and coverage

No	Location	Number of sample	Percentage share in the sample
1	Ulaanbaatar	470	79.6%
2	Rural area (21 aimag)	120	20.4%
	Total	590	100%

Computer Assisted Telephone Interview

Depending on the current situation and the timing of the data collection, we propose the Computer Assisted Telephone Interview (CATI) method.

The “CATI CENTER”, telephone data collection center of our organization has introduced the latest technology and 15 operators are operating on a regular basis.



Pros:

- Not dependent regularly
- Quality data
- Monitoring system
- Data processing speed

Qualitative research methodology

1. Focus group interviews were spontaneously conducted online by inviting 16 representatives of civil society organizations and stakeholders cooperate with the CSOs. A total of 4 sub-groups were organized. Moreover, we conducted one-on-one interviews with two people who did not take part in the focus group discussion, and the information was processed at once. During the discussion, with a purpose to further clarify the data results, information was collected from the following representatives on seven key issues concerning the civil society space. Participants included:

- Government agencies that cooperate with civil society organizations
- Companies and enterprises
- Foreign and domestic donors
- Representatives of civil society organizations.

The NGO FGD was held online on December 3rd and 4th using the Zoom platform, with eight participants in each FGD. The FGD was attended by NGOs working in the fields of education, health, child development, protection, environment, governance, culture and sports. In terms of organizational forms, there were public legal entities, associations and other types of member organizations - such as councils, networks, cooperatives, societies, etc. - NGOs, foundations, branches of international NGOs and foreign-funded foundations. There were also local NGOs and national NGOs operating locally. Each FGD lasted for three hours.

FGDs with NGO representatives were pre-planned to be conducted in seven sub-contexts, similar to quantitative surveys. However, it was not feasible to cover all issues within the planned timeframe, hence, the topics of "Impact Assessment" and "Favorable and Safe Civil Space" were not covered.

2. The following two types of documents were reviewed for the document analysis:

A. For the review of legal documents, content sampling was conducted on the legalinfo.mn by using a search keyword.

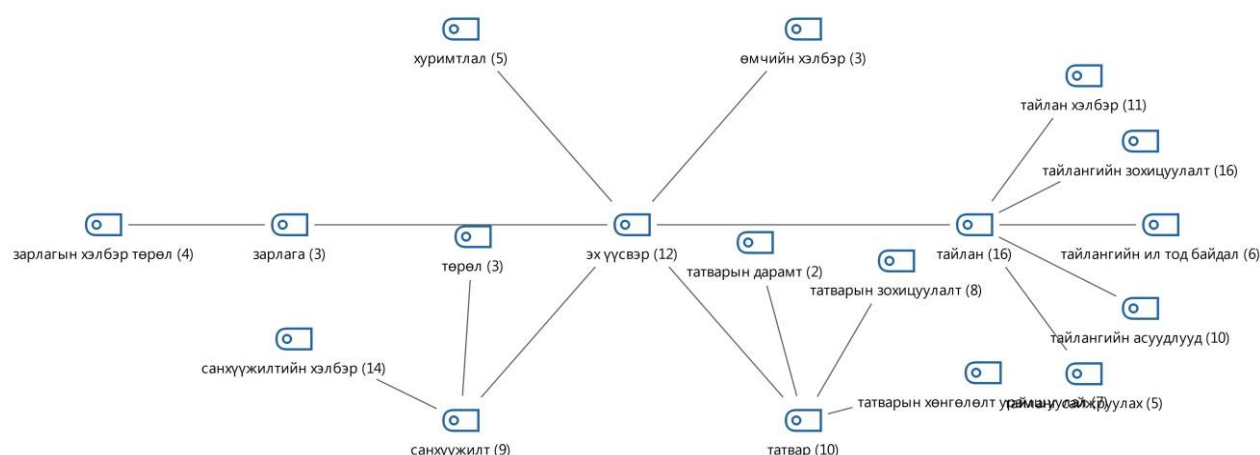
B. For the research materials, information on human rights and civil society as well as national programs, projects and operational reports that published by government agencies since 1997 were selected for analytical review. These materials included following content:

- Research, projects and issues addressed in recent years
- Legal situation and relations in civil society
- Vision and direction of government policies and programs
- Forms and performance of government involvement in civil space support.

Document analysis was performed using the MAXQDA 2020 qualitative research program and keyword sampling. The semantic search of keywords was conducted upon coding and grouping the keywords within the framework of the objectives, the researcher determined the unified meaning in his own words and combined them with the results of the quantitative survey.

Figure 4. Model diagram using search keyword for a qualitative research

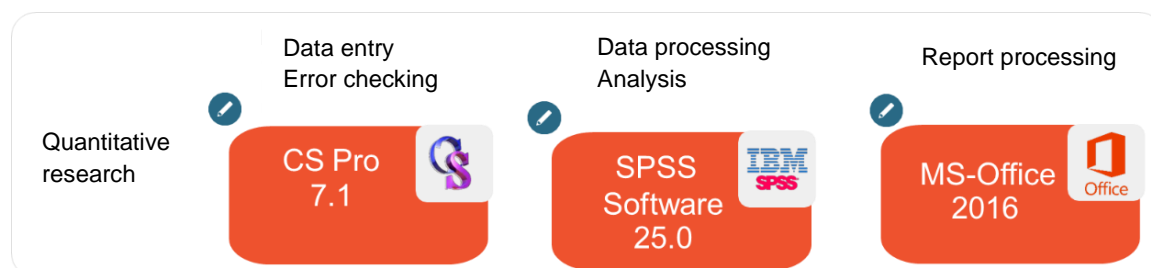
Code Theory Model



Data collection and statistic

Depending on the research method, different software was used to analyze and process data.

Figure 5. Software usage, quantitative research



The following software was used during the data processing phase.

- Data entry, error checking: CS Pro 7.1
- Data processing: SPSS Software 25.0, IBM SPSS, STATA
- Report processing: MS-Office 2016

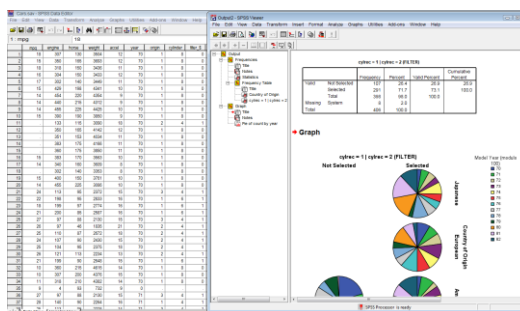
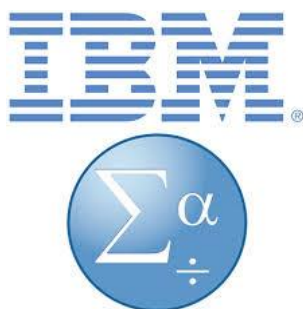
Entering Quantitative Survey Data and Checking Errors: CS Pro 7.1, Google forms

Each time the survey data is sent to the SICA central server, the database manager reads the error protocol using specially designed error-checking software and reports the error to the research team and had them corrected.

Мэдээлэл боловсруулах: SPSS Software 25.0, IBM SPSS

Initial revisions and advanced inspections have been carried out since the survey data entry phase. Additional tables adapted to the questionnaire were developed using SPSS 25.0, a statistical software package used in the social sciences

Analysis:



- SPSS: Statistical Package for the Social Sciences
- IBM SPSS: Statistical Product and Service Solutions

Statistical processing:

- Information of a total of 697 CSOs were entered into the SPSS program; 14 non-compliant questionnaires were removed, and the data of 683 participants were analyzed.
- Overview analysis – in order to find out, if any remote values and ctondicators are evenly distributed or regularity exists, averaging of quality indicators was determined.
- In addition to the classifying the survey participants as public-benefit or mutual-benefit organizations, a classification for a combination was added to the comparison.
- The activities of the survey participants' organizations were classified according to the COPNI 2019 model developed by the UN Statistics Committee and used in member countries.
- The analysis of civil spatial or 6th group likert scales was based on normal distribution.
- For subjective indicators or assessment variables, linear regression analysis was conducted for organizational type, location and operational areas.

RESEARCH OUTCOME TABLE

Appendix 1. Activities aimed at target groups, by percentage

No	Operational areas	Citizens, public	Youth	Children	Women	Family
1	Services n.e.c	23.0%	22.5%	18.4%	26.8%	25.9%
2	Other education services	14.7%	25.4%	25.3%	21.8%	25.9%
3	Social protection services	6.1%	4.7%	12.1%	5.6%	4.9%
4	Recreational and sporting services	4.4%	11.3%	11.6%	2.8%	1.4%
5	Religion	7.7%	4.2%	4.2%	6.7%	7.0%
6	Housing	5.3%	4.2%	2.6%	4.5%	8.4%
7	R&D Services n.e.c	4.2%	4.7%	2.6%	5.6%	3.5%
8	Services of labor organization	2.4%	4.2%	2.6%	5.6%	4.9%
9	Environmental protection services	6.9%	1.9%	3.2%	2.8%	3.5%
10	Cultural services	6.9%	3.3%	2.1%	2.2%	3.5%
11	R&D Social protection	3.6%	2.8%	2.6%	4.5%	2.1%
12	Other health services	2.0%	2.8%	2.1%	3.9%	2.8%
13	R&D Education	2.2%	3.3%	3.7%	0.6%	2.8%
14	R&D Environmental protection	3.8%	1.4%	1.1%	1.1%	1.4%
15	Public health services	1.6%	1.4%	1.1%	2.2%	0.7%
16	Vocational training	1.8%	0.5%	0.0%	1.1%	-
17	Pre-primary and primary education	0.2%	0.0%	2.6%	0.6%	-
18	R&D Health	1.0%	0.5%	0.0%	1.1%	0.7%
19	Secondary education	0.2%	0.0%	1.6%	0.6%	-
20	Education not definable by level	0.6%	0.5%	0.5%	-	-
21	Tertiary education	0.6%	-	-	-	0.7%
22	Hospital services	0.2%	0.5%	-	-	-
23	Political parties	0.4%	0.0%	-	-	-

Appendix 2. Services n.e.c

No	Services n.e.c	Percentage
1	Protecting the rights of workers of other sectors	21.4%
2	Sector development, monitoring and policy	9.8%
3	Assistance to the people with disabilities	5.8%
4	Actions aimed at the elderly	4.6%
5	Human rights, citizen participation	4.6%
6	Rights and interests of women	4.0%
7	National heritage preservation activities	4.0%
8	Legal counseling and information	3.5%
9	Education and enlightenment activities for citizens	3.5%
10	All kinds of activities aimed at children	3.5%
11	Supporting small and medium business	3.5%
12	Local council organizations	2.9%
13	All kinds of activities aimed at students and youth	2.9%
14	Protection of the interests of enterprises and creating network	2.9%
15	Consultation, counseling services	2.9%
16	Vulnerable groups	2.3%
17	Implementation of international projects and programs	2.3%
18	Welfare services, humanitarian activities	2.3%
19	Agriculture and pasture improvement	2.3%
20	Protection of the rights of victims	1.7%
21	Increase the knowledge of the sectoral employees	1.7%
22	Local development and cooperation	1.7%
23	Develop soums, local area and schools through donations	1.2%
24	Socialization of mongolians with poor habits	1.2%
25	Agriculture	1.2%
26	Healthy food consumption	1.2%
27	Animal protection activities	1.2%

Appendix 3. By performance appraisal systems and activities

No	Activities	Yes
1	Services N.E.C	25.9%
2	Other educational services	14.0%
3	Housing	8.0%
4	Social protection services	8.0%
5	Recreational and sporting services	5.2%
6	Environmental Protection	4.7%
7	R&D Social Protection	4.1%
8	Religion	4.1%
9	Services of labor organization	4.1%
10	Cultural services	3.6%
11	Other health services	3.3%
12	R&D Services N.E.C	3.0%
13	R&D Environmental Protection	2.8%
14	R&D Education	2.2%
15	Public health services	1.4%
16	Pre-primary and primary education	1.4%
17	Vocational training	1.1%
18	Hospital services	0.6%
19	R&D Health	0.6%
20	Secondary education	0.6%
21	Education not definable by level	0.6%
22	Tertiary education	0.6%
23	Political parties	0.3%
Total		100.0%

Appendix 4. Financial statement

Report recipients	Types of report	Structure, content	Frequency	Purpose of the report	Number of NGOs submitted reports in 2017-2019
Submit to Ebalance website of the Ministry of Finance. (Resolution of the Minister of Finance, Mongolia, 2020)	Financial report /includes X report/	NGO balance sheet, income, changes in equity, cash flow	Twice a year	7.1.1. Government organization 7.1.2. Research organization 7.1.3. Stock exchange	
Submit to the etax, platform, General Department of Taxation. (Order of the Director, Government Agency, 2019)	Tax report / includes X report /	Salary report, Personal Income Tax report, Corporate Income Tax	If salary was given, monthly Personal Income Tax, annual report	Articles 29, 30 and 31 of the General Law on Taxation, .. As stipulated in the Articles 6.1 and 6.2 of this Law, Tax Administration shall consolidate and register the submitted tax reports Consolidated Tax Registration Database.	In 2018 274 NGOs, in 2019 805 NGOs, in 2020 989 NGOs (General Department of Taxation, 2020) As of December, 2020, 21769 NGOs are registered
Report for the Social Insurance General Office (PARLIAMENT, 2018) (RESOLUTION OF THE MINISTER OF LABOUR AND SOCIAL	Social insurance report	Salary fund, amount, Social insurance premium amount paid by the fund	If salary was given, monthly		

*EXPLORING THE CURRENT STATE OF CIVIC SPACE AND IDENTIFYING ITS NEED FOR A
FAVORABLE LEGAL ENVIRONMENT STUDY*

PROTECTION A/99, 2018)					
Registration Department of Legal Entities, GASR	Operational report	Evidence that there is no clear structure and operation	Once a year	Submit directly to the Archives	In 2017, 50 out of 17685 NGOs, in 2018 366 out of 19260 NGOs, in 2019 406 out of 21040 NGOs submitted reports.

Appendix 5. Gratifying examples of impact of NGOs

№	Name of NGO	Gratifying examples of impact
1	Autoradio FM-96.3	Initiated the School Police operation outside of the school
2	Ardag tolit bardag ochirt	For the purpose of protecting the environment, have tTo protect3 times and cleaned 1,600 mountains and ovoos
3	Democracy Education Center (DEMO)	<ul style="list-style-type: none"> - In 2008, had the Government Resolution No.93 Regarding Providing Support to and Cooperation with CSOs approved - In 2008, through an amendment to the Government Resolution No.22, had the Civil Society Day included in the “51.Civil Society Day - 31st of January” under the “List of Celebrations” of the Law on Public Holidays and Celebrations; - Initiated and introduced the “Check My Service” mobile application that receives, responds to and addresses citizens' grievance, complaints and proposals on public services.
4	Baavgain nutgiin urs	Five exploration sites have been shut down and the expansion area has been fenced off
5	Movement to protect Buir Lake, Khalkhgol and Nömrög basins	According to the Petroleum Law, had issues regarding the compensation for environmental damage resolved and 1.3 billion MNT was paid to Matad soum
6	Education For All! National Coalition of Civil Society	Had the decision to ensure equal access to education for children with disabilities in secondary schools made
7	Trade Union, Music and Drama Theater Workers, Dornod aimag	A good tradition to annually build a house for one person is set
8	Zavkhan Green Gateway Cooperative	Secondary schools of Uliastai soum, 24 soum service centers and shops were provided with garbage classification bins as well as knowledge and information.
9	Youth for Health Center	Forty percent of all HIV-infected people in Mongolia have been diagnosed and offered treatment
10	Minii club	1.2 million trees have been planted in Mongolia
11	Local solutions	“Let's Change our Toilets” was initiated and introduced throughout the country
12	Sumber baitag	Each year, have the pasture use agreements approved by the local administration and advertised to the public
13	Judo Federation, Selenge aimag	Athletes and children from 17 soums of Selenge aimag have been provided with recreational areas and dormitories
14	Mongolian renewable industries association	In 2015, the exemption of the renewable energy tax from customs duties allowed citizens to receive energy at a lower price (approximately 15 percent discount).
15	Mongolian National Association of Wheelchair Users	For the first time in Mongolia, an accessible train service has been introduced for people with disabilities
16	Khairiin gar	A sanatorium for children with disabilities was opened and later it was integrated into Zamyn-Uud soum kindergarten.
17	Khan Khentiin nogoochid	Provided jobs to 300 people
18	Innovation and Development Center for the Visually Impaired	Provided with four types of electronic brailles and speaking equipment accessible to people with disabilities as well as 3 types of software in Mongolian language

19	Procurement Guide	Tender materials, prices and e-learning are now available online free of charge
20	Khereglegch San	Terminology related to the special protection of Tuul River has been refined and the basin has been enlarged
21	Physical Education Center	One ill-behaved student of School No.20 stopped roaming the streets, made his classmates enjoy physics and the entire class showed some success
22	Eco shiltgeen technology	We did an entire research on sheep tail and gave understanding to people
23	Eruul khun ireedui	A four-story brick hospital with 150 beds was built for people with disabilities in Sukhbaatar district

Appendix 6. What do people think about NGOs?


In your opinion, why do people establish an NGO?		
	Yes %	No %
Monitor the government	19.0	81.0
Protect human rights	39.0	61.0
Citizens want to unite their voices and assemble on the basis of their beliefs	72.0	28.0
What is the area of specialization of the NGO you know?		
Policy advocacy	18.0	
Environmental protection and rehabilitation	33.0	
Protects and fights for human rights and freedom	69.0	
Enlightenment activities	28.0	
Provides support and services to the public and marginalized groups	63.0	
Protests and fights against injustice and inequality	46.0	
Political activities	25.0	
Religious activities	21.0	
In your opinion, how are the NGO activities funded and what are the funding sources		
Public donations	42.0	58.0
Private sector donations	38.0	62.0
International and external support	52.0	48.0
State financing	20.0	80.0
Funding from religious and charitable organizations	21.0	79.0
Income from operations	32.0	68.0
Do you think that NGOs can influence the government on social issues?		
Yes, they can influence the decision-making process	29.0	
Yes, but in some ways they lack power	41.0	
Can't influence	30.0	
In your opinion, what kind of people work for the NGOs?		
Solution-oriented people	57.0	43.0
People pursuing personal interests	30.0	70.0
People with no clue	10.0	90.0
Volunteers	55.0	45.0
Not sure	1.0	99.0
Please rank the role of non-governmental organization in society?		
Protect civil space (human rights and freedoms, right to information and distribution, freedoms of expression and assembly)	I Priority	Upon prioritizing the social benefits of NGOs, the most important area was considered as the protection of civil space, while the least was the economic benefit.
Social and humanitarian benefits (care, protection and services for the community)	II Priority	
Intellectual benefit (public awareness, education, etc.)	III Priority	
Economic benefits (labor market, donation and assistance)	IV Priority	

Appendix 7. Announcement of a public action, by operational area, by percentage

№	Target group	Organized		Have not organized		Participated		Not participated	
		Number	Percentage	Number	Percentage	Number	Percentage	Number	Percentage
1	Citizens, communities	54	80.6%	214	76.2%	86	73.5%	369	72.6%
2	People with low living standards	18	26.9%	46	16.4%	21	17.9%	82	16.1%
3	People with disabilities	21	31.3%	43	15.3%	19	16.2%	82	16.1%
4	Family	27	40.3%	74	26.3%	33	28.2%	96	18.9%
5	Women	26	38.8%	91	32.4%	40	34.2%	119	23.4%
6	Youth	27	40.3%	108	38.4%	41	35.0%	155	30.5%
7	Elderly	19	28.4%	62	22.1%	25	21.4%	89	17.5%
8	Single parents	13	19.4%	60	21.4%	19	16.2%	79	15.6%
9	Children	25	37.3%	79	28.1%	36	30.8%	136	26.8%
10	Herders	13	19.4%	35	12.5%	14	12.0%	50	9.8%
11	Sexual and gender minorities	6	9.0%	4	1.4%	5	4.3%	5	1.0%
12	Ethnic and cultural groups	6	9.0%	13	4.6%	8	6.8%	18	3.5%
13	Migrants	6	9.0%	5	1.8%	4	3.4%	10	2.0%
14	Environment and Strictly Protected Areas	11	16.4%	15	5.3%	9	7.7%	29	5.7%
15	Livestock, flora and fauna	7	10.4%	11	3.9%	7	6.0%	24	4.7%
16	Other	8	11.9%	30	10.7%	11	9.4%	62	12.2%

EXPLORING THE CURRENT STATE OF CIVIC SPACE AND IDENTIFYING ITS NEED FOR A FAVORABLE LEGAL ENVIRONMENT STUDY

Appendix 8. Questionnaire-1

 SICA LLC
Research and Consulting Firm

"EXPLORING THE CURRENT STATE OF CIVIC SPACE AND IDENTIFYING ITS NEED FOR A FAVORABLE LEGAL ENVIRONMENT" RESEARCH QUESTIONNAIRE

Hello, I am _____, a researcher at the SICA LLC, research and consulting firm. Following the initiative, order of and with the participation of Mongolian non-governmental organizations, our organization is conducting a study on "Exploring the Current State of Civil Space and Identifying Its Need For a Favorable Legal Environment". The purpose of the study, is to provide the advocacy works related to enhancing and improving legal environment of the non-governmental organizations with factual and analytical information. Representing NGOs with active operations in Mongolia, a total of 600 NGOs are being surveyed, one of which is your organization. In compliance with Article 5.2 of the Law on Organizational Secrecy, strict confidentiality shall be maintained for the information you provide and we shall not mention your name or business activities in the presentation of the survey results.

FOR THE RESEARCHER

Nº	Question	Response	Note/Steps
0	Details of the Researcher:	i Number of the Interviewer: <input type="text"/> ii Number of the questionnaire: <input type="text"/> iii Location of the survey: <input type="text"/>	
CHAPTER I. BACKGROUND INFORMATION OF THE NGO			
Nº	Question	Response	Note/Steps
1	First name/Last name:	<input type="text"/>	
2	Phone number:	<input type="text"/>	
3	Occupation:	<input type="text"/>	
4	Name of your organization:	<input type="text"/>	
5	Date of establishment:	<input type="text"/>	
6	Affiliated (registered) aimag / capital, soum / district?	<input type="text"/>	
7	Where do you operate, aimag / capital?	<input type="text"/>	
8	Address of the organization:	<input type="text"/>	
9	What is the registration (non-governmental organization, community-based temporary and permanent groups, associations and foundations) type of your organization?	NGO, Association 1 Fund 2 Trade union organization 3 Religious organization 4	
10	What is the current core business of your organization?	Housing 1 Pharmaceutical products 2 Other medical products 3 Medical products, appliances and equipment 4 Outpatient services 5 Dental services 6 Paramedical services 7 Outpatient services 8 Public health services 9 R&D Health 10 Other health services 11 Recreation and sporting services 12 Cultural services 13 Pre-primary and primary education 14 Secondary education 15 Post-secondary non-tertiary education 16 Tertiary education 17 Education not definable by level 18 R&D Education 19 Other educational services 20 Social protection services 21 R&D Social protection 22 Religion 23 Political parties 24 Services of Labor organization 25 Environmental protection services 26 R&D Environmental protection 27 Services N.E.C 28 R&D Services N.E.C 29	
11	Has your organization changed its line of operation since it was registered by the state?	Yes 1 No 2	
12	Who is the founder of your organization?	Individual A Foreigner, stateless person B Public administration official C State political official D State special official E Public service official F Organization G International organization H Other (please describe) I	Multiple choice response
13	What kind of people work in the executive branch of your organization?	Individual A Foreigner, stateless person B Public administration official C State political official D State special official E Public service official F Representative of an enterprise G Representative of an international organization H Other (please describe) I	Multiple choice response

**EXPLORING THE CURRENT STATE OF CIVIC SPACE AND IDENTIFYING ITS NEED FOR A
FAVORABLE LEGAL ENVIRONMENT STUDY**

CHAPTER II. OPERATIONS MAPPING																																																				
14	Whom does your NGO benefit?	Public-benefit 1 Mutual-benefit 2 Public-mutual-benefit 3																																																		
15	Is your organization membership-based?	Yes, individuals become members of our organization A Yes, legal entities become members of our organization B No C				Please go to Question 18																																														
16	Please state the number of members?	Legal entity Individual Male Female	<table border="1" style="display: inline-table; vertical-align: middle;"> <tr><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td></tr> </table>													1 2		Please classify the number of members by gender																																		
17	Please indicate the number of members by age group?	Up to the age of 15 15-24 ages 25-34 ages 35-44 ages 45-54 ages Above age of 55	<table border="1" style="display: inline-table; vertical-align: middle;"> <tr><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td></tr> </table>																														Please indicate the number of members by age group																			
18	How many licenses does your organization hold?				<table border="1" style="display: inline-table; vertical-align: middle;"> <tr><td></td><td></td></tr> </table>				Please enter the number of licenses																																											
19	Has your organization been operating continuously since its establishment?	Yes 1 No 2				Please go to Question 23																																														
20	How many times has your operation been interrupted?				<table border="1" style="display: inline-table; vertical-align: middle;"> <tr><td></td><td></td></tr> </table>				times		Please enter number of interruptions																																									
21	How long was the interruption?	Up to 1 month 1 1-3 months 2 More than 3 months 3																																																		
22	What was the reason of suspending the operation of your organization?	Financing issues A Lack of workforce B Pressure from a stakeholder C Other (please describe) D						Multiple choice response																																												
23	What geographical and administrative levels are covered under the operation of your organization?	International 1 National 2 Aimag, capital city 3 Soum, district 4 Khoro, bagh 5 Other (please describe) 6																																																		
24	Please define the operational areas of your organization?	Training A Research B Counseling C Advocacy D Lobbying E Assistance F Information service G Publicity H Monitoring of government actions and services I State and local budget monitoring J Other (please describe) K						Multiple choice response																																												
25	Please state operational challenges?	Poor public participation A Lack of financial support B NGO capacity is weak C Insufficient government support; bureaucracy, corruption, injustice D Other (please describe) E						Multiple choice response																																												
CHAPTER III. STAKEHOLDER MAPPING																																																				
26	Please describe the direction for and form of cooperation between business and other stakeholders (parties that interact through projects, grant, collaboration, assistance, financing, supervision, approval, opposition, etc.)	<table border="1" style="width: 100%;"> <thead> <tr> <th>Category</th> <th>Advocacy work</th> <th>Providing services</th> <th>Undertake joint actions</th> <th>Report to the organization</th> </tr> </thead> <tbody> <tr><td>With government agencies (government agencies at all levels)</td><td></td><td></td><td></td><td></td></tr> <tr><td>International organization (branch in Mongolia, external financing organization)</td><td></td><td></td><td></td><td></td></tr> <tr><td>Sponsor (Investment, financial organization, legal entity)</td><td></td><td></td><td></td><td></td></tr> <tr><td>Private sector (all types of enterprises)</td><td></td><td></td><td></td><td></td></tr> <tr><td>NGO, volunteers</td><td></td><td></td><td></td><td></td></tr> <tr><td>Press (all types of media, newspapers, websites, television and radio)</td><td></td><td></td><td></td><td></td></tr> <tr><td>Universities and research institutes</td><td></td><td></td><td></td><td></td></tr> <tr><td>Other (please describe)</td><td></td><td></td><td></td><td></td></tr> </tbody> </table>	Category	Advocacy work	Providing services	Undertake joint actions	Report to the organization	With government agencies (government agencies at all levels)					International organization (branch in Mongolia, external financing organization)					Sponsor (Investment, financial organization, legal entity)					Private sector (all types of enterprises)					NGO, volunteers					Press (all types of media, newspapers, websites, television and radio)					Universities and research institutes					Other (please describe)					Please put + sign for your response				
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27	Please rate the listed government support for civil society organizations on a scale of 1-5?	<table border="1" style="width: 100%;"> <thead> <tr> <th></th> <th>Extremely</th> <th>Poor</th> <th>Medium</th> <th>Good</th> <th>Very good</th> </tr> </thead> <tbody> <tr><td>Legal environment</td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr> <tr><td>Financing (government functions, contracting)</td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr> <tr><td>Tax benefit and exemption</td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr> <tr><td>Communication and outlook</td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr> <tr><td>Involve in government decision making process</td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr> <tr><td>Reporting on activities and information sharing</td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr> </tbody> </table>		Extremely	Poor	Medium	Good	Very good	Legal environment	1	2	3	4	5	Financing (government functions, contracting)	1	2	3	4	5	Tax benefit and exemption	1	2	3	4	5	Communication and outlook	1	2	3	4	5	Involve in government decision making process	1	2	3	4	5	Reporting on activities and information sharing	1	2	3	4	5	Please select one answer per line							
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**EXPLORING THE CURRENT STATE OF CIVIC SPACE AND IDENTIFYING ITS NEED FOR A
FAVORABLE LEGAL ENVIRONMENT STUDY**

28	What are the challenges facing cooperation?	<table style="width: 100%; border-collapse: collapse;"> <tr><td>Bureaucracy</td><td style="text-align: right;">A</td></tr> <tr><td>Lack of transparency</td><td style="text-align: right;">B</td></tr> <tr><td>Inaccessibility to information</td><td style="text-align: right;">C</td></tr> <tr><td>Corruption</td><td style="text-align: right;">D</td></tr> <tr><td>Discrimination, unequal treatment</td><td style="text-align: right;">E</td></tr> <tr><td>Communication culture</td><td style="text-align: right;">F</td></tr> <tr><td>Difference in understanding</td><td style="text-align: right;">G</td></tr> <tr><td>Lack of tax benefits and exemptions</td><td style="text-align: right;">H</td></tr> <tr><td>Insufficient human resources, financial resources and capacity</td><td style="text-align: right;">I</td></tr> <tr><td>Other (please describe)</td><td style="text-align: right;">J</td></tr> </table>	Bureaucracy	A	Lack of transparency	B	Inaccessibility to information	C	Corruption	D	Discrimination, unequal treatment	E	Communication culture	F	Difference in understanding	G	Lack of tax benefits and exemptions	H	Insufficient human resources, financial resources and capacity	I	Other (please describe)	J	Multiple choice response												
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29	What measures were taken to overcome challenges?	<table style="width: 100%; border-collapse: collapse;"> <tr><td>Submit a letter or letter of demand</td><td style="text-align: right;">A</td><td style="text-align: center;">→</td></tr> <tr><td>Organize a meeting for lobbying</td><td style="text-align: right;">B</td><td style="text-align: center;">→</td></tr> <tr><td>Organize protests and demonstrations</td><td style="text-align: right;">C</td><td style="text-align: center;">→</td></tr> <tr><td>Take judicial proceeding</td><td style="text-align: right;">D</td><td style="text-align: center;">→</td></tr> <tr><td>No measures were taken</td><td style="text-align: right;">E</td><td style="text-align: center;">→</td></tr> <tr><td>Other (please describe)</td><td style="text-align: right;">F</td><td style="text-align: center;">→</td></tr> </table>	Submit a letter or letter of demand	A	→	Organize a meeting for lobbying	B	→	Organize protests and demonstrations	C	→	Take judicial proceeding	D	→	No measures were taken	E	→	Other (please describe)	F	→	Please go to Question 31														
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30	What were the reasons for inaction?	<table style="width: 100%; border-collapse: collapse;"> <tr><td>Not sure which measures to take</td><td style="text-align: right;">A</td></tr> <tr><td>Wary of any pressure</td><td style="text-align: right;">B</td></tr> <tr><td>Fed up, thought it was unnecessary, reluctant</td><td style="text-align: right;">C</td></tr> <tr><td>Understaffed and a lack of capacity</td><td style="text-align: right;">D</td></tr> <tr><td>Other (please describe)</td><td style="text-align: right;">E</td></tr> </table>	Not sure which measures to take	A	Wary of any pressure	B	Fed up, thought it was unnecessary, reluctant	C	Understaffed and a lack of capacity	D	Other (please describe)	E	Multiple choice response																						
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31	Who is the target of your operation?	<table style="width: 100%; border-collapse: collapse;"> <tr><td>Public</td><td style="text-align: right;">A</td></tr> <tr><td>Citizens with low living standards</td><td style="text-align: right;">B</td></tr> <tr><td>People with disability</td><td style="text-align: right;">C</td></tr> <tr><td>Family</td><td style="text-align: right;">D</td></tr> <tr><td>Women</td><td style="text-align: right;">E</td></tr> <tr><td>Youth</td><td style="text-align: right;">F</td></tr> <tr><td>Elders</td><td style="text-align: right;">G</td></tr> <tr><td>Single parents</td><td style="text-align: right;">H</td></tr> <tr><td>Children</td><td style="text-align: right;">I</td></tr> <tr><td>Herders</td><td style="text-align: right;">J</td></tr> <tr><td>Sexual and gender minorities</td><td style="text-align: right;">K</td></tr> <tr><td>Ethnic and cultural groups</td><td style="text-align: right;">L</td></tr> <tr><td>Migrants</td><td style="text-align: right;">M</td></tr> <tr><td>Strictly Protected Areas</td><td style="text-align: right;">N</td></tr> <tr><td>Livestock, flora and fauna</td><td style="text-align: right;">O</td></tr> <tr><td>Other (please describe)</td><td style="text-align: right;">P</td></tr> </table>	Public	A	Citizens with low living standards	B	People with disability	C	Family	D	Women	E	Youth	F	Elders	G	Single parents	H	Children	I	Herders	J	Sexual and gender minorities	K	Ethnic and cultural groups	L	Migrants	M	Strictly Protected Areas	N	Livestock, flora and fauna	O	Other (please describe)	P	Multiple choice response
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32	Please describe the scope of your organization's public outreach activities in the last 3 years?	<table style="width: 100%; border-collapse: collapse;"> <tr><td>Number of amendments incorporated into and approved by local and national policy documents and legislative acts</td><td style="width: 50px; border: 1px solid black;"></td></tr> <tr><td>Number of people involved in NGO activities and services</td><td style="border: 1px solid black;"></td></tr> <tr><td>Cases filed on behalf of public interest</td><td style="border: 1px solid black;"></td></tr> <tr><td>Number of surveys conducted</td><td style="border: 1px solid black;"></td></tr> <tr><td>Number of printed books, brochures and manuals</td><td style="border: 1px solid black;"></td></tr> <tr><td>As an environmental organization, territory, river, biological and animal species covered under the operation</td><td style="border: 1px solid black;"></td></tr> <tr><td>Other (please describe)</td><td style="border: 1px solid black;"></td></tr> </table>	Number of amendments incorporated into and approved by local and national policy documents and legislative acts		Number of people involved in NGO activities and services		Cases filed on behalf of public interest		Number of surveys conducted		Number of printed books, brochures and manuals		As an environmental organization, territory, river, biological and animal species covered under the operation		Other (please describe)		Multiple choice response Please enter the number in the corresponding field																		
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33	Does your organization have a performance appraisal system?	<table style="width: 100%; border-collapse: collapse;"> <tr><td>Yes</td><td style="text-align: right;">1</td></tr> <tr><td>No</td><td style="text-align: right;">2</td></tr> </table>	Yes	1	No	2																													
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34	What is the number of employees of your organization?	<table style="width: 100%; border-collapse: collapse;"> <tr> <th></th> <th style="text-align: center;">Full time</th> <th style="text-align: center;">Part time</th> </tr> <tr> <td>Executive office</td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> </tr> <tr> <td>of which: financial officer</td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> </tr> <tr> <td>Temporary and contract employees</td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> </tr> <tr> <td>Volunteers</td> <td style="border: 1px solid black;"></td> <td style="border: 1px solid black;"></td> </tr> </table>		Full time	Part time	Executive office			of which: financial officer			Temporary and contract employees			Volunteers			Please enter the number of staff in the corresponding field																	
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Volunteers																																			
35 A	Has your organization introduced amendments to legislation, policies and programs?	<table style="width: 100%; border-collapse: collapse;"> <tr> <td rowspan="2">Amendments into laws and legal provisions</td> <td>Had a new law adopted</td> <td style="text-align: right;">A</td> </tr> <tr> <td>Had amendments incorporated into legal provisions</td> <td style="text-align: right;">B</td> </tr> <tr> <td rowspan="2">Amendments into policy documents</td> <td>Had new documents approved</td> <td style="text-align: right;">A</td> </tr> <tr> <td>Had amendments incorporated into</td> <td style="text-align: right;">B</td> </tr> <tr> <td rowspan="2">Amendments into national / local programs</td> <td>Had a new program approved</td> <td style="text-align: right;">A</td> </tr> <tr> <td>Amendments incorporated into a program</td> <td style="text-align: right;">B</td> </tr> <tr> <td colspan="2">Other (please describe)</td> <td></td> </tr> </table>	Amendments into laws and legal provisions	Had a new law adopted	A	Had amendments incorporated into legal provisions	B	Amendments into policy documents	Had new documents approved	A	Had amendments incorporated into	B	Amendments into national / local programs	Had a new program approved	A	Amendments incorporated into a program	B	Other (please describe)			Please select appropriate answer														
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	Amendments incorporated into a program	B																																	
Other (please describe)																																			
35 B	Have there been changes introduced in public services delivery?	<table style="width: 100%; border-collapse: collapse;"> <tr> <td rowspan="2">Improvement in service delivery process and quality</td> <td>New service was introduced</td> <td style="text-align: right;">A</td> </tr> <tr> <td>Old service has been partially improved</td> <td style="text-align: right;">B</td> </tr> <tr> <td rowspan="2">Improved service coverage and accessibility</td> <td>New population group will be covered</td> <td style="text-align: right;">A</td> </tr> <tr> <td>Helped to fully reach the population</td> <td style="text-align: right;">B</td> </tr> <tr> <td rowspan="2">Change in service system</td> <td>Systematic changes were introduced</td> <td style="text-align: right;">A</td> </tr> <tr> <td>Changes in some units or sections</td> <td style="text-align: right;">B</td> </tr> <tr> <td colspan="2">Other (please describe)</td> <td></td> </tr> </table>	Improvement in service delivery process and quality	New service was introduced	A	Old service has been partially improved	B	Improved service coverage and accessibility	New population group will be covered	A	Helped to fully reach the population	B	Change in service system	Systematic changes were introduced	A	Changes in some units or sections	B	Other (please describe)			Please select appropriate answer														
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Other (please describe)																																			
35 C	"Have there been changes brought in the transparency, accountability and fight against corruption in government agencies?"	<table style="width: 100%; border-collapse: collapse;"> <tr> <td rowspan="2">Transparency improved</td> <td>Information pertaining to government agencies was made transparent</td> <td style="text-align: right;">A</td> </tr> <tr> <td>Organization's information has been partially made public</td> <td style="text-align: right;">B</td> </tr> <tr> <td rowspan="2">Accountability improved</td> <td>Accountability of organization, department or unit has been improved</td> <td style="text-align: right;">A</td> </tr> <tr> <td>Accountability of an employee or team has been improved</td> <td style="text-align: right;">B</td> </tr> <tr> <td rowspan="2">Contributed to the fight against corruption</td> <td>Corruption unit actions were made transparent</td> <td style="text-align: right;">A</td> </tr> <tr> <td>Someone involved in corruption has been exposed</td> <td style="text-align: right;">B</td> </tr> <tr> <td colspan="2">Other (please describe)</td> <td></td> </tr> </table>	Transparency improved	Information pertaining to government agencies was made transparent	A	Organization's information has been partially made public	B	Accountability improved	Accountability of organization, department or unit has been improved	A	Accountability of an employee or team has been improved	B	Contributed to the fight against corruption	Corruption unit actions were made transparent	A	Someone involved in corruption has been exposed	B	Other (please describe)			Please select appropriate answer														
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35 D	"Has there been a change in the citizen or public participation?"	Public participation of the target group increased	Target group is 100 percent involved in the issues that concern them	A	Please select appropriate answer			
			In some areas, the participation of the target group has increased	B				
		Public attitude and perception of the target group have been improved	Public attitude and perception of the target group have completely changed	A				
			Public attitude and perception of the target group have changed only in some areas	B				
		Other (please describe)						
35 E	"Has there been a change in the regularity of the individual, environment and flora and fauna?"	Has completed environmental rehabilitation; environmental rehabilitation has been carried out	A part of nature has been fully protected; a decision for restoration has been made and it has been realized	A	Please select appropriate answer			
			Decision to restore and protect some parts was made	B				
		Plant and animal species were saved and protected	Decision to protect and save a single plant or animal was made and action has been undertaken	A				
			Decision to restore and protect some parts was made and worked accordingly	B				
		Positive changes in the lives of individuals and households	Issue has been fully resolved	A				
			Positive developments in some areas concerning the issue	B				
		Other (please describe)						
36	What is one of the most impactful and gratifying examples of your organization?							
CHAPTER V. FINANCIAL MANAGEMENT								
37	Does your organization have an office?	Yes	1					
		Rent-based	2					
		Public office free of charge	3					
		Private office free of charge	4					
		No office	5					
38	What is the average annual income and expenditure of your organization for the last 3 years?		0-50 million	51-100 million	101-200 million	201-500 million	Above 501 million	Please put + sign for your response. Please select one answer per line
		Average income for the last 3 years						
		Average expenditure for the last 3 years						
		Average fixed assets for the last 3 years						
39	What are the sources of your organization's income?	Membership taxes and donations	A					Multiple response choice
		Donations from individuals and enterprises	B					
		Business revenue associated with the implementation of Charter objectives	C					
		Loan assets	D					
		Inheritance	E					
		Proceeds from the state budget	F					
		Project financing (external)	G					
		Procurement of goods, work or service with the state and local funds (tender)	H					
		Other (please describe)	I					
40	If the expenditures of your organization is shown in percentages?	Operational costs					The sum should be 100%	
		Salary						
		Administrative costs						
		Expenses associated with fundraising						
41	Has your organization prepared financial statements for the last 3 years?	Detailed report	1				Please go to Question 43	
		X report	2					
		No report prepared	3					
42	Please select a reason of not preparing a report?	No operation	1					
		No funding	2					
		Had not realized that X report has to be prepared	3					
		Other (please describe)	4					
43	Do you have a financial rule?	Yes	1					
		No	2					
44	To whom do you report and publish the financial statement for?	Members	A					Multiple response choice
		Donors and Sponsors	B					
		Board of Directors	C					
		Government agencies	D					
		Public (digital and other format)	E					
		Other (please describe)	F					
45	How much tax did your organization pay in 2019?	Corporate income tax				thous.MNT	Please enter the amount of tax paid in the corresponding field	
		Personal income tax				thous.MNT		
		Other (please describe)				thous.MNT		
46	What was the total amount of social insurance premiums paid by your organization in 2019?	Total amount of social insurance premium				thous.MNT	Please enter the amount of paid social insurance premium in the corresponding field	
		of which: amount paid by the employer				thous.MNT		
47	How many times has your organization been audited since its establishment?	Internal (self-auditing)				times	Please enter the number of audits conducted in the corresponding field	
		External (financial institution with auditing rights)				times		
48	Did your organization enjoy tax benefits, exemptions and incentives in 2015-2019?	Yes	1				Please go to Question 50	
		No	2					
49	If so, what type and what amount of tax benefit and exemption did you enjoy?					thous.MNT	Please enter the amount of tax benefits and exemption in the corresponding field	
						thous.MNT		

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50	Does your organization have a savings policy?	Yes 1 No 2																																																													
51	Does your organization have savings against financial risks when there is no project at all?	Yes, will survive one month 1 Yes, will survive 1-6 months 2 Yes, will survive 6 months to 1 year 3 Yes, will survive more than 1 year 4 No savings 5																																																													
CHAPTER VI. EFFECTIVE SELF-MANAGEMENT																																																															
52	What kind of people and legal entities are represented on the board of your organization?	Individual A Foreigner, stateless person B Government organization C Civil servant, public administration official D Civil servant, public service official E Civil servant, researcher F Political official G Representation of an enterprise H Representation of an international organization I Other (please describe) J	Multiple response choice																																																												
53	How many board members does your organization have?	Total employees 1 of which: women 2 men 3	Please indicate the total number of your board members by gender																																																												
54	Please classify the number of board members of your organization by an age group?	Up to the age of 24 1 25-34 ages 2 35-44 ages 3 45-54 ages 4 Above the age of 55 5	Please indicate the number of board members by age group																																																												
55	How often does the board of your organization hold a meeting?	Monthly 1 Quarterly 2 Annually 3 Once in two years 4 Never 5	Please go to Question 57																																																												
56	Does the board of directors of your organization present action plan, implementation and financial statements to the general meeting?	Yes 1 No 2																																																													
57	What are the rules and regulations approved in your organization?	rules A Ethics code for the management and staff B Human resources policies and procedures C Risk management D Ensuring gender and diversity E Safety and health F Prevent from corruption and conflict of interests G Working with the public and media H Child protection policy I Other (please describe) J	Multiple response choice																																																												
58	Is your organization capable of being independent of political, religious or economic groups?	Yes 1 No 2																																																													
59	Do you think it is right to invite a politically influential official to the board?	Yes 1 No 2																																																													
60	Do informal costs related to participating in projects and tenders incur? (Note: payments not specified in laws and regulations; paid following requests or requirements of organizations or officials)	Yes 1 No 2																																																													
CHAPTER VII. FAVORABLE AND SAFE CIVIL SPACE																																																															
61	Please rate the implementation of basic civil rights and freedoms of Mongolian citizens on a scale of 1-5?	<table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th></th> <th>Extremely</th> <th>Poor</th> <th>Medium</th> <th>Good</th> <th>Very good</th> </tr> </thead> <tbody> <tr> <td>Access to information; Freedom of expression; Freedom of speech</td> <td>1</td> <td>2</td> <td>3</td> <td>4</td> <td>5</td> </tr> <tr> <td>Freedom of peaceful assembly; Right of association</td> <td>1</td> <td>2</td> <td>3</td> <td>4</td> <td>5</td> </tr> <tr> <td>Citizen participation; citizen advocacy</td> <td>1</td> <td>2</td> <td>3</td> <td>4</td> <td>5</td> </tr> <tr> <td>Non-discrimination, Inclusion</td> <td>1</td> <td>2</td> <td>3</td> <td>4</td> <td>5</td> </tr> <tr> <td>Human rights / Rule of law</td> <td>1</td> <td>2</td> <td>3</td> <td>4</td> <td>5</td> </tr> </tbody> </table>		Extremely	Poor	Medium	Good	Very good	Access to information; Freedom of expression; Freedom of speech	1	2	3	4	5	Freedom of peaceful assembly; Right of association	1	2	3	4	5	Citizen participation; citizen advocacy	1	2	3	4	5	Non-discrimination, Inclusion	1	2	3	4	5	Human rights / Rule of law	1	2	3	4	5	Please select one answer per line																								
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62	Evaluate the rights and freedoms of CSOs on a scale of 1-5?	<table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th></th> <th>Extremely</th> <th>Poor</th> <th>Medium</th> <th>Good</th> <th>Very good</th> </tr> </thead> <tbody> <tr> <td>Freedom of access to information</td> <td>1</td> <td>2</td> <td>3</td> <td>4</td> <td>5</td> </tr> <tr> <td>Media freedoms</td> <td>1</td> <td>2</td> <td>3</td> <td>4</td> <td>5</td> </tr> <tr> <td>Internet freedoms</td> <td>1</td> <td>2</td> <td>3</td> <td>4</td> <td>5</td> </tr> <tr> <td>Freedom of peaceful assembly</td> <td>1</td> <td>2</td> <td>3</td> <td>4</td> <td>5</td> </tr> <tr> <td>Right of association</td> <td>1</td> <td>2</td> <td>3</td> <td>4</td> <td>5</td> </tr> <tr> <td>CSO autonomy and rights</td> <td>1</td> <td>2</td> <td>3</td> <td>4</td> <td>5</td> </tr> <tr> <td>CSO funding</td> <td>1</td> <td>2</td> <td>3</td> <td>4</td> <td>5</td> </tr> <tr> <td>Government support for the CSO</td> <td>1</td> <td>2</td> <td>3</td> <td>4</td> <td>5</td> </tr> <tr> <td>The government has legal agents who recognize and respect citizens' opinion</td> <td>1</td> <td>2</td> <td>3</td> <td>4</td> <td>5</td> </tr> </tbody> </table>		Extremely	Poor	Medium	Good	Very good	Freedom of access to information	1	2	3	4	5	Media freedoms	1	2	3	4	5	Internet freedoms	1	2	3	4	5	Freedom of peaceful assembly	1	2	3	4	5	Right of association	1	2	3	4	5	CSO autonomy and rights	1	2	3	4	5	CSO funding	1	2	3	4	5	Government support for the CSO	1	2	3	4	5	The government has legal agents who recognize and respect citizens' opinion	1	2	3	4	5	Please select one answer per line
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**EXPLORING THE CURRENT STATE OF CIVIC SPACE AND IDENTIFYING ITS NEED FOR A
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			Satisfactory	At appropriate level	Unsatisfactory	
63	"At what level is your organization working to protect the rights of marginalized groups?"	Children				
		Girls and women				
		Herders				
		Migrants				
		People with disability				
		Youth				
64	Does your organization apply the "Law on Information Transparency and Right to Information"?	Apply it and have access to information			1	Please go to Question 66
		Apply it yet have no access to information			2	
		Do not apply it, not aware of it			3	
65	Explain, why the information is inaccessible?	State confidential information			A	Multiple response choice
		Organization's confidential information			B	
		General information is given, not the inquired			C	
		No response given at all			D	
		Requires many steps			E	
		Other (please describe)			F	
66	What kind of challenges your organization / employee face when criticizing government decisions, actions, laws and policies?	Personally harassed			A	Multiple response choice
		Refused to cooperate			B	
		Obstructed activities of the organization, terminating funding, etc.			C	
		Went to legal organization, court/ litigation			D	
		Other (please describe)			E	
67	Do you face challenges when using media for work?	Yes			1	Please go to Question 69
		No			2	
68	What are the challenges?	Only the mass media is available, the private media is unavailable			A	Multiple response choice
		Our operation is misunderstood and considered irrelevant			B	
		Problems arise due to content restrictions (contract with the government agency, etc.)			C	
		It is paid so unable to afford it			D	
69	Have you faced challenges because you protected the rule of law and human rights?	Yes			1	Go to Question 71
		No			2	
70	What are the challenges?		Civil servants	Company, private entity	Individual	Multiple response choice
		Harassment (also online)				
		Discrimination				
		Legal pressure				
		Communication infringement and				
		Violation of right to peaceful assembly				
		Arrest and detention				
		Restrictions on funding				
71	Are there any restrictions on expressing your opinion on the Internet?	No restrictions			1	
		Certain restrictions exist			2	
72	In the last 5 years, has your organization announced peaceful demonstrations, protests, public events (flash mobs, carnivals, parades, etc.), strikes, hunger strikes and sit-ins?	Organized			A	Multiple response choice
		Have not organized			B	
		Participated			C	
		Have not participated			D	
73	Did the government pose obstruction of the rights to assemble and establish an organization?	Yes			1	Please go to Question 75
		No			2	
74	What were the challenges?	Refused to register			A	Multiple response choice
		Made unlawful requirements			B	
		Bureaucracy			C	
		Demanded corruption			D	
		Other (please describe)			E	
75	Has civil society, in cooperation with other parties, developed a multi-stakeholder strategy to address the process of restricting civil liberties, participation and disregarding the rule of law?	Yes			1	
		No			2	
76	Do you experience pressure from the government?	Unnecessary government oversight			A	Multiple response choice
		Demand a variety of reports			B	
		Conduct financial audits regularly			C	
		Make decisions that indirectly prohibit operations			D	
		Other (please describe)			E	
77	Has your organization publicly disclosed challenges faced in regards to cooperation with government agencies?	Yes			1	
		No			2	
78	Has your organization taken judicial proceeding?	Yes			1	Please complete the questionnaire
		No			2	
79	How did you resolve the matter?	Resolved it			1	
		Have not resolved it			2	
		Other (please describe)			3	
THANK YOU FOR YOUR PARTICIPATION						

EXPLORING THE CURRENT STATE OF CIVIC SPACE AND IDENTIFYING ITS NEED FOR A FAVORABLE LEGAL ENVIRONMENT STUDY

Appendix 9. Questionnaire-2

 SICA LLC
Research and Consulting Firm

"CITIZENS' PERCEPTION OF THE NGOS", RESEARCH QUESTIONNAIRE

Hello, I am _____, a researcher at the SICA LLC, research and consulting firm. Following the initiative, order of and with the participation of Mongolian non-governmental organizations, our organization is conducting a study on "Exploring the Current State of Civil Space and Identifying Its Need For a Favorable Legal Environment". In this regard, a survey is being conducted to determine people's perception of the NGOs. The information you provide is crucial to the results of this study and will be used for research purposes only.

FOR THE RESEARCHER

No	Question	Response	Note/Steps
0	Details of the Researcher:	i Number of the interviewer: <input type="text"/> ii Number of the questionnaire: <input type="text"/> iii Location of the survey: <input type="text"/>	
CITIZENS' PERCEPTION OF THE NGOS			
No	Question	Response	Note/Steps
1	Age of the participants:	20-29 ages 1 30-39 ages 2 40-49 ages 3 50-59 ages 4 Above 60 5	
2	Gender of the participants:	Male 1 Female 2	
3	Education level:	Secondary 1 Specialized secondary education 2 Bachelor 3 Master and above 4	
4	Employment:	Contractor 1 Self-employed 2 Student 3 Pensioner 4 Unemployed 5	
5	In your opinion, why do people establish an NGO?	Monitor the state A Protect human rights B Citizens unite their voices and join forces based on their beliefs C	Multiple choice response
6	What is the area of specialization of the NGO you know?	Policy advocacy A Environmental protection and rehabilitation B Protects and fights for human rights and freedom C Enlightenment activities D Provides support and services to the public and marginalized groups E Protests and fights against injustice and inequality F Political activities G Religious activities H	Multiple choice response
7	In your opinion, how are the NGO activities funded and what are the funding sources?	Public donations A Private sector donations B International and external support C State financing D Funding from religious and charitable organizations E Income from operations F	Multiple choice response
8	Do you think that NGOs can influence the government on social issues?	Yes, they can influence the decision making process 1 Yes, but in some ways they lack power 2 Can't influence 3	
9	In your opinion, what kind of people work for the NGOs?	Solution-oriented people A People pursuing personal interests B People with no clue C Volunteers D Not sure E	Multiple choice response
10	Prioritize the role of the NGOs in society?	Beneficial for the economy (labour market, making donations) A Intellectual benefits (raising awareness, providing education, etc.) B Social and humanitarian benefits (welfare, protection and service for the community and vulnerable groups) C Protecting the civil space (basic human rights, freedoms, right to information and right to distribute information, right to freedom of expression and assembly) D	Prioritize the response
11	In your opinion, the activities of the NGOs are beneficial to the society and citizens? Please rate on a scale 1-5.	Extremely poor 1 Poor 2 Medium 3 Good 4 Very good 5	Please complete the questionnaire

THANK YOU FOR YOUR PARTICIPATION

Appendix 10. Methodology of Focus Group Discussion

When: 14:00 -16:00 pm, 3rd and 4th of December, 2020

Where: ZOOM online platform

1. Objective: Identify the current legal environment for NGOs; cooperation, partnership and support of government-NGO-Other stakeholder relations; associated strengths and weaknesses and the need for further improvement

2. Structure: The number of participants in one group ranged between 7-9. The total duration of the interview was 180 minutes. The interview team consisted of a total of up to 11 people, of which 2 general leaders or senior researchers, 2 note takers and 8 participants. Only guiding questions will be discussed during the interview. There was a total of 8 Guiding questions and the discussion time for one question was 10-15 minutes. The speaking time of one participant did not exceed 2 minutes. The group discussion was led by a senior researcher. At the end of the interview, issues discussed were reaffirmed. Group meetings were recorded and documented on an online platform, Google meeting.

3. Agenda, Focus Group Discussion

The link, time and program of the meeting had been sent to the interviewee's e-mail address 3 days in advance and he was reminded by phone and text message 1 day in advance. After interviewees were present in the online room, a focus discussion was conducted according to the Agenda below.

Table 25. Agenda, Discussion

Time	Agenda
10 minute	Opening and introduction
5 minute	Brief introduction of the topic and purpose of the discussion
5 minute	Introduction of Group Discussion Rules
60-70 minute	Note each interviewee's responses for Guiding questions 1-3
10 minute	Reaffirm the responses
60-70 minute	Note each interviewee's responses for Guiding questions 4-7
10 minute	Conclusion, closing

4. Focus Group Discussion

4.1. Questions for Focus Group Discussion (for Group A)

Table 26. NGO mapping

Main question	Probing and Detailed Questions
To what extent are the legal form of an NGO, association, foundation or the legal type such as the public-benefit or mutual-benefit, suitable for the functions, services of an NGO or running advocacy work? How does it comply with other legal acts of MONGOLIA? How to define the average image of 20,000 registered NGOs?	<ul style="list-style-type: none"> How would you describe the current state of NGOs? How many of the 24,500 registered NGOs operate independently, autonomously and sustainably? What prevents some NGOs from operating regularly? How can it be improved?

Table 27. Operational mapping

Main question	Probing and Detailed Questions
<u>Registration:</u> Are there procedures for resolving disputes related to registration issues	<ul style="list-style-type: none"> If an organization or official treat the NGO registration or its report in a subjective manner, how is the accountability for this action is stipulated in the law?

<p>and prosecuting those who are responsible? Reporting: From government agencies that receive NGO operational, tax, financial and social insurance reports:</p> <ul style="list-style-type: none"> Has action been taken following the NGO's report? Upon evaluating the current state of the report, has any policy issue been raised? If so, what? When? 	<ul style="list-style-type: none"> NGO activities are mistakenly criticized as business activities, projects, programs or government tenders. How do you view NGO activities? How do you decide for cooperation, depending on the membership or type of activity? What kind of legal support would you give to CSOs?
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Table 28. Stakeholder mapping

Main question	Probing and Detailed Questions
<p>1. Define the legal environment and current state of affairs of Government - (donor, international organization) - NGO <u>relations, cooperation, partnership.</u></p> <p>2. What are the ways and mechanisms to involve NGOs at the policy level in Mongolia? Which of the partner CSOs is the easiest or most difficult to work with? Why is it defined as easy or difficult?</p>	<p>1a: Legal environment and current state of affairs of Government - (donor, international organization) - NGO <u>relations, cooperation, partnership:</u></p> <ul style="list-style-type: none"> advantages and disadvantages achievements and challenges future trends <p>2a: Is there a structure in the government system that is responsible for the civil society and NGO sector? If so, what kind of power and roles and responsibilities exist? If not, why not? What kind of cooperation was effective? How stakeholder-dependent are the importance or challenges of cooperation; factors that ensure stability and sustainability of cooperation</p>

Table 29. Impact assessment

Main question	Probing and Detailed Questions
<p>1. What are the obstacles to increase the effectiveness and impact of NGOs? <i>Ask how the social, economic and environmental impacts are measured and evaluated</i></p>	<p>1a: What legal changes are needed to remove these obstacles?</p> <ul style="list-style-type: none"> There is a tendency to perceive that NGOs work only under loan or grants. So, what role do you think NGOs play in our society? What outcome and impact do they create? Which social groups will face difficulties if NGOs are shut down? What are the best practices in Mongolia? Does MEL (Monitoring, Evaluation and Learning) take the process of monitoring, evaluating and learning into account?

Table 30. Source

Main question	Probing and Detailed Questions
<p>What policy decisions should be made to ensure the autonomy of NGOs and strengthen their financial capacity? Why?</p> <p>1. <u>Tax regulations/tax exemptions, tax incentives should be provided:</u> policies and legal environment related to these; amendments adopted within this framework; reasons for amendments and consequences post amendments, etc.?</p> <p>2. Article 19 of the Law on the Government of Mongolia stipulates that specific duties such as of the state executive bodies to non-governmental</p>	<p>It is reasonable to say that financial support from foreign/international organizations has been an important guarantee for the activities of Mongolian NGOs and their institutional existence.</p> <p>The survey will analyze the amount, sector, geographical distribution and purpose of the funding (institutional capacity building of NGOs, procurement of services); and current situation of policies, legal environment, management system, information/monitoring /evaluation of foreign/international funding aimed at NGOs.</p>

<p>agencies and the Government may finance the relevant expenses:</p> <p>3. Has your organization given NGOs the right to contract government functions? If so, which NGOs were assigned with which decisions? What are the criteria for selecting these NGOs? How much funding was provided to each NGO? Is this information open to the public? If so, please, name the source.</p> <p>4. Does your organization (government, international organization) provide NGO project <u>funding (grants)</u> to NGO? If so, on what legal grounds? (laws, resolutions, ordinances) Financing procedures and implementation of procedures; total number and amount of awarded grants / 2017-2019 /</p> <ul style="list-style-type: none"> Do you provide non-monetary support (housing, etc.) to NGOs? If so, on the based on legislation? For the purpose of expanding the financial autonomy, what is the possibility of legalizing and approving financial sources that are internationally recognized such as running an economic activity, securities purchase or loan? 	<p>In regards to the financial source and capacity of our NGOs, there is a tendency to rely on international and government financing. Sometimes it is criticized that it may be funded by foreign religious organizations, special services or its undercover organizations. Does your organization need approval from CSOs to comply with the tax law and the social insurance law? What are the challenges? How do you classify and evaluate CSOs in terms of financial responsibility?</p> <p>If you have given a donation and the list of tax benefits/non-taxable expenses/income has increased, would you increase your donation as well?</p> <p>2a: Some ministries finance NGOs from their budgets. Moreover, there is an evidence that the Government even issued a resolution in 2020 to provide financial support to NGOs such as the Women's Association of Mongolia. Explain the legal basis for this type of funding.</p>
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Table 31. Governance

<i>Main question</i>	<i>Probing and Detailed Questions</i>
Evaluate the development level of governance and management of Mongolian NGOs? What can be done to strengthen NGO governance?	Do you take the governance and representation of the CSOs you work with into account? If so, what are the criteria? At what level do you review any agreement or activity related to cooperating with the CSOs and make decisions?

Table 32. Favorable and safe space/ Civil space

<i>Main question</i>	<i>Probing and Detailed Questions</i>
<p>What are the barriers to the CSOs: legislation, bureaucracy, corruption, conflicts of interest, etc.</p> <p>What are the ways to overcome the challenges that hinder the factors that ensure the autonomy and guarantee of NGOs in Mongolia?</p>	<ul style="list-style-type: none"> In your opinion, are CSOs able to operate in a free and favorable environment? How well are their rights protected? By law and in practice? Do you agree that the law is not applied to them equally? What are the legal provisions to protect the autonomy of NGOs from the government and donors/financiers? What legal provisions are or should be in place to protect the autonomy of NGOs from political influence and pressure? What legal provisions are or should be in place to ensure the autonomy and safety of NGOs that are specialized in human rights and advocacy?

4.2. Questions for Focus Group Discussion (for Group B)

Table 33. NGO mapping

<i>Main question</i>	<i>Probing and Detailed Questions</i>
What are the challenges that NGOs face when they operate within the scope of their goals (without changing them) and what are some ways to overcome them?	I think it's important to know if the reason for this is random or common and systemic.

Table 34. Operational mapping

<i>Main question</i>	<i>Probing and Detailed Questions</i>
Were there any obstacles to comply with the current NGO law or run activities? If so, what are the obstacles ...	What is needed to maintain member initiatives and participation? What are the reasons for the operational shutdown?

Table 35. Stakeholder mapping

<i>Main question</i>	<i>Probing and Detailed Questions</i>
What kind of cooperation is effective?	<ul style="list-style-type: none"> Which of the partners is the easiest or the hardest to cooperate with? Why is it defined as easy or difficult? After working with the government, were there times you asked for a response, support for a proposal or just watched the decision in silence? In regards to issues concerning government-civil society cooperation and support Importance of cooperation, how barriers depend on stakeholders, sustainability of cooperation and factors to ensure it

Table 36. Impact assessment

<i>Main question</i>	<i>Probing and Detailed Questions</i>
There is a need for external as well as self-assessment; it can be done, and if so, what are the reasons for doing it or not doing it	<ul style="list-style-type: none"> Do you monitor, evaluate and analyze the NGO by percentage? What is a good experience? Is the MEL (Monitoring, Evaluation and Learning) process established in the organization? Performance appraisal is done by the organization itself or by external auditors Ask how the social, economic and environmental impacts are measured and evaluated What is the biggest social achievement of your organization... What would be the best three cases?

Table 37. Source

<i>Main question</i>	<i>Probing and Detailed Questions</i>
Operational sustainability, including the availability of strategies and plans to ensure financial sustainability; and the implementation practice	<ul style="list-style-type: none"> What are the challenges? How do you prepare the report when you do not have financial officer or accountant? Your opinion on tax environment and tax benefits? What kind of challenges are imposed by the tax law, the social insurance law or the implementing agency? How do you adhere to your financial responsibilities? What are the challenges? Have a financial officer

Table 38. Governance

<i>Main question</i>	<i>Probing and Detailed Questions</i>
The reasons for how well the current governance	<ul style="list-style-type: none"> Do you hold regular meetings and conferences according to the rules? How do you monitor the implementation of internal rules? Is there a monitoring mechanism? Which is better?

structure, as stipulated in the current legislation, is implemented or not implemented	<ul style="list-style-type: none"> • Whether the sector should have its own governing body in order to strengthen the capacity of NGOs; and regarding tooes and values of the sector • In addition to operational reports, how well the transparency of financial statements is ensured. Whether the financial statements are based on the names of the donors, the amount of donations received and operational expenses; and what prevents from doing so. • Do you set criteria for your board members, do you evaluate the participation of each member do you disclose nominations?
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Table 39. Favorable, safe civil space

<i>Main question</i>	<i>Probing and Detailed Questions</i>
What are the barriers to the CSOs: laws, regulations, bureaucracy, corruption, conflicts of interest, etc.	<ul style="list-style-type: none"> ▪ What measures are taken when the law is enforced differently? Have you faced a restriction as it was legally obliged? How was the problem solved in this case? ▪ What are the main obstacles for NGOs to operate? Ask what solutions are available in Mongolia to reduce or eliminate it

**EXPLORING THE CURRENT STATE OF CIVIC SPACE AND IDENTIFYING ITS
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Ulaanbaatar, 2021