

**REPORT ON RESEARCH FINDING**

**"PERCENTAGE MECHANISM FOR FINANCING CIVIL SOCIETY ORGANIZATIONS IN UKRAINE -  
2020"**

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## Survey methodology

The research was conducted by the Razumkov Center's sociological service together with the Ilko Kucheriv "Democratic Initiatives" Foundation at the request of ISAR Ednannia. The survey was conducted in a period of July 31 – August 5, 2020 via face-to-face interviews.

The nationwide survey used a stratified multistage sampling method, randomized at all stages of selection of respondents, except the last one, when respondents were selected by gender and age quotas. The sample is representative of the adult population who permanently reside on territory of Ukraine, and are not in military service, imprisoned or held in medical institutions (hospitals, medical care homes).

The sampling was conducted in the following manner: the population of Ukraine was stratified by regions (24 oblasts and the city of Kyiv), then the population of each region was additionally stratified by settlements according to the administrative status and population: 1) oblast centers (as well as Kyiv); 2) other cities and towns; 3) and rural settlements.

The sample represents the population of all oblast centers and the city of Kyiv. Settlements of the second stratum were randomly selected from the lists of cities and towns of the respective oblast. Rural settlements were selected by random selection of districts, and then random selection of villages within the districts of the respective oblast.

It is determined how many interviews should be conducted in each stratum, as well as how many settlements where the survey will be conducted each stratum should include (in proportion to the size of the adult population). In Donetsk and Luhansk oblasts, only the territories currently controlled by the Ukrainian government were used for stratification. In total, 2017 respondents were interviewed, the theoretical sampling error does not exceed 2.3%.

The sample does not include territories that are temporarily not controlled by the government of Ukraine, namely the Autonomous Republic of Crimea and some districts of Donetsk and Luhansk oblasts.

The Western region includes Volyn, Rivne, Lviv, Ternopil, Ivano-Frankivsk, Zakarpattia, and Chernivtsi oblasts.

The Central region includes Vinnytsia, Zhytomyr, Kirovohrad, Poltava, Sumy, Khmelnytsky, Cherkasy, Chernihiv, Kyiv oblasts and the city of Kyiv.

Mykolayiv, Odesa, and Kherson oblasts belong to the Southern region, and the Dnipropetrovsk, Donetsk, Luhansk, Zaporizhia, and Kharkiv oblasts belong to the Eastern region.

## The main results of the survey

- **Today majority of Ukrainians see the authorities as key drivers of problem solving in the most important spheres of social life.** The share of citizens who perceive civil society organizations as drivers of reforms has decreased from 25% in 2018 (a year before the new government) to 11% today.

- **15% of citizens are aware of CSOs who work to solve country's problems mentioned by the respondents.** Another 44% do not know anything about CSOs but express their desire to know more about their activities. 41% do not know about the activities of CSOs and do not show interest in learning more about them. Regions do not differ in terms of awareness, but **there are significantly more indifferent people who do not know about CSO activities and do not want to know about them in the South and East** (51% and 54% vs. 37% and 32% in the West and Center).
- **About 46% of citizens consider the activities of CSOs important and useful** (for the country as a whole or for specific groups to whom they provide assistance). 21.5% believe the activities of CSOs satisfy only their own interests, and another 8% believe CSOs work for the benefit of foreign countries, but not for Ukraine. The Southern and Eastern regions differ significantly in their critical attitude to CSOs. Critical attitude towards the social importance of CSOs correlate with ignorance: among those who believe CSOs work for the benefit of foreign governments, only 2% claim to be acquainted with the CSOs' activity.
- **About 9% of Ukrainians agree that CSOs work effectively and make significant contributions to solution of major societal problems.** Another 34% believe that CSOs solve only some of the problems, 30% say that CSOs do not solve any social problems at all.
- **In the last year, 21% of citizens provided charitable financial or tangible assistance to people or civil society organizations** that solve certain social problems. 33%, 23%, 15, and 11% provide such assistance in the Western, Central, Southern, and Eastern region respectively.
- **The majority of those who would like to provide charitable assistance to solve certain social problems would prefer to do so personally to specific people in need (41%).** Only about 8% are willing to make donations through foundations or intermediary organizations.
- **As of today in Ukraine, about 30% of Ukrainians are ready to support the introduction of a mechanism redirecting part of the taxes paid by citizens to the state budget to support of CSOs.** Another 11% rather would not support such a decision, but do not rule out its pertinence. 43% consider such an initiative completely inappropriate, with most skeptics in the East and South.
- **Ukrainians often do not support such a mechanism because they do not believe that the state will distribute money fairly (43%).** Another 26% suspect that if such a mechanism is introduced the government will create puppet CSOs and redirect funds to them. 11% fear that funding from the state could damage the independence of CSOs, and another 12% think that it is more reliable to provide financial assistance in person.
- Such mechanism would be supported, provided that the amount is reasonable and that the procedure determining the CSOs that will receive assistance from the state is justified (24% and 27%, respectively). Also, 26% of respondents named the financial transparency of CSOs as an important factor in the competition for these funds.
- **Respondents see financial transparency (41%) as the most important criteria CSOs must meet in order to claim state aid. The content of the CSO work is also considered important: according to 32% of respondents, organizations should have a clear strategy proving the**

**work of the organization is aimed at achieving the weal;** 33% of respondents consider it important for CSOs receiving state aid to have a clear plan of action for the year of budget funds receipt. 35% consider the experience of implemented social projects, providing services or assistance to certain social groups to be necessary.

- **The majority of respondents (42%) support the provision of assistance to local initiatives at the city / village level.** Significantly small number of respondents (12-13%) are ready to help national and at least regional (oblast-level) CSOs. There are no significant differences in attitude towards this question between the groups of respondents with different awareness of CSOs, i.e. even for those familiar with CSOs, the option to support local organizations is more attractive.
- The majority of respondents (55%) believe CSOs should receive funds only for activities aimed at solving certain social problems, another 24% believe that the funds may go to needs the organization itself considers important (including organizational development).
- 23% of citizens claim they would like to receive news from CSOs about their work via e-mails, about 20% - via mail correspondence. Almost 17% would like to receive invitations to public events and about 10% would like to know more about opportunities to get engaged in CSOs activities. **Traditionally, those who already know something about CSOs are more interested. 75% of those who are currently unaware and have no interest in CSOs' work also would not like to receive news about their work in any form.**

## 1. Identifying the main social problems and the actors who solve them

In order to determine the readiness of citizens to provide financial support (both personally and through the percentage mechanism) to civil society organizations (CSOs) in Ukraine, it is necessary to understand what citizens think about CSOs activities: in particular in the frame of what social development issues are considered to be important and a place CSOs occupy in the public consciousness among other actors who have to solve these problems.

### 1.1 Understanding of the main problems that hinder the development of Ukraine

**There is a long-established trinity of social problems Ukrainians still consider to be most important for the country. About 80% consider corruption to be such a problem, 68% - the armed conflict in eastern Ukraine, 56% - Ukraine's economic development problems, which are perceived by citizens in the light of their own wealth<sup>1</sup>.**

41% of Ukrainians consider the problems relating to the structures providing the rule of law - the police, the prosecutor's office, the judiciary system - to be an obstruction for the country. The problems of the health care system also has become more salient in the public consciousness against the background of the COVID-19 pandemic – they are mentioned by 35% of respondents. The rest of the problems in various areas of domestic and foreign policy are mentioned by 10-16% of citizens.

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<sup>1</sup> Issues related to wealth can be defined differently in different surveys - [rising prices](#), [poverty](#), unemployment, etc. - but what is common for all of them is that these answer options are chosen by people for whom personal problems of material well-being are relevant, so in this survey these categories were combined into one.

**What problems, in your opinion, hinder the development of Ukraine the most?**  
(not more than six answers)



## 1.2 The main socio-political actors who have to solve the most pressing problems of the country<sup>2</sup>

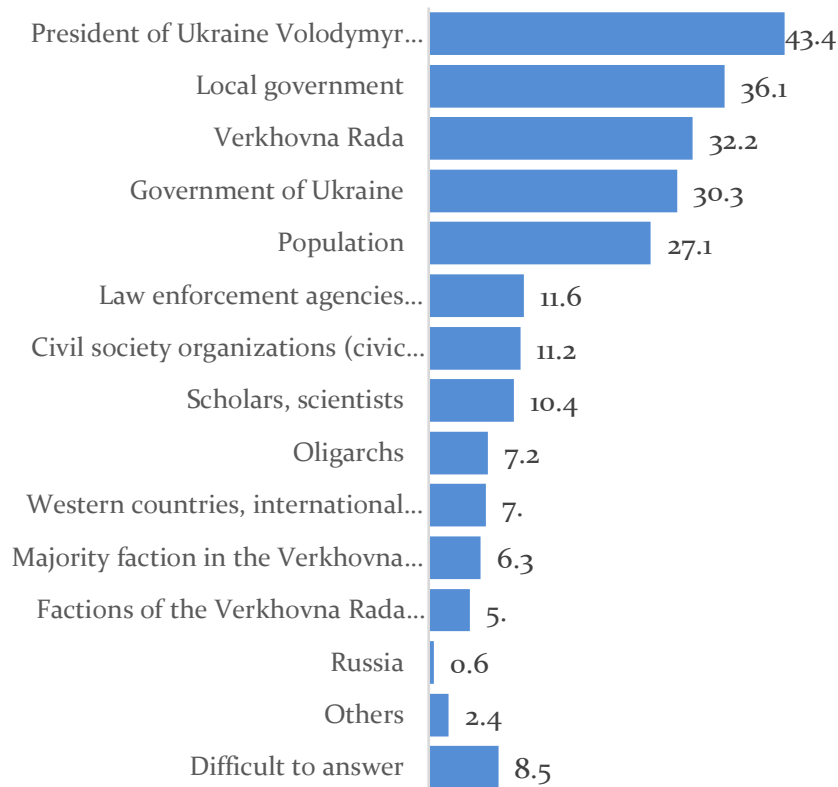
Back in 2018, against the backdrop of a low level of public trust in the main political players, CSOs, along with the authorities, were perceived as one of the main drivers of reforms in Ukraine. In particular, 25% of Ukrainians saw CSOs as a driver of reforms, which was equal to the shares that saw the President as such a driver (24%) and Western countries (25%). This certainly has a positive effect on the perception of importance of CSOs' work.

<sup>2</sup>Attention of the survey's respondents to environmental issues turned out to be slightly higher than expected. However, this might be due to the fact that the general questionnaire used during the field phase of the study included a block of questions on the topic of ecology. This directed the attention and opinions of respondents in the relevant direction when answering the questions of the current study. This should be taken into account when interpreting respondents' answers to some further questions. There are no significant regional and age differences in the perception of social problems.

In the summer of 2019, along with the increase in level of trust in the President of Ukraine, the Verkhovna Rada and the Government, these institutions began to be viewed by citizens as the main drivers of reforms. Therefore, it was assumed that the relative perception of non-governmental organizations as drivers of change (And consequently the perception of the importance of their work) correlates with the level of trust in government. The higher the level of trust in government, the higher the level of reliance on the government as a driver of change and less attention to CSOs. And vice versa - a decrease in the level of trust in the government is expected to go hand in hand with increased reliance on civil society and CSOs as a driver of reform).

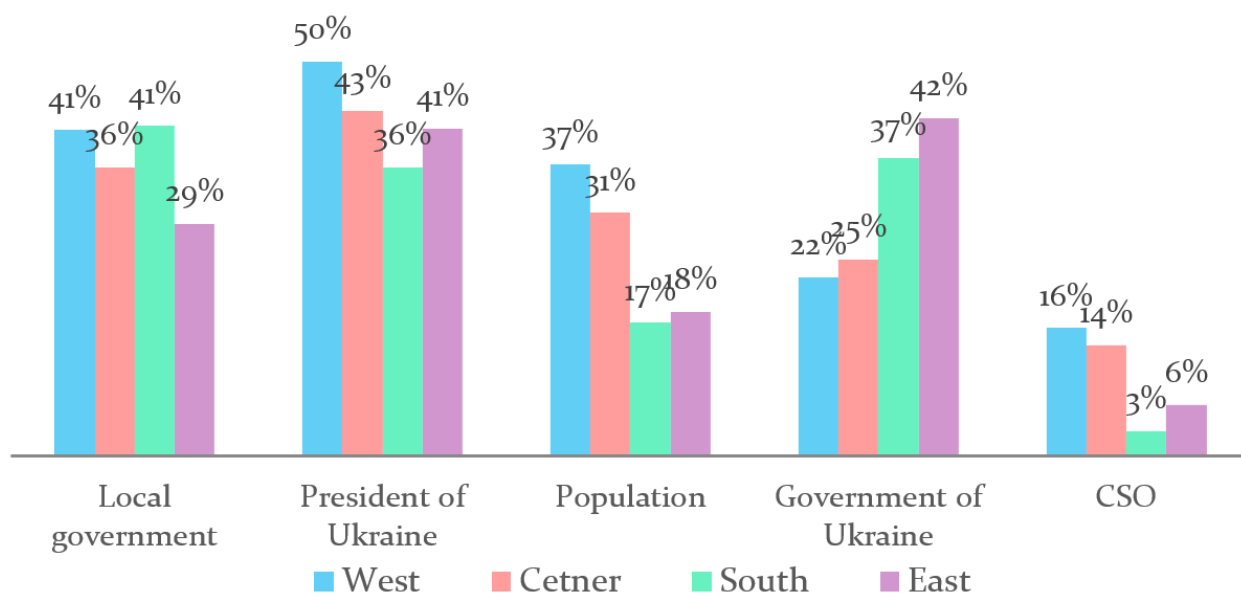
**However, despite the rapid decline of trust in government, most Ukrainians today see government as a driver of problem solving in key areas of social life, while the proportion of people who see civil society organizations as drivers of solving social key issues is declining:**

**Who do you hope will be a main driver in solving these problems? (not more than three answers).**



A slightly higher proportion of citizens in the West and in the Center place their hopes on civil society organizations as drivers of solving social problems - 16% and 14% respectively against 3% in the South and 6.5% in the East. However, we cannot assume that the Southern and Eastern regions rely on the government to solve all the problems, and the Central and Western regions - on civil society, because in the Central and Western regions the level of expectations for the government is also high.





Thus, assumptions about the high level of expectations for civil society and CSOs as drivers of reforms do not come true. This leads to the assumption about a low level of understanding of the importance of their work and willingness to support financially.

## 2. What Ukrainians know and think about CSOs in Ukraine

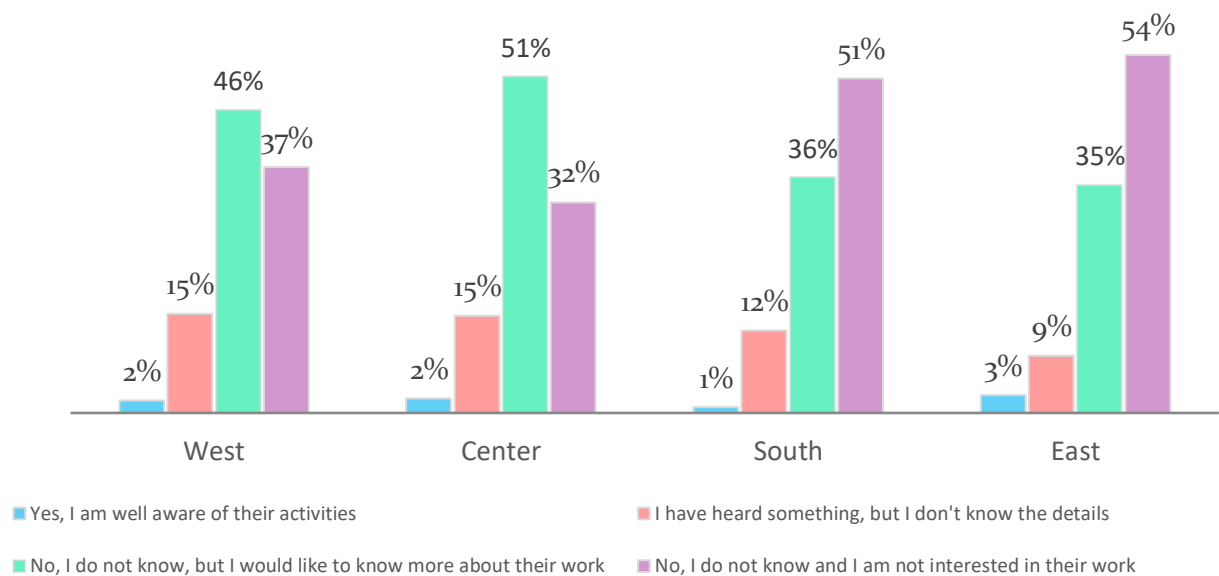
Several factors capable to significantly affect the willingness of citizens to support Ukrainian civil society organizations were identified within this survey. In particular, ***this is awareness of the work of CSOs in Ukraine, understanding of the importance and usefulness of their work and understanding of the effectiveness of CSOs.***

### 2.1. Awareness of Ukrainian citizens about the work of civil society organizations

**15% of citizens are aware of CSOs whose activities are aimed at solving the country's problems mentioned by the respondents. Another 44% do not know about CSOs but declare their desire to know more about their activities. 41% do not know about the activities of such CSOs and do not show interest in learning more about them.**

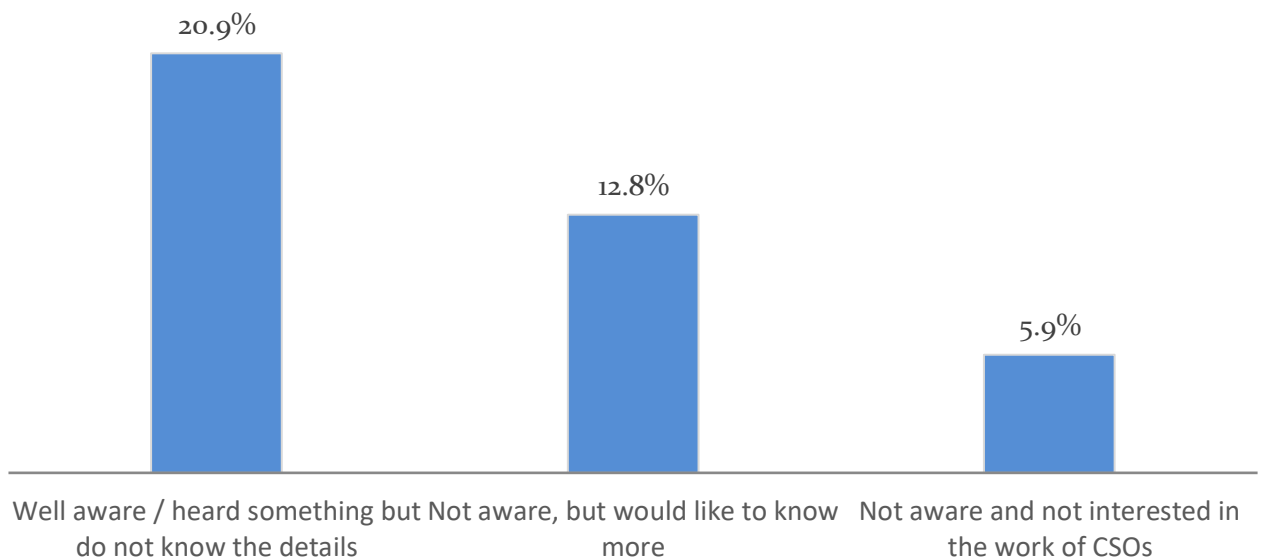
Residents of the Eastern region are the least aware of activities of CSOs, although there are no significant differences between the regions. More importantly, there are **significantly more indifferent people in the South and East who do not know and do not want to know** about the activities of CSOs. The residents of the Central and Western regions show more interest in CSOs despite being currently unaware about them.

Do you know about civil society organizations whose activities are aimed at solving the country's problems that you consider most important?



Perception of CSOs as drivers of solving social problems also correlates with awareness of their work (differences of the shares are statistically significant):

Share of respondents who mentioned CSOs as drivers of reforms among groups created by awareness of CSOs



**Out of the 15% of respondents (N = 302) who reported at least a superficial level of awareness of the activities of Ukrainian CSOs, 118 respondents named at least one organization they knew in the open question (215 out of 302 respondents answered the open questions, 97 answered “difficult to answer”).<sup>3</sup>**

<sup>3</sup>Citizens’ answers about specific organizations they knew were influenced by the previously described effect of respondents' attention being directed to the environmental issues. Consequently, respondents named a significant number of environmental organizations (Greenpeace, Eko plus, Green Wave, etc.).

However, this does not contradict the purpose of the question - to find out the names of CSOs of any profile known to the respondents, which would serve as a confirmation of citizens' awareness of CSOs activities. Several of the organizations mentioned in the open question are not civil society organizations: about 15-20 times respondents mentioned government ("State Administration", "Local Government"), political parties ("Opposition Platform - For Life"), and international organizations ("UN", "UNICEF").

Therefore, **we conclude that the real level of at least superficial awareness of CSOs activities in Ukraine is about 5%**, which certainly affects both the willingness to make donations for their activities and attitudes to governmental policies aimed at financial support to CSOs.

**What organizations working towards solution of these problems are you aware of?**  
(Indicate a name)

	Number of mentions (N)
Volunteers	12
Greenpeace	12
State Administration	6
Green Party	4
EAST SOS	2
Assistance to ATO veterans	3
NGO "Poton"	4
Eko plus	3
Green wave	2
STOP-Capitulation	2
Human Rights Expert Center, Green World, Caritas, Local Government, Animal Protection Organization, Kharakternyk, Kozyatyn District Agrarian Union, Free Fate, Community of Fishermen of Ukraine, Assistance to people with disabilities and IDPs, UN etc.	1 mention each

**As will be demonstrated below, awareness of CSOs activities is a factor that significantly affects the willingness of citizens to support CSOs – both in person and through the introduction of a percentage mechanism. The identified regional differences also often may be attributed to the low level of awareness and interest in the work of CSOs in the Southern and Eastern regions.**

## 2.2 Perception of social importance and usefulness of CSOs work

The perception of the importance of CSOs work for the country, as well as the perception of the effectiveness of their work are two important factors that probably influence the attitude towards CSOs and the willingness to make donations to support the CSOs' activities.

**Approximately 46% of citizens consider the activities of CSOs to be important and useful** (for the country as a whole or for certain groups to whom they provide assistance).

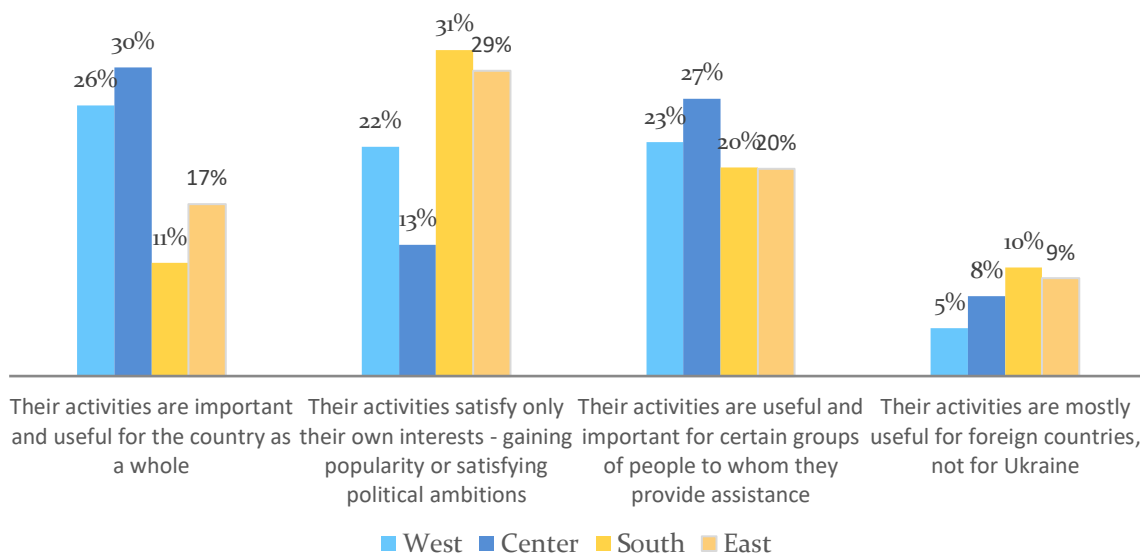
**What statement describing the work of civil society organizations in Ukraine do you agree with?**

1. Their activities are important and useful for the country as a whole	23,1
2. Their activities are useful and important for certain groups of people to whom they provide assistance	23,1
3. Their activities satisfy only their own interests, such as gaining popularity or satisfying political ambitions	21,5
4. Their activities are mostly useful for foreign countries, not for Ukraine	7,7
5. Difficult to answer	24,5

Almost 30% of citizens have a negative understanding of CSOs caused by perception of their work: 21.5% believe that CSOs satisfy only their own interests (gaining popularity or satisfying political ambitions), and another 8% support the thesis that activity of CSOs is useful mostly for foreign countries, but not for Ukraine.

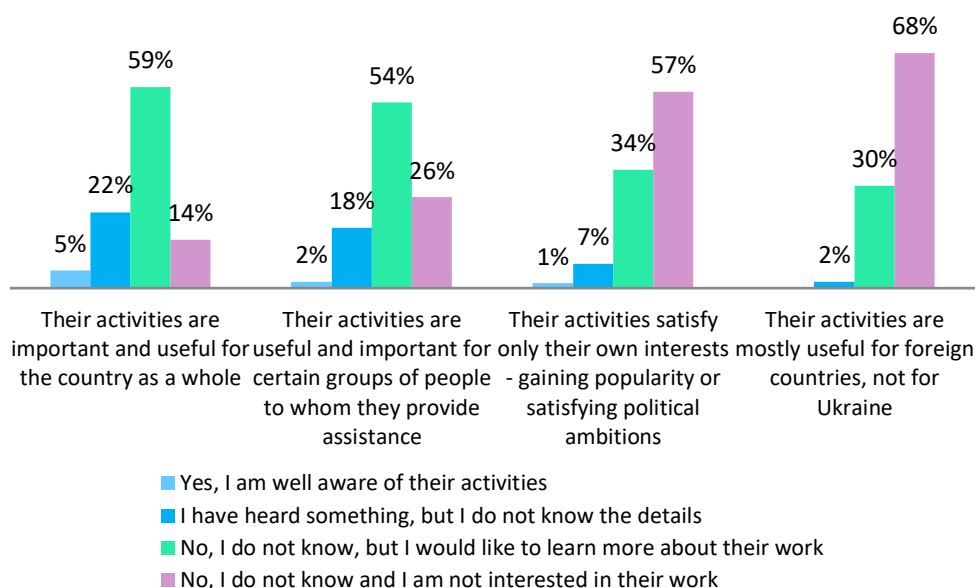
Similarly to the question about the awareness of the work of CSOs, the Southern and Eastern regions differ significantly in their critical attitude towards CSOs. There are significantly more people here who believe that CSOs pursue only their own goals, as well as fewer citizens who consider the work of CSOs useful for the country as a whole. However, we cannot state that there are more supporters of the idea of "external governance" in these regions than in the Center or in the West.

What statement about the work of civil society organizations in Ukraine do you agree with?



Predictably, people with a critical perception of the work of CSOs come to such conclusions not as a result of knowledge about and analysis of their activities. **Critical perception correlates with ignorance: among citizens who recognize the importance and usefulness of CSOs work for the state as a whole, 27% are aware of the work of CSOs to some extent. On the other hand, among those who believe that CSOs satisfy their own interests or work for the benefit of foreign countries, only 8% and 2%, respectively, are at least superficially aware of the work of CSOs.**

Number of people aware of the work of CSOs in groups with a positive / negative perception of their work



The analysis of the interrelation between awareness of the CSOs activities and perception of the usefulness of CSOs arrives at the following results:

		Well / somewhat aware	Not aware but would like to learn more	Not aware and do not want to know about CSOs activities
The work of CSOs is useful (for society / specific social groups)	Number of respondents	217	524	189
	Expected number	157,1	440,2	332,6
	Standardized residuals	4,8	4,0	-7,9
CSOs work is not useful (satisfying their own ambitions / foreign governments)	Number of respondents	40	196	355
	Expected number	99,9	279,8	211,4
	Standardized residuals	-6,0	-5,0	9,9

\*answer options were recoded into fewer categories for the convenience of analysis of interrelation

The correlation between awareness and perception of the usefulness of CSOs work is statistically significant at the level of  $p < 0.01$ . The Pearson correlation coefficient is 0.4, i.e. there is a stable average relationship between the variables. Standardized residuals demonstrate that the correlation is mostly conditioned by respondents who are not aware of and do not want to know about the work of CSOs. Here we find significantly more respondents who critically perceive the social importance of CSOs work, and less respondents who consider it to be significant.

Thus, increase in awareness about the activities of civil society organizations may help to increase the positive perception of their work and to recognize its importance. This in turn may increase the willingness of citizens to make donations to CSOs.

### 2.3 Understanding of the efficiency of CSOs work

In order to stimulate donations to CSOs, the perception of their work as important and useful (*for the country or at least for certain social groups*) should also be accompanied by citizens' understanding of the efficiency of CSOs work and the achievement of their goals.

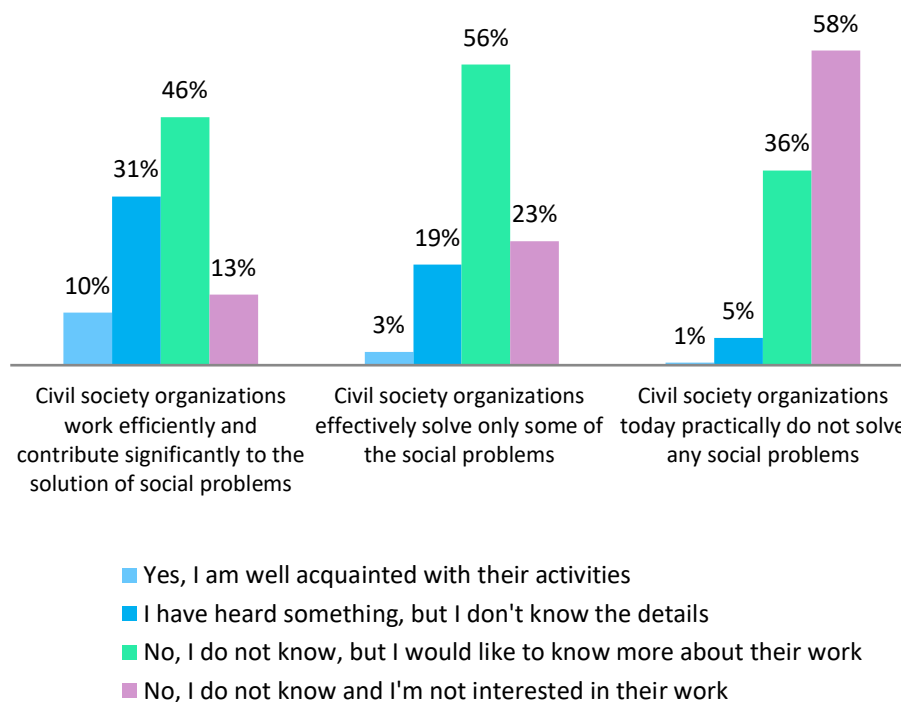
About 9% of Ukrainians agree that civil society organizations today work efficiently and contribute significantly to solving major social problems. **Another 34% believe that CSOs solve only some of the problems, 30% are skeptical about their efficiency, and another 27% are undecided.**

As with the perceived importance of CSOs work, perception of efficiency does not differ significantly depending on regional or age characteristics of respondents. Yet there are

significant differences between groups of respondents with different levels of awareness of CSOs work.

**Among citizens who highly appreciate the efficiency of civil society organizations, 41% declare a certain level of awareness of CSOs activities. On the other hand, among those who critically evaluate the efficiency of CSOs, only 6% are aware of their activities, and the majority are not aware of their work and are not interested in it:**

Shares of respondents aware / unaware of CSO activities among groups with different perception of their efficiency



These results again support the conclusion, that the work with general public has to be a priority for civil society organizations since the awareness about their work is related to a positive attitude towards CSOs and, as a result, will influence citizens’ readiness to support CSOs, including providing financial assistance.

Thus, awareness is one of the main factors, and its impact on the readiness to support CSOs will be tested in the future.

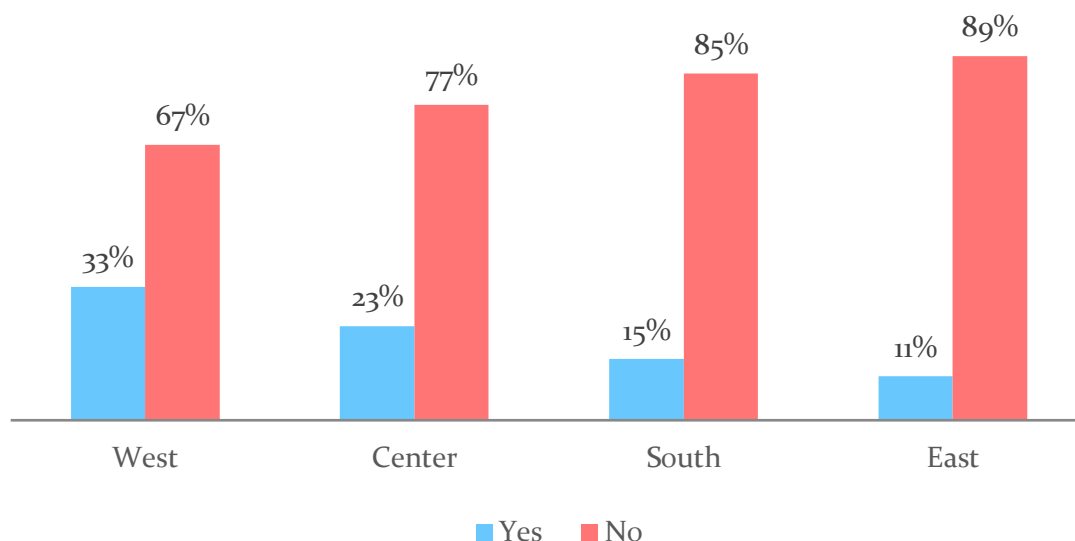
### 3. The prevalence of a culture of charity for solution of social problems

#### 3.1 Proportion of Ukrainians who provided charitable financial or material assistance to people or CSOs

**Over the last year, 21% of citizens have provided charitable financial or material assistance to people or civil society organizations** that solve certain social problems (the question also states that material assistance can also mean non-monetary help in the form of clothing, food, etc., i.e. social activities , which are not necessarily associated with certain organizations and do not require significant effort from the individual).

**A significantly larger share of those who provided such charitable material or monetary assistance is among the residents of the Western and Central regions** (at the same time, the difference in the shares between the Western and Central regions is also statistically significant, while the differences between East and South are not significant).

Have you provided any charitable monetary or material assistance (for example, clothing or food) to people or CSOs that solve certain social problems over the last year?



**Predictably, respondents who were aware of the work of CSOs provided material assistance more often (46% of those who were well informed or at least heard something, as opposed to 12% of those who did not know and were not interested in the work of CSOs).**

Moreover, 16% of citizens who believe that CSOs do not work for the benefit of society, but only satisfy their own ambitions and goals and 8% of those who believe that CSOs work for the benefit of foreign countries, also provided such material assistance.

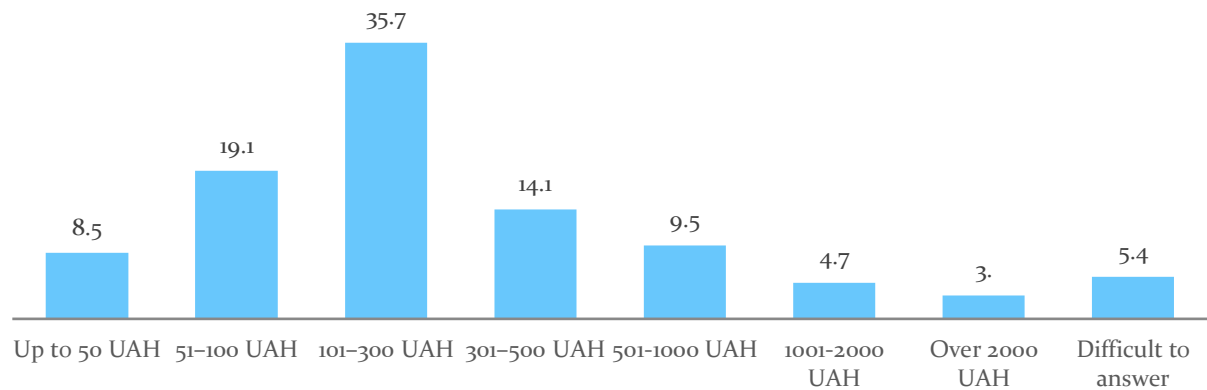
This raises the question of the institutional dimension of donations and material assistance. People with such set of attitudes most often do not use organizational forms. Instead they make donations "directly" to their recipients, which will be discussed below.

### **3.2 The size and frequency of donations that Ukrainians make to people or CSOs that solve certain social problems**

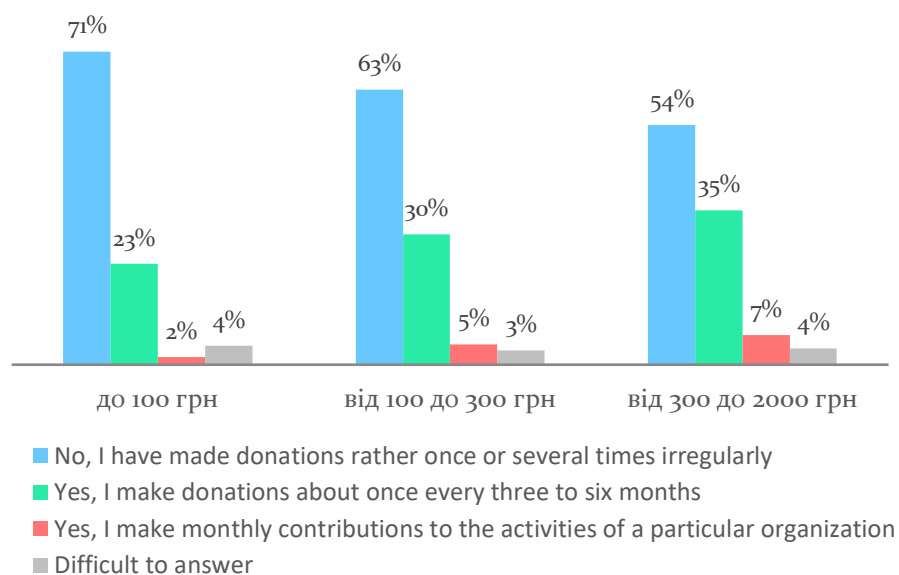
In the overwhelming majority of cases, respondents report donations or monetary assistance of up to UAH 500. Yet about 8% of citizens (of those who made donations) provided more than UAH 1,000 in material assistance during the last year. There are no significant age and regional differences within this group (it should be borne in mind that attempts to analyze the group of those who made donations in more depth are limited by an altogether small number of such respondents in the sample, which will not allow accurate conclusions about their characteristics).



Approximately what total amount of money (or cash equivalent) have you donated to such organizations in the last year? (% of people who provided assistance, N = 425)



Regarding the respondents who made donations, mostly we can talk not about regular support of certain people or organizations, but one-time or multiple sporadic cases. At the same time, among the respondents with a larger sum of donations there are slightly more of those who provided such assistance with a certain regularity (once every three to six months). The application of the Z-test of the difference of shares showed that there is a statistically significant difference (at the level of 0.05) of shares “of those who made donations approximately once every three to six months” for groups “up to 100 UAH” (N = 118) and “from 300 UAH up to 2,000 UAH” (N = 134). The group “from 100 UAH to 300 UAH” (N = 152) is not statistically different from the other two groups.



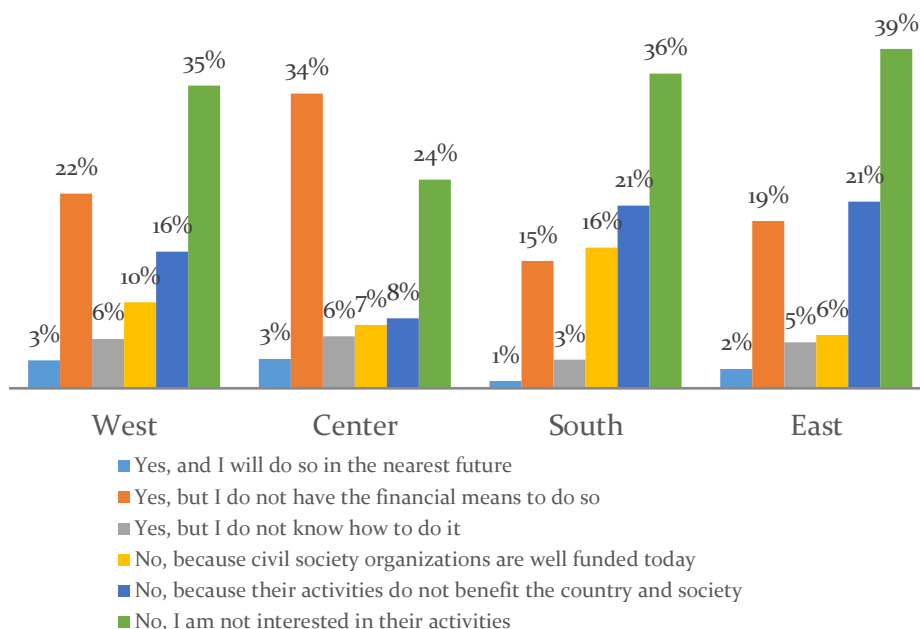
### 3.3 Desire and intentions to support CSOs

Among those citizens who did not provide charitable assistance during the last year (N = 1580), 32% stated that they would like to **financially support the activities of civil society organizations in Ukraine**. However, most of them do not have the financial capacity to do so (24%), another 5% do not know how to do it, and 3% are going to support CSOs in the near future.

Slightly more than a half (54%) of those who did not provide charitable assistance also do not declare their desire to financially support CSOs. Most of them are simply not interested in the activities of CSOs (32%). Some (about 15%) do not want to support CSOs, as they believe that their activities do not benefit society. Another 8% believe that CSOs are already well funded.

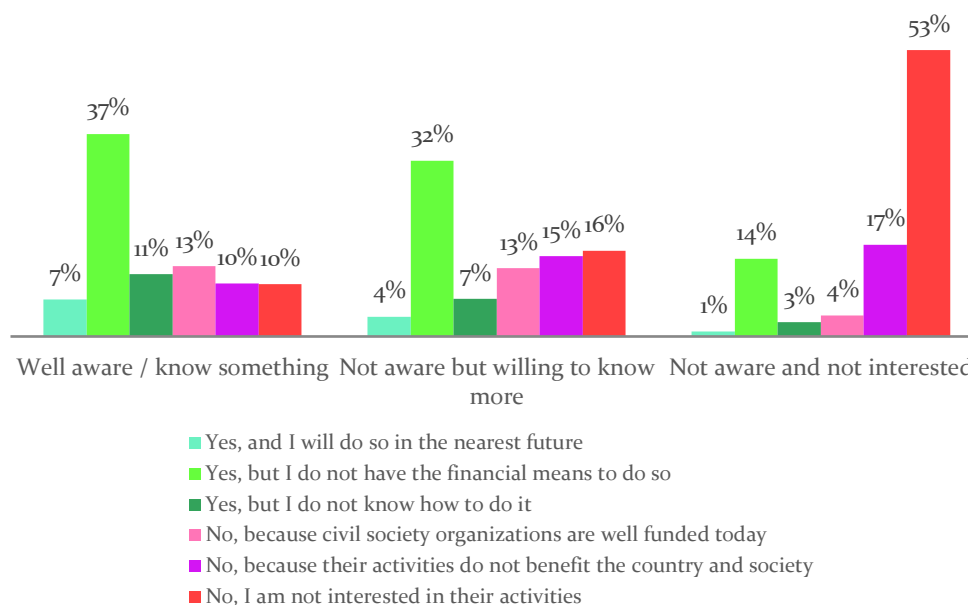
The regional difference in attitudes towards this issue echoes the patterns found during analysis of the question of providing the charitable assistance over the past year. There is a greater share of people willing to support CSOs in the Western and Central regions, where more people already have provided financial assistance, than in the South and East.

Would you like to financially support the activities of civil society organizations in Ukraine? (% among those who did not provide charitable assistance during the year, N = 1580)



**Awareness of the activities of CSOs significantly affects the willingness to financially support CSOs.** Among respondents who have not previously provided charitable assistance but are to some extent familiar with the activities of CSOs, 55% express a desire to support CSOs. On the other hand, only 18% of those who are not aware of CSOs activities and not interested in them are ready to do so. This confirms the thesis that the attitude to CSOs and the willingness to support them is significantly influenced by awareness of their work.

Desire to financially support CSOs among groups with different awareness of their work  
(N = 1580)



### 3.4 Social needs Ukrainians are ready to provide charitable assistance for

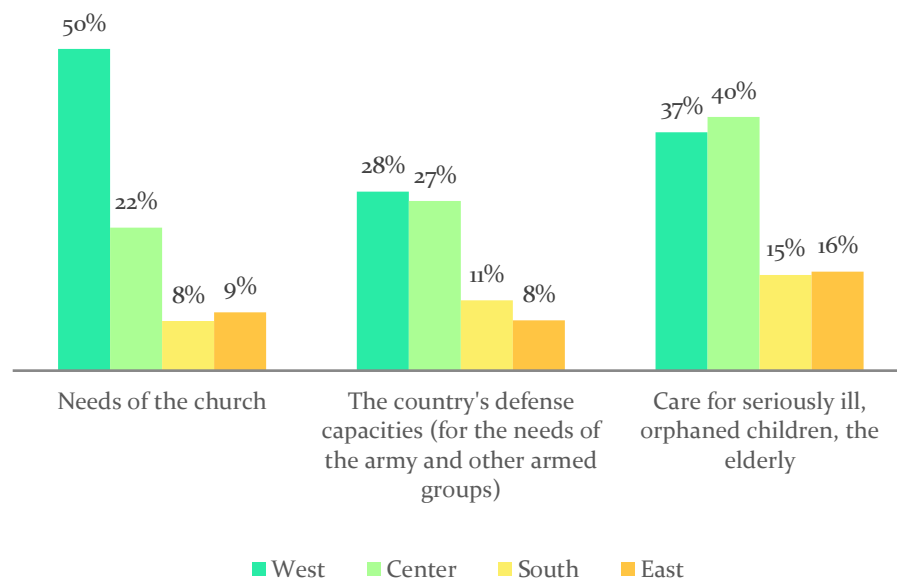
About 30% of Ukrainians are ready to provide charitable assistance for the needs of care for socially vulnerable people, e.g., the seriously ill, orphaned children, the elderly. Another 24% are ready to provide such assistance for the needs of the church; 20% - for the needs of the country's defense capacities. About 30% of Ukrainians do not plan to make any donations.

1. Needs of the church	23,8%
2. The country's defense capacities (for the needs of the army and other armed groups)	20,1%
3. Care for seriously ill, orphaned children, the elderly	29,8%
4. Help to IDPs from Crimea or Donbas	5,6%
5. Local improvements, local initiatives in the city / village where I live	15,1%
6. Support for poor people (creation of housing or organizing catering for the homeless, targeted assistance to poor families or individuals)	14,8%
7. The needs of a non-governmental organization that conducts research and promotes reforms in the field of economy, democratization, rule of law, etc	3,7%
8. Protection of the environment, animal rights, overcoming the consequences of natural disasters	13,9%
9. Fight against corruption	6,3%
10. Development of culture and humanitarian sphere	4,5%

11. Other	1,1%
12. I'm not going to make donations	30,8%
13. Difficult to answer	8,0%

This question demonstrates significant regional differences repeating the tendency to greater passivity among citizens of the South and East. In particular, in the Western and Central regions, 16% and 22% of respondents were not planning to make donations to solve any of the proposed social problems. In contrast, there are 40% and 53% of such respondents in the Southern and Eastern regions.

As a result, the proportion of people who have made or would be willing to make financial donations to a particular area of activity is almost always higher in the Western and Central regions.



Differences in the level of awareness about the work of CSOs (which correlates with the perception of the social importance of their work) persist. Among those who are somewhat aware of the work of CSOs, only 12% are not going to make donations to any of the proposed areas. While among those respondents who do not know and are not interested in the work of CSOs this number is 47%.

### 3.5 Institutional dimension of providing charitable assistance

An important indicator of the culture of charity is the institutional dimension, or how citizens are willing to provide assistance for certain social needs. **Most of those who would like to provide charitable help to solve certain social problems would do so personally to specific people who need help.** Only about 8% are willing to make donations through foundations or

intermediary organizations, and about 8% would prefer to provide such assistance directly to specific organizations if the recipient of the assistance exists in organizational form.

1. Personally to people (for example, for the treatment of a particular person, for the purchase of individual equipment individually for a soldier, personal support to specific activists)	40,5%
2. Through intermediaries (for example, funds or organizations that accumulate money and redirect it to IDPs, military units, cultural initiatives, etc.)	7,6%
3. Directly to the intended organizations for their work (for example, specific human rights or anti-corruption initiatives, environmental organizations, etc.)	7,9%
4. I am not planning to make donations	30,3%
5. Other	1,5%
6. Difficult to answer	12,2%

We can assume that this method is more understandable and attractive for those who are not aware of the activities of CSOs, but the differences among groups with different levels of awareness are not meaningful (although statistically significant).

The method of providing assistance depending on the awareness of the work of CSOs



To some extent, such data demonstrate distrust in the institutional forms of charitable assistance, and to some extent, their complexity or incomprehensibility for those who provide such assistance (given that in the case of a donation to a cause through foundations, the direct result of such actions is not obvious to donors, and even if foundations publish information on

who specifically have received money from specific donors, donor citizens may not have enough motivation to deal with this mechanism if there are simpler alternatives).

### 3.6 Under what conditions are Ukrainians ready to provide charitable assistance to CSOs that solve social problems

Among the factors contributing to the willingness of citizens to financially support the activities of CSOs, perception of the effectiveness and importance of their work is an important one. 21% of citizens stated that they are ready to financially support the activities of CSO if they are sure that it effectively achieves its goals. 19% said they would be willing to make donations to CSOs if they were confident CSOs were defending their interests, and another 16% said they would be willing to make donations if they perceived CSO work as aimed at achieving weal for the country.

In addition, there are factors that are not related to the perception of the work of CSOs. 23% of respondents are willing to make donations to CSOs, which employ people they know and people they trust. For 19% it is also important to be confident in the honesty and transparency of CSOs. The opportunity to join CSOs is not considered important factor when deciding on financial support for a particular organization.

**Under what conditions are you personally willing to make donations to support the work of civil society organizations that solve certain social problems? (Select the three main conditions), %**



Regional differences mostly concern the share of citizens who under no circumstances are willing to donate to CSOs - 52% in the East and 43% in the South, which is more than in the Western and Central regions (36% and 27%, respectively). As a result, the share of respondents who chose each of the proposed answers is higher in the Western and Central regions.

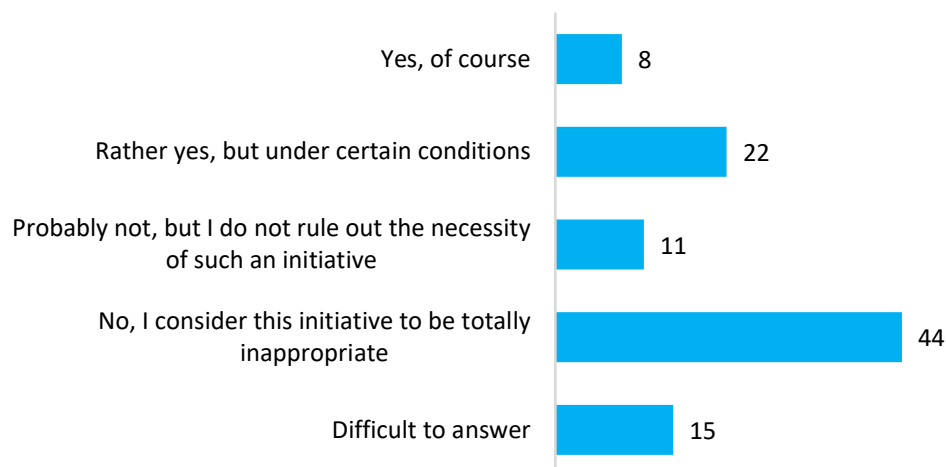
We can assume that the presence of acquaintances in the organization is more important for respondents who are less familiar with the activities of CSOs, and more knowledgeable respondents would make decisions based on other factors. However, this assumption is not confirmed, because among a group of relatively knowledgeable respondents, the presence of acquaintances is also the most popular option.



#### 4. Attitudes of Ukrainians to the introduction of a percentage mechanism for financing of CSOs

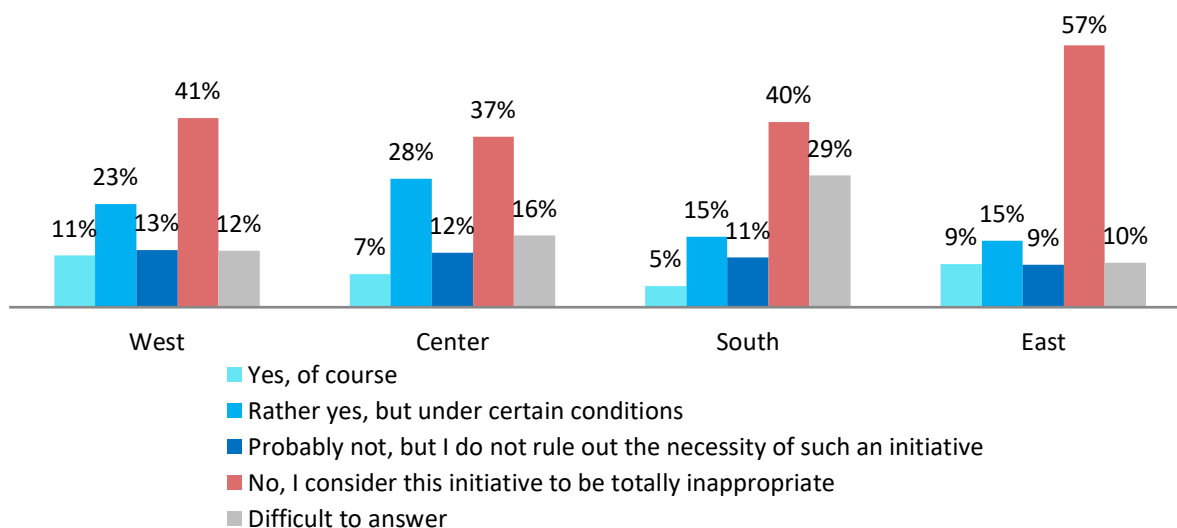
As of today, about 30% of Ukrainians are ready to support the introduction in Ukraine of a mechanism, e.g., a part of the taxes paid by citizens to the state budget, would be directed to support of civil society organizations. Another 11% probably would not support, but do not rule out the necessity of such a decision. 43% consider such an initiative totally inappropriate.

**Would you support the introduction in Ukraine of a mechanism according to which part of the taxes paid by citizens to the state budget would be directed to support civil society organizations? %**



**Regional differences in support for the launch of such a mechanism reproduce the patterns identified in the analysis of the previous questions. The Eastern region, which is characterized by low awareness and skeptical perception of the social importance of CSOs work, is also discernible by the largest share of respondents (57%), who consider it absolutely inappropriate to introduce a mechanism for directing a certain part of collected taxes towards CSOs.**

The Southern region, due to a larger share of the undecided (29% compared to 10-16% in other regions), has a similar to the Eastern region share of respondents who are willing to support such a decision or at least do not rule it out.

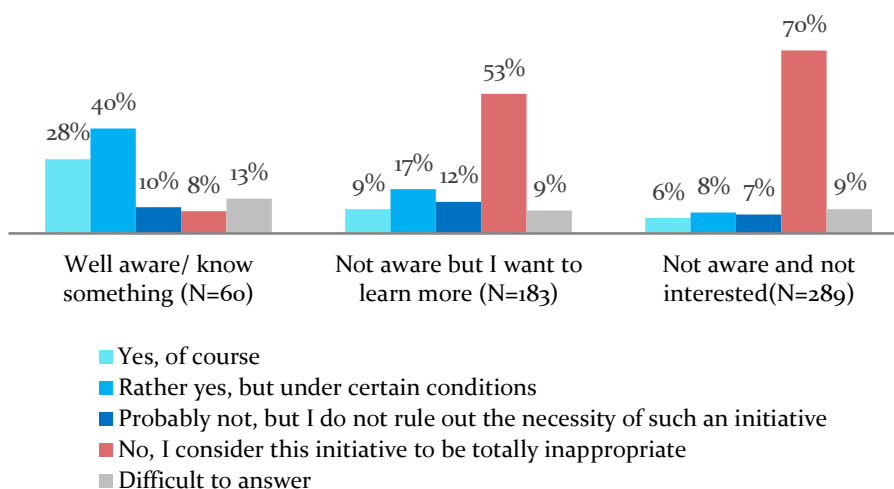


The share of about 50-55% of respondents in the Eastern region who do not want to make donations to any area in any way, and also consider the initiative to direct part of the taxes collected by the state for the activities of relevant CSOs inappropriate, is relatively stable. Most likely, these are citizens who do not reflect on the content of social problems, ways of solving them, relevant actors, and the role of CSOs in this process.



The reason for regional differences is the level of awareness about CSOs, which is the lowest in the Eastern region. If we analyze the respondents from the Eastern region, we see significant differences between respondents with different levels of awareness:

Support for the introduction of a percentage mechanism among residents of the East (N = 532) with different levels of awareness about CSOs



The study of the interrelation between awareness and willingness to support the percentage mechanism (for all respondents, not in a specific region) gives the following results:

		Well/ somewhat aware	Not aware but would like to learn more	Do not know and do not want to know about the work of CSOs
Totally/ rather support the introduction of the %-mechanism	Number of respondents	192	299	116
	Expected results	94,1	269,2	243,7
	Standardized residuals	10,1	1,8	-8,2
Rather do not support, but do not exclude	Number of respondents	33	111	81
	Expected results	34,9	99,8	90,3
	Standardized residuals	-0,3	1,1	-1,0
Totally do not support	Number of respondents	41	351	492

	Expected results	137	392,0	354,9
	Standardized residuals	-8,2	-2,1	7,3

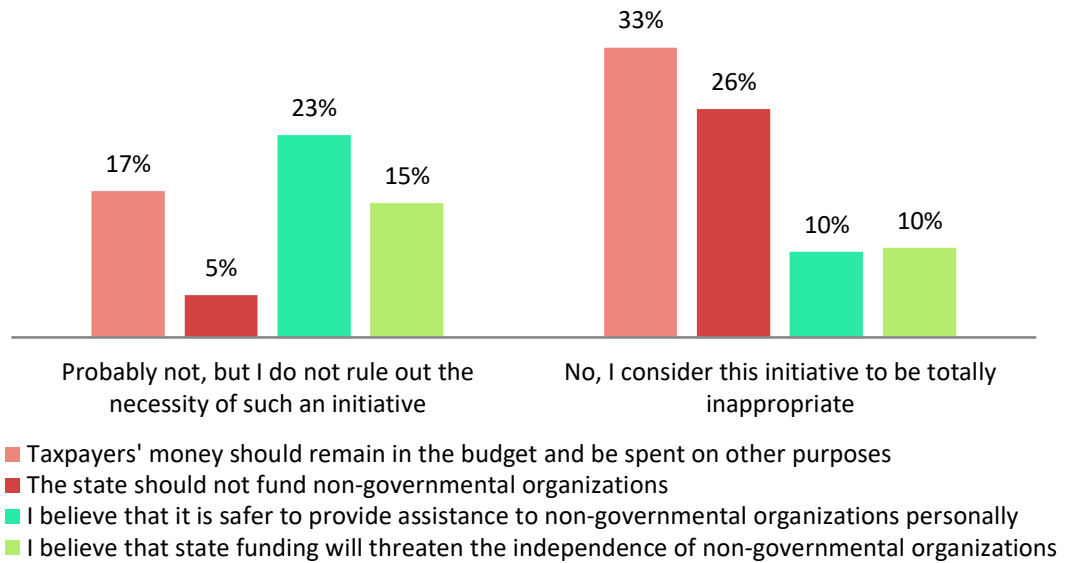
\*answer options are recoded into fewer categories for the convenience of analysis of interrelation

The interrelation between awareness and willingness to support the percentage mechanism for CSOs is statistically significant at the level of  $p < 0.01$ . The correlation value (Pearson correlation coefficient) is 0.4, which means a stable mean relationship between the variables. Standardized residuals demonstrate that the correlation is mostly conditioned by respondents who are not aware of and do not want to know about the work of CSOs. Here we can find significantly more respondents who totally do not support the introduction of the percentage mechanism, and also less respondents who consider it so. Also correlation is strongly conditioned by well-aware respondents: among them there are significantly more people who are ready to support the mechanism, and only a few who are not ready to support it at all.

#### 4.1 Reasons for critical attitude to the introduction of the percentage mechanism

At first glance, citizens who probably or totally do not support the direction of some of the taxes collected by the state in favor of CSOs do so for reasons that are not actually related to CSOs. Most often they do not support such a mechanism because they do not believe that the state will distribute money fairly (43%). Another 26% suspect that the government will create puppet CSOs that will receive the money if such a mechanism is introduced. 11% fear that state funding could undermine the independence of CSOs, and another 12% think that it is safer to provide financial assistance personally (*this brings us to the question about institutionalized forms of donation, where citizens have shown that they do not find donating through intermediary organizations to be an attractive option, and in the case of the introduction of the mechanism, in fact, the state will be one big mediator. Such findings are in favor of the mechanism that will provide citizens with opportunity to decide on their own which organization to direct funds to*).

There is a difference between the groups of those who "probably do not support" (N = 209) funding of CSOs from the state budget, and those who consider this initiative "totally inappropriate" (N = 877). Obviously, in the latter group there are more respondents who believe that the state should not contribute to CSO funding at all, while among the first group there are more respondents who choose options that do not deny the very possibility of introduction of such a mechanism.



Among respondents who do not currently support the mechanism due to distrust in the state, who fear for the independence of CSOs or consider it more reliable to provide assistance to them personally, many are still willing to support the introduction of an percentage mechanism under certain conditions.

Yet about 40% of respondents, who consider such an initiative inappropriate, are adamant that the state should not be involved in CSO funding under any circumstances. This can be seen in the contingency table on why respondents do not support the introduction of the mechanism and under what conditions they could support it (the percentages in the table relate to information in lines):

	If I consider the amount to be allocated to CSOs to be reasonable	If I consider the mechanism for determining CSOs recipients to be fair	If I personally have the opportunity to influence which organizations will receive the funds	If organizations report on the transparency of the use of money	If the funds will be distributed on a competitive basis	If taxpayers are given the opportunity to participate in CSOs activities	I would not support under any circumstances
I do not believe that the state will distribute this money fairly	17%	18%	9%	13%	12%	8%	44%
In this case, the government will create "puppet" non-governmental organizations, which will get the money	16%	25%	11%	20%	16%	9%	42%
I believe that it is safer to provide assistance to non-governmental organizations personally	27%	35%	21%	26%	21%	15%	21%
I believe that state funding will threaten the independence of non-governmental organizations	12%	24%	12%	20%	21%	13%	32%
Taxpayers' money should remain in the budget and should be spent on other purposes	8%	7%	6%	9%	7%	15%	60%
The state should not fund non-governmental organizations	3%	5%	4%	3%	4%	5%	75%

It is worth noting that those who are willing to support the introduction of the percentage mechanism under certain conditions do not name their own ability to influence the choice of recipient CSOs as the most important condition (*as discussed several paragraphs earlier*). But such conclusion can be arrived at from previous results about distrust /incomprehensibility for citizens of the process of donating through intermediary organizations.

#### 4.2 Under what conditions those who support the introduction of the percentage mechanism are ready to donate

What are the conditions under which citizens, who stated that they are "definitely ready" (8%) and "ready under certain conditions" (22%) to support the percentage mechanism, will be ready to do this.

The most important factors are: the validity of the mechanism for determining the CSOs that will receive funding, the reasonableness of the amount and the financial transparency of the use of money. The results are shown in the contingency table for the question of support for the introduction of the percentage mechanism and the question of the conditions under which respondents are willing to support such mechanism (*The table also shows distributions for those who are skeptical about the introduction of the mechanism, although these respondents have been considered before. They are included here since the previous contingency table considered respondents on the basis of a reason for skepticism about the percentage mechanism*).

	If I consider the amount to be allocated to CSOs to be reasonable	If I consider the mechanism for determining recipient CSOs to be fair	If I personally have the opportunity to influence which organizations will receive the funds	If organizations report on the transparency of the use of money	If the funds will be distributed on a competitive basis	If taxpayers are given the opportunity to participate in CSOs activities	I would not support under any circumstances
Yes, of course	48%	58%	19%	52%	24%	20%	2%
Rather yes, but under certain conditions	41%	47%	17%	48%	26%	17%	2%
Probably not, but I do not rule out the necessity of such an initiative	30%	33%	14%	29%	29%	14%	9%
No, I consider this initiative to be totally inappropriate	10%	11%	7%	9%	7%	7%	57%

#### 4.3 What criteria must an organization meet in order to receive assistance from the state

If the fairness of determining the recipients of budget money is perhaps the most important condition for supporting the introduction of the percentage mechanism, then it seems logical to ask what criteria CSOs must meet to be eligible to receive part of funding from the state from taxpayers' money.

Respondents see financial transparency (41% of respondents) as the most important criteria. The content of CSOs' work is also important. According to 32% of respondents, organizations should have a clear strategy that will prove that the work of the organization is aimed at achieving the public weal. For 33% of respondents it is important that recipient CSOs have a clear plan of action for the year during which the organization will receive funding from the budget. 35% of

respondents consider the experience of implemented social projects, providing services or assistance to certain social groups necessary.

Issues of organizational development of recipient CSOs (duration of operation, number of members of the organization) are of less interest to citizens (26% and 9% respectively). Citizens are also somewhat less interested in evidence of independence of CSOs from politicians or business (18%). It is also interesting that the respondents do not object to organizations receiving assistance from the state to also have funding from foreign sources (only 4% called this an important criterion).

What criteria must civil society organizations meet in order to be eligible to receive part of the funding from the state from taxpayers' money? (% of respondents who do not consider CSOs funding from the state budget completely inappropriate, N = 1104)



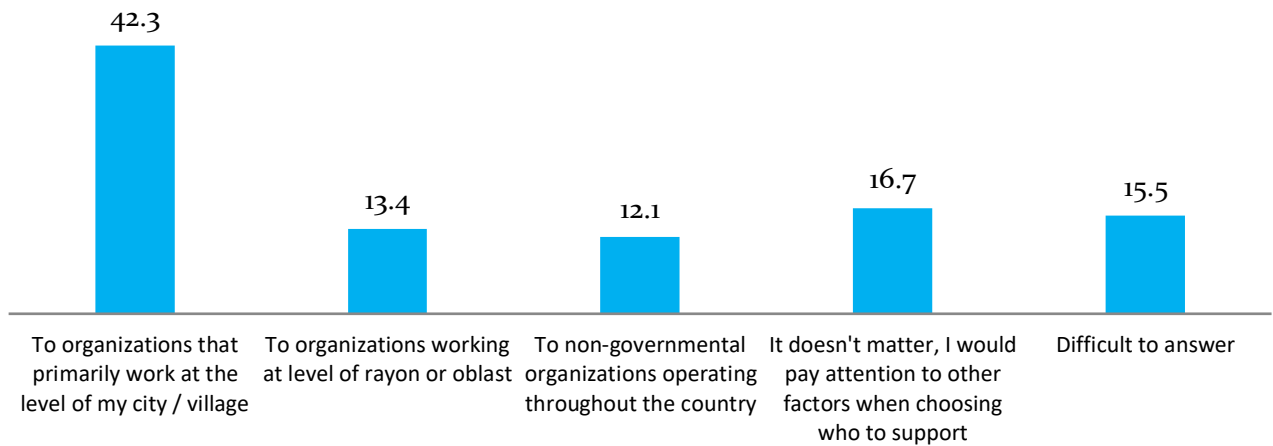
There are no significant differences regarding this question among groups with different levels of awareness about the work of CSOs. Respondents who in answer to previous questions stated that they personally would not make donations to CSOs under any circumstances agree with the same criteria (thus, the current question was rather speculative for them).

#### 4.4 Support for regional and national CSOs

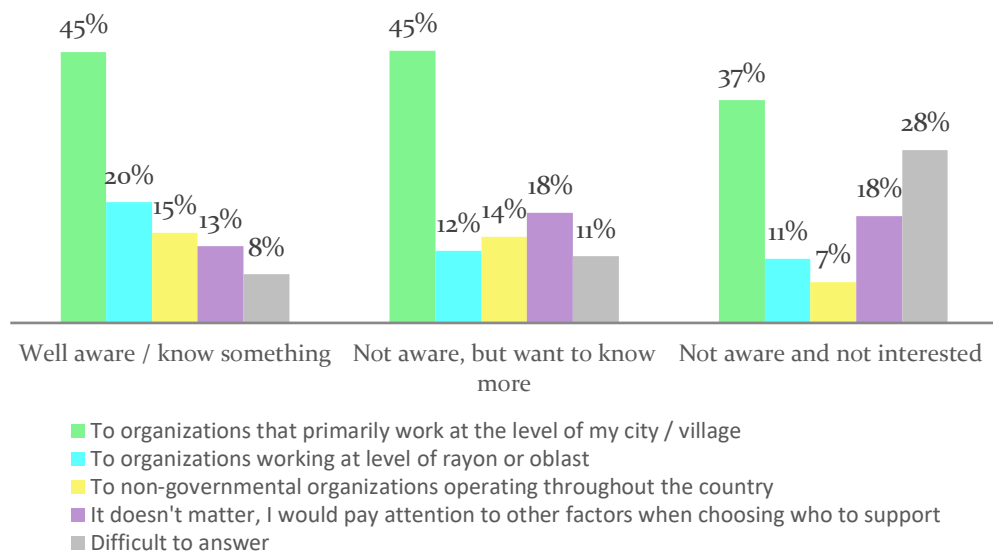
Another aspect of the design of the percentage mechanism is the gap in the organizational and financial stability of regional and national CSOs. It should be taken into consideration when forming a mechanism that will determine CSOs receiving funds from the state budget.

The majority of respondents (42%) support the provision of assistance to local initiatives at the city / village level. Much less - 12-13% of respondents are ready to help national and at least oblast-level CSOs.

To organizations of what level would you send part of the taxes you paid? (N = 1132)



We could assume that there is a difference regarding this question between groups with different awareness. For people with a lower level of awareness, the work of local organizations is more understandable and tangible, and more knowledgeable people are more likely to support national organizations. However, this assumption is not valid. There are no substantive differences, and among respondents with a lower level of awareness there are simply more of undecided people.



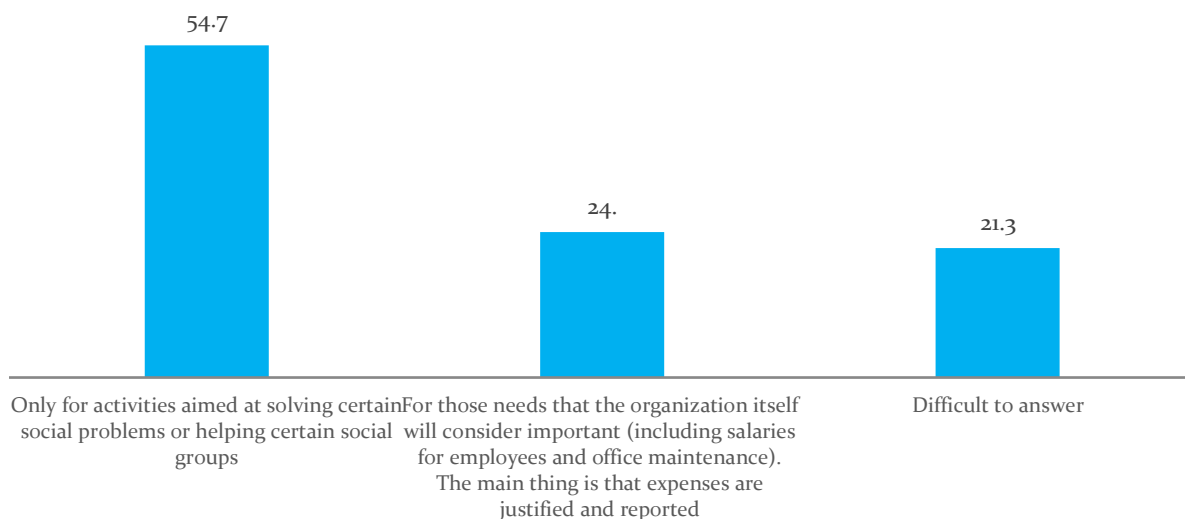
Such data can be a good argument for prioritizing support for regional organizations if such a mechanism is launched, but this needs further research, as it remains likely that respondents' preferences for local initiatives may be partly explained by a low level of awareness of national CSOs.

#### 4.5 Stage budget funds use for CSOs' institutional development needs

It is well known that CSOs face problems not only relating to their project activities but also to institutional development. In case the percentage mechanism is introduced the question of the legitimacy of using state budget funds for institutional development of organizations becomes pertinent (especially since the financial transparency and accountability are among the most important factors for respondents who are willing to support the introduction of such a mechanism).

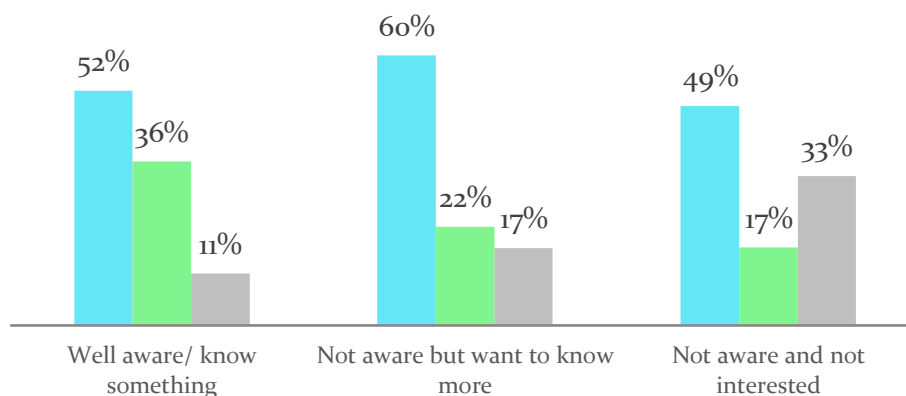
The majority of respondents (55%) believe that CSOs should receive funds only for activities aimed at solving certain social problems or helping certain social groups. However, about 24% also allow that the funds may go to expenses that the organization itself considers important (including staff salaries and office maintenance). What matters is that such expenses are justified and reported.

To what needs of CSOs would it be appropriate to direct taxpayers' funds from the state budget? (% of respondents who do not consider CSOs funding from the state budget completely inappropriate, N = 1129)



In this case, differences related to the level of awareness are also present, but they influence not the views on distribution of costs, but the general willingness to support the mechanism of financial assistance to CSOs. In the more knowledgeable category, the number of those who are willing to give money at the discretion of the organization increases, due to the reduction of the level of the uncertain (who are mostly less aware and generally less inclined to support the launch of such a mechanism).





■ Only for activities aimed at solving certain social problems or helping certain social groups

#### 4.5 Feedback from CSOs

Increased awareness of CSOs activities will contribute to greater recognition of the importance of their work and willingness to support them financially, including support for their institutional development.

However, this requires tools for feedback and informing citizens about the activities of CSOs, and most importantly, the interest of the citizens themselves. 23% of citizens said that they would like to receive news from CSOs about their work via e-mails, about 20% - via regular correspondence. Almost 17% would like to receive invitations to public events and about 10% would like to know more about how to get involved in CSOs activities.

**If a mechanism for state funding of civil society organizations (CSOs) is introduced, would you like to know more about their activities? SEVERAL ANSWERS % of respondents who do not consider CSOs funding from the state budget completely inappropriate (N = 1106)**

1. Yes, I would like to receive news from civil society organizations (CSOs) about their work via e-mails	22,8
2. Yes, I would like to receive news from CSOs about their work via correspondence	19,5
3. Yes, I would like to receive invitations from CSOs to the public events they organize	16,5
4. Yes, I would like to receive information from CSOs on how to get involved in their activities	10,4
5. I already follow actively those organizations that interest me	6,8
6. I am not interested in the activities of CSOs	15,4
7. Difficult to answer	26,2

As usual, those who already know something about CSOs express more interest (the percentages in the table relate to information in columns):

	Well aware/ know something	Not aware but willing to learn more	Not aware and not interested
Would like to receive news via e-mails	27%	31%	9%
Would like to receive news via correspondence	33%	19%	11%
Would like to receive invitations to the public events they organize	22%	19%	9%
Would like to receive information on how to get involved in the activities of CSOs	11%	15%	3%
I already follow actively those organizations that interest me	9%	9%	2%
I am not interested in the activities of CSOs	7%	7%	36%
Difficult to answer	15%	26%	38%