

COUNTRY REPORT – LITHUANIA

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1 GENERAL INFORMATION ABOUT VOLUNTEERING IN LITHUANIA

1.1 History and contextual background

Volunteering in Lithuania is not widespread or widely accepted in society. The civil society in general is considered to be weak and not well organised, following long years of Soviet rule and economic hardship that followed after the restoration of independence.

Prior to 1989, volunteering in Lithuania was marked by its association with various 'voluntary' structures under the Soviet regime, where people of different ages were expected and forced to participate by the state.

After the restoration of independence in 1990, therefore, volunteering developed against this background of mistrust and negative perceptions. This partly explains the reluctance of older people who experienced the Soviet 'voluntary' structures to get involved in the volunteering in the independent Lithuania. It is also visible that younger people (who have not seen or were too young to be influenced substantially) are much more willing to engage in voluntary activities (see section below on volunteering data).

Another factor is the social and economic hardships, experienced by significant groups of population in Lithuania, where the level of prosperity is significantly lower than in the EU-15. Faced with constant demands to make a living, large groups of people simply have no available time (or energy) to devote to volunteering activities, which are unpaid and whose value might not be immediately apparent. This factor would also partly explain why young people, who are largely cared for by their parents, are so much more involved in the volunteering activities (see section below on volunteering data).

The development of volunteering in Lithuania post-1989 has also been marked by a revival of some voluntary organisations which were active in the independent inter-war Lithuanian state (1918-1940), especially religious organisations and groups, strongly supported by the Catholic Church (e.g. Caritas).

A strong impetus for development of volunteering in Lithuania has come from abroad, including the activities under the United Nation's International Year of Volunteers in 2001, the EU youth programmes and other activities sponsored by foreign donors.

1.2 Definitions

In Lithuania, there are two relevant concepts – volunteering (savanyryste, savanoriska veikla) and voluntary work (savanoriskas darbas).

The word 'volunteer' also has a military connotation, as 'volunteers' (savanoriai) established themselves as semi-military organisations after the restoration of Lithuanian independent state in 1990.

There are currently no specific laws regulating volunteering in LT (see section below on legal framework), and hence the concept is not defined in law or formally recognised elsewhere (e.g. in a national level strategy).

However, the concept of volunteering is usually understood by stakeholders and used in the public discourse as involvement of individuals of their own free will in some kind of activities without any remuneration.

1.3 Number and profile of volunteers

Statistical information on voluntary activities is not collected in a systematic way, e.g. through the National Statistical Institute (Lithuanian Statistics). There have been a number of surveys undertaken to explore the voluntary sector, but these are of an ad-hoc nature, undertaken by a variety of institutions and organisations, using different methodologies and survey bases.

Total number of volunteers

Good-quality data is not available. Data available would allow a rough estimate of around 100 000 individuals participating in volunteering (3% of 3.4 million population in a year).

According to the information provided by the NISC (NISC 2007), around 3% of population in Lithuania participated in some kind of voluntary activity in 2005. In 2005, 17% of the population participated in NGO activities, but only 3% actively participated whilst the remaining 14% were supporting NGOs financially (Civil Society Institute survey, quoted in NISC 2007 report).

A survey undertaken in 2002 (NISC 2002) reported that amongst 500 respondents, 3.2% (or their family member or an acquaintance) participated in voluntary activities per year.

Hence, the figure of **3% active participation in the volunteering** is probably the more accurate estimate of the extent of volunteering.

A recent survey undertaken in Lithuania has shown a considerably high proportion of volunteering – 46% of respondents per year.¹ However, the survey authors confirm that volunteering was defined as help to sick people, preservation of nature and blood giving, so there are clear methodological problems in using this survey to provide an estimate of volunteering.

Trend

The data on the number of volunteers has not been systematically collected over the years to allow for any statistically based conclusions on the growth or decline of volunteers in Lithuania to be made. Ad-hoc survey data would indicate that the number of volunteers has remained rather stable over the years. The reasons for this are multiple, including negative perceptions of voluntary activities amongst older people due to the Soviet legacy and the lack of positive volunteering experience afterwards, economic hardships faced by significant groups of society, long working hours in the main job and family responsibilities.

A survey undertaken in 2002 asked 500 respondents about volunteering (NISC 2002). The participants were also asked about the reasons for not donating to NGOs or participating in their activities. The responses were as follows:

- 50% said they had no money to donate,
- 46% said they did not participate because nobody offered them to participate in a NGO,
- 20% said they had no time for volunteering.

The Civil Society Institute Survey on motivations for voluntary activities was carried out in 2006. Answering a question why do people not form/join public organisations in 2005, a majority of respondents replied that they are not interested (45%). One fifth of the respondents (19%) mentioned that they do not believe in the purposefulness of such organisations. Quite a number of people (25%) replied that they had never been

¹ See report on the survey at <http://jaunojizurnalistika.blogas.lt/kai-vaikai-uzauginti-o-i-politika-nesiruosi-savanoryste-pats-tas-244.html>

invited/asked to participate. This invitation to participate was especially important to the youngest group of the respondents – 40% of them mentioned the lack of invitation to participate as the main reason for not joining an NGO. Another 25% of the respondents said that for the time being they did not have possibilities to participate.

Gender

The Civil Society Institute Survey (2007) undertook a survey of the population. Its results showed an almost equal participation in volunteering by men and women.

Age groups

According to one survey (Civil Society Institute survey, quoted in NISC 2007 report) carried out in 2005, the young people aged 18-25 were most actively involved in volunteering (24%), whilst people over 66 were least active (7%).

Geographical spread of volunteering

The Civil Society Institute survey (2005) showed that people living in big cities (more than 200 000 inhabitants) are most actively involved in volunteering activities. People least likely to get involved in voluntary activities live in small localities (with less than 2 000 inhabitants).

Education levels

According to one survey (Civil Society Institute survey, quoted in NISC 2007 report) carried out in 2005, people with a university education tended to participate more in volunteering activities (29%) than those without tertiary education.

Volunteer involvement by sectors

A survey undertaken in 2005 (NISC 2005) identified the main areas of activity of NGOs. Out of those NGOs that have participated in the survey, the most popular areas of activity were social and health care, children and youth activities, culture and education.

Within the sector of social care, Lithuanian Statistics regularly collect and publish statistics on the number of volunteers working in providing social services to the general population. The most recent data available is provided in table below.² The data available indicates that volunteers constitute around 20% of the overall workforce in the state-financed social services sector. This is a significant contribution of volunteers to the running of the sector.

Table 1 – Number of employees and volunteers in social services sector, 2006-2007

Category of social services	2006				2007			
	Employees	Volunteers	Total employees and volunteers	% of volunteers	Employees	Volunteers	Total employees and volunteers	% of volunteers
Social services provided at home	2,079	250	2,329	11%	1,771	178	1,949	9%
Social services in care institutions (old and disabled people care institutions)	5,535	60	5,595	1%	5,724	41	5,765	1%
Social services provided in day centres (data for 2007 and 2008 accordingly)	2,534	2,469	5,003	49%	3,209	2,161	5,370	40%
		of which full-time: 69				of which full-time: 221		
Total of social services categories above	10,148	2,779	12,927	21%	10,704	2,380	13,084	18%

Source: Lithuanian Statistics.

² Data was summarised using thematic tables available from the Lithuanian Statistics at <http://www.stat.gov.lt/lt/pages/view/?id=2047>

Profile of volunteers by employment status

The Civil Society Institute survey (2005) showed that people who are most involved in volunteering activities are self-employed, employees and pupils/students. People least likely to get involved in the voluntary activities were unemployed people, housewives and pensioners.

Time dedicated to volunteering

Data presented below is taken from several ad-hoc surveys undertaken. No systematic data collection exists.

A survey undertaken in 2002 (of 50 NGOs) showed that volunteers interviewed in this survey stated that they volunteer in NGOs for average 22.7 hours a month.³

1.4 Number and type of voluntary organisations

Definition of voluntary organisations in Lithuania

In Lithuania, the terms 'voluntary organisation' or 'organisation relying on volunteers' are used sparsely. The terms 'voluntary organisation' or 'organisation relying on volunteers' (in Lithuanian, 'savanoriskos organizacijos') have a connotation of semi-military organisations of volunteers, traditionally seen as part of the defence system in Lithuania. The terms 'non-governmental' ('nevyriausybinės'), societal ('visuomeninės'), non-for-profit ('nepelno siekancios') organisations, which are more appropriate and widely used in the Lithuanian context.

One of the issues in the legal framework in Lithuania is due to the fact the concepts of an NGO/societal or socially useful/non-for-profit are defined in a complex way.

Up to 2004, there were four specific types of NGOs:

1. Membership-based organisations
2. Social organisations
3. Property-based public institutions
4. Charity and sponsorship funds (foundations).

In December 2003, a new Charity and Sponsorship Funds Law was passed. It combined the concepts of not-for-profit and social organisations. Such organisations are now allowed to engage in commercial activities. Their obligations in terms of running the organisation have been simplified.

The other relevant laws are the Law of Association and the Law of Public Institutions. The laws define NGOs as legal persons, having the right to carry out their activities, own property and enter into contractual relations. NGOs are defined as having the following features:

- Legal entity,
- Independence from government and government institutions,
- No profit allocation, i.e. profit is reinvested into the main activities and is not divided between the founders, employees or members,
- Self-governance and volunteers as members,

³ Kočienė, R. *NVO vaidmuo sprendžiant užimtumo ir socialines problemas Lietuvoje*, Vilnius University, Vilnius, 2002. Quoted in EVC 2007.

- Not aiming to govern the country and participate in the elections (this excludes the political parties from the definition of a NGO).

Number of voluntary organisations and distribution per sector

According to the NISC (NISC 2007) information, the number of registered NGOs grew from 7 000 in 2000 to 17 000 in 2007.

In 2006, the Lithuanian Statistics provided the following information on the number of NGOs (quoted in NISC 2007), which indicates the total of 20 822 NGOs in Lithuania:

- Not for profit organisations – 9 223,
- Public utility organisations – 6 099,
- Various communities – 5 500.

Both of these data sources indicated that the **number of voluntary organisations in Lithuania is high**.

The major voluntary organisations in Lithuania are considered to be:

- Save the children “Gelbėkit vaikus”;
- Lithuanian Caritas;
- Malta order help service (Maltos ordino pagalbos tarnyba);
- Food bank (Maisto bankas);
- Youth Line (“Jaunimo Linija”);
- Centre for support to children (Paramos vaikams centras”);
- Centre of youth psychological help (Viešoji įstaiga “Jaunimo psichologinės paramos centras)
- Lithuanian scouts (Lietuvos skautai).

NISC (2007) provides the following information on sectoral activities of registered NGOs in 2007:

- Social services and healthcare – 55%,
- Sport – 13%,
- Childcare and youth affairs – 8%,
- Local communities – 7%,
- Education and science – 6%,
- Culture – 5%,
- Environment – 3%,
- Civil rights and consumer affairs – 2%,
- Equal opportunities – 1%.

A study undertaken in 2005 by the NISC (its results are reported in NISC 2007) showed that the religious communities (1.9% of organisations surveyed) were the ones to attract the highest number of volunteers and organise most of volunteer activities. Charity and support foundations were second. Organisations of public utility (31.4% of organisations surveyed) and not for profit organisations (56.2%) had the greatest difficulty in attracting volunteers

and organising voluntary work. This would indicate that the landscape of volunteering in Lithuania is **dominated by a small number of religious NGOs which attract the most volunteers.**

Looking at the areas of interest, NGOs that worked in the field of education and children and youth were the ones with the highest number of volunteers; whereas NGOs working in the field of ecology and nature protection were the ones with the smallest number of volunteers. Interestingly, NGOs working with human rights issues seemed to be the strongest in terms of a number of paid staff, but they did not have a single volunteer working for them.

This finding could be supported by the survey undertaken in 2002 (NISC 2002). In the survey respondents were asked to identify a NGO. Most frequently mentioned was Caritas (by 12% of all respondents and 23% of respondents who knew at least one NGO).

Trend

According to the NISC (NISC 2007), the number of NGOs registered has grown significantly since 2000, from 7 000 in 2000 (12,000 in 2002) to 17 000 in 2007.

Thus, the voluntary sector is growing steadily in Lithuania.

Types of organisations engaging volunteers

Such information is not available on a systematic basis. It appears that voluntary activities outside voluntary organisations (i.e. in the state and private for-profit sector) is rather limited. Examples can be given – for example, young people and students in higher education establishments do undertake a period of practical experience in private establishments or state institutions, but this is a sporadic activity, mainly oriented to gain relevant experience for the labour market.

1.5 Main volunteer activities

There is a lack of systematic overview of voluntary sector undertaken in Lithuania. Limited information is available at present, as studies available on voluntary organisations and NGOs are ad-hoc.

A survey undertaken in 2005 (NISC 2005) identified the main areas of activity of NGOs. Out of those NGOs that have participated in the survey, the most popular areas of activity were social and health care, children and youth activities, culture and education.

2 INSTITUTIONAL FRAMEWORK

2.1 Main public bodies and other organisations involved in volunteering

Main public body responsible for volunteering

The Ministry of Social Affairs and Labour has been the main government body involved in relation to volunteering in Lithuania. There are several departments in the Ministry which are involved in the volunteering from the institutional perspective:

- Department of Youth Affairs – covering volunteering amongst young people,
- Newly created Department of Communities will have some involvement in voluntary sector.

From 1 January 2009, the Ministry of Interior was entrusted with the function of coordinating and developing the partnership between state and non-governmental sector. This is a rather interesting choice, as the Ministry is generally responsible for maintenance of public order (e.g. policing functions).

Overall, the Ministry aims to implement effective social protection and labour policy, ensure the welfare of the family, social security of the society and social cohesion, and create quality employment opportunities.

Department of Youth Affairs in the Ministry of Social Affairs and Labour is responsible for formulating youth policy and strengthening of youth situation, representing of youth interests, monitoring of youth situation in Lithuania and promoting of international youth cooperation. Volunteering support and promotion amongst young people is included in these aims.

The Department in 2006 initiated a working group of youth representatives, which had to describe and analyse the situation of volunteering in Lithuania, describe the main concepts and provide proposals for creation of state funding programme for these activities and any other ways to strengthen the volunteering amongst young people.

Other public bodies involved in volunteering

Lithuanian Government Commission on NGOs is composed of NGO representatives and several members of the government. Its role is to advise the prime minister's office about the legal framework, requests from NGOs and creating a policy framework for NGO development.

It was established in 2007 and re-started its activities in April 2009 under the new government. In July 2009, it has proposed a new NGO development concept including an action plan with concrete measures, whose adoption by the government is hoped for in autumn 2009.

National Youth Council – LiJOT represents the interests of numerous youth organisations. It works to increase awareness of young people on the importance of volunteering, enhance social competences of young people and represent the interests of youth organisations. It is the biggest umbrella association of youth organisations at the national, regional and local levels. It was established in 1992.

Agency of International Youth Cooperation of Lithuania – JTBA The primary task of this national agency is to ensure the implementation of EU Youth programme in Lithuania. It provides information, advice and methodological assistance to young people, youth groups and organisations, arranges training courses and study visits.

A number of ministries – Finance, Justice, Internal Affairs, as well as the parliamentary groups are involved in the regulation of volunteering on an ad-hoc basis.

Organisations that promote volunteering, facilitate cooperation and exchange of information

Lithuanian Government Commission on NGOs (see its description in section above).

On 6 June 2009, NISC has started implemented a project, with the financial support from the state, to establish an umbrella organisation for NGOs in Lithuania – the national council of NGOs, as well as to organise training for NGOs management, a forum of NGOs at the national level, and other dissemination activities. It is planned that such a Council would assist in the coordination of NGOs activities and cooperation with the state institutions.

Other relevant coordinating organisations include:

- Environmental NGO coalition,
- Lithuanian youth organisations council,
- National consumer confederation,
- EAPN Lithuania,
- NGO coalition for protection of women’s rights,
- NGOs of children coalition,
- Development NGO platform.

Affiliation with European umbrella organisations/networks

The National Volunteer Centre (established and run by NISC) is a member of CEV – European Volunteer Centre.

Lithuanian Youth Council is coordinating the activities “Eurodesk Lietuva” – a network of the European information services, which is mainly funded by European Commission and in Lithuania it is co-funded by Ministry of Social Security and Labour. It provides national and European information for young people and for people working with young people. The ‘Eurodesk’ works in 29 countries of Europe. At present time the ‘Eurodesk Lietuva’ network also includes eight other local partners – „Round tables“ of youth nongovernmental organisations in Klaipeda, Sakiai, Utena and Zarasai, Silute, Naujoji Akmene, Alytus and Panevezys. The services provided by ‘Eurodesk’ are free of charge for the young people, for people working with young people (for teachers, youth leaders etc.) and also for non-governmental organisations, involved in youth activities in all ‘Eurodesk’ partner countries.

The National Volunteer Centre (established and run by NISC) is a member of CEV – European Volunteer Centre.

2.2 Policies

Volunteering is generally not a high political priority in Lithuania. There was little attention given to volunteering under the previous social democratic government. The current government, formed after the elections in autumn 2008, seems to devote more attention to the issues of volunteering. It has established a working group to look into the issues of legal framework for volunteering.

National strategy/framework for volunteering

There is no specific overarching national strategy for volunteering.

The strategy of the current government (adopted in December 2008)⁴ contains several references to supporting volunteering in the following areas:

- Increasing the number of non-governmental organisations and volunteers working in sport area,
- Enhancing the role of NGOs in the provision of personal healthcare and enhancing their role in the oversight of healthcare institutions,
- In supporting the day centres for children, priority in funding will be given to day centres run by NGOs and religious organisations,
- Open the provision of social services to NGOs and create more opportunities for NGOs to access funds to provide social services,
- Cooperate with NGOs in addressing the problem of violence at schools,
- Establish a forum of discussions of main foreign policy questions with NGOs,
- Increase the participation of NGOs in developing education policy,
- To enhance social dialogue, the current Tripartite Council is to be reformed into the Economic and Social Affairs Council, also including NGOs,
- Provide financial support to communities and NGOs so that they can continue to develop the civil society.

National targets and reporting arrangements for volunteering

No targets exist, apart from the target of doubling the number of youth volunteers foreseen in the Education Strategy 2003-2012 (see section 6).

No specific reporting arrangements exist and only ad-hoc small scale studies on volunteering and NGOs are undertaken.

Lithuanian Statistics provide on a regular basis data on the amounts of financial support and charity. On annual basis, it provides a publication 'Charity and support in Lithuania'.⁵

International policies

EU policies and programmes in the area of youth policy have especially driven the development of youth organisations and voluntary activities amongst young people. They are especially attractive to young people given the transnational element involved in participating in such programme-financed activities.

⁴ <http://www.lrvk.lt/lt/veikla/vyriausybes-programa/>

⁵ The latest 2007 edition is available at http://www.stat.gov.lt/lt/catalog/list/?cat_y=2&cat_id=3

In terms of development of national policy for voluntary sector, the influence of EU policy direction has not been very strong. In Lithuania, there is no coordinated overarching strategy for volunteering and nor is volunteering viewed as a key strategic priority.

International policies and programmes, like the UN year and other information campaigns, have most likely contributed to attempts to raise the profile of volunteering in the Lithuanian society. However, such activities can do little to address the structural problems facing the growth of voluntary sector in Lithuania (see section 1).

2.3 Programmes

Key national policies/programmes that stimulate volunteering at national level

Currently, the national strategy for NGO development and an accompanying action plan are under consideration in the government.

Support to voluntary activities is present in several high-level strategic programmes.

Within the framework of the National Strategy on the Elimination of Violence against Women and its Implementation Plan for 2007–2009⁶ support, training and guidance is provided to volunteer staff working in the area of addressing the problems of domestic violence (Social Report 2007-2008).

The Programme of the Youth Policy in Municipalities for 2007-2009 was drafted and approved (Official Gazette, No. 95-3825, 2007). It is designed to develop youth policies in municipalities: to encourage the creation and activities of youth organisations, to strengthen their relations with municipal authorities, rural and urban communities, to improve activities of municipal youth coordinators and legal regulation of legal protection of young people, to improve activities of municipal authorities in the formation and implementation of youth policies and in the development of professional skills of municipal youth coordinators, specialists and **volunteers working with young people**, to prepare and implement the quality assessment system of municipal youth policies.

Within the framework of the Programme for Social Adaptation of Convicts and Persons Released from Places of Imprisonment of 2004-2007 volunteers have been trained to work with convicts and persons released from the places of imprisonment (Social Report 2007-2008).

There are also volunteer-related measures which are supported within the ESF funds.

Under Priority 1 "High-Quality Employment and Social Inclusion" of the Operational Programme for the Development of Human Resources, it is envisaged that the following activities are supported (see Social Report 2007-2008):

- Training and qualification upgrading of *volunteers* and workers employed in the sphere of reconciling family and professional life.
- Promotion of *voluntary employment* in the sphere of integration of persons at social risk and socially excluded persons into the labour market; training and upgrading qualification skills of social workers, *volunteers* and other workers involved in this area. (emphasis added).

Other relevant strategic programmes include:

- Long-term strategy for civil and national education

⁶ Resolution No. 1330 of the Government of the Republic of Lithuania of 22 December 2006, *Concerning Approval of the National Strategy of the Elimination of Violence against Women and Implementation Plan for 2007-2009* (Official Gazette, 2006, No.144-5474)

- Programme to develop youth policies in the municipalities 2007-2009
- Lithuania's millennium programme
- National sustainable development education 2007-2015 programme
- Children and youth socialisation programme

Programmes promoting/supporting volunteering at regional and local level

The programmes mentioned above are implemented at regional and local level.

Programmes promoting/supporting volunteering at transnational level

The EU Youth Programme supports exchange of volunteers and volunteering abroad.

3 REGULATORY FRAMEWORK

3.1 General Legal framework

At the moment, there are no specific laws in Lithuania regulating volunteering.

A number of volunteering-specific laws and legal provisions that existed were revoked in recent years (e.g. Article 17 of the Labour Code making the volunteering work legal, Resolution 1511 of 13 December 2001 on terms and procedures of voluntary work, Resolution 469 of 26 April 2000 on volunteer expenses).

This means that most of the information available at the international level on volunteering legal framework in Lithuania is no longer valid (e.g. CEV report 2005).

In the absence of specific laws on volunteering, volunteering is regulated by the general provisions of the Civil Code. Volunteering is thus regulated as a freewill agreement between an organisation and volunteer. The regulation of volunteering is thus entirely dependent on the agreement between the organisation and volunteer. All matters relating to volunteering are simply regulated by the Civil Code and are not a matter of the Labour Code as such agreement does not constitute an employment contract (LLRI 2008).

Specific legal framework which exists with respect to volunteering

No specific legal framework exists.

Self-regulation in relation to volunteering

None have been identified.

3.2 Legal framework for individual volunteers

There is no specific legal status for volunteers in Lithuania.

Provisions for specific categories

The legal framework does not prohibit volunteering by these specific categories of persons, nor does it encourage their volunteering.

If a person is unemployed and claims the unemployment insurance benefit, such benefit is stopped only if the unemployed person receives a payment or allowance for a job activity which he/she undertakes within the framework of active labour market measures plan as agreed and implemented with the relevant public employment service. As per definition volunteering is unpaid, in principle the unemployed person should be allowed to volunteer without benefits being stopped. This is not however specified in the laws and regulations

governing the unemployment insurance system. This could signal that volunteering is not particularly widespread measure in terms of the active labour market policies in Lithuania.

Support schemes and incentives

The Lithuanian social security scheme does not provide health assistance to volunteers. This is not considered to be a problem for native Lithuanian volunteers, as they would normally be covered in the social security system through other means (e.g. being employed). But any volunteers from abroad who do not have a private health insurance would need to pay for any medical treatment or medication.

Volunteers are not insured through the general social security scheme or any special social security schemes. However, this is not considered as an obstacle as volunteering is not a primary activity of individuals, and they are usually covered through general social security scheme anyway. Indeed, a requirement to provide social security for volunteers would increase the costs of voluntary organisations (LLRI 2008).

No disadvantages or penalising effects for taking part in volunteering have been identified.

No financial incentives for people to become volunteers are identified.

No tax exemptions exist for volunteers.

Taxation rules on reimbursement of expenses for individual volunteers

There is no specific legal framework specifying this. Volunteers would normally be reimbursed for expenses incurred during voluntary activities (such as travel, accommodation etc) by agreement with the individual organisation. Alternatively, the organisation responsible for voluntary activities would provide the volunteer with means to carry out the voluntary activities (such as arranging transportation or accommodation).

Expenses for volunteers participating in events organised by the voluntary not-for-profit organisations are not taxed with an income tax, provided certain conditions are met, such as the ceiling of sum, provision of supporting receipts etc (LLRI 2008).

As above, expenses for volunteers participating in events organised by the voluntary not-for-profit organisations are not taxed with an income tax, provided certain conditions are met, such as the ceiling of sum, provision of supporting receipts etc (LLRI 2008).

Taxation rules on rewards or fees for individual volunteers

No specific rules exist. In principle, voluntary work is unpaid and thus rewards and fees do not form part of the voluntary activity.

3.3 Legal framework for organisations engaging volunteers

Non-for-profit organisations have to register as legal persons in the Register of Legal Persons. The registration is done in two stages – by a notary certifying the legal situation of a NGO and the actual registration in the Register. NGOs have to pay for this registration; the whole process can be considered as unnecessarily onerous.

In Lithuania, non-for-profit organisations have to comply with general rules of administration of legal persons. All organisations have to comply with the same requirements, disregarding their activities, aims, number of members, sources of income. This can create a significant administrative burden.

One of the issues in the legal framework in Lithuania is due to the fact the concept of a non-for-profit organisations is not clearly defined. To receive tax exemptions associated with the legal status of a recipient of charity and donations, an organisation only needs to register choosing the right form of legal status (a public legal person, in Lithuanian 'viesasis juridinis

asmuo'). Subsequently, it does not need to prove that it is engaged in the activities beneficial to the whole of society, rather than pursuing private interests of its members. Also, a significant number of central and local government entities can also be founded on the basis of this special legal status, and subsequently benefit from tax exemptions. There is also a tendency that such semi-state entities also access funds aimed at NGOs, thus reducing the pool of funding available to organisations formed by the initiative of citizens. This also blurs the line between the state and non-governmental sectors.

No obligation to notify the details of each volunteer to the public authorities / tax offices, etc. exists.

Not-for profit organisations are taxed in the following way (State Tax Inspectorate 2009).

Profit tax:

- If the income is less than LTL 1 million – the profits are taxed as follows: first LTL 25 000 at 0%, the remaining profit at 20%,
- If the income is more than LTL 1 million – all the profits are taxed at 20%.

Not-for profit organisations and charity/support foundations are exempt from the real estate tax, provided the property in question is used for their activities in the public interest.

NGOs can also benefit from VAT exemptions as cultural, educational, social, health care and other similar activities are VAT exempt.

Goods received from abroad for charitable purposes are VAT exempt. Similarly, if a Lithuanian private company donates goods to non-profit organisations, these goods are VAT exempt.

Such non-profit activities are considered to be not of commercial nature and thus the rules towards calculating profit on them described above do not apply. Such income from the non-profit activities is set off against the calculation of profit tax, which in effect reduces the tax paid by non-profit organisations.

Income generated through fundraising is generally not counted towards calculating the profit base, except in cases when:

- The funds received are not used for activities in the public interest (e.g. for distributing profit in the organisation),
- When the funds received from one source in the tax year, in cash, exceeds the limit of 250 minimum national living level.

In these two cases, the income generated through fundraising is taxed at 15%.

No subsidies linked to establishing volunteering organisations have been identified.

3.4 Legal framework for profit-making organisations

There are no specific provisions concerning the involvement of private organisations in volunteering. Specific rules on donations and charity do exist (e.g. goods that are provided by private companies as charity to non-profit organisations are VAT exempt).

None specific support schemes in place for private companies to accept volunteers or to allow employees to participate in volunteering activity have been identified.

Generally, the voluntary organisation would be expected to inform volunteers about main health and safety matters in undertaking voluntary activities.

3.5 Insurance and protection of volunteers

There are no volunteer-specific regulations on this. Generally, the voluntary organisation would be expected to inform volunteers about main health and safety matters in undertaking voluntary activities. Acquiring specific insurance to cover volunteers might be a costly undertaking for an organisation using volunteers.

In practice, adult volunteers are most likely to be employed and thus covered for social security and health insurance purposes through their main employment. This would mean that in the case of accidents during voluntary work, their healthcare and social security would normally be covered. Sources accessed and consulted for this report did not identify this as a particular issue and no incidents of this not working in practice have been reported.

4 ECONOMIC DIMENSION OF VOLUNTEERING

4.1 Funding arrangements for volunteering

National budget is allocated to volunteering

There is no specific overall allocation to volunteering activities on an annual basis in the state budget. However, as noted in the section describing the relevant policy programmes, a number of national programmes (especially youth policy, violence against women, reintegration of prisoners, reintegration of people into the labour market under the ESF OPs) fund activities directly related to the voluntary sector. Financial information related to the voluntary activities in different national programmes is disparate and not available in a single concentrated place.

Sources of funding of voluntary organisations

Funding sources consist of a mixture of:

- Membership fees,
- Grants from public institutions,
- Fees for services,
- Profits of sales of goods,
- International and European funding,
- Funding and donations from private foundations, corporate bodies and individuals,
- 2 % of taxpayers' income tax in favour of NGOs.

In Lithuania, from 2003 taxpayers can allocate 2 % of their income tax to their chosen NGO in a tax efficient way. The scheme has caused some controversy. The critics have raised questions about coercive tax collection and discouraging voluntary giving, existing room for individuals and groups to abuse its provisions (see NISC 2007).

Some data on the funding and income of membership organisations (i.e. more wider term covering a variety of NGOs and voluntary organisations) is available from Lithuanian Statistics.⁷ The data for 2007 and 2008 is presented in the table below. It shows that the

⁷ Funds and expenditure of membership organisations, Lithuanian Statistics, September 2009, available at: http://www.stat.gov.lt/lt/catalog/list/?cat_y=1&cat_id=3

single most important source of income in the third sector is the state, from the funds of the national budget; followed by individual donations and income in fees from legal persons.

Table 2 – Income of membership organisations, 2007-2008

Income	2007	2008
LTL, million	246	294
Composition of income, %		
National budget	32.8	30.4
Membership fees	5.9	5.7
Charity and donations	23.1	27.7
Other sources (sales, provision of services, rent income, financial investments)	15	9.8
Income (including membership fees from legal persons)	23.2	26.4
Total	100	100

Source: Lithuanian Statistics.

Note the controversy surrounding the 2 % income tax allocation described above.

Otherwise, no issues in funding transparency have been noted.

Social Services of General Interest (SSGI)

The concept of SSGIs covers a broad range of socially useful services delivered in the society, such as:

- Social services
- Health services
- Long-term care
- Labour-market services for disadvantaged people
- Childcare services

Consequently, the information about the participation of non-profit organisations in delivering such services is not held centrally in Lithuania and would require a considerable effort to bring the information together. Below are some observations about certain aspects of SSGIs delivery in Lithuania.

Lithuania has been identified belonging to the group of countries where the employment share of health and social services is in the 4%-8% range, lower than the EU average (9.6%) and a moderate increase of employment in the health and social services between 1995 and 2007.⁸ This reflects a significant strain put on the social and health services systems after the collapse of the Soviet state and subsequent reforms of the system. Lithuania is also amongst the EU Member States which have the lowest social assistance expenditure (12.8% of GDP in 2005; for EU-27 this was 26.7%). The expenditure is also dominated by cash benefits (8.4% of GDP, or 65% of the overall social assistance expenditure) and the benefits in kind (such as provision of services) are only 4.5% of GDP (or 35% of the overall social assistance expenditure). For EU-27, the benefits in kind account for 8.8% of GDP, i.e. almost the double of their level in Lithuania.

⁸ First Biennial Report on SSGIs,
<http://ec.europa.eu/social/main.jsp?catId=88&langId=en&eventsId=126&furtherEvents=yes>

In the category of benefits in kind (i.e. where non-profit organisations could play a role) the health care is dominant (3.4% of GDP), with other services having 1.1% of GDP. The healthcare system in Lithuania is predominantly state-run, with very limited involvement of voluntary organisations and charities. This leaves a relatively small field for voluntary organisations to be involved in (1.1% of GDP in benefits in kind expenditure on other services).

Winning contracts in the public procurement process is a very important source of income for NGOs (see draft for Development of NGOs, 2009).

NGOs participate in the public procurement process following the common framework set by the Law on Public Procurement. The official public procurement statistics do not provide a breakdown of the winners of the public procurement procedures by the legal status of the organisation, which would allow to estimate the share of non-profit organisations amongst them.⁹

Hence, it is not possible to estimate the share of NGOs in providing SSGIs. However, some other pertinent observations can be made.

The organisation of social services falls within the responsibility of local municipalities. They are responsible for their organisation and the quality control as well as the assessment of the need, determine the scope and type, and assess the need for financing of social services. Social workers within municipalities determine the scope and application of social services in individual cases.

The organisations providing social services can be established by the country administration, local municipality or NGOs.

There are several categories of institutions providing social services where statistics on involvement of NGOs are available. Table 3 shows data on the number of such institutions which were active in 2008. The involvement of NGOs appears to be especially prominent in the area of providing care for elderly people, where they accounted for 18% of all places available in such homes in the country. However, also in other areas of social services NGO contribution to the sector seems to be around 10%, which is not insignificant.

⁹ <http://www.vpt.lt/rtmp8/dtd/index.php?pid=1207549997&cid=1089622008&sid=1&lan=LT>

Table 3 – Number and places available at NGO-run social services providers, 2008

	Number of homes established by NGOs or religious associations	Number of places in such homes	Total number of places in homes	Number of places in NGO run homes as % of all places in all homes
Old people homes	35	957	5359	18%
Children homes	15	478	4343	11.0%
Disabled people homes	2	24	5283	0.5%
Overnight accommodation homes	n/a	155	1890	8.2%

Sources: *Lithuanian Statistics; Department for Oversight of Social Services at the Ministry of Labour and Social Security.*

No particular controversies around voluntary organisations delivering public services have been identified in the research.

Some proxy information can be deduced from the actual number of NGO run social service providers and the number of people helped over the past decade.

Table 4 shows the development in terms of numbers of NGO established social service providers in several areas of providing socially useful services where such data is available.

Overall trend is that the number of NGO run social service providers has remained constant over the last eight years. This **'no-growth' trend** in the number of NGO providers means that organisations that were established pre-2000 have continued their work, but very few new initiatives have emerged.

Table 4 – Number of social service providers run by NGOs, 2000-2008

Number of homes established and run by NGOs	2000	2001	2002	2003	2004	2005	2006	2007	2008	Change 2000-2008, in absolute number
Old people homes	30	30	30	30	30	32	35	35	35	5
Children homes	14	13	11	11	12	14	14	15	15	1
Disabled people homes	1	1	1	3	3	3	3	5	2	1

Source: *Lithuanian Statistics.*

However, a more nuanced picture emerges if we look at the number of people who were housed and helped in the institutions run by NGOs (Table 5). Except for disabled people homes, the number of people assisted has grown significantly in the NGO establishments, even by 60% in overnight accommodation houses. Coupled together with data from Table 4, this significant growth in people assisted means that the same number of providers has assisted an increasing number of people.

Table 5 – People at homes run by NGOs, 2004-2008

Number of people in homes run by NGOs	2004	2005	2006	2007	2008	% change 2004-2008
Old people homes	738	805	836	857	897	18%
Children homes	385	422	404	445	453	15%
Disabled people homes	34	35	25	47	24	-42%
Overnight accommodation homes	62	219	207	200	155	60%

Source: Lithuanian Statistics.

There is very little information available about all possible categories of the NGO workforce delivering social services. Available statistics are presented in Table 6. It shows that the only category where the extent of participation of volunteers in NGO-run social services is in the category of children homes, where, on average, such share would be around 20%.

In other categories of social service providers (including both state-run and NGO institutions) the share of voluntary labour varies, as shown in Table 6. It does appear to be very substantial in the running of day centres (which provide a range of services to a variety of groups of people at risk or disadvantaged), where it is around 40%.

Table 6 – Volunteers and employees in social service providers

Volunteers in social service institutions	Employees	Volunteers	% of volunteers in the workforce
Day centres, 2008	3209	2161	40%
Old people homes, 2008	2856	40	1%
Disabled people homes, 2007	2828	30	1%
Children homes, established by NGOs, 2008	213	37	15%
Children homes, established by NGOs, 2007	191	81	30%

Sources: Lithuanian Statistics; Department for Oversight of Social Services at the Ministry of Labour and Social Security.

Limited information exists on the NGO share in public procurement.

Data presented above would allow the observation that NGOs are assisting an increasing number of people. Their work is, at least partially, financed by the state funds, signalling an absence in decline in the use of NGOs in providing social services. However, detailed public procurement data would be needed to refine this observation.

Another important factor is the reform of social services financing system being implemented since 2007. It is aimed at formation of a mixed social service market and the creation of conditions of competition for the social service institutions with regards to the quality, accessibility of social services, the supply and costs of services, etc. In terms of financing, the main aim is that public monies can be allocated to provide social services regardless of the status of social service provider. This, in principle, should benefit the NGOs by opening the market for new participants and allowing NGOs to finance increased social assistance.

Generally speaking, the benefits associated with non-profit organisations delivering social services are considered to be as follows:

- Dedication of NGO staff and volunteers to the 'cause', based on the understanding that people come to work in this area because they want to help others,
- Being locally based, having their 'ear to the ground', knowing very well local problems and context and being able to respond well to local needs and problems,
- Providing an alternative to the state-run institutions, which can have a multitude of effects, from different work ethic to a healthy element of competition for clients.

These observations are however based on anecdotal evidence and are not supported by research findings due to the lack of systematic research on this topic.

4.2 Economic value of volunteering

Income generated through volunteering

There is no data available on the income generated through volunteering. Below is data showing the income received through funding and donations.

According to statistics (Lithuanian Statistics 2008), in 2007 the amount of support and charity received in Lithuania was LTL 391.9 million, which was 10.6 % more than in 2006. The major share of this support, 79.0 per cent, was received from Lithuanian legal entities, 15.7 per cent – from foreign legal entities and 5.3 per cent - from anonymous donors and physical persons.

In 2007 the top four donors were the United States of America, Sweden, Canada, Germany. The support rendered by these countries account for 67.0 per cent of total foreign donor support.

In 2007 the average support given by a legal entity of the Republic of Lithuania increased by 4.4 per cent and reached LTL 56 400, while in 2006 it amounted to LTL 54 000. The main givers amongst Lithuanian donors were stock and joint stock companies, which provided 91.8 per cent of the total Lithuanian donor support. Individual enterprises provided only 3.1 per cent of the total support. Enterprises whose staff is 250 and more employees provided the most support by value – LTL 97.5 million (31.5 per cent of all value of support). Average amount of support extended by enterprise who staff is 250 and more employees – LTL 353.3 thousand.

Looking at the geographical distribution, most support occurred in Vilnius County. Together with the Kaunas County, the support rendered by these two counties accounted for 77.8 per cent of the total support.

The most important enterprises giving donations are trade and real estate, renting and business activities enterprises (29.3% and 16.8% respectively of the total support).

Since 2004, the received support has been annually increasing. A significant increase in support rendered by Lithuanian legal entities was observed.

Most of the support and charity funds went to sport areas (46.3%), followed by culture (10.6%) and healthcare sectors (8.6%) (Lithuanian Statistics 2008).

Lithuanian Statistics data differentiates between three types of organisations receiving support and charity funds:

1. Non-financial companies,
2. General government sector,

3. Not-for-profit organisations, providing services to households.

So, voluntary organisations would fall into Type 1 and 3 described above.

In 2007, the major share of the charity and support received from foreign countries (41.8 %) went to the general government sector. The major share of the Lithuanian donors (68.8 per cent) was received by non-profit institutions serving households sector. The general public government sector received 16.0% of the support of the Lithuanian donors. So, the pattern is that **foreign donors tend to support public sector organisations, whereas the Lithuanian donors donate their money to more voluntary organisations, mostly in the sport sector.**

The distribution of funding is also provided in the following sectoral breakdown:

- Institutions of science, education, press and sport – 46.3% of all support received. Within this category, foreign donor support was mainly directed to science and education institutions (67.%) and the support rendered by Lithuanian legal entities was basically meant for physical training and sports institutions (76.4 %).
- Professional, political, religious and other organisations – 23.8%,
- Health and social work institutions – 17.9%,
- Public administration – 8.1%,
- Other – 3.9%.

Economic value of the volunteering

This data is not available in Lithuania.

Value of volunteering work as a share of GDP

This data is not available for Lithuania.

4.2.1 *Service and job substitution*

This has not been identified so far. Judging by the limited scale of voluntary activities in Lithuania, such a risk is probably unlikely in the short to medium term. However, the global economic crisis has hit Lithuania severely, resulting in wide-ranging cuts in the social and welfare expenditure. It could therefore be the case that voluntary organisations would be needed to step into the roles currently undertaken by state-run social services. However, their capacity to do so in the times of economic hardship will be tested.

5 SOCIAL AND CULTURAL DIMENSION OF VOLUNTEERING

5.1 Key benefits for volunteers, the community and direct beneficiaries

Broadly speaking, voluntary activities are at the margins of political, social and personal experiences in the Lithuanian society. As detailed above, for older generations especially it has negative associations with the forced volunteering in the Soviet regime. The state and other social bodies, e.g. business sector, do not recognise voluntary activities as a useful experience for young persons and its role for the society and economy (EYF 2006).

As detailed above, becoming a volunteer is closely associated with being a young person living in an urban area. For such people, the value of volunteering is seen as closely associated with active citizenship, which is at the core of democracy. Volunteering is seen as a form of civic participation where the individual can feel his/her belonging to the society.

Volunteering encourages personal development and social skills, thus opening up opportunities for the volunteer in the labour market (LLRI 2009).

5.2 Factors that motivate individuals to volunteer

Research is available in Lithuania as to why individuals do not volunteer, which is an important consideration, given the low number of volunteers in the country.

A survey undertaken in 2002 asked 500 respondents about volunteering (NISC 2002). The participants were also asked about the reasons for not donating to NGOs or participating in their activities. The responses were as follows:

- 50% said they had no money to donate,
- 46% said they did not participate because nobody offered them to participate in a NGO,
- 20% said they had no time for volunteering.

The Civil Society Institute Survey on motivations for voluntary activities was carried out in 2006. Answering a question why do people not form/join public organisations in 2005, a majority of respondents replied that they are not interested (45%). One fifth of the respondents (19%) mentioned that they do not believe in the purposefulness of such organisations. Quite a number of people (25%) replied that they had never been invited/asked to participate. This invitation to participate was especially important to the youngest group of the respondents – 40% of them mentioned the lack of invitation to participate as the main reason for not joining an NGO. Another 25% of the respondents said that for the time being they did not have possibilities to participate.

A survey carried out in 2002 (its results are reported in the EYF report 2007) showed that the two top motives to volunteer were a wish to help others and a wish to use one's skills and abilities. A feeling of being needed was mentioned as a third most popular reason. An interesting fact is that only 24.24 % (almost one fourth of the interviewed) see volunteering as an expression of active citizenship.

Another survey carried out in 2006 amongst volunteers in Vilnius showed a rich mix of motivations behind decisions to become a volunteer (NISC survey 2006). The most popular motivation was the possibility to acquire new knowledge, skills, experience and learn new things. However, other motivations (such as help others, usefully spend free time, acquire practical experience, get to know new people) were also equally popular.

6 VOLUNTEERING IN THE CONTEXT OF EDUCATION AND TRAINING

6.1 Recognition of volunteers' skills and competences within the national educational and training system

Volunteers' skills and competences are not recognised in the national education and training system in a systematic way, but might get recognised dependent on the arrangements or initiative of a specific school or higher education institution.

In general, despite the fact that Lithuania already has a relatively sufficient legal framework, the practical (de facto) process of building the recognition system and methods for non-formal and informal education has hardly begun. Initiatives do exist, but they are scattered and ad-hoc.¹⁰

In the Lithuanian context, participation in voluntary activities is associated with non-formal non-professional training (see section below). According to the law on non-formal non-professional training,¹¹ the main forms of such learning include courses, distance learning, e-learning materials and self-instruction. Participation in voluntary activities is not included.

Volunteering is recognised and supported in the education and lifelong learning policies.

The Lithuanian Education Strategy for 2002-2012¹² has, amongst 13 overall targets, the target of at least doubling, by 2013, the number of young people and adults participating in the activities of non-governmental and societal organisations. The contribution of education to creating a society of active citizens is also acknowledged.

The reference to volunteering occurs in the lifelong learning strategy, adopted in 2008, in the section on non-formal non-professional training. The strategy section acknowledges the insufficient participation of Lithuanian citizens in public and voluntary activities. Such training aims to encourage such learning to improve social cohesion, active citizenship and personal welfare of citizens. The strategy thus recognises that insufficient attention is paid to the development of social, interpersonal, intercultural, political and cultural participation skills. Political participation skills are defined in the strategy as knowledge about democracy, citizens rights, and participation in the public life. Programmes developing such skills should be made available in every municipality. As volunteering is part of the participation in the public life, this could be seen as fostering volunteering in Lithuania.

In general, volunteering is seen as part of the active citizenship development curriculum in the education system.

In the general education system, support for pupils to volunteer would vary by individual school, depending on local context, traditions and infrastructure of NGOs available locally. For instance, some schools in the country have very active Pupils' Parliaments, where pupils volunteer to run the school.

Vocational education and training is perceived by some as a 'poor sister' in the education system in Lithuania, suffering from the lack of aspiration, prestige and poor infrastructure. This does not encourage volunteer activities.

¹⁰ European Inventory on the validation of informal and non-formal learning, Country chapter Lithuania, European Commission and CEDEFOP, 2007.

¹¹ <http://www.smm.lt/ti/docs/istatymai/viii-822.htm>

¹² <http://www.smm.lt/>

Voluntary organisations established and run by students in higher education are popular, especially those where a link to the world of work is established.

However, it is safe to say that in general there is no overarching strategy to support and recognise the role of volunteering in different levels of education system. Individual initiatives are sometimes supported by the education institution, but this is not systematised or widespread.

6.2 Education and training opportunities for volunteers

Volunteers participate in so many different areas of activity that it would be difficult to summarise some generic trends.

In section 3, a number of state-supported programmes in the areas of youth policy, prevention of violence against women and reintegration of people into labour market were described. Amongst other activities, they also provide training, advice, methodological support and guidance to volunteers working in these areas. These are provided in the form of seminars and workshops, forums, training sessions, written document guidance and instructions, checklists and literature sources.

7 EU POLICIES AND VOLUNTEERING

Lithuania's accession to the EU in 2004 had a profound impact on volunteering and NGOs. On the positive side, NGOs can now access the EU funding and especially the Structural Funds (SF), which is potentially a very substantial source of funding. However, here, problems exist – especially of the administrative capacity to access the funding which is lacking in many small voluntary organisations. Also, many SF regulations are written in such a way that makes it difficult for NGOs to participate in calls for proposals (which are mainly oriented towards the public sector organisations). Where NGOs have been able to access the EU funding, this was mainly through being members of the European networks.

Prior to 2004 accession, Lithuanian voluntary organisations have received significant funding from foreign donors – United Nations, Soros Foundations, embassies of foreign countries in Lithuania. Since 2004, Lithuania is considered a donor country and these sources of finances have closed, with a significant negative impact on volunteer organisations.

On the more positive side, EU-financed programmes relevant to volunteering have opened new opportunities and avenues for developing voluntary activities. For example, the EU Youth Programme plays a major part in Lithuania by promoting voluntary activity amongst the young people. Financial support and visits abroad to learn from other countries' experiences have been important developments in terms of building capacity.

In terms of policy shaping, the absence of the national volunteering strategy would signal that the continuous importance attached to volunteering at the European level have not changed the policy course in Lithuania.

8 CHALLENGES AND OPPORTUNITIES FOR VOLUNTEERING

8.1 Challenges for volunteering

Volunteering is neither supported nor hindered by the state. This 'liberal' model means that volunteering is not specifically regulated apart from the general provisions of the Civil Code. In this way, the voluntary sector is left largely to fend for itself and find its development way. Governmental activities in this field are incoherent and have no real strategy. The main activities are concentrated on information spread, but there is no strategy on how to remove present obstacles for development of volunteering and the volunteering experience.

The current global economic crisis is a severe test for the volunteering sector in Lithuania. The state budget is being severely curtailed; private sector economic activity is in an extremely difficult position, so the main sources of funding are drying up. Many organisations have closed; the main organisations are maintaining a skeleton activity and staff. The priority for the next 2-3 years is survival rather than an expansion and development.

8.2 Opportunities for volunteering

The main opportunity for NGOs and volunteering is access to the EU Structural Funds, and especially the ESF. This is not being exploited fully at the moment due to a number of reasons – administrative capacity, restricted regulation – which could be and are addressed through discussions between the NGOs and the government.

Overall, volunteering is finding its way into the fabric of Lithuanian society. But not enough is done to promote it, both by the government and the non-governmental organisations themselves. For instance, research has shown that a significant proportion of people do not volunteer because nobody has invited them to do so. This passivity indicates a large 'recruiting' potential for voluntary organisations, which could be captured by well-targeted information campaigns. These could be supported also from the state budget.

There is also little research done on the voluntary activities and their impact in Lithuania. There is no integrated picture of volunteering, bits and pieces of information have to be pieced together, as demonstrated in earlier sections of this report. Basic statistical information is not available or out of date. All this hinders the understanding of problems and challenges facing the voluntary sector.

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