



EU TECHNICAL ASSISTANCE
TO CIVIL SOCIETY ORGANISATIONS
IN THE WESTERN BALKANS AND TÜRKIYE



DG NEAR REVISED GUIDELINES
FOR EU SUPPORT TO CIVIL SOCIETY
WESTERN BALKANS AND TURKIYE
2021–2027

Baseline Assessment Report

ANNEX 7
COUNTRY ANALYSIS
TÜRKIYE



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Introduction to Annex

This country analysis is an Annex to the DG NEAR Guidelines for EU Support to Civil Society 2021–2027: Baseline Assessment Report 2021.

The Guidelines outline the results towards which EU support to civil society in the enlargement region will aspire in this seven-year period. This assessment provides evidence for the situation against the Guidelines' indicators for 2021 which is the baseline year.

This annex provides a summary of the evidence for assessment of the situation in Türkiye against each of the 59 indicators in the Guidelines. This annex should be read in conjunction with the main report, which is available on the tacso.eu website.

Methodology

The analysis presented in the main report and country annexes is based on data collected from primary and secondary sources. Primary research included surveys of CSOs and public officials, as well as a legal analysis of relevant laws and focus group meetings organised on 1 and 2 December with the participation of CSOs. Secondary sources such as reports produced by CSOs, national human rights institutions, government, and others were reviewed to provide relevant information and data. The data collection and analysis refer to 2021 which is the baseline year.

The survey of public officials was run between 13 October and 22 November 2022. The aim of the survey was to collect the perspectives on specific relevant indicators of selected public officials who, in their work, engage most closely with CSOs. The survey consisted of mostly closed questions and was anonymous. For Türkiye, 7 responses were received from public institutions.

The CSO survey was run between 26 September and 18 October 2022. The CSO survey was circulated broadly and elicited 184 valid responses from CSOs in Türkiye in total. It consisted of mostly closed questions.

Almost half of the respondents, 47%, were senior officers within the organisation, mostly senior managers and board members but also other executive directors, managers and presidents. A similar proportion of respondents, also 45%, have been with the organisation for eight years or more. 49% of the respondents identified as women; only 1.6% did not select a binary identification. More than four-fifths of respondents, 86%, were aged 31 or older; 41% were older than 51 years of age.

Just over a third of respondents, 35%, identified as belonging to a community, minority or marginalised group. Of those who identified as belonging to such a group, 15% identified as persons with disabilities, 9% as belonging to the LGBTIQ community, and 2% as belonging to the Roma, Ashkali or Egyptian communities.

More than two-thirds of participating CSOs, 84%, were established over the past two decades; the majority of them, 43%, between 2011–2021. Only 14% of participating CSOs were established in 1990 or earlier. Virtually all respondents, 94%, came from officially registered organisations. Almost two-fifths of participating CSOs, 39%, are registered as citizen’s associations; 16% are foundations.

Two-thirds of participating CSOs, 65%, work in-country at the local, regional or national levels: 28% work at the national level and 37% are local organisations. Almost half of the participating CSOs, 46%, work internationally, in addition to domestically.

The highest proportion of CSOs participating in the survey, 25%, works on human rights, followed by environment and climate action, 19%; education, research and innovation, 17%; and rights of persons with disabilities, 13%. Moreover, 12% of participating CSOs work on children’s rights, 11% of participating CSOs work on public participation in policy and decision-making, followed by 11% working on minority rights and non-discrimination and LGBTIQ rights.

Less than half of participating CSOs, 44%, are small organisations with 1–10 permanent, full or part-time staff and volunteers working at the time of the survey. On the other hand, 14% of participating CSOs engaged 51 or more staff and volunteers.

While 16% of CSOs did not have any annual turnover, just over a third of participating CSOs, 35%, had an annual turnover of up to EUR 25,000. In addition to that, 41%, had an annual turnover of up to EUR 50,000. Following that, 10% of respondents stated that the annual turnover of their CSO was between EUR 50,001 and EUR 100,000 and 11% of respondents stated that the annual turnover of their CSO was between EUR 100,001 and EUR 500,000. 11% stated that the annual turnover of their organisation exceeded EUR 500,000.

Assessment against indicators

The data collected informed the analysis of the situation in 2021 against each indicator. For the indicators that have a normative assessment, such as compliance with legislation or standards, the following traffic-light system was used to provide a quick visual guide:

5 – fully meets standards

4 – meets most standards

3 – moderately meets standards

2 – minimally meets standards

1 – does not meet standards

The assessment was applied to those indicators where the assessment was deemed meaningful.

The remaining indicators do not have a normative standard, but instead, provide an indication of year-on-year trends. Future assessment reports will provide comparative values against the 2021 baseline.



Specific Objective 1

A conducive environment for civil society to carry out its activities is in place.

SO 1.1. All individuals and legal entities in the Enlargement Region can establish, join and participate in non-formal and/or registered organisations, can assemble peacefully and can express themselves freely.

Indicator 1.1.a: Extent to which relevant domestic legislation provides that:

- Associations can be established or registered without discrimination on any grounds;
- No unlawful restrictions are placed on the scope of their activities or pursuit of their objectives;
- Their termination may only occur following a decision by an independent and impartial court;
- No unlawful restrictions are placed on freedom of peaceful assembly;
- Freedom of expression is exercised by all, and no unlawful restrictions are imposed.

1 – does not meet standards

The current legal framework for freedom of association in Türkiye, which is secured and regulated by Article 33 of the Constitution of the Republic of Türkiye, allows everyone to establish an association and foundation and does not put limits to purpose of association. As is indicated in Article 33, everyone has the right to form an association, become an association member and leave membership without prior permission. No one may be compelled to become or remain a member of an association. However, it also states that might there be possible grounds for imposing limitations for military personnel or members of security forces, or when necessary civil servants. Article 33 of the Constitution also identifies certain cases in which freedom of association may be limited or terminated, particularly on the grounds of national security, public order, prevention of commission of crime, public morals, public health and protecting the freedoms of other individuals. According to the article, associations may be dissolved or suspended from activity by the decision of a judge in cases prescribed by law. In addition to that, Art. 56(2) of the Civil Code prohibits the formation of associations against the “law” or “morality”. The criterion of being “against morality” is a vague prohibition. Also, according to the Art. 47(2) of the Civil Code, a group of persons whose purpose is directed against the law or morality cannot acquire legal personality. Therefore, it is accepted that such an association cannot acquire legal personality even if it has been registered before. Art. 30(b) of the Law on Associations, as in the Civil Code, stipulates that associations cannot be founded to serve a purpose expressly prohibited by the Constitution or the laws, or to execute acts which may constitute an offence according to the laws. Criteria such as “purposes expressly prohibited by the laws” or “acts that constitute an offence” may be widely interpreted to restrict establishment of registration of associations. Moreover, there are two major legal changes which were enacted in 2020 and consist of disclosure of personal information of members of civil society organisations (CSO)¹ and the Law on Preventing Financing of Proliferation of Weapons of Mass Destruction². Consequent to the recent legal changes, associations are now obliged to disclose to the Ministry of the Interior, the provincial directorate for civil society relations or the associations information system (DERBIS) public authorities the personal information (i.e. names, surnames, ID Numbers, professions, and date of birth) of their existing members and of those whose membership is admitted or terminated. The other legal amendment introduced by the Law on Preventing Financing of Proliferation of Weapons

1 Regulation on Amendment to the Regulation on Associations is available at: <http://www.resmigazete.gov.tr/eskiler/2018/10/20181001-1.htm>; Articles 23 and 32 of the Law on Associations were amended by the “Law no. 7226 Amending Some Laws” published in the Official Gazette on 26 March 2020. Amendments made to the Regulation became law.

2 <https://www.mevzuat.gov.tr/MevzuatMetin/15.7262.pdf>

of Mass Destruction paves the way for arbitrary audits, high and ultimately the direct intervention of the government in the operation of CSOs, aimed specifically at foreign-funded CSOs. Although not directly, the above-mentioned reasons may potentially constitute discrimination against LGBTI+ associations on the basis of “public morality” or against associations established for political purposes on the basis of “terrorist offences” which is not in line with international human rights law. Criminal law provisions in the legislation that safeguard the freedom of association are quite limited. Though Articles 114 and 118 of the Turkish Penal Code impose sanctions in cases where the freedoms of political parties and trade unions have been impeded, no such sanction has been stipulated for associations and foundations.

Although Article 34 of the Constitution of the Republic of Türkiye clearly guarantees freedom of assembly, the restrictive articles in some laws and secondary legislation make it difficult to exercise the constitutionally granted freedom of assembly. Article 34 of the Constitution states that “everyone has the right to hold unarmed and peaceful meetings and demonstration marches without prior permission”³. This article evidently protects freedom of assembly, but also lists conditions where the exercise of the right could be restricted. The right to hold meetings and demonstration marches is restricted only on grounds of national security, public order, prevention of commission of crime, protection of public health and public morals or the rights and freedoms of others.

The Law on Meetings and Demonstrations regulates the indoor and outdoor meetings organised by political parties, vocational chambers that qualify as public institutions, trade unions, foundations, associations, commercial partnerships and other legal entities. Art. 9 of the Law on Meetings and Demonstrations, states that an organising committee must be established, and a notification signed by all members of the organising committee formed as per Art. 9 should be given to the province or district governorship of the place where the meeting will be held during working hours at least 48 hours prior to the meeting. According to the Art. 10 of the Law on Meetings and Demonstrations, in the notification, the organisers must provide the purpose of the meeting, the date and the place of the meeting along with the starting and ending time, the IDs of the chair and members of the organising committee and information regarding their occupations, as well as their residence certificates and if available their work addresses. The condition of notification 48 hours prior to the meeting makes spontaneous meetings and demonstrations directly against the law. The Law on Meetings and Demonstrations affords the administration with unlimited power of interference in the exercise of the freedom of assembly. On account of these exceptional conditions, the right to hold unarmed and peaceful meetings and demonstration marches without prior permission is exercised in practice as the obligation of getting prior permission. In this respect, the legal framework is not compliant with human rights standards and is far off from protecting everyone’s right to assemble peacefully without any discrimination.

Articles 25 and 26 of the Constitution of the Republic of Türkiye clearly guarantee freedom of expression; however, this has been restricted by secondary legislation and the actual practice of public authorities which hampers the use of freedom of expression in practice⁴. On the other hand, Turkish Penal Code, Law no. 5651 on Regulation of Publications on the Internet and Combatting Crimes Committed by Means of Such Publication and Law on Combatting Terrorism no. 3713 provide the basis for violations of freedom of expression in Türkiye, and are in conflict with the guarantees given by the Constitution for freedom of expression. The ambiguous statements in the Law on Combatting Terrorism no. 3713, which refers “those who print or publish declarations or announcements of terrorist organisations which legitimise, praise or encourage the employment of their coercive, violent and threatening methods are imprisonable by one to three years” and leaves the definition of “legitimise, praise or encourage” ambiguous, pave the way for arbitrary implementation of the law. Besides this, four articles, namely Articles 8, 8A, 9, and 9A of the Law no. 5651 Regulation of Publications on the Internet and Combatting Crimes Committed by Means of Such Publication provides the basis for blocking access to websites on the ground of certain crimes under the Turkish Penal Code, crimes in the Law Concerning Crimes Committed Against Atatürk no. 5816, the crimes regulated under the Law on Regulation of Betting and Games of Chance in Football and Other Sports Competitions no. 7258 and the crimes regulated under Article

3 <https://www.icisleri.gov.tr/kurumlar/icisleri.gov.tr/lcSite/filleridaresi/Mevzuat/Kanunlar/Anayasa.pdf>

4 <https://www.icisleri.gov.tr/kurumlar/icisleri.gov.tr/lcSite/filleridaresi/Mevzuat/Kanunlar/Anayasa.pdf>

27 of the Law on State Intelligence Services and National Intelligence Organisation no. 2937, as well as for the reasons such protection of the right to life and individuals' right to life and property, protection of national security and public order, prevention of crimes being committed, or the protection of general health or in cases of violation of personal rights or violation of privacy. In fact, the ambiguous implementation of the law in the name of protection of personal rights is exercised as a violation of freedom of expression where freedom of expression is not adequately protected in the law.

SO 1.2. Public authorities protect CSOs from interference and attacks and respect their right to privacy.

Indicator 1.2.a: Extent to which CSOs have access to an effective remedy to challenge or seek review of decisions affecting exercise of their rights.

2 – minimally meets standards

CSOs in Türkiye have access to an effective remedy to challenge or seek review of decisions affecting the exercise of their rights only in theory. Art. 36 of the Constitution under the heading “Freedom to claim rights” covers the right to a fair trial, thus access to justice has been recognised by the Constitution, which can be regarded as a sufficient protection for access to justice. In Türkiye, there are three types of adjudicatory procedures: civil proceedings, penal proceedings and administrative proceedings. According to Art. 150 of the Turkish Criminal Procedure Code, if a criminal case is opened against people exercising their freedom of association, the person has a right to a lawyer appointed by the state in any criminal case regardless of the crime. Furthermore, since the defendant does not have to pay any fees in a criminal case, there is no problem in regard to legal aid⁵. Penal proceedings only apply to natural persons. As for cases against organisations, they fall under the scope of administrative proceedings and civil proceedings. In Türkiye, representation by a lawyer is not obligatory in civil and administrative proceedings. While it is not obligatory to be represented by a lawyer, judicial proceedings that are becoming increasingly complicated have turned this into a necessity by default in many cases. The issue of legal aid is regulated in Arts. 334–340 of the Civil Procedure Code. Art. 334 of the law stipulates that people who are unable to pay partial or full proceeding and trial costs without significantly damaging the livelihood of themselves or their family can benefit from legal aid in their prosecution and defence, in their demand for temporary legal protection, and in execution proceedings, unless their demands are clearly without justification. According to the Article, public benefit associations and tax-exempt foundations can receive legal aid if their claim is not manifestly ill-founded and if they are in a situation where they cannot pay the required expense partially or fully without falling into financial hardship. As of 1 December 2022, among 102,709 associations registered by the administration, the total number of associations given public benefit status is only 357.⁶ The total number of tax-exempt foundations is only 312 among 6,074 foundations registered by the civil courts.⁷ Given the miniscule proportion of public benefit associations (0.3%) and tax-exempt foundations (5%), the vast majority of associations and foundations remain without access to free legal aid and, therefore, without access to an effective remedy. With regard to right to access to legal counsel, CSOs are not eligible to apply for free legal counsel from bar associations and only natural persons that fulfil the criteria are able to access such services.

In this regard, access to an effective remedy by CSOs to challenge or seek review of decisions affecting exercise of their rights in Türkiye does not meet international human rights law standards. Expenses in civil and administrative proceedings create an obstacle that undermines the very essence of the right

5 In Türkiye, “legal aid” includes temporary exemption from all litigation and follow-up expenses, exemption from providing security for litigation and follow-up expenses, advance payment by the state of all expenses to be incurred during the lawsuit and enforcement proceedings and, if the case needs to be followed up with a lawyer, obtaining a lawyer to be paid later.

6 See, <https://www.siviltoplum.gov.tr/yillara-gore-faal-dernek-sayilari> and <https://www.siviltoplum.gov.tr/kamu-yararina-calisan-dernekler>.

7 See, <https://www.gib.gov.tr/yaritim-ve-kaynaklar/yararli-bilgiler/vergi-muafiyeti-taninan-vakiflarin-listesi> and https://cdn.vgm.gov.tr/genelicerik/genelicerik_945_290519/001vakiflarin-turlerine-gore-dagilimi05082020.pdf.

to access to justice. The essence of the right to access to justice is harmed by very costly trial expenses. As CSOs are not eligible for legal aid services, high trial costs in civil and administrative cases violate the right to effectively access justice.

According to the results of the CSO survey, 18% of the CSOs stated that government authorities took decisions on their organisation which negatively impacted their ability to exercise their rights, and 11% of CSOs were not be able to effectively challenge such decisions through official, legal, judicial and administrative channels. In response to the open-ended question related to access to an effective remedy, one of the participant CSOs drew attention to the fact that frequent inspections conducted by the Ministry of the Interior or the local authorities were not open to objection - that is, there is no objection mechanism that could decide on whether the audit is actually required. Only the result of the audit can be subject to objection. It was also underlined that legal remedies against administrative decisions regarding the prohibition of open space activities by right holders were not preferred, due to the fact that these decisions did not offer a chance of success.

Indicator 1.2.b: Extent to which CSOs are protected by law from threats, attacks, judicial harassment and discriminatory treatment, in particular:

- threats including intimidation, harassment, defamation, as well as hate speech online and offline;
- attacks including acts of violence, physical abuse, searches and damage to property;
- judicial harassment including arbitrary arrest and detention, unlawful interference with communications, and abuse of criminal, civil and administrative proceedings, or threats thereof;
- discriminatory treatment, including disproportionate reporting requirements for CSOs.

1 – does not meet standards

Domestic legislation does not provide any directly applicable provisions that protect CSOs from threats, attacks and judicial harassment. Although discriminatory treatment is prohibited by Art. 10 of the Constitution, as regards statutory law there exists no direct reference to CSOs. The legal provisions sanctioning acts of threat or attack are only applicable to natural persons who are victims of a crime. Judicial harassment is not a prohibited act in Turkish law. Provisions concerning prohibition of discrimination is applicable to natural persons as well, and Art. 10 of the Constitution provides only indirect protection for CSOs. The legal framework mostly refers to legal persons as perpetrators of discriminatory treatment.

Indicator 1.2.c: Proportion of CSOs that operate effectively without threats, attacks, judicial harassment and discriminatory treatment, in terms of:

- number of complaints concerning lack of protection of CSOs;
- number of attacks on CSOs and their members;
- number of instances of damage to property;
- number of instances of discriminatory treatment in reporting;
- number of instances when CSO offices were unlawfully searched, or subjected to inspections;
- number of instances of interference with the communications of CSOs.

According to the results of the CSO survey, 4% of the CSOs stated that both their organisation and members were subjected to threats or physical attacks, whilst 1% of the CSOs stated that only their organisation and 2% of the CSOs stated that only their members were subjected to threats or physical attacks. Among the CSOs who declared that their organisation and members were subjected to threats or physical attacks, some of the CSOs expressed that their organisation encountered smear campaigns in the media, while some other CSOs expressed that their organisation were regularly targeted and exposed to black propaganda by pro-government media channels, and that therefore they did not make public the names of board members and similar information on their website. Apart from this, they have faced threats of physical and sexual violence by the supporters of the institutions that they exposed or sued owing to their sexual violence acts and discourses. In addition to that, 3% reported property dam-

age, 2% reported being asked to submit an excessive and unjustifiable amount of reports, 2% reported being subjected to unlawful searches, 4% reported being subjected to unlawful inspections and 1% reported interference with communications.

SO 1.3. Measures used to fight extremism, terrorism, money-laundering or corruption are targeted and proportionate, in line with the risk-based approach, and respect human rights standards on freedom of association, assembly and expression.

Indicator 1.3.a: Extent to which laws to combat extremism, terrorism, money-laundering and corruption do not unduly restrict legitimate activities of CSOs.

1 – does not meet standards

In Türkiye, there is no law that explicitly mentions extremism. However various provisions of the Turkish Penal Code as well as the Law on Combatting Terrorism and Law on Prevention of Financing of Terrorism as a whole encompass the provisions combatting terrorism. The Law on Prevention of Laundering Proceeds of Crime merely focuses on money laundering. As regards corruption, there is no specific law thereon; however, related crimes set forth in the Turkish Penal Code can be applied. As the list and scope of the applicable laws and provisions are so extensive, they cannot be provided in this study. On 27 December 2020 the Turkish Parliament adopted a new law called the “Law on Preventing Financing of Proliferation of Weapons of Mass Destruction”⁸, which envisages the control and regulates the collection and distribution of funds abroad by Türkiye-based civil society organisations in the form of aid and donations by the Ministry of the Interior. Although it seems like the scope of the law is limited to the prevention of the financing of the proliferation of weapons of mass destruction, the additional amendments brought together in the “Law on Associations” and “Law on Collection of Aid” pose a threat in terms of unlawful limitation of the legitimate activities of CSOs. As for the recently adopted Art. 30/A of the Law on Associations which was adopted in 2020 by Art. 15 of the Law on Preventing the Proliferation of Financing Weapons of Mass Destruction, it enables the administration to remove board members without judicial review and to replace them with trustees who do not need the approval of the members of the association concerned, which constitutes a serious breach of the right of associations to conduct their own affairs. The suspension which may lead to the dissolution of an association can be decided by the Minister of the Interior. Although such decisions should be reviewed by the judiciary, it cannot be regarded as a measure of last resort, in conformity with the principle of proportionality.⁹

Indicator 1.3.b: The proportion of CSOs whose ability to undertake legitimate activities is not restricted by the implementation of laws to combat extremism, terrorism, money-laundering and corruption, and in particular by:

- being judicially harassed for their alleged connections with extremism, terrorism, money-laundering and corruption;
- discriminatory restrictions placed on funding,
- authorities or banks preventing them from opening bank accounts, sending or receiving money.

Based on the recently adopted Law on the Prevention of the Financing of Weapons of Mass Destruction, arbitrary “risk assessment” for CSOs as well as frequent inspections were implemented by the

⁸ <https://www.hurriyetdailynews.com/turkish-parliament-adopts-law-on-prevention-of-financing-of-proliferation-of-wmds-161172>
<https://www.duvarenglish.com/turkish-parliament-passes-law-that-will-stifle-civil-society-news-55639>

⁹ The Venice Commission, “Opinion on Compatibility with International Human Rights Standards of Law No. 7262 on Prevention of Financing of Proliferation of Weapons of Mass Destruction”, CDL-AD(2021)023cor, 6 July 2021, [https://www.venice.coe.int/webforms/documents/default.aspx?pdffile=CDL-AD\(2021\)023cor-e](https://www.venice.coe.int/webforms/documents/default.aspx?pdffile=CDL-AD(2021)023cor-e)

Ministry of the Interior Directorate-General for Civil Society Relations¹⁰. Within the scope of the focus group meeting held on 1 December 2022, the interviewed CSOs expressed that following the adoption of the Law on the Prevention of the Financing of Weapons of Mass Destruction, some of the CSOs were labelled as “high risk” without any concrete criteria or concrete assessment, and had become subject to arbitrary inspections. Some of the CSOs interviewed articulated that they were subjected to administrative control by being called “high risk” without any justification and clear criteria, and although they made an application for information regarding which parameters the risk assessments have been made, they were unable to receive any answer.

With respect to the question that has been asked in the CSO survey regarding whether CSOs or their members were subjected to judicial harassment for alleged connections with extremism, terrorism, money laundering or corruption in 2021, one of the CSOs stated that additional documents related to their activities such as project documents and other supporting documents were requested by Halkbank while none of the other banks requested documents as such, and described this implementation as against the Law on protection of personal information. On the other hand, 6% of the CSOs out of 117 respondents expressed that their organisation was subjected to discriminatory restrictions as a consequence of receiving funding from a particular source. In the open-ended question regarding what kind of discriminatory restriction their organisations were subjected to, one of the CSOs expressed that their protocol with one of the ministries in Türkiye had not been renewed or exposed to discriminatory treatment by state institutions since they received funding from international agencies and their political standing was not in line with the political position of the government.

SO 1.4. Public authorities should treat all CSOs equally with regard to their operations, and equitably with other entities (such as businesses).

Indicator 1.4.a Extent to which laws (1) do not require CSOs to submit more reports and information, and (2) do not submit CSOs to more inspections and sanctions, than business entities, all else being equal.

1 – does not meet standards

There are a series of notification requirements for associations stipulated in the Law on Associations. According to Article 19 of the Law on Associations, associations are under an obligation to notify the local administrative authority of the details of the income-expense outputs and their activities of the preceding year at least by the end of April every year, otherwise they may be subject to an administrative fine. Similarly, foundations have to submit their income-expense notifications every year to the Directorate-General of Foundations. Article 19 of the Law on Associations also foresees that, when deemed necessary and at least once in a year, the Ministry of the Interior or the local administrative authorities may direct public officials to inspect whether the associations operate in line with the purposes set forth in their statutes, and whether they keep their books and records in accordance with the legislation. The state inspection of foundations as well as of their economic enterprises is conducted to establish whether they are acting in line with the purpose stated in their charters and law. The inspection is performed by the Directorate-General of Foundations. Associations are mostly sanctioned for failing to “duly” keep these books and to fulfil notification requirements on time. According to Article 32 of the

¹⁰ It is important to note that, on 21 March 2022, the Ministry of the Interior Directorate-General for Civil Society Relations sent a notification to CSOs regarding the measures to be taken, the Action Plan that would be implemented by the Ministry of Treasury and Finance Financial Crimes Investigation Board (MASAK), following the decision of FATF dated 21 October 2021 to put Türkiye on the “grey list” in terms of preventing money laundering and financing of terrorism, and the “risk assessment” that would be applied to CSOs in order to combat laundering of assets resulting from crime, financing of terrorism and financing of the proliferation of weapons of mass destruction. However, before the circulation of this notification, as stated by the CSOs who participated in the focus group meeting that was held on 1 December 2022, in 2021 arbitrary “risk assessment” as well as frequent inspections were carried out by the Ministry of the Interior Directorate General for Civil Society Relations on CSOs, without any concrete criteria.

Law on Associations¹¹, a series of administrative fines are envisaged for associations which have failed to fulfil their notification obligations duly, ranging from 545 TRY (28 EUR) to 109.111 TRY (5.590 EUR) in 2021.¹² What is more, when CSOs receive funds and donations from abroad, they are obliged to notify the local administrative authority before using them. To which it should be added that there is a more demanding series of notification obligations in place for associations and foundations in comparison with business organisations, and that the law requires CSOs to submit more reports and information to authorities than business entities.

SO 1.5. Central and/or local public authorities have enabling policies and rules for small community organisations and civic initiatives (grass-roots organisations).

Indicator 1.5.a: Small community/local organisations and civic initiatives are allowed to operate by law without registering.

2 – minimally meets standards

Although there is no explicit restriction in the legal framework in Türkiye for CSOs to come together under the umbrella of informal organisations such as platforms, initiatives, and groups in order to pursue a common goal, the Law on Associations Art. 2 asserts that associations can form temporary unions with each other or with foundations, trade unions and similar CSOs to fulfil a common goal by adopting names such as initiative, movement, etc., but that these unions have no legal personality and are not allowed to access funds and aids. The legal framework for civil society organisations in Türkiye only recognises associations and foundations, federations, confederations, trade unions, unions and cooperatives as registered non-profit legal entities, and does not allow the establishment of other types of not-for-profit legal entities, including not-for-profit companies. In the Law on Associations Art. 2, platforms are also recognised but not accepted as legal entities.

Indicator 1.5.b: In law, unregistered small community/local organisations and civic initiatives enjoy the same right to participation in decision-making processes as registered CSOs.

2 – minimally meets standards

Although there is no explicit restriction for the participation of small community/local organisations and civic initiatives in decision-making processes, participation of CSOs in public decision-making processes is regulated by law only to a limited extent. At the central level, Article 30(2) of the Rules of Procedure of the Grand National Assembly of Turkey has envisaged that the Committees may invite experts in order to consult them for their views. This provision does not explicitly refer to CSOs and it does not include CSOs in any way. It does not give any place to CSOs and rather seems to enable individual participation. Even if Article is interpreted broadly, it does not include a requirement to allow CSOs to participate or to consult with them while enacting laws. As to Article 29, the chairperson of the committees may give the floor to the experts invited by the committee as he/she may deem necessary. The most important piece of legislation at the central level is not a law but a by-law. Art. 6(4) of the By-law on the Procedures and Principles of Drafting Legislation, which was issued by the Presidency in 2022 and substitutes for a former by-law that was adopted in 2006, stated that the opinions of CSOs on the drafts may be used. The Article does not make it obligatory to submit to the CSOs the laws, presidential decrees, presidential decisions, by-laws and other regulatory proceedings to be prepared by the Presidency or other administrative bodies. As mentioned under indicator 1.5.a, based on the fact that the

¹¹ <https://www.mevzuat.gov.tr/MevzuatMetin/1.5.5253.pdf>

¹² See, Administrative Fines to be Applied in 2021. https://www.siviltoplum.gov.tr/kurumlar/siviltoplum.gov.tr/Mevzuat/2022idari_Para_Cezalari.pdf.

legal framework for civil society organisations in Türkiye only recognises associations and foundations, federations, confederations, trade unions, unions and cooperatives as registered non-profit legal entities, the online consultation process for draft laws and secondary legislations may only be available to CSOs defined by the legal framework.

SO 1.6. All CSOs are free to solicit and receive funding.

Indicator 1.6.a: Extent to which relevant laws allow CSOs to seek a broad range of funding, including from abroad, without undue restrictions, as regards:

- cash and in-kind donations from all sources;
- funding from domestic public bodies;
- funding from institutional, corporate or individual donors;
- funding from foreign governments or multilateral agencies.

2 – minimally meets standards

The main legislation on collecting donations is the Law on Collection of Aid. The fact that Türkiye uses two different notions – “aid” and “donation”¹³ –, and that the difference between the two is not clearly specified in the applicable legislation, causes problems in practice. According to the Law on Collection of Aid, associations and foundations may collect aid compatible with the public interest to realize their objectives, provide assistance to people in need, and provide or support the provision of one or more public services. According to the Law on Collection of Aid, the general rule is that persons and institutions may not collect aid without obtaining permission from authorised bodies. Associations and foundations do not have to obtain permission for the donations of their members (such as membership fees) and other people’s donations, or for the income they will generate through their own equity capital. On the other hand, it is mandatory to obtain permission in order to collect aid. Associations and foundations may receive in-kind and cash contributions from individuals, institutions and organisations abroad; however, they have to declare this to the local administrative authority beforehand and are obliged to notify the relevant authorities, such as the Directorate-General for Relations with Civil Society and the Directorate-General of Foundations, before using these resources. Any income-generating activity (activities in public space, campaigns, collection of donations via SMS) conducted by CSOs in a place other than where their headquarters are located is defined as a fundraising activity, and thus becomes subject to permission under the provisions of the Law on Collection of Aid. Only the associations, institutions and foundations serving for public interest and allowed by the President are entitled to collect aid without obtaining permission. Obtaining public benefit status is subject to special permission which is implemented by a Presidential decision upon a recommendation by the Ministry of the Interior and there are no concrete and accountable criteria which identify the necessary conditions for obtaining public benefit status. As to the Law on Associations, associations may receive monetary or in-kind aid from persons, institutions or organisations abroad, provided they declare this to the local administrative authority beforehand. It is obligatory to receive monetary fund by means of banks, and fulfil the declaration obligation before using the funds. The same applies for foundations as well. Associations and foundations may also receive donation from persons, institutions or organisations abroad without getting prior permission; however, they have to inform local administrative authority before using the donation received.

¹³ In the “Regulation on Amending the Regulation on the Principles and Procedure of Collection of Aid” that was published in the Official Gazette on 10 November 2021, “aid” is described as financial and in-kind support which can be collected by natural persons and legal entities in pursuit of the public interest and to achieve a specific purpose through a public call and by obtaining prior permission from authorised bodies. On the other hand, “donation” refers to financial and in-kind support to civil society organisations made by individuals and institutions without their specific call or request for support. There is no requirement for prior permission from authorised bodies for donations. It is important to note the ambiguous distinction between “aid” and “donation” makes such a distinction open to interpretation and paves the way for the arbitrary implementation of the law and regulations.

Indicator 1.6.b: Proportion of CSOs that can access a broad range of funding without undue government interference.

According to the CSO Survey, 87% of CSOs stated that in 2021 they had not experienced undue government interference that prevented their organisation from accessing any type of funding. However, 4% of CSOs stated that they experienced arbitrary audits.

SO 1.7. Public financial and non-financial support to CSOs is available in IPA beneficiaries, and provided in a transparent, accountable, fair and non-discriminatory manner.

Indicator 1.7.a: The level of public funding¹⁴ available for CSOs and associations is clearly articulated in laws and regulations, and the rights and duties of the state body invested with the ability to set and revise the level of public funding available is clearly defined in law.

1 – does not meet standards

The Public Financial Management and Control Law¹⁵ and the By-law on Assistance to Associations, Foundations, Unions, Institutions, Organisations, Provident Funds and Similar Organisations from the Budgets of Public Administrations under General Administration (No.26231)¹⁶ provide the legal basis for forms of aid¹⁷ that are allowed for the organisations cited in the title of the regulation, and leaves it to the relevant public authorities to determine the budget to be allocated to the organisations. The law and regulations do not specify clearly the level of public funding available for CSOs in a given year. As there is no state body invested with the ability to set and revise the level of public funding available, there exists no law defining the rights and duties of such a body. Related to this, relevant ministries (such as the Ministry of the Interior, Ministry of Family and Social Services, Ministry of Youth and Sports) issue directives and regulations on providing aid to associations and similar organisations. No legislation or policy paper exists that allows public support for the institutional development of CSOs. Nor is it possible to determine how much funding was transferred specifically to associations and foundations from the central administration budget. All ministries separately identify the total budget they are planning to transfer to CSOs, and there is no central planning or responsible public institution for identifying the total amount of budget to be allocated by ministries to CSOs.

Indicator 1.7.b: Percentage of public budget actually disbursed to CSOs in a year.

Of the funding provided within the scope of the calls for projects by the Ministry of the Interior, the funding allocated to the CSOs for their projects was not publicized.¹⁸ The Directive on Assistance to Associations from the Budget of the Ministry of the Interior¹⁹ dated 03/03/2017 does not encompass any concrete provisions about the annual budget allocated to the projects conducted by the CSOs. The funds allocated to the CSOs in 2021 from the annual budget of the Ministry of the Interior were 42.000.000 TRY (2.100.000 EUR).²⁰

14 'Public funding' refers to funds allocated and disbursed from the state's own resources. It does not include European Union funds distributed through public institutions in Türkiye since they are subject to different rules and procedures which are in line with the rules and procedures of European Union. Here the analysis only refers to the total amount of public funding for CSOs which is distributed according to rules and procedures defined by public institutions.

15 <https://www.mevzuat.gov.tr/mevzuatmetin/1.5.5018.pdf>

16 <https://www.mevzuat.gov.tr/MevzuatMetin/3.5.200610656.pdf>

17 According to the Art. 4 of the Law No. 26231, "aid" refers to financial support to be given from administrative budgets to organisations.

18 See, Ministry of the Interior Directorate-General for Relations with Civil Society, 2021 Project Application Manual, https://www.siviltoplum.gov.tr/kurumlar/siviltoplum.gov.tr/Projeler/Prodes/BasvuruRehberi_2021.pdf.

19 https://www.siviltoplum.gov.tr/kurumlar/siviltoplum.gov.tr/Projeler/Prodes/icisleri_Bakanligi_Butcesinden_Derneklerle_Yardim_Yapilmasi_Hakinda_Yonerge_03_03_2017.pdf

20 See, Ministry of the Interior 2021 Activity Report, https://www.icisleri.gov.tr/kurumlar/icisleri.gov.tr/lcSite/strateji/raporlar/faaliyet_raporlar-i/2021-YILI-IDARE-FAALIYET-RAPORU.pdf

Indicator 1.7.c: Extent to which legal provisions regulating the award of public funding to CSOs ensure that:

- funding criteria are clearly defined, objective and publicly announced;
- evaluation of proposals is clear and impartial;
- conflict of interest is clearly regulated;
- reporting requirements are clear and proportionate.

1 – does not meet standards

In line with the Public Financial Management and Control Law and the By-law on Assistance to Associations, Foundations, Unions, Institutions, Organisations, Provident Funds and Similar Organisations from the Budgets of Public Administrations under General Administration (No.26231), which provide the legal basis for aids that are allowed for the organisations cited in the title of the regulation, relevant ministries, as long as provided in the budgets of public administrations within the scope of general administration, aid can be given to associations, foundations, unions, institutions, organisations, funds and similar organisations by considering the public interest. These aids to associations and similar organisations are mainly organised in the form of project aids and regulated by project application guidelines. Although some ministries publish circulars or regulations on the financial support they offer and provide application guidelines that identify the criteria and the amount of contribution, the majority of the project application guidelines do not specify the amount of aid. In terms of the funding criteria, the Public Financial Management and Control Law does not require that funding criteria be fair and impartial and does not regulate the conflict of interest. In addition to that, funding criteria in the By-law on Assistance to Associations, Foundations, Unions, Institutions, Organisations, Provident Funds and Similar Organisations from the Budgets of Public Administrations under General Administration are not clearly defined and do not provide any substantial criteria as to eligibility for aid, which can be regarded as restrictive for the vast majority of associations. In terms of the reporting requirements, the By-law on Assistance to Associations, Foundations, Unions, Institutions, Organisations, Provident Funds and Similar Organisations from the Budgets of Public Administrations under General Administration state that associations and foundations receiving aid are obliged to send a copy of the information, documents and records, as well as activity reports on whether the aid is spent in accordance with its purpose within one month following the end of the activity, and information, documents and records regarding their ongoing activities to the assisting administration within the first month of the following year. Although these provisions do not require that reporting requirements be clear and proportionate, their content, however, seems to be clear and proportionate.

Indicator 1.7.d: Central governments make the information on awards publicly available and sufficiently detailed to identify individual awards.

2 – minimally meets standards

According to Article 8 of the By-law on Assistance to Associations, Foundations, Unions, Institutions, Organisations, Provident Funds and Similar Organisations from the Budgets of Public Administrations under General Administration (No.26231), public institutions are obliged to publicise on their website the list of organisations that have received aid, as well as the purpose and amount of such aid, by February of the following year. Although some ministries publish the total amount disbursed to the organisations as well as the total number of organisations who have received support in their activity reports, public institutions do not make public the names of the organisations who have received support from the related public institutions.

Indicator 1.7.e: Proportion of CSOs indicating that the provision of domestic public funds is transparent, fair, and non-discriminatory.

1 – does not meet standards

9%

According to the CSO survey, only 9% of the participating CSOs reported that they find the provision of domestic public funds fair and transparent. Almost half of the CSOs (49%) stated that they did not find the provision of public funding to CSOs transparent (30%, not transparent at all, and 19%, insufficiently transparent), while 16% of the CSOs stated that they found the provision of public funding to CSOs sufficiently transparent or very transparent (14%, sufficiently transparent, and 2%, very transparent). 35% of the CSOs stated that they did not have an opinion about how transparent the provision of public funding to CSOs was. In addition to that, more than half of the CSOs (56%) stated that they did not find the provision of public funding to CSOs fair (36%, not fair at all, and 20%, insufficiently fair), while 12% of the CSOs stated that they found the provision of public funding to CSOs sufficiently fair or very fair (14%, sufficiently fair, and 2%, very fair). 32% of the CSOs stated that they did not have an opinion about how fair the provision of public funding to CSOs was.

Indicator 1.7.f: Public funding does not exclude CSOs on the basis of their constituency representation.

With regards to the question as to whether CSOs applied for public funding in the CSO survey, a considerable amount of CSOs (58%) stated that the authorities tend to fund their preferred organisations, 39% of the CSOs stated that they did not think they had a realistic chance of winning, 33% of the CSOs thought their application was unsuccessful because the authorities did not want to fund the work with the people they served and represented, and 11% of the CSOs found the application procedure too complicated. Among the participant CSOs, 25% of the CSOs stated that they did not need public funding, which indicated that they would be able to reach out to or raise funding from different sources. In addition to that, 9.8% of the CSOs found the amount of funds offered too small, while 3.3% of the CSOs stated that they missed the deadline for application. In addition to that, to the open-ended question regarding the reason for not applying for public funding, CSOs expressed that they did not apply for public funding based on the fact that they were newly established associations who were not eligible for the funding programmes, or that they were not a legal entity, so they would not be able to apply for public funding, or that they did not find any public funding being offered and did not know of an open source of public funding. Apart from the eligibility criteria and available public funding for CSOs, participant CSOs stated that public funding for CSOs did not include an objective evaluation process and depended on “favour” from public institutions. Another important fact highlighted by the CSOs was that their field of work did not correspond with the specified objectives of public funding, and that public funding did not support issues such as struggling with violence and discrimination against women and LGBTI+ people, rape crisis centres, counselling centers, violence prevention programmes, as well as programmes related to universal human rights and individual rights. At the same time, it was expressed that public funding usually prefers to support vague areas such as “supporting the family”, which excludes individuals such as women, children, disabled people and LGBTI+ people. Some other CSOs stated that they did not apply for public funding since they did not find public funding fair and transparent, and that fair and transparent opportunities were not offered by public institutions. Moreover, another CSO stated that they did not apply for public funding since their existing projects make up a large part of their workload²¹.

²¹ Moreover, within the scope of the focus group meetings organised on 1 and 2 December 2022, one of the participant CSOs expressed that they did not apply to the public resources authorities because they thought that it was predetermined who would benefit from public funding; and therefore, they continue with their activities through donations.

SO 1.8. Individuals and corporations enjoy tax benefits for their donations to CSOs.

Indicator 1.8.a: Tax legislation allows for tax relief as regards:

- Individual giving
- Corporate giving

2 – minimally meets standards

According to the Income Tax Law, donations made to associations and foundations with public benefit or tax exemption status by natural persons and legal entities are tax deductible up to 5% of their taxable income (10% in development-priority regions, as adopted by the Council of Ministers in 1987). In certain regions with priority for development, the rate of tax deduction increases up to 10%. However, the number of associations and foundations with public benefit or tax exemption status are quite low when compared to the total number of associations and foundations in Türkiye.

Indicator 1.8.b: Proportion of private individuals who have given money to a CSO.

According to the CAF World Giving Index, Türkiye ranks 75th in the proportion of private individuals who gave money to a CSO in 2021, with a score of 25%²².

SO 1.9. Tax benefits are available to CSOs.

Indicator 1.9.a Extent to which applicable tax laws provide for the following:

- CSO income generated from grants, donations, and membership dues, income from economic activities, investment income, real property, gifts and inheritance is not subject to taxation;
- any excess revenue or profit generated through economic activity and used for mission-related purposes by CSOs is not subject to corporate income/profit tax.

3 – moderately meets standards

All income-generating CSO activities (such as income in the form of rent from property owned, dividends from participation stocks and shares, interest yield from bonds, foreign exchange investments) other than grants, aids and donations, are subject to tax which is regulated by the Income Tax Law. On the other hand, all associations and foundations in Türkiye are exempt from corporate tax. However, economic enterprises belonging to CSOs are subject to corporate tax. In addition to that, only tax-exempt foundations and associations with Public Benefit Status can receive donations from natural persons and legal entities that are subject to tax deduction. Previously, tax-exempt and public benefit status to foundations and associations were granted by the Council of Ministers. After transition to the Presidential Government System, in July 2018 necessary legislative amendments were made which authorised the President to grant tax-exempt and public benefit status to foundations and associations²³. The income of foundations and associations in the form of rent from property they own, dividends from participation stocks and shares, and the interest yield from bonds, Turkish Lira (TRY) and foreign exchange investments are subject to withholding in accordance with the Income Tax Law. Associations and foundations are allowed to carry out economic activities through establishing economic enterprises to fulfil their mission and to generate income for their activities. However, economic enterprises established within the scope of associations and foundations are considered to be commercial enterprises, and revenues generated from such economic enterprises are not exempt from tax. Paragraph six of article two of Cor-

²² <https://good2give.ngo/wp-content/uploads/2021/06/caf-world-giving-index-2021.pdf>

²³ <https://www.resmigazete.gov.tr/eskiler/2018/07/20180709M3-1.pdf>

porate Tax Law no. 5520²⁴ states that “the fact that economic enterprises belonging to associations and foundations do not pursue profit-making has no bearing on tax liability, neither does the fact that their operations are defined by law, nor that they do not have legal personality, independent accounting, capital of their own or a workplace.”

SO 1.10. The policies and legal environment provide incentives and facilitate volunteering for and employment in CSOs.

Indicator 1.10.a: Laws regulating volunteering are adopted.

1 – does not meet standards

In 2021 there is no legal framework for volunteering in effect. The 11th National Development Plan²⁵ of Türkiye makes reference to the formulation of tangible policy recommendations for improving volunteerism. In the 11th Development Plan, a specific measure (Measure 776.1) is in place which refers to “the development of an inclusive regulatory framework to strengthen the field of civil society and volunteerism”, and this measure is also mentioned in the Annual Presidential Programme for 2020, with the Ministry of the Interior designated as the public institution responsible. In addition to that, the 11th National Development Plan states that university students will be encouraged to volunteer for CSOs, take part in CSO activities and do their internship at CSOs. Relying on the 11th Development Plan, the Ministry of Foreign Affairs of the Directorate for EU Affairs has initiated a consultation process with the participation of public institutions, international organisations and civil society organisations for the improvement of the legal environment conducive to volunteerism and the development of the necessary regulations. The final report of this consultation workshop underlines the necessity of widening the consultation process with an independent organisation which does not have a direct role in effecting the policies²⁶. In November 2020, the Ministry of the Interior Directorate General for Civil Society Relations organised a Civil Society Consultation Meeting in Ankara on the subject of “volunteerism”, with the participation of representatives of CSOs, public institutions and universities. In the news published on the website of the Directorate General for Civil Society Relations, it was stated that the Ministry of the Interior had been working on a comprehensive “Civil Society Strategic Document and Action Plan”, which would cover the period 2021–2025 and aimed to promote volunteerism²⁷. It is important to note that no public call was announced by the Directorate-General for Civil Society Relations for the organisation of the Civil Society Consultation Meeting.

24 <https://www.mevzuat.gov.tr/MevzuatMetin/1.5.5520.pdf>

25 <https://www.sbb.gov.tr/wp-content/uploads/2019/07/OnbirinciKalkinmaPlani.pdf>

26 http://siviltoplumsektoru.org/wp-content/uploads/2019/12/Gonulluluk_Calistayi_Raporu.pdf

27 <https://www.siviltoplum.gov.tr/sivil-toplum-istisare-kurulu-toplantisi-27-kasim-2020>

Indicator 1.10.b: Government volunteering strategies and programmes support volunteering for CSOs and have sufficient resources allocated for implementation.

1 – does not meet standards

In 2021, no volunteering strategy or programme was in effect. The only existing strategy or programme about volunteering were the activities held by the Ministry of Youth and Sports in 2019 in order to promote volunteerism and the specific budget that was allocated to the “Enhancement of Volunteerism” Project within the scope of the 2020 Annual Investment Plan of the Presidency for Strategy and Budget. In 2019, the Ministry of Youth and Sports designated 2019 as the Year of Volunteerism, and within the scope of the action plan for promoting volunteerism 6 main goals were identified, including promotion of a volunteerism culture, more efficient use of technology, more efficient organisation of volunteering activities and risk management, enhancing volunteer management and increasing training, fostering relations between different institutions, and the recognition and evaluation of volunteering²⁸. In addition to that, in the 2020 Annual Investment Plan of Presidency of Strategy and Budget, a specific budget was allocated to the “Enhancement of Volunteerism” Project²⁹.

Indicator 1.10.c: Proportion of CSOs that benefit from state employment strategies and programmes.

Only 5% of the CSOs stated that their organisation had benefited from government employment programmes, and 15% of the CSOs reported that they had benefited from COVID-related governmental employment programmes. The CSOs who stated that their organisation had benefited from government employment programmes expressed that they had benefited from Social Security Institution (SGK) incentives, had received discount in tax and social security payments of their personnel since they had provided additional employment, had recruited personnel from the Turkish Employment Agency, and had benefited from the supports provided for employees, as well as rental supports and tax deductions.

Indicator 1.10.d: Proportion of CSOs that benefit from state volunteering strategies and programmes.

In 2021, no volunteering strategy or programme was in effect.

Indicator 1.10.e: Proportion of employees in CSOs in relation to the total workforce.

In 2021, the total number of full-time workers in associations was 38.027³⁰, total number of paid workers in foundations is 19.247³¹. Total workforce in 2021 is 32.716.000 and total employment is 28.797.000³². The proportion of employees in CSOs in relation to the total workforce, in 2021 is 0,18% and proportion of employees in CSOs in relation to the total employment is 0,20%.

Indicator 1.10.f: Percentage of people who have volunteered to give their time to an organisation.

According to the CAF World Giving Index, Türkiye ranks 99th in volunteering time, with a score of 10%³³.

28 <https://ghgm.gsb.gov.tr/HaberDetaylari/3/217105/genclik-ve-spor-bakanligindan-gonulluluk-seferberligi.aspx>

29 http://www.sbb.gov.tr/wp-content/uploads/2020/03/2020_Yatirim_Programi.pdf

30 <https://www.siviltoplum.gov.tr/illere-gore-derneklerdeki-calisan-sayilari>

31 https://cdn.vgm.gov.tr/genelicerik/genelicerik_945_290519/007vakiflarin-uye-ve-gorev-alan-kisi-sayilari.pdf

32 <https://data.tuik.gov.tr/Bulten/Index?p=Isgucu-Istatistikleri-2021-45645>

33 <https://good2give.ngo/wp-content/uploads/2021/06/caf-world-giving-index-2021.pdf>



Specific Objective 2

Strengthened cooperation and partnership between CSOs and public institutions.

SO 2.1. Public authorities and institutions include CSOs in decision- and policy-making processes.

Indicator 2.1.a: Laws, by-laws, strategies, other acts of public interest and policy reforms are effectively consulted with CSOs in that:

- CSOs have access to the draft document from the beginning of the drafting process to the end of the adoption procedure;
- At least 15 days are allowed for commenting before the draft document enters the adoption procedure;
- The use of extraordinary/expedited procedures to adopt legislation without allowing for consultation is an exception and duly justified;
- Reports on results of public consultations, including reasons for rejection of comments, are published in a timely fashion;
- Working groups members from CSOs are selected based on a public call, clear criteria and in line with equal treatment;
- Working group members from CSOs include representatives of society as a whole, including women's groups, LGBTIQ groups, migrant groups, minorities, disability groups, and others as appropriate, in line with the Human Rights Based Approach.

1 – does not meet standards

9%

In Türkiye, the only existing legal framework for public consultation is the By-law on the Procedures and Principles of Drafting Legislation. The By-law envisages a consultation process with CSOs in the process of drafting laws. However, the By-law does not make public consultation obligatory, leaves it to the ministerial decision to consult with CSOs, and does not define objective mechanisms, procedures and criteria with respect to the consultation process and selection of the CSOs that are to be involved in the policy process. Since there are neither a policy framework nor certain criteria which regulate the consultation process with civil society, it is up to the responsible public institution to set a time period for the contribution from civil society when a policy document is disclosed for public opinion. The By-law on the Procedures and Principles of Drafting Legislation sets a 30-day period to offer opinions on documents drafted by public agencies and institutions. Unless civil society organisations send in their opinions during this time, they will be considered to have a positive opinion.

In Türkiye, the main civil society consultation mechanism is the Civil Society Consultation Council which was established by the Ministry of the Interior Directorate-General for Civil Society Relations in line with the objectives envisaged in the 11th Development Plan (2019–2023). According to the CSO survey results, only 7% of the CSOs out of the 115 respondents stated that their organisation was a member of a working group tasked with the development of laws, by-laws, strategies or acts of public interest and policy reforms, while only 15% of the CSOs found the consultation process conducted by public authorities with CSOs in the drafting of laws, by-laws, strategies or acts of public interest and policy reforms to be effective. When it came to the question of access to the draft document from the beginning of the drafting process to the end of the adoption procedure, only 9% of the CSOs stated that they had had access to the draft document from the beginning of the drafting process to the end of the adoption procedure or had had at least 15 days available for commenting before the draft document entered the adop-

tion procedure. Within the scope of the focus group meetings organised on 1 and 2 December 2022, one of the participant CSOs underlined that the preparation process of the human rights action plan could be considered as a good example in terms of the participatory approach adopted by the public institutions. However, they also stated that none of their recommendations were taken into consideration once the action plan was finalised. Another participant CSO articulated that, since they have not found the consultation processes to be transparent and accountable, they are trying to report to international mechanisms by making reference to the implementations in Türkiye. It was also underlined by another participant that the consultations during the preparation of laws, by-laws, strategies, other acts of public interest and policy reforms, such as the Law on the Execution of Criminal and Security Measures, are usually executed within a very limited time frame, which does not give enough time to CSOs to provide their comments. On the other hand, in terms of participation in the decision-making mechanisms of local authorities, one of the participant CSOs articulated that although they were invited to contribute to the development of the strategic plan of the municipality, only some of their recommendations were taken into account, and no budget was allocated for the fulfilment of those recommendations. Another important comment was made in terms of the CSOs' role in providing recommendations for the implementation of public centres managed by municipalities, such as a women's life centre, as related to the establishment of a women's counselling centre within the women's life centre.

Indicator 2.1.b: CSOs are effectively included in oversight mechanisms.

The only established mechanism in Türkiye for public oversight are the Human Rights and Equality Institution of Türkiye (TİHEK) and the Ombudsperson Institution of Türkiye, which have been established to devise national prevention mechanisms for the protection of human rights, including freedom of assembly and for combatting discrimination, torture and ill-treatment. CSOs whose rights have been violated can apply to both institutions for all acts, procedures, conducts and attitudes of the public administration in relevant spheres. These institutions are mandated to conduct inquiries and investigations into incoming applications with a rights-based approach in the light of justice, non-discrimination and equal treatment principles, and to make recommendations accordingly. On the other hand, as it was recommended in the 2019 report of the European Commission against Racism and Intolerance (ECRI), that there is a need for revision of the laws on the establishment of TİHEK and the Ombudsperson Institution so as to have operational, structural and financial independence, as well as that their members should be appointed in compliance with the UN Paris Principles designated by the UN Human Rights Council. Another important oversight mechanism in Türkiye consists of the periodic reports submitted to the United Nations Committee on the Elimination of Discrimination Against Women (CEDAW) every four years. The Directorate-General for the Status of Women (KSGM) of the Ministry of Family and Social Services fulfils the obligation to submit the aforementioned country report on behalf of Türkiye. However, in the shadow report on the 8th Periodic Review of Türkiye³⁴ which was prepared by women's organisations and LGBTI+ organisations, it was stated that the KSGM does not involve independent women's organisations in any of its activities, including the preparations of the Country Report and policies that would affect women. Furthermore, it has been underlined that the scope of all activities of the KSGM is limited to the protection of the family, while the concepts of "gender" and "the individual" have been removed from all documents (Development Plans, Action Plans etc.) prepared by public institutions, which demonstrates that the obligations related to promoting gender equality have been abandoned.

Indicator 2.1.c: Proportion of CSOs that have participated in consultations during preparation of state reports under international human rights and other legal obligations, and the implementation of treaty body recommendations.

Only 17% of the CSOs stated that government authorities had launched open calls for CSO participation in consultations on the drafting of government reports under the obligations of international human rights or other treaties or the implementation of treaty body recommendations, while 50% of the CSOs

³⁴ <https://en.morcati.org.tr/oampepee/2022/02/CSO-Shadow-Report-for-8th-Periodic-Review-of-TurkiyeTürkiye.pdf>

stated that government authorities did not launch open calls for CSO participation in consultations. Another important finding of the CSO survey is that 32% of the CSOs stated that they did not have any information regarding open calls for CSO participation in consultations. In terms of participation in consultations, only 10% of the CSOs stated that they took part in consultations.

SO 2.2. Public authorities and institutions acknowledge the importance of civil society in societal policy debate and EU integration processes.

Indicator 2.2.a: Extent to which CSOs assess the attitude of public officials towards civil society as supportive.

1 – does not meet standards	18%	Hostile environment for civil society to carry out its activities
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The majority of the CSOs (72%) stated that they did not find the attitude of public officials towards civil society as supportive (not at all supportive, 31%; insufficiently supportive, 41%), while 18% of the CSOs stated that they found the attitude of public officials towards civil society sufficiently supportive or very supportive (sufficiently supportive, 15%; very supportive, 4%).

SO 2.3. Public authorities contribute to civil society strengthening by cooperating with civil society through strategic policy frameworks and relevant institutional mechanisms.

Indicator 2.3.a: Proportion of CSOs that were effectively consulted in the preparation of civil society cooperation strategies.

In 2021, there was no civil society cooperation strategy in effect. On the other hand, on 13 October 2021, a “Civil Society Consultation Council Meeting”³⁵ was organised in Ankara by the Ministry of the Interior Directorate-General for Civil Society Relations, for consultation on the drafts of the “Civil Society Strategy Document and Action Plan” and “Changes in the Regulation on Associations and Aid Collection Regulation”. According to the news published on the website of the Directorate-General for Relations with Civil Society, during the meeting the “Civil Society Strategy Document and Action Plan” draft and the amendments to the Regulation on Associations and Regulation on Aid Collection were presented and discussed in consultation with the participant CSOs and institutions. In the news, together with the preparation of the Civil Society Strategy Document and Action Plan and changes in the Regulation on Associations and Regulation on Aid Collection, the main objective of the Directorate-General was stated as to reduce bureaucracy and finding efficient and fast solution of social problems. It is important to note that no public call was announced by the Directorate-General for Civil Society Relations for the organisation of the “Civil Society Consultation Council Meeting” that was held on 13 October 2021, in Ankara.

Indicator 2.3.b: IPA beneficiaries have adopted currently valid civil society cooperation strategies.

1 – does not meet standards	0-20	Hostile environment for civil society to carry out its activities
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In 2021, there was no civil society cooperation strategy in effect.

³⁵ <https://www.siviltoplum.gov.tr/sivil-toplum-istisare-kurulu-toplantisi-13-ekim-2020>

Indicator 2.3.c: Civil society cooperation strategies are accompanied by adopted budgeted action plans.

In 2021, there was no civil society cooperation strategy in effect.

Indicator 2.3.d: Proportion of CSOs that rate civil society cooperation strategies as relevant and effective.

In 2021, there was no civil society cooperation strategy in effect.

Indicator 2.3.e: Public structures responsible for the implementation of civil society cooperation strategies are appropriately resourced.

In 2021, there was no civil society cooperation strategy in effect.

Indicator 2.3.f: Mechanisms for dialogue between civil society cooperation councils and central governments meaningfully include CSOs in that:

- They have an agreed programme of work.
- They have agreed rules of procedure.
- They meet regularly.
- Rules allow CSOs to call the meetings and contribute to agenda setting.
- There is adequate follow up to conclusions and recommendations.

2 – minimally meets standards

Article 6 of the instruction document published by the Ministry of the Interior titled, “Duties and Working Directives of the Civil Society Consultation Council”³⁶, clarifies the rules of procedure for the identification of members of the Civil Society Consultation Council. According to the Article, the Civil Society Consultation Council is composed of the Minister of the Ministry of the Interior, the relevant Deputy Minister, the Director-General of Civil Society Relations, university representatives, representatives of public institutions and representatives of civil society organisations. It is mentioned in the document that the members of the Council are to be determined by the Minister by taking into consideration the public institutions and organisations, at least at the level of the General Manager, representatives from universities who specialize in civil society, and representatives of CSOs and CSO platforms, according to their special status (public benefit status, tax exemption, etc.), their objectives and activities, which should be in line with producing solutions for the needs and problems of the society at local or national level and with contributing to social development, the number of members, and the financial size and number of branches and representative offices throughout the country. It is also stated that when deemed necessary, representatives of public institutions, CSO representatives, faculty members and foreign country representatives related to the issues on the agenda may be invited directly by the Minister. In addition to this, according to the working principles of the Civil Society Consultation Council³⁷ which is published on the web site of the Minister of the Ministry of the Interior Directorate-General for Civil Society Relations, the council meets when the Minister deems it appropriate, with the agenda determined by the Minister.

³⁶ https://www.siviltoplum.gov.tr/kurumlar/siviltoplum.gov.tr/Mevzuat/Yönergeler/sivil_toplum_istisare_kurulu_yonergesi.pdf

³⁷ <https://www.siviltoplum.gov.tr/sivil-toplum-istisare-kurulu>



Specific Objective 3

CSO capacity and resilience to carry out their activities effectively are reinforced.

SO 3.1. CSOs' internal governance structures follow the principles of good governance.

Indicator 3.1.a: Proportion of CSOs that have an independent and effective governing body, with clear terms of reference to oversee the organisation's strategic goals, impact, management, legal compliance, and accountability.

2 – minimally meets standards	30%
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Although participating CSOs report nearly full compliance with the requirement of having a governing body with clear terms of reference, as regards the independence of governing bodies, only 30% of the CSOs who have a governing body and a governing document which defines roles and responsibilities do not have paid members of staff on the board. It is also concerning that, regardless of the existence of a governing body and a governing document, 60% of the CSOs report that the executive director or any other paid staff member of their organisation is a voting member of the governing body. On the other hand, 100% of the CSOs who participated in the CSO Survey declared that they have a governing body which comprises individuals who are responsible for strategic oversight of the organisation, its legal compliance, and accountability. 95% of the CSOs stated that their organisations have a governing document, a statute, articles of association or similar founding document, while 89% of the CSOs who have a governing document, a statute, articles of association or similar founding document stated that their organisation's governing document defined the roles and responsibilities of the governing body. 63% of the CSOs stated that their organisation's governing document, statute, articles of association, or similar founding document were published on their organisation's website.

Indicator 3.1.b: Proportion of CSOs that regularly check potential conflicts of interest with regard to the political, economic and personal relationships of their governing body.

1 – does not meet standards	6%
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The situation is more challenging with regard to potential conflict of interest of members of the governing body. Moreover, 58% of the CSOs stated that the members of the governing body of their organisation have never signed a conflict of interest declaration, while 25% of the CSOs stated that the members of the governing body of their organisation signed a conflict of interest declaration once upon their entry into their role. On the other hand, only 6% of respondents indicated their organisation checked potential conflicts of interest on an annual basis with regard to the political, economic and personal relationships of the members of their governing body. In response to the open-ended questions, some of the CSOs also stated that conflict of interest was mentioned in the statute of their organisation, while some other CSOs stated that their paid staff members were signing a contract that includes reference to conflict of interest, which lasts until they quit the job, while the board members do not have such agreements. In addition to that, some of the CSOs mentioned that although no conflict of interest statement was signed, when becoming a member of their association, companies are obliged to sign an ethical commitment and their members are obliged to act ethically as long as they are members. Other comments reflected in response to the open-ended question mention that some CSOs have a document which

defines conflict of interest, but that it is not a document that the members of the board sign³⁸.

Indicator 3.1.c: Proportion of CSOs that share relevant information on their organisation, using the means and channels that are accessible to all stakeholders in terms of publishing.

3 – moderately meets standards 45%

Almost half of the participating CSOs (45%) reported that they published their governing document on their website, publishing either organisational structure, members or both, and have published any of the following organisational policies: recruitment policy, diversity equality and inclusion policy, gender equality policy, disciplinary policy, grievance/complaints policy, performance evaluation policy, redundancy policy, remuneration policy, bullying and harassment policy, safeguarding of children and vulnerable adults policies, data protection policies, financial policies, governance policies, anti-corruption policies, and environmental protection policies. On the other hand, 10% of the CSOs stated that they do not have a website. 85% of the participating CSOs reported that they have at least one of the following organisational policies: recruitment policy, diversity equality and inclusion policy, gender equality policy, disciplinary policy, grievance/complaints policy, performance evaluation policy, redundancy policy, remuneration policy, bullying and harassment policy, safeguarding of children and vulnerable adults policies, data protection policies, financial policies, governance policies, anti-corruption policies, and environmental protection policies. Other organisational policies stated by the CSOs under the “other” section are fieldwork policy, wage policy, policy on the rights of individuals with autism and accompanying mothers, grant evaluation and selection committee policies, immigrant rights, disability rights, education policy, cycling tourism research, sick children’s right to education, information policy, business ethics code of conduct, social responsibility policies, and employee compensation policy. This shows that there is an increasing tendency among CSOs to develop internal organisational policies to be more inclusive, accountable and transparent. More than half of the respondent CSOs (54%) stated that at least one of the organisational policies were published on their organisation’s website.

Indicator 3.1.d: Proportion of CSOs that have an organisational gender equality policy.

3 – moderately meets standards 46%

Less than half of the respondent CSOs (46%) of the CSOs have an organisational gender equality policy³⁹.

38 Within the scope of the focus group meetings organised on 1 and 2 December 2022, with regard to the question as to what kind of strategies CSOs have in order to eliminate conflicts of interest and what are the challenges against avoiding conflict of interest in their governing body, some of the participant CSOs pointed to the capacity development needs of CSOs to become competent enough to take legal responsibilities in the name of their CSOs, or to comply with the management needs of larger CSO networks. This problem also raises the question of professionalisation in the CSOs, as well as the need for internal policies and documents to be donor-driven owing to the lack of sufficient organisational capacity and human resources. On the other hand, the participant CSOs also expressed that although they have not developed a document specific to conflicts of interest, they have various other mechanisms and internal policies in place in terms of eliminating conflict of interest, financial management, purchasing rules, risk analysis and ensuring transparency and accountability, such as the abolition of the voting right of the president of the association and taking all decisions unanimously on the board of directors.

39 Within the scope of the focus group meetings organised on 1 and 2 December 2022, with regard to the question as to what kind of gender equality policy the CSOs have and what is the scope and content of their gender equality policy, the participant CSOs expressed that, apart from adopting a gender equality policy, they also have a co-chair policy in the governing body of their organisation, as well as a gender equality monitoring study in order to monitor their regular activities in terms of gender equality. Another participant CSO articulated that they adopt the principle of gender equality in their strategic plan, have an equal number of man and woman on their board, have established gender-neutral toilets in their association, use a gender-sensitive language and have a non-discrimination policy within the scope of the scholarship programme they have been implementing. It was also underlined that gender equality has been considered to be a cross-cutting issue, thus taken into consideration in each and every policy document developed by their organisation.

Indicator 3.1.e: Proportion of CSOs that have an organisational strategy, including vision, mission, and goals.

3 – moderately meets standards **50%**

Half of the participating CSOs (50%) reported that their organisational strategy articulates at least one item from among vision, mission and goals. At the same time, more than half of the respondent CSOs (59%) stated that they have an organisational strategy, a strategic plan or similar strategy document. In addition to that, 93% of those CSOs who have an organisational strategy stated that their organisational strategy document includes at least one of the three elements of organisational vision, mission and goals.

SO 3.2. CSOs are able to communicate the results of their activities to the public.

Indicator 3.2.a: Proportion of CSOs that have at least one on-line channel of communication.

5 – fully meets standards **99%**

The CSOs reported nearly full compliance in terms of having at least one on-line channel of communication. 99% of the CSOs stated that they have at least one online channel of communication. According to the responses of the CSOs, it can be seen that 85% of the CSOs have a Facebook account, while 76% of the CSOs have a website. The following most commonly used communication channels are Instagram (77%), Twitter (61%), messaging apps (Viber, Telegram, WhatsApp, Signal) (54%), Youtube (48%), LinkedIn (31%), Spotify (5%) and e-mail (2%). In addition to that, under “other” section, some of the respondents stated that they use SMS for communication. It is important to note that none of the respondents use traditional media, TV, newspaper or radio as a channel of communication.

Indicator 3.2.b: Proportion of CSOs that have specialised communication staff.

More than half of the respondent CSOs (65%) stated that they have a staff member responsible for external communication with stakeholders and the public.

Indicator 3.2.c: Proportion of CSOs that cooperate with the media.

Only 21% of the CSOs stated that their organisation engages in partnerships with the media.

SO 3.3. CSOs are transparent about their programme activities and sources of funding.

Indicator 3.3.a: Proportion of CSOs that publish their annual reports and financial statements.

3 – moderately meets standards	42%
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Less than half of the respondent CSOs (42%) stated that they published both their annual report and their financial statement in 2021. On the other hand, while 65% of the CSOs stated that they had only published their annual report, 50% of the CSOs stated that they only published their financial statement. In addition to that, while 35% of the CSOs stated that they had published their annual report or financial statement on their web site, 27% of the CSOs stated that they had published their annual report or financial statement in hard copy. Under the “other” section, CSOs also stated that they had shared their annual report or financial statement at their board meeting, with their members, or at their general assembly, 50% of the CSOs via e-mail and Instagram, or had shared them in their obligatory annual declaration to the Directorate-General for Civil Society Relations and the Directorate-General for Foundations, and in the associations information system (DERBIS) of the Directorate-General for Civil Society Relations. Related to the open-ended question regarding the reason for not publishing their annual report or financial statement, CSOs shared various answers, such as, that their organisation did not have a legal entity, or that they were not aware of the necessity to publish their reports or did not have the knowledge and skills for preparing reports, or that their organisation was founded in December 2021 and they had submitted their annual and financial report to the relevant public institution. Among the crucial reasons for not publishing their annual report or financial statement, some CSOs emphasised that they preferred not to publish owing to the current political conjuncture of Türkiye, while some others stated that they rejected institutionalism. In addition to that, one LGBTI+ organisation stated that they preferred not to publish their annual and financial report due to the increasing hate speech and criminalisation of LGBTI+ people in Türkiye, their being subject to hate-spreading news and incited against by mass organisations through reports published in the past. For this reason, they preferred to confine themselves to submitting reports only to internal audit, external audit and the related public authority. Within the scope of the focus group meetings organised on 1 and 2 December 2022, when the reasons for not publishing their annual reports and financial statements were asked, one of the participant CSOs stated that they were attacked in the mainstream media regarding the resources they received from abroad, and therefore their board had decided to remove the logos of the institutions from which they did not receive financial support from their web site. In addition to that, another participant CSO stated that they did not publish their financial report since they were attacked in the mainstream and social media for receiving funding from foreign donors. On the other hand, another participant CSO stated that they had published their financial statement and they would continue to publish even if they were going to be targeted.

Indicator 3.3.b Proportion of CSOs that publish information on their sources of funding and amounts received in the previous year.

2 – minimally meets standards	22%
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Only 22% of the CSOs stated that their organisation published information both on their sources of funding and amounts received in 2021. On the other hand, while 37% of the CSOs stated that their organisation only published information on the amounts received, 35% of the CSOs stated that their organisation only published information on its sources of funding. 39% of the CSOs stated that they did not publish information on any of the amounts received or their sources of funding.

SO 3.4. CSOs monitor and evaluate the results and impact of their work.

Indicator 3.4.a: Proportion of CSOs that have carried out an evaluation of their work in the last year.

4 – meets most standards 80%

With regard to the question on the proportion of CSOs that have carried out an evaluation of their work, 80% of the participating CSOs reported that they conducted at least one evaluation in 2021. 47% of the CSOs stated that their organisation had carried out evaluations ranking between 2–4 in 2021, while 33% of the respondent CSOs stated that their organisation had carried out at least one evaluation. 15% of the CSOs stated that their organisation carried out more than 5 evaluations. Within the scope of the focus group meetings organised on 1 and 2 December 2022, with regard to the question as to what extent monitoring and evaluation studies are an integral part of the organisational structure of CSOs and to what extent they conduct regular monitoring and evaluation studies independent of any specific project implemented by the CSO, the participant CSOs articulated that they have been conducting regular annual and six-monthly monitoring studies, determining performance indicators, conducting surveys and establishing an audit committee. One of the participant CSOs expressed that apart from the monitoring activities conducted within the scope of the funds they received, they had been conducting their own monitoring studies through a specific unit established within their organisation in order to monitor themselves, the ongoing projects in other regions and the services they offer. Moreover, another participant CSO stated that they have been implementing a financial audit and 360-degree assessment within their own organisation, and an evaluation study, by collecting anonymous answers in order to let employees evaluate each other and their organisation. On the other hand, one of the participant CSOs stated that, although they have a database and monitoring indicators which are updated annually, monitoring and evaluation studies have been dependent on the human resources and projects they have been implementing.

SO 3.5. CSOs use research and evidence to underpin their work.

Indicator 3.5.a: Proportion of CSOs whose work is based on evidence generated through research.

5 – fully meets standards 92%

92% of the participating CSOs reported that their work was based on evidence generated through at least one of the following researches: consultation with the community, surveys, general opinion surveys, randomized control trials, desk research, field research and focus group meetings. According to the responses given by the CSOs, the majority of the participant CSOs conducted focus group meetings (56.2%) and consultation with community (42.5%), followed by field research (39%), surveys (37.7%), desk research (32.9%), general opinion surveys (14.4%) and randomized control trials (6.2%). In addition to that, under the “other” section, CSOs also stated that they used various other tools, such as annual monitoring studies, oral research, zoom meetings, consultations, analyses of the applications that have been made to their association, attending the trials of abused children, with observation whilst providing legal and psychological support to the families and the children in focus, and search conferences.

Indicator 3.5.b: Proportion of CSOs whose work is informed through consultation with people who have a stake in their current or future work.

5 – fully meets standards | **95%**

95% of the participating CSOs reported that their work was informed through consultation with at least one of the following stakeholders: local communities, partners, members, local authorities, national authorities, public institutions, institutional donors, individual donors, private businesses and academic institutions. According to the responses given by the CSOs, the majority of the participant CSOs stated that they consulted their members (69%), local authorities (63.4%) and public institutions (56.6%), followed by local communities (54.5%), academic institutions (41.4%), partners (35.9%), national authorities (29%), individual donors (21.4%), institutional donors (21.4%) and private businesses (17.9%). In addition to that, under the “other” section, CSOs also stated that they consulted stakeholders related to their projects, such as beneficiaries participating in their dissemination programmes, post-violence service providers, applicants and clients, CSOs, media and press organisations and citizen journalists, international organisations, local CSOs, professional organisations of the nature of public institutions, volunteers and other associations. Related to the open-ended question regarding the reason for not consulting any stakeholders, two of the CSOs stated that they did not have enough resources to consult stakeholders, and that traditionally this type of assessment is not done.

SO 3.6. CSOs work in fair and respectful partnerships to achieve shared goals.

Indicator 3.6. Proportion of CSOs taking part in local, central and international CSO networks.

71% of the participating CSOs stated that their organisation was a member of one of the formal, informal, local, national and international networks. 52% of the CSOs stated that they were members of a national network, 39% of them were members of an international network, and 26% of them were members of a local network. 36% of the CSOs stated that they were members of a formal network, while 11% of the CSOs stated they were members of an informal network.

Indicator 3.6.b: Proportion of CSOs engaged in cross-sectoral partnerships with academia, social partners and private sector.

In terms of the cross-sectoral partnerships with academia and private sector, 50% of the CSOs stated that they engaged in partnership with universities and 31% of them engaged in partnership with the private sector. 22% of the CSOs stated that they did not engage in partnership with any of these organisations. In addition to that, under the “other” section, CSOs also stated that they engaged in partnership with international public institutions, the Directorate of National Education, and national and international civil human rights institutions and municipalities.

SO 3.7. CSOs have a diversified funding base.

Indicator 3.7.a: Proportion of CSOs whose sources of donor income are diversified.

4 – meets most standards | **62%**

According to the question related to the proportion of CSOs whose sources of donor income are diversified, the results of the CSO Survey revealed that 38% of the CSOs had more than 50% of their budget from a single donor type, while 62% of the CSOs had a diversified funding base. On the other hand, 89% of the CSOs had one or more other donor incomes. When the donors were grouped according to their types, it was seen that the majority of the CSOs received their budget from international funds (35% of the CSOs received their budget from the European Commission; 30% of the CSOs received their budget

from foreign private foundations and international CSOs; 21% of the CSOs received their budget from the United Nations, the Organisation for Security and Co-operation in Europe, or the Council of Europe), while the amount of CSOs who received their budget from national sources, such as local government, provincial/cantonal/entity government, or national government, was relatively low (18%), compared to the figures for international funds. Apart from that, 17% of the CSOs stated that they received their budget from bilateral donors, and 6% of the CSOs stated that they received their budget from domestic private foundations. Under the “other” section, CSOs also stated that they had resources from member dues, individual donations and sponsoring companies, and from EU programmes which provide in-kind support to CSOs, such as the Etkiniz EU Programme.⁴⁰

Indicator 3.7.b: Proportion of CSOs raising funds from sources other than donors e.g. membership fees, corporate/individual giving and income generating activities.

5 – fully meets standards | 89%

According to the results of the CSO Survey, it was observed that 89% of the CSOs had at least 1 source of income other than from donors. More than half of the respondent CSOs (59%) stated that they raised funds from membership fees, while 53% of the CSOs raised funds from individual donations. After this, 28% of the CSOs stated that they raised funds from their CSO’s own business/social enterprise activity/service provision, while 19% of the CSOs stated that they raised funds from their own private businesses. On the other hand, crowdfunding was not among the popular income sources for CSOs in Türkiye, since only 3% of the CSOs stated that they raised funds by crowdfunding. In addition to that, under the “other” section, CSOs stated that they also raised funds from rental income, fairs, festivals and exhibitions.

SO 3.8. CSOs have effective, empowered and developed human resources.

Indicator 3.8.a: Proportion of CSOs that employ staff.

Of the figures related to the proportion of CSOs that employ staff, 67% of the CSOs stated that they had a paid staff other than consultants. 30% of the CSOs stated that they had 1–5 paid staff, 15% of the CSOs stated that they had 6–10 paid staff, and 22% of the CSOs stated that they had 11 or more paid staff. This figures show that majority of the participating CSOs have the capacity to access funds and can afford to hire paid staff in their organisations.

Indicator 3.8.b: Proportion of CSOs that have organisational human resources policies.

1 – does not meet standards | 0%

With regard to the human resources policies within the scope of the CSO Survey, nine policies, namely, recruitment policy, diversity equality and inclusion policy, disciplinary policy, grievance/complaints policy, performance evaluation policy, redundancy policy, remuneration policy, bullying and harassment policy, and safeguarding of children and vulnerable adults policies, were taken into consideration in order to assess the proportion of CSOs that have organisational human resources policies. In this respect,

⁴⁰ Within the scope of the focus group meetings organised on 1 and 2 December 2022, one of the participant CSOs expressed that they received most of their association’s budget from international funds, but had problems in accessing other resources and raising funds from individual donations owing to the fact that they are a rights-based organisation and people usually do not make donations to rights-based organisations. Another participant CSO also highlighted the fact that funding resources for small-scale CSOs are very limited, and that they are not offered institutional grants; and that therefore small-scale CSOs have difficulty in terms of developing their own financial and human resources and fulfilling their mission and vision. Moreover, one of the participant CSOs stated that they take care not to work with institutions that bring in with them a lot of bureaucracy, and not to do project-based work.

it was observed that none of the respondent CSOs in Türkiye had adopted or implemented all nine policies. The most applied internal policies were recruitment policy (28%), diversity equality and inclusion policy (20%), and safeguarding of children and vulnerable adults policies (20%). 20% of the respondent CSOs had adopted or implemented at least one, while only 2% of the CSOs had adopted or implemented eight of these policies.

Indicator 3.8.c: Proportion of CSOs that have advertised publicly their staff and volunteering vacancies in the last year.

23% of the CSOs out of 122 respondents stated that they did not publicly advertise their staff and volunteering vacancies, while 16.4% of the CSOs stated that they did not have any vacancies. The rest of the CSOs stated that they publicly advertised their staff and volunteering vacancies through their website (43.4%), social media (44.3%), internet portals (32%), mailing lists (18%) and print media (5.7%). In addition to that, under the “other” section, CSOs also stated that they advertised their staff and volunteering vacancies only to members, or through women and women’s organisations, or through the Turkish Employment Agency (ISKUR) or oral announcement to a close circle.

Indicator 3.8.d: Proportion of CSOs that have organisational policies encouraging recruitment of a diverse workforce.

In terms of the organisational policies encouraging recruitment of a diverse workforce, within the scope of the CSO Survey two internal policies of CSOs were assessed together, namely, recruitment policy and diversity equality and inclusion policy, in order to see whether the respondent CSOs had adopted a recruitment policy sensitive to the encouragement of diversity. In this respect, a small percentage of CSOs (16%) had adopted and implemented both a recruitment policy and a diversity equality and inclusion policy, to ensure diversity in their human resources policies.

Indicator 3.8.e: Proportion of CSOs whose staff and volunteers have attended a training course in the past year.

4 – meets most standards	78%
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78% of the CSOs stated that they had enabled their staff or volunteers to attend a training course for the purpose of their professional development.

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- Working principles of the Civil Society Consultation Council: <https://www.siviltoplum.gov.tr/sivil-toplum-istisare-kurulu>

List of Laws Consulted

- Constitution
- Turkish Civil Code
- Turkish Penal Code
- Criminal Procedure Code
- Civil Procedure Code
- Law on Associations
- Law on Foundations
- Law on Meetings and Demonstrations
- Law on Collection of Aid
- Law on Relations of Associations and Foundations with Public Institutions
- Law on Amending Some Laws and Granting Tax Exemptions to Foundations
- Corporate Tax Law
- Income Tax Law
- Law on Regulation of Publications on the Internet and Combating Crimes Committed by Means of such Publications
- Law on Combatting Terrorism
- Press Law
- Law on the Establishment of Radio and Television Enterprises and Their Media Services
- Law on Prevention of Laundering Proceeds of Crime
- Law on Prevention of Financing of Terrorism
- Law on Preventing the Proliferation of Financing Weapons of Mass Destruction
- Greater City Law
- Special Provincial Administration Law
- Municipal Law
- By-law on Legislation Study Commissions
- By-law on the Procedures and Principles of Drafting Legislation
- The Directive on Assistance to Associations from the Budget of the Ministry of Interior
- Public Financial Management and Control Law
- By-law on Aid to Associations, Foundations, Unions, Institutions, Institutions, Provident Funds and Similar Organizations from the Budgets of Public Administrations under General Administration