

TURKEY
Monitoring Year 1
APRIL 2015

Objectives	Results	Indicator	Baseline findings	Scoring	Recommendations
	Conducive environment				
1. An enabling legal and policy environment, for the exercise of the rights of freedom, expression, assembly and association,	1.1. All individuals and legal entities can express themselves freely, assemble peacefully and establish, join and participate in non-formal and/or registered organisations				
	1.1.a. Quality assessment of existing legislation and policy framework				
	<p>Freedom of establishment and participation in informal/ formal organisations online/offline of individuals/ organisations</p> <p>Legislation: (10)</p> <ol style="list-style-type: none"> 1) There is a legal framework according to which any person can establish associations, foundations and other types of non-profit, non-governmental entities (e.g., non-profit company) for any purpose. (1.1.1.L1) 2) The legal framework allows both individual and legal persons to exercise this right without discrimination (age, nationality, legal capacity, gender etc.). (1.1.1.L2) 3) Registration is not mandatory, and in cases when organizations decide to register, the registration rules are clearly prescribed and allow for easy, timely and inexpensive registration and appeal process (1.1.1.L3) 4) The law allows for networking among organizations in the countries and abroad without prior notification. (1.1.1.L4) <p>Practice (10):</p> <ol style="list-style-type: none"> 1) Every individual or legal entity in practice can form associations, foundations or other non-profit, non-governmental organizations offline or online. (1.1.1.P1) 2) Individuals and legal entities are not sanctioned for not-registering their organizations. (1.1.1.P2) 3) Registration is truly accessible within the legally prescribed deadlines; authorities decide on cases in non-subjective and apolitical manner. (1.1.1.P3) 4) Individuals and CSOs can form and participate in networks and coalitions, within and outside their home countries. (1.1.1.P4) 	<p>Freedom of establishment and participation in informal/ formal organisations online/offline of individuals/ organisations</p> <p>Legislation:</p> <ul style="list-style-type: none"> • Civil society organizations may only be registered as associations or foundations. The legal framework does not regulate establishment of other types of non-profit legal entities. The law also requires associations to secure a minimum of seven founding members for registration. • There is a legal framework for establishing associations (including umbrella organisations as federations and confederations) and foundations. There's also a legislation that regulates establishment of "cooperatives" that can be called community-based enterprises¹. • 'Freedom of Association legislation is broadly in line with EU standards', EU Progress Report 2012, but problems still continue with primary, and more importantly in secondary legislation by limiting interpretation of primary legislation and thus limiting freedom of association. The Law on Association and Foundation and respective regulations, rather than laying down freedom of association and rights as a framework, provide very detailed regulations that provide limitations, restrictions, penalties, fines, and bureaucratic procedures.² • Concepts such as 'general morality', 'Turkish family structure', 'national security', 'public order' which are prevalent in the legal framework do not have concrete definition thus are open for interpretation of state officials and the judiciary.³ • Individuals and legal persons with legal capacity have the right to establish an association without having to obtain any prior approval. There are certain restrictions in special laws applicable to the members of the Turkish Armed Forces and police force and civil servants. In addition, restrictions are in place for children and for individuals who are not citizens of Turkey. • Registration is required to operate as a CSO. Rules are clearly defined but not inexpensive, or timely procedures are in place for foundations. In addition, Foreign CSOs are required to get permission (provided by the Ministry for Internal Affairs and the opinion of the Ministry for Foreign Affairs) for their operations and cooperation in Turkey. • Registration is held mandatory by relevant laws and space for informal associational activities is not recognized. • The legal framework is highly restrictive towards foreign CSOs. The Ministry of Internal Affairs, in consultation with the Ministry of Foreign Affairs, is authorized to grant a permit for a foreign CSO to 	22/100	<p>Freedom of establishment and participation in informal/ formal organisations online/ offline of individuals/ organisations</p> <p>Legislation (BCSDN):</p> <ul style="list-style-type: none"> • The barriers to establishing civil entities in a form other than the two set out by the existing law, should be lifted, enabling citizens to engage in collective action via different forms of associations. The minimum number of founding members ought not to be more than three. The minimum mandatory number of founding executive and audit board members out to be lowered. Heavy restrictions before the freedom of association of various groups should be lifted and brought in line with international standards. • Unregistered civic activity should be acknowledged by the law. Procedures for foreign CSOs should be easier and apolitical. • Number of entities necessary for setting up federations and confederations should be lowered. <p>Legislation (possible other):</p> <ul style="list-style-type: none"> • Monitor and seek changes in primary and secondary legislation related to the Law on associations and foundations • Seek for legislation revision so that any ambiguities is annulled • Seek for changes in legislation so it recognises possibilities for informal actions of citizens • Revise the primary and secondary legislation in order to expedite the bureaucratic burdens of establishment for associations, foundations and facilitate registration & work of foreign CSOs in Turkey <p>Practice (BCSDN):</p> <p>Online registration should be introduced. Although no sanctioning for this has been reported, the legal framework should be amended to acknowledge and permit un-registered civic activity. Vague limitations should be amended (e.g. general morality, public order) and/or clarified to ensure non-subjective registration. Changes in statues or articles should be made easier. The procedure for the registration of foreign CSOs should be easier and similar to the one required for national CSOs. Establishment of and operations for platforms, federations and</p>	

¹ UN FAO, "An overview of cooperatives in Turkey": <http://www.fao.org/docrep/018/ar427e/ar427e.pdf> "(cooperatives are organizations of varying partners and varying capital that are established by individuals or public institutions and special administrations, municipalities, villages, communities and associations with the aim of protecting certain economic interests and particularly professional and income needs of partners and providing income through mutual aid, solidarity and authorization".

² Turkey Needs Assessment Report, TACSO, December 2013, pg. 5

³ Ibid 1, pg 5.

		<p>establish a branch or a representation in Turkey.</p> <ul style="list-style-type: none"> • Although platforms are also recognized by the Law on Associations, platforms cannot be registered as separate legal entities.⁴ • It is not allowed to establish foundations supporting a specific race or community member (Article 101, Civil Law), Freedom of association in the form of foundations to support an ethnic or religious group and/or identity is restricted. It is not allowed to establish neither association nor foundation, which is against 'morality', where 'morality' is very vague term. • The legal framework allows for freedom of international operation for associations and foundations. • According to data provided by the Department of Associations, there are approximately 98.990 associations active in Turkey as of January 2014⁵ whereas the number of New Foundations provided by the General Directorate of Foundations is 4.766. • The legal framework allows for cooperation of CSOs in national, regional and international levels with no prior authorization. At national level CSOs can found federations or con-federations without prior notification but the number of required CSOs to found such umbrella organizations is quite high. <p>Practice</p> <ul style="list-style-type: none"> • Individuals have to register their CSO in the form of either an association or a foundation. Laws do not allow establishing CSOs online. • The law does not allow individuals to act collectively through unregistered groups or organisations. Registration is required for operating as a CSO. • The timeline for establishing a foundation varies depending on the work load of the courts. CSOs are required to declare the type of work/activities they intend to carry out in writing in official documents, such as Statutes of Associations or Articles of Foundations. When CSOs (specifically foundations) decide to broaden or alter the scope of their activities, they need to deal with various bureaucratic procedures. In 2014, 2 LGBTI associations faced closure requests based on 'general morality'. Permit process for the registration of foreign CSOs is very political. • The necessary information and documentation that is required to found an association are quite comprehensive and for many groups are difficult to comply with. One such requirement is the address of the association to be provided at the founding stage. The first obstacle lies with a provision which requires the approval of all flat proprietors of the building in which the headquarters is situated at if the building is a residential building. In addition, the DoA publicized a legal opinion on its website stating that an association cannot share the same address/premises with another legal or private entity.⁶ • Foreign foundations/associations are required to get permission for their operations and cooperation in Turkey. The total number of foreign CSOs that received the permit to found associations, branches or representations in Turkey is only 102. While only four CSOs were given permission in 2012, the number has increased to 27 in 2013⁷. 	<p>confederations should be made easier. The number of CSOs required to set up umbrella organisations should be lower.</p> <p>Practice (possible other):</p> <ul style="list-style-type: none"> • Look for more information on provisions enabling CSOs networking • Look for stability in duration of registration of associations and foundations • Monitor the administration performance for challenging registration of associations in terms of limitations based on 'general morality', 'Turkish family structure', 'national security', 'public order' concepts.
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⁴ Ibid 1 pg 12.

⁵ <http://www.dernekler.gov.tr/> January 24, 2014.

⁶ Dernek Adresleri (29/04/2013) at <http://www.dernekler.gov.tr/tr/Mevzuat/hukuki-gorusler.aspx>

⁷ <http://www.dernekler.gov.tr/media/templates/dernekler/images/folder/6izinVerilenlerListesi.xls>

	<p><i>Freedom of CSOs operations in relation to unwarranted state interference in CSOs' internal governance and activities</i></p> <p>Legislation (15):</p> <ol style="list-style-type: none"> 1) The legal framework provides guarantees against state interference in internal matters of associations, foundations and other types of non-profit entities. (1.1.2.L1) 2) The state provides protection from interference by third parties. (1.1.2.L2) 3) Financial reporting (including money laundering regulations) and accounting rules take into account the specific nature of the CSOs and are proportionate to the size of the organization and its type/scope of activities. (1.1.2.L3) 4) Sanctions for breaching legal requirements should be based on applicable legislation and follow the principle of proportionality. (1.1.2.L4) 5) The restrictions and the rules for dissolution and termination meet the standards of international law and are based on objective criteria which restrict arbitrary decision making. (1.1.2.L5) <p>Practice (5):</p> <p>There are no cases of state interference in internal matters of associations, foundations and other types of non-profit entities. (1.1.2.P1)</p> <ol style="list-style-type: none"> 1) There are no practices of invasive oversight to which impose burdensome reporting requirements. (1.1.2.P2) 	<ul style="list-style-type: none"> • There are no barriers on CSOs' international networking and cooperation; however, regional disparities exist with respect to the frequency of such activities. Number of federations or confederations is low since the number of required minimum number of entities is quite high. • Concepts present in the Law on Associations and Foundations create inconsistent and arbitrary interpretation and implementation between different state institutions and even within the same organization.⁸ • Some state authorities continue to request court cases for closure LGBTI CSOs, basing their legal thesis on the 'general morality'.⁹ <p><i>Freedom of CSOs operations in relation to unwarranted state interference in CSOs' internal governance and activities</i></p> <p>Legislation</p> <ul style="list-style-type: none"> • The legal framework does not lay down guarantees against state interference. Relevant laws grant authority to the administration not only for criminal affairs but for many associational procedures including the inspection of their activities to assess if they are in line with the purposes set out in their bylaws. • There is no special provision in this respect. • Although the applicable legislation gives the authority to prepare special accounting regulations for CSOs to the administration, the legal framework provides only two types of accounting rules and specific nature of grassroots and smaller CSOs are not taken into account. • Sanctions for breaching legal requirements are regulated in a very detailed form under the applicable legislation but contain disproportionate fees and penalties with no warning mechanisms in place. • There are specific provisions in the laws with respect to liquidation and dissolution procedures that regulate automatic dissolution, temporary suspension of activities and termination of associations and foundations. Some provisions exist that grant the administration with arbitrary decision making powers. • The framework as laid down in the legal framework regarding the inspections and audit to be conducted by state authorities is quite vague.¹⁰ <p>Practice:</p> <ul style="list-style-type: none"> • There are examples of state interference in internal matters of associations/foundations in practice. According to the 2014 survey results, 54% of the respondents perceive that state interference exists to a varying degree between "a little" and "very much". One reason among others for this perception being the inspections conducted right after Gezi Park Protests, at some rights based CSOs including LGBTI and human rights organisations. In addition, 18% of the respondents stated that state is either directly or indirectly interfering in their internal matters. • CSOs are required to keep various books for their operations, while provide annual reports to the administration. Keeping too many books makes it burdensome, while associations have to report 	<p><i>Freedom of CSOs operations in relation to unwarranted state interference in CSOs' internal governance and activities</i></p> <p>Legislation (BCSDN):</p> <ul style="list-style-type: none"> • Explicit provisions prohibiting public administration from interfering with the internal matters of associations and foundations should be introduced to the legislation. • The deficiencies in the legislation with respect to the definitions concerning inspection and sanctions should be addressed. In order to ensure that the inspection is not discriminatory or arbitrary, the frequency, duration and the scope of the authority granted to the inspectors should be explicitly regulated under the applicable legislation. • Special and user-friendly accounting standards should be prepared for CSOs at least three different accounting procedures should be introduced. • The sanctions should be amended for becoming proportionate, number of sanctions and penalties should be decreased and a warning mechanism should be introduced for give CSOs with correction possibility/. • The legal framework should be amended so that associations will not be terminated by the administration if their aim is against 'general morality'. In addition, for foundations, the list of prohibited aims that might result with termination is quite vague and should be made in line with international standards. <p>Legislation (possible other):</p> <ul style="list-style-type: none"> • Greater monitoring whether or not applied sanctions follow principle of proportionality. • Introduce decreases in amounts of monetary fines defined as sanctions related to associations. <p>Practice:</p>
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⁸ Ibid 1

⁹ Ibid 1, pg 6

¹⁰ Ibid 1, pg 6.

	<p>2) Sanctions are applied in rare/extreme cases, they are proportional and are subject to a judicial review (1.1.2.P3)</p>	<p>many details in the annual report, including their activities, platform memberships, very detailed account of their income and expenditures (in addition to the financial reporting they do for the tax authority) and many other information. In addition to the annual reporting, CSOs are required to report different actions during the year (e.g. each time they receive donations/aid/grants from abroad; when they conduct their general assemblies, when they change their address).</p> <ul style="list-style-type: none"> • CSOs are expected to pay high amount of fees (250-300 euros) for not fulfilling some minor administrative requirements such as late notification of foreign donations, address change, general assembly information, or for not keeping their books properly. CSOs may even face administrative and/or criminal charges at times when they forget to register an e-mail correspondence in their official correspondence register. • Despite the existence of Guide on Inspections of Duties and Operations of Associations published by DoA that aims to establish a standardized frame for the role and duties of the auditors, civil society monitoring reports reveal that inconsistent implementation continues.¹¹ <p><i>Freedom of CSOs in seeking and securing financial resources from various domestic and foreign sources to support CSOs' activities</i></p> <p>Legislation:</p> <ul style="list-style-type: none"> • As discussed in the EC Turkey Progress Report 2013, "CSOs' financial environment is characterised by insufficient tax and other incentives for private donations and sponsorship, making many of them dependent on public (often international) project grants".¹² • The Law on Collection of Aid providing very detailed regulations and bureaucratic obligations continues to be another major obstacle for CSOs to raise funds and maintain their sustainability. According to this legislation, any CSO that does not have a special permit to collect aid and contribution w/o prior approval has to apply for permission to raise funds by submitting various sorts of information and documentation to the authorities. There are only 20 organizations that have a special permit to collect aid w/o prior permission. The law authorizes the administration to refuse the application for collecting aid or to decide to which organization to give the exceeding amount of aid/funds (if and once organization collects more than they stated in their applications) collected.¹³ • CSOs can engage in economic activities only when/if they set up a separate commercial entity. No direct economic activity is possible. In Turkey, the 5% tax deduction for the donations of legal entities is only applicable for foundations with tax exemption status and associations with public benefit status.¹⁴ • CSOs may accept cash and in kind donations from persons, institutions and organizations abroad subject to notification requirements. However, since foreign aid is not clearly defined in the legislation, even membership fees or individual 	<p>As mentioned above, inspections should be explicitly regulated and its scope and conditions should be clarified to ensure subjective and un-discriminatory implementation. Internal interference should be clearly prohibited in legislation. Number of mandatory books should be decreased, the annual reporting templates should be made easier and the information requested should be less and more simple. Financial reporting should not be mandatory and the administration should retrieve that information from the tax authority. Case-by-case reporting requirement of foreign funding during the year should be annulled and reported in the annual report. Number of sanctions and penalties should be decreased to become proportional and warning mechanisms should be in place to allow time for correction.</p> <p>Practice (possible other):</p> <p>Greater/establish monitoring in:</p> <ul style="list-style-type: none"> • Closer monitoring of state interference and equal treatment of organisations during auditing <p><i>Freedom of CSOs in seeking and securing financial resources from various domestic and foreign sources to support CSOs' activities</i></p> <p>Legislation (BCSDN):</p> <p>CSOs' engagement with economic activities should be made easy.</p>
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¹¹ Ibid 1 pg 6

¹² http://ec.europa.eu/enlargement/pdf/key_documents/2013/package/tr_rapport_2013.pdf

¹³ Ibid 1 pg 7

¹⁴ Bireysel ve Kurumsal Bağışçılar için Yasal ve Vergisel Düzenlemeler Rehberi http://www.tusev.org.tr/usrfiles/files/vergiselkonularrehberi_web_29_08_13.pdf

	<p>Freedom of CSOs in seeking and securing financial resources from various domestic and foreign sources to support CSOs' activities</p> <p>Legislation:</p> <ol style="list-style-type: none"> 1) Legislation allows CSOs to engage in economic activities (1.1.3.L1) 2) CSOs are allowed to receive foreign funding (1.1.3.L2) 3) CSOs are allowed to receive funding from individuals, corporations and other sources (1.1.3.L3) <p>Practice:</p> <ol style="list-style-type: none"> 1) Legislation on CSOs engaging in economic activities is implemented and is not burdensome for CSOs. (1.1.3.P1) 2) There are no restrictions (e.g. administrative or financial burden, preapprovals, or channelling such funds via specific bodies) on CSOs to receive foreign funding. (1.1.3.P2) 3) Receipt of funding from individuals, corporations and other sources is easy, effective and without any unnecessary cost or administrative burden. (1.1.3.P3) 	<p>donations transferred from other countries are subject to notification requirement. This is very burdensome for CSOs, since they have to notify the administration each and every time they receive a membership fee or donation (even very small amounts) from their members or supporters.</p> <ul style="list-style-type: none"> • CSOs may accept donations and assistance from corporations, individuals and other sources in order to realize the purposes set out in their bylaws/charters. However, strict limitations and restrictions as well as burdensome procedures in place for public fundraising under the Collection of Aid Law. <p>Practice:</p> <ul style="list-style-type: none"> • Dealing with economic activities is burdensome and bureaucratic for CSOs. The low number of CSOs that set up such separate commercial entities is an indication. Use of foreign funds is not subject to approval; however, notifications each time a transfer is made from abroad should be made to the administration, which is cumbersome. • There is no legal barrier on accepting grants/donations from individuals, corporations and other sources. It is mandatory that cash donations or grants shall be sent and received through bank transfers. There are not extra costs to making or receiving a cross-border donation. However, collection of aid law poses problems for public fundraising of CSOs. Several CSOs' bank accounts were blocked when they circulated their bank accounts via internet or Facebook. <p>Freedom of peaceful assembly of CSOs' representatives, individuals or CSOs</p> <p>Legislation:</p> <ul style="list-style-type: none"> • Pursuant to the Constitution, everyone has the right to organize meetings and demonstrations without having to obtain any prior authorization. However, this right has been restricted and limited to a great degree by other Laws and secondary legislation. Assembly right of some groups are limited or restricted such as individuals under the age of 18, foreigners or people who do not have the legal capacity. • Regarding laws laying down freedom of assembly in Turkey several obstacles are observed. There are several articles in the Law on meetings and Demonstration, Law on Police Powers and Duties and relevant regulations which are not in line with ECHR¹⁵: <ul style="list-style-type: none"> ○ Vague provisions like 'national Security or 'public moral' are open for interpretation of authorities ○ Makes interpretation between citizens of Republic of Turkey and non-citizens by making meetings and demonstrations to be held by latter subject to permission of the Ministry of Interior Affairs ○ Notification requirements is implemented in a manner that it de-facto becomes a permission from the administration ○ Places and venues allowed for demonstration are very limited and restrictive and the authority to designate or approve lies 	<p>The concept of foreign aid should be clearly defined in the legislation in a way that membership fees or small donations from individuals should not be accepted as foreign aid. In addition, rather than case-by-case, annual reporting/notification should be the only requirement. Collection of Aid Law should be amended to ensure effective and smooth fundraising.</p> <p>Legislation (possible other):</p> <ul style="list-style-type: none"> • Seek for liberalisation of fundraising possibilities for CSOs. • The legislative framework should be revised to facilitate corporate and individual philanthropy. <p>Practice (BCSDN):</p> <p>Economic activities of CSOs should be encouraged and those that are in line with the mission of the CSO should be held exempt from corporate tax. Annual notification should be the only requirement. Collection of Aid Law should be amended. In addition, policies and programs should be in place to promote and facilitate corporate and individual philanthropy.</p> <p>Practice (possible other):</p> <p>N/A</p>
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¹⁵ European Convention on Human Rights

	<p>Freedom of peaceful assembly of CSOs' representatives, individuals or CSOs</p> <p>Legislation:</p> <ol style="list-style-type: none"> 1) The legal framework is based on international standards and provides the right for freedom of assembly for all without any discrimination (1.2.1.L1). 2) The laws recognize and do not restrict spontaneous, simultaneous and counter-assemblies (1.2.1.L2) 3) The exercise of the right is not subject to prior authorization by the authorities, but at the most to a prior notification procedure, which is not burdensome. (1.2.1.L3) 4) Any restriction of the right based on law and prescribed by regulatory authority can be appealed by organizers (1.2.1.L4) <p>Practice:</p> <ol style="list-style-type: none"> 1) There are no cases of encroachment of the freedom of assembly, and any group of people can assemble at desired place and time, in line with the legal provisions. (1.2.1.P1) 2) Restrictions are justified with explanation of the reason for each restriction, which is promptly communicated in writing to the organizer to guarantee the possibility of appeal. 3) (1.2.1.P2) Simultaneous, spontaneous and counter-assemblies can take place, and the state facilitates and protects groups to exercise their right against people who aim to prevent or disrupt the assembly. (1.2.1.P3) 4) There are cases of freedom of assembly practiced by CSOs (individually or through their organizations) without prior authorization; when notification is required it is submitted in a short period of time and does not limit the possibility to organize the assembly. (1.2.1.P4) 5) No excessive use of force is exercised by law enforcement bodies, including pre-emptive detentions of organizers and participants. (1.2.1.P5) 6) Media should have as much access to the assembly as possible (1.2.1.P6) 	<p>with the highest state authority of the district</p> <ul style="list-style-type: none"> ○ The law provides the administration with almost ultimate authority for intervention ○ The timeframe for demonstration and meetings is very limited, making it impossible to hold open-air meetings or demonstration at night.¹⁶ <ul style="list-style-type: none"> • Advance notification (at least 48 hours prior to event) is required to organize an assembly, protest or public gathering. In the absence of this notification, the event is accepted as unlawful. Thereby, it can be said that the law does not allow spontaneous demonstrations. With regards to simultaneous or counter-assemblies, no provision exists in the legislation to regulate them. A notification is required at least 48 hours in advance. Right of assembly and demonstration may be restricted by law for national security, public order, and prevention of crime, protection of public moral, public health and the rights and freedoms of others. In addition, the legal framework lays out a long list of sites, routes or places in which assemblies cannot be conducted. Last, but not least, the legal framework strictly restricts the timing of the assembly (no assembly can be held at night time). The right of the CSOs to appeal to the prohibitions introduced by the public authority is not regulated in the applicable legislation. <p>Practice:</p> <ul style="list-style-type: none"> • Arbitrary practice is common in practice. While some assemblies in the same place and time are allowed, some others might not. • Article 18 of the Law provides that administration notify the organizers about a postponement or a prohibition of an assembly at least 24 hours in advance. However, the legal framework already brings heavy restrictions regarding the place and timing of assemblies. • Spontaneous, unplanned and counter-assemblies are subject to authorization. The Law sets out sanctions applicable to those who prevent the assembly or demonstration and disrupt the peace and quiet. • The instances where the CSOs may exercise their freedom of assembly without prior notification is limited and such cases indicate assembly of pro-governments groups do not face limitations or excessive use of force by the police. <p>There are various examples of excessive use of force by the police, including battering, tear gas, water cannons, chemical water usage, etc. during peaceful demonstrations. There have been excessive use of force on numerous occasions, demonstrations critical of government policies including breaking up numerous Kurdish issue related gatherings in the south-east, protests relating to Gezi events, demonstrations in Taksim square in Istanbul, ally of workers following Soma mine disaster. Media is allowed to attend the assemblies; however, there is no regulation</p>	<p>Freedom of peaceful assembly of CSOs' representatives, individuals or CSOs</p> <p>Legislation (BCSDN):</p> <p>Since, there are too many articles that are not in line with international standards in the existing Law (and related regulation); its amendment will not solve all problems. Thereby, it is recommended that the Law is completely annulled and a new law recognizing the right to assembly in line with international standards should be accepted.</p> <p>Legislation (possible other):</p> <ul style="list-style-type: none"> • Same as BCSDN's <p>Practice:</p> <p>Since the Law on Meetings and Demonstrations is very restrictive, limiting and grants the administration with arbitrary powers, it should be annulled completely.</p> <p>Practice (possible other):</p> <ul style="list-style-type: none"> • Same as BCSDN's
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¹⁶ Ibid 1 pg 7

		<p>encouraging such attendance. Furthermore, in some instances, media representatives were battered, detained, or questioned by police during assemblies. Arbitrarily, in some cases, the police did not allow media representatives to take photos or visuals.</p> <p><i>Freedom of expression of individuals or through their organisations</i></p> <p>Legislation:</p> <ul style="list-style-type: none"> • The Constitution provides for freedom of thought and opinion for all. • Everyone is equal before the law without discrimination based on language, race, color, sex, political opinion, philosophical belief, religion and sect, or any such grounds. The principle of justice and equality before the law is protected under various provisions of the Turkish Criminal Code, genocide is prohibited, discrimination, incitement of the public to hatred and enmity or defamation is considered a crime. • Defamation is generally regulated under the Law on Misdemeanours. There are certain defamation offenses that are within the scope of the Criminal Code. • Anti-terror Law or the Law on Misdemeanour, which have indirect effects on associational life, are drafted in vague and broad terminology which gives both the administration and the judiciary with extensive discretion powers over broader and negative interpretations.¹⁷ <p>Practice:</p> <ul style="list-style-type: none"> • Meetings and demonstrations where opinions that criticize the government's policies and practices are among various activities of rights-based organizations. Groups that criticize the status quo are marginalized either verbally or through physical intervention • Instances where the freedom of expression of human rights activists were violated identified (Amnesty International Annual Report on Turkey 2013). According to Gezi Park Protests report prepared by Amnesty International "...The smashing of Gezi Park protest movement has involved a string of human rights violations include: the wholesale denial of the right to peaceful assembly and violations of the rights to life, liberty and the freedom from torture and other ill-treatment." • There are criminal investigations against civil society due to their non-violent opposing views, critical statements directed at state policies and especially opposing views concerning Kurdish rights and policies, restricting the civil society's freedom of expression. • Instances where journalists, human rights activists, academicians and artists have been prosecuted and put on trial due to their opposing views have been identified. • Authority granted to the administration via Anti-terror Law or the Law on Misdemeanour exert pressures over human rights defenders and other organizations.¹⁸ <p><i>Rights of CSOs representatives, individuals and through their organisations to safely receive and impart information through any</i></p>	
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¹⁷ ibid 1 pg 7

¹⁸ ibid 1 pg 7

	<p>Freedom of expression of individuals or through their organisations</p> <p>Legislation</p> <ol style="list-style-type: none"> 1) The legal framework provides freedom of expression for all (1.2.2.L1) 2) Restrictions, such as limitation of hate speech, imposed by legislation are clearly prescribed and in line with international law and standards (1.2.2.L2) 3) Libel is a misdemeanour rather than part of the penal code (1.2.2.L3) <p>Practice:</p> <ol style="list-style-type: none"> 1) CSO representatives, especially those from human rights and watch dog organizations enjoy the right to freedom of expression on matters they support and they are critical of. (1.2.2.P1) 2) There are no cases of encroachment of the right to freedom of expression for all. (1.2.2.P2) 3) There are no cases where individuals, including CSO representatives would be persecuted for critical speech, in public or private. (1.2.2.P3) 4) There is no sanction for critical speech, in public or private, under the penal code. (1.2.2.P4) 	<p>media</p> <p>Legislation:</p> <ul style="list-style-type: none"> • The Constitution guarantees freedom and privacy of communication for all. However, there are regulations granting public institutions the authority to restrict such right to an extent that would be below the international standards. • Pursuant to the relevant law, unless there is a duly issued judicial decision based on one or more of the following; national security, public order, prevention of crime, protection of public health, public moral or rights and freedoms of others, the communication cannot be prevented or its privacy cannot be violated. <p>Practice:</p> <ul style="list-style-type: none"> • Internet censorship by the government is common and has increased in the last couple of years. The Law on Regulation of the Publications Made on the Internet and Fight against the Crimes Committed via such Publications (The Law on the Internet) had a significant negative impact on political freedom of expression. The number of blocked websites by the Telecommunications and Communication Presidency (TiB) is 19.363. • Based on the data from 2014, 53.5% of the total population accessed the internet in the last three months. Comparing to 2004, this rate was only 23.6 % back then. Although the use of internet has increased considerably in the last years, the regional disparities remain. Furthermore, despite decrease in the prices and increase in the bandwidth, due to lack of technological literacy especially among the elderly population, the use of internet remains limited. • The Law on the Internet does not define content crimes well. This in turn is leading to arbitrary practice. • Freedom on the Internet 2014 report reports that Turkish internet users increasingly face arrests and legal prosecution for their online activities. According to report, decisions to punish users or restrict content on disproportionate political, social, or religious grounds continue to restrict Turkish internet freedom. On several occasions, high-level officials criticized the social media as a threat to society. In 2014, Amnesty International monitored the trials of 29 people who sent messages via Twitter in the first days of the Gezi Park protests. 	<p>Freedom of expression of individuals or through their organisations</p> <p>Legislation (BCDN):</p> <ul style="list-style-type: none"> • Legal rules to ensure freedom of expression must be explicitly regulated in the applicable legislation and the limit of interference must be regulated. • A special regulation must be adopted with respect to hate crimes. • A special regulation must be adopted with respect to discrimination. <p>Legislation (possible other):</p> <ul style="list-style-type: none"> • Same as BCSDN's <p>Practice (BCSDN): N/A</p> <p>Practice (possible other):</p> <ul style="list-style-type: none"> • Seek for closer monitoring of freedom of expression, especially of human rights and watch dog organisation, is in line with EU standards <p>Rights of CSOs representatives, individuals and through their organisations to safely receive and impart information through any media</p> <p>Legislation (BCSDN):</p> <ul style="list-style-type: none"> • Regulations granting excessive authorities to the government in connection with restriction of the right to use the internet should be limited in order to provide freedom of expression
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	<p><i>Rights of CSOs representatives, individuals and through their organisations to safely receive and impart information through any media</i></p> <p>Legislation:</p> <ol style="list-style-type: none"> 1) The legal framework provides the possibility to communicate via and access any source of information, including the Internet and ICT; if there are legal restrictions, these are exceptional, limited and based on international human rights law (1.2.3.L1) 2) The legal framework prohibits unjustified monitoring of communication channels, including Internet and ICT, or collecting users' information by the authorities (1.2.3.L2) <p>Practice</p> <ol style="list-style-type: none"> 1) There are no cases in practice where restrictions are imposed on accessing any source of information, including the Internet or ICT. (1.2.3.P1) 2) The Internet is widely accessible and affordable(1.2.3.P2) 3) There is no practice or cases of unjustified monitoring by the authorities of communication channels, including the Internet or ICT, or of collecting users' information. (1.2.3.P3) 4) There are no cases of police harassment of members of social network groups. (1.2.3.P4) 		<ul style="list-style-type: none"> • The definition of the vague phrases (public order, general morality, etc.) used in the law should be clarified <p>Legislation (possible other):</p> <ul style="list-style-type: none"> • Same as BCSDN's <p>Practice (BCSDN):</p> <ul style="list-style-type: none"> • The Law on the Internet needs to be revised in line with the EU standards <p>Practice (possible other):</p> <ul style="list-style-type: none"> • Same as BCSDN's <p>Civil monitoring and watchdog activities for observing right to information should be supported.</p>
1.1.b. Progress with the adoption and implementation of relevant legislation			
Progress	Will be monitored as of this baseline in accordance to the adopted recommendations		
1.2. The policies and legal environment stimulate and facilitate volunteering and employment in CSOs			
1.2.a. Number of employees in CSO (permanent and part-time)			
	<ul style="list-style-type: none"> • According to November 2013 data of the General Directorate of Foundations, only 1,831 of 4679 foundations (39,1%) have paid staff and the total number of employees working for these foundations is 16,008. • Only 645 (13.7%) out of 4679 foundations stated that they work with volunteers. The total number of volunteers is 1,007,560. • Department of Associations does not publish any data regarding the number of employees and volunteers. • 57% of CSOs do not have paid staff²⁰ 	<p>Legislation (BCSDN): N/A</p> <p>Legislation (possible other): N/A</p> <p>Practice (BCSDN): N/A</p> <p>Practice (possible other): N/A</p>	
1.2.b. Number of volunteers in CSOs per type of CSO / sector			

²⁰ ibid 1 pg 51

		<ul style="list-style-type: none"> • 2012 data of the General Directorate of Foundations, the number of volunteers working for 645 foundations in Turkey is 1.007.560 • The number of members (only real persons) is 1.155.359 for 3.456 foundations.²¹ According to 2011 data published by DoA, the number of association members are 8.852.907.²² 	
1.2.c. Quality of legislative framework			
	<p>Equality of treatment of CSOs' employees in comparison with other employees</p> <p>Legislation:</p> <ol style="list-style-type: none"> 1) CSOs are treated in an equal manner to other employers by law and policies. (2.3.1.L1) <p>Practice:</p> <ol style="list-style-type: none"> 2) If there are state incentive programs for employment, CSOs are treated like all other sectors. 3) There are regular statistics on the number of employees in the non-profit sector. <p>Enabling volunteering policies and laws</p> <p>Legislation:</p> <ol style="list-style-type: none"> 4) Legislation stimulates volunteering and incorporates best regulatory practices, while at the same time allowing for spontaneous volunteering practices. (2.3.2.L1) 5) There are incentives and state supported programs for the development and promotion of volunteering. (2.3.2.L2) 6) There are clearly defined contractual relationships and protections covering organized volunteering. (2.3.2.L3) <p>Practice (15)</p> <ol style="list-style-type: none"> 1) Incentives and programs are transparent and easily available to CSOs and the policy/strategic document/ law is fully implemented, monitored and evaluated periodically in a participatory manner. 2) Administrative procedures for organizers of volunteer activities or volunteers are not complicated and are without any unnecessary costs. 3) Volunteering can take place in any form; there are no cases of complaints of restrictions on volunteering. 	<p>Equality of treatment of CSOs' employees in comparison with other employees</p> <p>Legislation:</p> <ul style="list-style-type: none"> • CSOs are subject to the Labour Law as is the case in other sectors. There are no special provisions with respect to CSO employees. <p>Practice:</p> <ul style="list-style-type: none"> • Although there are different incentive programs, CSOs are not one of the sectors covered with those programs. <p>Statistics on associations and foundations kept by the DoA and the DGoF and regularly updated. DGoF has been publishing annual statistics on the number of employees and volunteers for the last years and DoA has started to provide this information as of 2014.</p> <p>Enabling volunteering policies and laws</p> <p>Legislation:</p> <ul style="list-style-type: none"> • There is no special legislation and regulation with respect to volunteering. In the absence of a voluntarism or volunteering acknowledgment in the relevant legal framework, it is legally not acceptable to work with volunteers; they are accepted as illicit employment. • The Ministry of Education promotes classes regarding social responsibility in secondary education institutions. Works regarding volunteering are carried out in community centers. Universities are offering classes on social responsibility. However, there is no holistic state policy. Lastly, several Ministries and Municipalities have volunteer Legislation: • Voluntarism should be acknowledged in the Labor Law and should be accepted as a relationship between the CSO and the volunteer. Different forms of voluntarism should be sought for in the legal framework in a flexible manner. 60 programs (e.g. Ministry for Youth and Sports, Ministry for Family and Social Policy, Kadıköy Municipality). • There is no special legislation regulating the relationship between CSOs and the volunteers. It is known that certain CSOs have developed their own volunteering policies. <p>Practice:</p> <ul style="list-style-type: none"> • There is no specific legislation or a policy document related to volunteering. National Volunteering Committee was formed and facilitated by UN Volunteers in 2012. In 2014, several 	<p>Equality of treatment of CSOs' employees in comparison with other employees</p> <p>Legislation (BCSDN):</p> <ul style="list-style-type: none"> • NA <p>Legislation (possible other):</p> <ul style="list-style-type: none"> • Seek for introducing state incentive programmes for employment in CSOs • Seek for financial supports / benefits/deductions from Public budget/taxes to promote volunteerism <p>Practice (BCSDN):</p> <p>State statistics should follow international standards and statistical system for unified sector information.</p> <p>Practice (possible other):</p> <ul style="list-style-type: none"> • Seek for improvements in statistical system and for accuracy in statistical data related to CSOs • Needs on data collection and sharing on civil society should be designed in a participatory manner <p>Enabling volunteering policies and laws</p> <p>Legislation (BCSDN)</p> <p>Voluntarism should be acknowledged in the Labor Law and should be accepted as a relationship between the CSO and the volunteer. Different forms of voluntarism should be sought for in the legal framework in a flexible manner.</p> <p>Legislation (possible other):</p> <p>Apart from the BCSDN's</p> <ul style="list-style-type: none"> • Seek for passing the law for volunteering <p>Practice (BCSDN):</p> <p>N/A</p> <p>Practice (possible other):</p> <ul style="list-style-type: none"> • Ensure that potential Law on volunteering also regulates working relations with the volunteers.

²¹ The given number only includes New Foundations (established after Republic) <http://www.vgm.gov.tr/db/dosyalar/webicerik205.pdf>

²² Due to lack of information on the number of volunteers, authors used the number of members considering that associations are member-based organizations. However, it is important to note that given numbers do not entail any information about the level of participation by the members. Furthermore, in Turkey it is common to see cases where individuals are members of more than one association.

		<p>meetings convened with participation of NGO representatives, scholars and public officials to set up a strategic framework to facilitate enabling environment for volunteering in Turkey.</p> <ul style="list-style-type: none"> No specific procedures exist in a uniform manner. Different institutions (public and private) implement different procedures. There have been two recent cases in which CSOs working with volunteers were charged with significant monetary fines because their volunteers are treated as uninsured workers. There is no healthy and comprehensive formal and informal data on volunteering in Turkey, therefore it is not possible to analyse the most popular thematic areas of volunteering work²³ Lack of legal framework leads to incompliance accusations towards CSOs regarding the Labor Law: In 2013, the Social Security Institution fined the Association for Supporting Contemporary Life - an organization with public benefit status- arguing that the volunteers of the organization are employed as “uninsured employees.”²⁴ <p>Out of the surveyed CSO representatives, 52% pointed out that the legal regulations for volunteers is not stimulating, while 37% evaluated the regulations as stimulating for the development of volunteerism and engagement of volunteers</p>	
<p>1.3. National and/or local authorities have enabling policies and rules for grass-roots organisations* and/or civic initiatives.</p> <p>*A grass-roots organisation is a self-organised group of individuals pursuing common interests through a volunteer-based, non-profit organisation. Grassroots organisations usually have a low degree of formality but a broader purpose than issue-based self-help groups, community-based organisations or neighbourhood-associations.</p>			
<p>1.3.a. Quality of the enabling environment for grass-roots organisations and/or civic initiatives</p>			
	<p>Registration, informal vs. formal Legislation: 1) Registration is not mandatory, and in cases when organizations decide to register, the registration rules are clearly prescribed and allow for easy, timely and inexpensive registration and appeal process. (1.1.1.L3) Practice: 1) Every individual or legal entity in practice can form associations, foundations or other non-profit, non-governmental organizations offline or online. (1.1.1.P1) 2) Individuals and legal entities are not sanctioned for not-registering their organizations. (1.1.1.P2) 3) Registration is truly accessible within legally prescribed deadlines; authorities decide on cases in non-subjective and apolitical manner. (1.1.1.P3)</p>	<p>Registration, informal vs. formal Legislation: <ul style="list-style-type: none"> Registration is required to operate as a CSO. Rules are clearly defined but not inexpensive, or timely procedures are in place for foundations. In addition, Foreign CSOs are required to get permission (provided by the Ministry for Internal Affairs and the opinion of the Ministry for Foreign Affairs) for their operations and cooperation in Turkey. Registration is held mandatory by relevant laws and space for informal associational activities is not recognized.²⁵ Practice: <ul style="list-style-type: none"> Individuals have to register their CSO in the form of either an association or a foundation. Laws do not allow establishing CSOs online. The law does not allow individuals to act collectively through unregistered groups or organizations. Registration is required </p>	<p>Registration, informal vs. formal Legislation (BCSDN): Unregistered civic activity should be acknowledged by the law. Procedures for foreign CSOs should be easier and apolitical. Legislation (possible other): <ul style="list-style-type: none"> Seek for changes in legislation so it recognises possibilities for informal actions of citizens Practice (BCSDN): Online registration should be introduced. Although no sanctioning for this has been reported, the legal framework should be amended to acknowledge and permit unregistered civic activity. Vague limitations should be amended (e.g. general morality, public order) and/or clarified to ensure non-subjective registration. Changes in statutes or articles should be made easier. The procedure for the registration of foreign CSOs should be easier and similar to the one required for national</p>

²³ Ibid 1 pg17

²⁴ http://www.cumhuriyet.com.tr/haber/turkiye/18395/CYDD_ye_bir_kiskac_da_SGK_dan_.html

²⁵ Ibid 1

	<p>Spontaneity Legislation</p> <ol style="list-style-type: none"> 1) The laws recognize and do not restrict spontaneous, simultaneous and counter-assemblies. (1.2.1.L2) 2) The exercise of the right is not subject to prior authorization by the authorities, but at the most to a prior notification procedure, which is not burdensome. (1.2.1.L3) 3) The legal framework provides the possibility to communicate via and access any source of information, including the Internet and ICT; if there are legal restrictions, these are exceptional, limited and based on international human rights law. (1.2.3.L1) <p>Practice:</p> <ol style="list-style-type: none"> 1) There are no cases of police harassment of members of social network groups. (1.2.3.P4) 	<p>for operating as a CSO.</p> <p>The timeline for establishing a foundation varies depending on the work load of the courts. CSOs are required to declare the type of work/activities they intend to carry out in writing in official documents, such as Statutes of Associations or Articles of Foundations. When CSOs (specifically foundations) decide to broaden or alter the scope of their activities, they need to deal with various bureaucratic procedures. In 2014, 2 LGBTI associations faced closure requests based on 'general morality'. Permit process for the registration of foreign CSOs is very political.</p> <p>Spontaneity Legislation:</p> <ul style="list-style-type: none"> • Advance notification (at least 48 hours prior to event) is required to organize an assembly, protest or public gathering. In the absence of this notification, the event is accepted as unlawful. Thereby, it can be said that the law does not allow spontaneous demonstrations. With regards to simultaneous or counter-assemblies, no provision exists in the legislation to regulate them. • A notification is required at least 48 hours in advance. Right of assembly and demonstration may be restricted by law for national security, public order, and prevention of crime, protection of public moral, public health and the rights and freedoms of others. In addition, the legal framework lays out a long list of sites, routes or places in which assemblies cannot be conducted. Last, but not least, the legal framework strictly restricts the timing of the assembly (no assembly can be held at night time). • The Constitution guarantees freedom and privacy of communication for all. However, there are regulations granting public institutions the authority to restrict such right to an extent that would be below the international standards. <p>Practice</p> <ul style="list-style-type: none"> • Freedom on the Internet 2014 report reports that Turkish internet users increasingly face arrests and legal prosecution for their online activities. According to report, decisions to punish users or restrict content on disproportionate political, social, or religious grounds continue to restrict Turkish internet freedom. On several occasions, high-level officials criticized the social media as a threat to society. In 2014, Amnesty International monitored the trials of 29 people who sent messages via Twitter in the first days of the Gezi Park protests. 	<p>CSOs. Practice (possible other):</p> <ul style="list-style-type: none"> • Look for stability in duration of registration of associations and foundations <p>Spontaneity Legislation:</p> <p>Regulations granting excessive authorities to the government in connection with restriction of the right to use the internet should be limited in order to provide freedom of expression.</p> <p>Legislation (possible other):</p> <ul style="list-style-type: none"> • Same as BCSDN's <p>Practice (BCSDN): N/A Practice (possible other): Demand for uninterrupted online access to activists and bloggers.</p>
2. An enabling financial environment which supports sustainability of CSOs.	2.1. Easy-to-meet financial rules for CSO, which are proportionate to their turn-over and non-commercial activities		
	2.1.a. CSOs' perception of the ease and effectiveness of financial rules and reporting requirements (disaggregated by type / size of CSO)		
		80% of the surveyed CSO representatives evaluated the prescribed financial rules, obligation of bookkeeping and accounting as relatively clear and understandable, while 16% felt that the rules are not clear enough	

		71% of the surveyed CSOs find that the prescribed financial rules, obligations of bookkeeping and accounting are simple to implement	
2.1.b. Quality assessment of financial rules (with the focus on built-in mechanisms that financial rules and obligations change as the turn-over and non-commercial activities change).			
	<p>Financial reporting</p> <p>Legislation:</p> <p>1) Financial reporting (including money laundering regulations) and accounting rules take into account the specific nature of the CSOs and are proportionate to the size of the organization and its type/scope of activities. (1.1.2.L3)</p> <p>Practice:</p> <p>1) There are no practices of invasive oversight which impose burdensome reporting requirements. (1.1.2.P2)</p> <p>Economic activities</p> <p>Legislation:</p> <p>1) Legislation allows CSOs to engage in economic activities. (1.1.3.L1)</p> <p>2) CSOs are allowed to receive foreign funding. (1.1.3.L2)</p> <p>3) CSO are allowed to receive funding from individuals, corporations and other sources(1.1.3.L3)</p> <p>Practice:</p> <p>1) Legislation on CSOs engaging in economic activities is implemented and is not burdensome for CSOs. (1.1.3.P1)</p> <p>2) There are no restrictions (e.g. administrative or financial burden,</p>	<p>Financial reporting</p> <p>Legislation:</p> <ul style="list-style-type: none"> Although the applicable legislation gives the authority to prepare special accounting regulations for associations and foundations to the administration, the legal framework provides only two types of accounting rules and specific nature of grassroots and smaller CSOs are not taken into account The Law on Associations lay down 17 types of penalties and fines. A few of the critical penalties laid down in the law are: Associations administrator who do not keep the required books or records are charged with a prison sentence of 3 months to 1 year or with a judicial fine,; breaching the requirement to use Turkish language in their books, records and official institutions of the Republic of Turkey are charged with an administrative fine of 1000 TRY. The Law on Foundations defines 3 penalties with administrative fine of 500 TRY. The regulation on Foundations requires foundations to keep fewer books than associations.²⁶ <p>Practice:</p> <p>are required to keep various books for their operations, while provide annual reports to the administration. Keeping too many books make it burdensome, while associations have to report many details in the annual report, including their activities, platform memberships, very detailed account of their income and expenditures (in addition to the financial reporting they do for the tax authority) and many other information. In addition to the annual reporting, CSOs are required to report different actions during the year (e.g. each time they receive donations/aid/grants from abroad; when they conduct their general assemblies, when they change their address).</p> <p>Economic activities</p> <p>Legislation:</p> <ul style="list-style-type: none"> The Law on Collection of Aid providing very detailed regulations and bureaucratic obligations continues to be another major obstacle for CSOs to raise funds and maintain their sustainability. According to this legislation, any CSO that does not have a special permit to collect aid and contribution w/o prior approval has to apply for permission to raise funds by submitting various sorts of information and documentation to the authorities. There are only 20 organizations that have a special permit to collect aid w/o prior permission. The law authorizes the administration to refuse the application for collecting aid or to decide to which organization to give the exceeding amount of aid/funds (if and once organization collects more than they stated in their applications) collected.²⁷ CSOs can engage in economic activities only when/if they set up a separate commercial entity. No direct economic activity is possible. CSOs may accept cash and in kind donations from 	<p>Financial reporting</p> <p>Legislation (BCSDN):</p> <p>Special and user-friendly accounting standards should be prepared for CSOs and at least three different accounting procedures should be introduced. Legislation (possible other):</p> <p>Apart from suggested by BCSDN</p> <ul style="list-style-type: none"> Seek for reduction of penalties, fines and level of complexity for bookkeeping in associations and foundations. <p>Practice (BCSDN):</p> <p>Number of mandatory books should be decreased, the annual reporting templates should be made easier and the information requested should be less and more simple. Financial reporting should not be mandatory and the administration should retrieve that information from the tax authority. Case-by-case reporting requirement of foreign funding during the year should be annulled and reported in the annual report.</p> <p>Practice (possible other):</p> <ul style="list-style-type: none"> Seek for equal treatment of all CSOs when subject to auditing <p>Economic activities</p> <p>Legislation (BCSDN):</p> <p>CSOs' engagement with economic activities should be made easy.</p> <p>The concept of foreign aid should be clearly defined in the legislation in a way that membership fees or small donations from individuals should not be accepted as foreign aid. In addition, rather than case-by-case, annual reporting/notification should be the only requirement. Collection of Aid Law should be amended to ensure effective and smooth fundraising. Legislation (possible other):</p> <ul style="list-style-type: none"> Seek for liberalisation of fundraising possibilities for CSOs. Seek for simplification of possibilities for CSOs to engage in economic activities. Seek for tax exemptions and deductions from public service fees (electricity, etc.) for CSO activities <p>Practice (BCSDN):</p>

²⁶ Ibid 1 pg 6

²⁷ Ibid 1 pg 7

	<p>preapprovals, or channelling such funds via specific bodies) on CSOs to receive foreign funding. (1.1.3.P2)</p> <p>3) Receipt of funding from individuals, corporations and other sources is easy, effective and without any unnecessary cost or administrative burden. (1.1.3.P3)</p> <p>4) Endowments are established without major procedural difficulties and operate freely, without administrative burden or high financial cost (2.1.1.P4)</p>	<p>persons, institutions and organizations abroad subject to notification requirements. However, since foreign aid is not clearly defined in the legislation, even membership fees or individual donations transferred from other countries are subject to notification requirement. This is very burdensome for CSOs, since they have to notify the administration each and every time they receive a membership fee or donation (even very small amounts) from their members or supporters.</p> <ul style="list-style-type: none"> CSOs may accept donations and assistance from corporations, individuals and other sources in order to realize the purposes set out in their bylaws/charters. However, strict limitations and restrictions as well as burdensome procedures in place for public fundraising under the Collection of Aid Law. <p>Practice:</p> <ul style="list-style-type: none"> Dealing with economic activities is burdensome and bureaucratic for CSOs. The low number of CSOs that set up such separate commercial entities is an indication. Use of foreign funds is not subject to approval; however, notifications each time a transfer is made from abroad should be made to the administration, which is cumbersome. There is no legal barrier on accepting grants/donations from individuals, corporations and other sources. It is mandatory that cash donations or grants shall be sent and received through bank transfers. There are not extra costs to making or receiving a cross-border donation. However, collection of aid law poses problems for public fundraising of CSOs. Several CSOs' bank accounts were blocked when they circulated their bank accounts via internet or Facebook. Establishing an endowment is mandatory for foundations. There is no administrative difficulty in their establishment or operation. The minimum endowment amount for foundations is €19.700 in 2014 	<ul style="list-style-type: none"> Economic activities of CSOs should be encouraged and those that are in line with the mission of the CSO should be held exempt from corporate tax. Annual notification should be the only requirement. Collection of Aid Law should be amended. In addition, policies and programs should be in place to promote and facilitate corporate and individual philanthropy. <p>Practice (possible other):</p> <ul style="list-style-type: none"> Suggested changes under the legislation will improve practice.
<p>2.2. Donations are stimulated with adequate legislation and regulations</p>			
<p>2.2.a. Quality and applicability/practice of the legal framework for individual and corporate giving</p>			
	<p><i>Incentives for individual and corporate giving</i></p> <p>Legislation:</p> <ol style="list-style-type: none"> The law provides tax deductions for individual and corporate donations to CSOs (2.1.2.L1) There are clear requirements/conditions for receiving deductible donations and these include a wide range of publicly beneficial activities. (2.1.2.L2) <p>Practice:</p> <ol style="list-style-type: none"> There is a functional procedure in place to claim tax deductions for individual and corporate donations. (2.1.2.P1) CSOs working in the main areas of public interest, including human rights and watchdog organizations, effectively enjoy tax deductible donations. (2.1.2.P3) 	<p><i>Incentives for individual and corporate giving</i></p> <p>Legislation:</p> <ul style="list-style-type: none"> Legal persons and entities can deduct a maximum of 5% of their taxes when and if they donate to tax-exempt foundations and associations with public benefit status. There is no tax deduction applicable to individuals who are on pay-roll. The conditions required to be met for a tax deduction are regulated in the legislation. Although they are clearly indicated, provisions are quite complicated and necessitate technical knowledge. In addition, high deduction rates are provided only to a very limited range of thematic CSOs' areas. <p>Practice:</p> <ul style="list-style-type: none"> Tax deduction is only applicable if individuals and corporations donating to CSOs with having a special status, tax-exempt status (for foundations) and public interest status (for associations), granted by the Council of Ministers. The status of "serving the public good" may only be granted by a Cabinet decision and since acquiring this status is quite a lengthy, cumbersome and politically/ideologically-determined process 	<p><i>Incentives for individual and corporate giving</i></p> <p>Legislation (BCSDN):</p> <ul style="list-style-type: none"> Existing tax incentives should be increased. Regulations ensuring that the donations made by individual employees are tax-deductible should be introduced. Legislation should be amended to become clear and easily comprehensible. Deduction percentages should be increased for a wider range of public benefit thematic activity areas. <p>Legislation (possible other):</p> <ul style="list-style-type: none"> Same as BCSDN's <p>Practice (BCSDN):</p> <p>Public benefit should be clearly defined in the legislation; and accordingly the status (es) should be more broadly and easily accessible. The process of defining and status provision should involve meaningful CSO participation at all levels. Criteria to obtain public benefit should be clearly defined and accessible for all. The process of criteria identification should involve meaningful CSO participation at all levels.</p> <p>Practice (possible other):</p>

		<p>, only a handful of CSOs are officially recognized as serving the public good. Based on the results of the local consultation meetings held in Turkey, CSOs in general agree that fundraising is a key legal challenge and claim they struggle to raise donations and to collect membership fees. Only organizations that have tax-exempt or public interest status may benefit from donations subject to tax deduction. Based on data from the 2012, the rate of foundations with tax-exempt status is 5% and the rate of associations with public interest status is 0.04%. Rights based CSOs claim that it is not easy to get public benefit statutes since they are provided by the Council of Ministers and is highly political.</p> <ul style="list-style-type: none"> • According to 'World Giving Index 2012' 10% of the Turkish population made donations to the CSO, while in 2013 13% of population made donations. • Online giving and crow-funding emerges as a new trend in Turkey. However, the Law on Collection of Aid constitutes as a great obstacle before these online tools. • Corporate Social Responsibility and its practices are still in a transitional phase in Turkey. The number of companies implementing CSR projects and sponsorship activities are increasing due to growing expectations from employees and customers.²⁸ 	<ul style="list-style-type: none"> • Promote CSR
2.3. Financial (e.g. tax or in-kind) benefits are available			
2.3.a. Quality of the system of tax benefits for the CSOs' operational and economic activities			
	<p>Tax benefits for CSOs Legislation:</p> <ol style="list-style-type: none"> 1) The law provides tax free treatment for all grants and donations supporting non-for-profit activity of CSOs. (2.1.1.L1) 2) The law provides tax benefits for economic activities of CSOs. (2.1.1.L2) 3) The law provides tax benefits for passive investments of CSOs. (2.1.1.L3) 4) The law allows the establishment of and provides tax benefits for endowments. (2.1.1.L4) <p>Practice:</p> <ol style="list-style-type: none"> 1) There is no direct or indirect (hidden) tax on grants reported (2.1.1.P1) 2) Tax benefits for economic activities of CSOs are effective and support the operation of CSOs (2.1.1.P2) 3) Passive investments are utilized by CSOs and no sanctions are applied in doing so. (2.1.1.P3) 4) Endowments are established without major procedural difficulties and operate freely, without administrative burden nor high financial cost (2.1.1.P4) 	<p>Tax benefits for CSOs Legislation:</p> <ul style="list-style-type: none"> • Grants and donations received by the CSOs are tax-exempt. • There is no special advantage for economic activities. The commercial enterprises of associations and foundations are treated as business corporations. • CSOs are exempt from profit/income tax on their ordinary fundraising activities, but tax is incurred on all economic activities. Economic enterprises of CSOs are considered as business by the Ministry of Finance and hence are subject to pay the same utility rates defined by Corporate Tax Law. This creates heavy burden on CSOs as they implement economic activities with the aim to create social benefit.²⁹ • There is no tax benefit for the income the foundations obtain from securities. Foundations and associations may obtain rent from their real estate, dividend from contribution shares and share certificates, interest over bonds and Turkish Lira and foreign currency investments. Pursuant to the Income Tax Law all of the foregoing revenues are subject to withholding tax to be paid by the payer of the relevant revenue item. • The legislation allows the establishment of endowments. CSOs are exempt from Inheritance and Transfer and Corporate Taxes in connection with donations made to their endowments. <p>Practice:</p> <ul style="list-style-type: none"> • Donations and grants are tax-exempt. Associations' and 	<p>Tax benefits for CSOs Legislation (BCSDN):</p> <ul style="list-style-type: none"> • The Law on Collection of Aids should be revised so that the existing barriers on collecting donations by foundations and associations are removed • The scope of tax exemptions should be expanded. • Certain exceptions should be defined with respect to the economic activities of CSOs • Taxes applicable to CSOs' passive investments should be removed. <p>Legislation (possible other):</p> <ul style="list-style-type: none"> • Same as BCSDN <p>Practice (BCSDN): N/A</p>

²⁸ Ibid 1 pg 26

²⁹ Ibid 1 pg 18

		<p>foundations' donation collection outside of their center and income generating activities are regulated under the Law on Collection of Aids. The aforementioned law subject donation collection to heavy bureaucratic rules and does not promote CSOs financial sustainability.</p> <ul style="list-style-type: none"> • There is no tax exception for economic activities. • It is free to make passive investments; however, there are different tax treatments applicable. • Establishing an endowment is mandatory for foundations. There is no administrative difficulty in their establishment or operation. The minimum endowment amount for foundations is €19.700 in 2014. 	<p>Practice (possible other): N/A</p> <ul style="list-style-type: none"> •
<p>2.4. Government support to CSOs is available and provided in a transparent, accountable, fair and non-discriminatory manner</p>			
<p>2.4.a. Ratio of amount sought vs. amount approved/disbursed annually through state funding to CSOs. (this proves availability of funds)</p>			
		<ul style="list-style-type: none"> • There is no general information on percentage of the total budget allocated to CSOs. • Out of the Social Support Program of the Ministry of Development, 495 (31% of the supported projects) were implemented by CSOs with total amount of 66.505.583 TL (34% of the total funds allocated). Although the available data shows that the allocated funds comply with the 25% Rule³⁰, a greater percentage of the funds were spent by the public institutions. • Project Support for Associations, by Department of Associations, Ministry of Internal Affairs, in 2012 allocated 10.072904 TL for 221 projects, and in 2013 10.569613 TL for 248 projects (or in total this ministry allocated 3.3. million €, and total number of CSOs is 98.945). • CSO Capacity Building and Financial Support Programme form the Prime Ministry- Presidency for Turks Abroad and Related Communities – total amount of allocated funds is unknown • Ministry of Culture and Tourism also accepts applications for CSO projects to support with public funds – total amount of allocated funds is unknown • Youth and Sports Ministry: Ministry's support to youth projects also includes those implemented by CSOs. In 2012 120 were supported with a budget of 10.201. 401 TL. In this cfp, 79 projects were awarded to CSOs with 730.425TL budget. In 2013, 157 projects were awarded to CSOs with 19.107.194 TL³¹. 	
<p>2.4.b. Quality of state funding frameworks for civil society organisations (focusing on procedural document)</p>			
<p><i>Availability of public funding for institutional development of CSOs, project support and co-financing of EU and other grants</i></p> <p>Legislation</p> <ol style="list-style-type: none"> 1) There is a law or national policy (document) that regulates state support for institutional development for CSOs, project support and co-financing of EU funded projects. (2.2.1.L1) 2) There is a national level mechanism for distribution of public funds to CSOs. (2.2.1.L2) 3) Public funds for CSOs are clearly planned within the state budget. (2.2.1.L3) 4) There are clear procedures for CSO participation in all phases of 	<p><i>Availability of public funding for institutional development of CSOs, project support and co-financing of EU and other grants</i></p> <p>Legislation:</p> <ul style="list-style-type: none"> • The Central Finance and Contracts Unit (CFCU) ensures that the EU administrative procedures pertaining to the grants, works, supplies and procurement of services adhered to in the context of EU funded programs in Turkey. There is no holistic legislation with respect to other state supports. • There is a national unit (CFCU) for EU funds. Other funds are individually distributed through relevant public institutions and 		<p><i>Availability of public funding for institutional development of CSOs, project support and co-financing of EU and other grants</i></p> <p>Legislation (BCSDN):</p> <ul style="list-style-type: none"> • A national strategy with respect to public funding and fund distribution should be developed and the applicable legislation should be revised accordingly. • A national coordination unit/mechanism should be created to coordinate, monitor and report public funding to CSOs. • Funds that will be distributed to CSOs should be announced annually together with the list of names of CSOs, amount of

³⁰ SODES programme promises that at least 25% of the projects proposed by the Governorships should come from CSOs and occupational organisations established by law.

³¹ Ministry of Youth and Sports Activity Report: <http://dergi.gsb.gov.tr/2014-Genclik-Projeleri-Destek-Programi-Kitap/#5/z>

	<p>the public funding cycle(2.2.1.L4)</p> <p>Practice:</p> <ol style="list-style-type: none"> 1) Available public funding responds to the needs of the CSO sector. (2.2.1.P1) 2) There are government bodies with a clear mandate for distribution and/or monitoring of the distribution of state funding. (2.2.1.P2) 3) Funding is predictable, not cut drastically from one year to another; and the amount in the budget for CSOs is easy to identify. (2.2.1.P3) 4) CSO participation in the public funding cycle is transparent and meaningful. (2.2.1.P4) 	<p>ministries. EU Community Programs are implemented via Turkish National Agency³²</p> <ul style="list-style-type: none"> • Although there is a budget item in the state budget, referring to cash transfers made to not-for-profit organizations; neither the definition and types of NPOs this budget line refers to exist, nor a general percentage is allocated to this budget item in a systematic manner. The total amount of cash transfers can be identified but it is not possible to access neither the lists of CSOs or activities nor the amounts provided. Lottery proceeds are not allocated to CSOs in Turkey. There is no special regulation with respect to CSOs' involvement in the distribution of public funds. <p>Practice:</p> <ul style="list-style-type: none"> • There is no regular and continuous public funding to support the infrastructure and activities of CSOs. There are low-budget funding transferred to CSOs by the Ministries, but such resources remain insufficient. Public funds are allocated to CSOs through Ministries mostly in the form of project partnerships while grant allocations or service contracts are only rarely seen. Public funding to CSOs is an issue riddled with many problems and restrictions. Despite the fact that Ministries are able to implement joint projects with CSOs, they can only provide half of the project-related expenses. The Ministries distributing the funds are also responsible from monitoring such funds. General budget audit is carried out by the Ministry of Finance. There is no specific body with the mandate to coordinate to monitor public funding to CSOs. • As the public funds are not distributed in a transparent manner, it is not possible to foresee the funds allocated to CSOs. The determination of the funding amount is at the discretion of the Ministries and may vary from year to year. • Public funds are not distributed in a transparent manner. There are no defined rules setting out CSO involvement. As it was reported in local consultation meetings, public funding process to support civil society has been detected as a key problem area in terms of transparency and accountability. <p><i>Procedures and transparency of distribution of public funding</i></p> <p>Legislation:</p> <ul style="list-style-type: none"> • There is no systematic procedure for public funding. However, the (No.5018) Public Financial Administration and Control Law (No. 5018), regulates state budget and funding in general, lay down conditions and principles for inspection, expenditure, and reporting. Another important piece of legislation is the Regulation No.26231 namely the "Regulation on Providing Aid from Public Institutions Budgets to Associations, Foundations, Unions, Organizations, Institutions, Endowments and Similar Entities". According to this regulation, public institutions should annually announce their support to not for profit organizations, with their names, total amount of funding provided, aims and reasons for this 	<p>public funding, project aims, etc.</p> <ul style="list-style-type: none"> • Fund distribution process should be transparent and open to CSOs' involvement at every stage. <p>Legislation (possible other):</p> <ul style="list-style-type: none"> • Same as BCSDN's <p>Practice (BCSDN):</p> <p>The 50% threshold should be lifted. The amount of public funding dispersed to CSOs should be increased, clearly identified within the budget, transparent and accountable. They should be accessible for all. Monitoring mechanisms should involve meaningful CSO participation at all levels. A code of conduct (or good practice) should be developed and accepted for state support</p> <p>Practice (possible other):</p> <ul style="list-style-type: none"> • Seek for improvements in the availability of government funds for CSOs, in terms of volume, predictability, and planning, and implementation
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³² Turkish National Agency (<http://www.ua.gov.tr/en/home>), CFCU (<http://www.mfib.gov.tr/index.php?lng=en>)
Guidelines for EU support to civil society in enlargement countries 2014-2020 19 12 2013

	<p>Procedures and transparency of distribution of public funding</p> <p>Legislation:</p> <ol style="list-style-type: none"> 1) The procedure for distribution of public funds is transparent and legally binding. (2.2.2.L1) 2) The criteria for selection are clear and published in advance. (2.2.2.L2) 3) There are clear procedures addressing issues of conflict of interest in decision-making. (2.2.2.L3) <p>Practice:</p> <ol style="list-style-type: none"> 1) Information relating to the procedures for funding and information on funded projects is publicly available. (2.2.2.P1) 2) State bodies follow the procedure and apply it in a harmonized way. (2.2.2.P2) 3) The application requirements are not too burdensome for CSOs. (2.2.3.P3) 4) Decisions on tenders are considered fair and conflict of interest situations are declared in advance (2.2.3.P4) 	<p>support. This regulation only holds central administration responsible for announcing their support, but not Municipalities or Provincial Administrations. Lastly, several Ministries have issued regulations and directives of their own for providing state funding. These Ministries also published application guidelines, the amount of support provided, the names of CSOs and projects supported. However, regarding the selection process, the distribution is left to the discretion of the commissions formed under the relevant Ministries. Commission decisions do not disclose the projects that apply for funding in their entirety or the reasons for selecting the chosen project.</p> <ul style="list-style-type: none"> • There are no uniform, standardized criteria for providing state funding. Several Ministries have drafted their criteria for their support and announced it openly. The vast majority of the public institutions do not have any selection criteria and arbitrary selection/decisions are observed. • Since there is no standardized and uniform system in place, the Ministries themselves decide on their own procedures. The ones that published regulations included in them relevant articles for dissolving disputes. <p>Practice:</p> <ul style="list-style-type: none"> • As there are no transparent mechanisms or procedure regulating the application for and the process of allocation of public funds and aids to CSOs, most of the time, the Ministries do not set out the total budget, selection criteria and selection conditions for funds and aids allocated to CSOs. There is no common practice for Ministry funds other than EU funding. Furthermore, even when the total budget is announced by the Ministries, detailed information with respect to the allocation of the funding is not shared with public. Except a few Ministries, no public institution is abiding by their responsibilities laid down in Regulation no. 26231. • No framework or standard procedures exist, so lack of common understanding and practice is observed in connection with provision of financial aid to CSOs by the Ministries. • Application to public funding does not create an additional cost for CSOs. Bureaucratic conditions vary between different funds. • There is no information with respect to the fairness of the tenders. <p>System for accountability, monitoring and evaluation of public funding</p> <p>Legislation:</p> <ul style="list-style-type: none"> • General principles regarding distribution of public funds, financial accountability, monitoring and evaluation are regulated under the Law No 5018 on Public Finance Management and Control. • The aforementioned law also regulates the sanctions applicable to violation of the procedure. <p>Practice:</p> <ul style="list-style-type: none"> • There is no data regarding the way the monitoring is carried out. Although there are special Monitoring and Evaluation Units under certain Ministries, the methods adopted and the consequences are not known. • There is no data as to whether the public organizations carry out 	<p>Procedures and transparency of distribution of public funding</p> <p>Legislation (BCSDN):</p> <ul style="list-style-type: none"> • A clear procedure should be in place for a uniform, standardized, transparent and binding state support. Last, but not least, a new regulation should be accepted to also hold Municipalities and Provincial Administrations responsible for the accountability of state support. • Clear code of conduct or good practices should be available for a standardized and independent system of selection. Project funding decisions, selection of CSOs for project-based collaboration and project management processes ought to undergo independent oversight and inspection. <p>CSOs should have the right to object to disputes that may arise during the selection process. The procedure should be clearly defined in the legislation. Legislation (possible other):</p> <ul style="list-style-type: none"> • Same as BCSDN <p>Practice (BCSDN):</p> <p>All public institutions should fulfil their responsibilities under the Regulation No. 26231. Standardized procedures should be in place. Practice (possible other):</p> <ul style="list-style-type: none"> • Look for harmonised procedure applicable to all Ministries • Work on increasing capacities and awareness of Ministries for support of CSOs.
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	<p>System for accountability, monitoring and evaluation of public funding</p> <p>Legislation:</p> <ol style="list-style-type: none"> 1) The procedure for distribution of public funds prescribes clear measures for accountability, monitoring and evaluation. (2.2.3.L1) 2) There are prescribed sanctions for CSOs that misuse funds which are proportional to the violation of procedure. (2.2.3.L2) <p>Practice:</p> <ol style="list-style-type: none"> 1) Monitoring is carried out continuously and in accordance with predetermined and objective indicators. (2.2.3.P1) 2) Regular evaluation of effects/impact of public funds is carried out by state bodies and is publicly available. (2.2.3.P2) <p>Availability of the state non-financial support</p> <p>Legislation:</p> <ol style="list-style-type: none"> 1) Legislation allows state authorities to allocate non-financial support, such as state property, renting space without financial compensation (time-bound), free training, consultations and other resources, to CSOs. (2.2.4.L1) 2) The non-financial support is provided under clearly prescribed processes, based on objective criteria and does not privilege any group. (2.2.4.L2) <p>Practice:</p> <ol style="list-style-type: none"> 1) CSOs use non-financial state support(2.2.4.P1) 2) CSOs are treated in an equal or more supportive manner as compared to other actors when providing state non-financial resources. (2.2.4.P2) 3) There are no cases of state authorities granting non-financial support only to CSOs which do not criticize its work; or of cases of depriving critical CSOs of support; or otherwise discriminating based on loyalty, political affiliation or other unlawful terms. (2.2.4.P3) 	<p>regular evaluation on effects/impact of public funds.</p> <ul style="list-style-type: none"> • There is no data available with respect to favouritism or discrimination of state authorities against CSOs based on their loyalties or political affiliation. Nevertheless, there are examples supporting the view that there are cases of institutional discrimination. <p>Availability of the state non-financial support</p> <p>Legislation:</p> <ul style="list-style-type: none"> • Other than pre-determined fund mechanisms, no subsidy, grant or any other resource may be transferred to associations and foundations from the budgets of public institutions and organizations. • There are no well-defined practices. In relation to the well-defined criteria and objectivism. There is no data with respect to favouritism. • Compared to the relations of CSOs at central level public institutions, CSOs state that they “<i>work more effectively and closely with municipalities as opposed to governorships. Municipalities are more eager to offer in-kind support to CSOs, often in the form of free travel, meeting rooms, and assistance with announcing CSO activities to larger audiences</i>”³³. <p>Practice:</p> <ul style="list-style-type: none"> • While the framework Law No. 5072 prohibits public support, there are examples of cooperation between CSOs and certain public institutions based on protocols. Different practices with respect to cooperation between CSOs and local authorities exist. • There is no data on equal treatment of CSOs in comparison with other actors when providing state non-financial resources. • There is no data on whether there are cases of state authorities granting non-financial support only to CSOs, which do not criticize its work, or cases of depriving critical CSOs of support. Also, there are examples supporting the view that there is discrimination. <p>CSOs’ engagement in different state services and equality of competition among all providers for state contracts</p> <p>Legislation:</p> <ul style="list-style-type: none"> • Municipality Law that gives responsibility to municipalities to assist and support CSOs, limits the beneficiaries of this support to those with special status: Associations with public benefit status and foundations with tax exempt status. In addition, in 2012, an amendment was made on article 75 of the Municipality Law, which aimed to have possibility to further hamper cooperation between CSOs and municipalities. TUSEV Civil Society Monitoring Report 2012 based on an expert opinion states that the new article contains neither a clarification regarding the types and nature of service activities to be supported nor the criteria for permission. In such a context, this revision is increasing the discretionary power of 	<p>System for accountability, monitoring and evaluation of public funding</p> <p>Legislation (BCSDN):</p> <ul style="list-style-type: none"> • A national strategy with respect to public funding that regulates public funding mechanisms based on predetermined, concrete standards should be adopted in order to enhance accountability and transparency of the public funding cycle. • National rules regarding distribution of public funds must be determined. • Monetary and in-kind support to the CSOs by public institutions should be expanded through defined transparent mechanisms. <p>Legislation (possible other):</p> <ul style="list-style-type: none"> • Same as BCSDN <p>Practice (BCSDN): N/A</p> <p>Practice (possible other):</p> <ul style="list-style-type: none"> • The information on the project support should be transparent and equal treatment should be ensured. <p>Availability of the state non-financial support</p> <p>Legislation (BCSDN):</p> <ul style="list-style-type: none"> • The Law of the Relations of Associations and Foundations with Public Institutions (No 5072) should be amended and the public’s cash and in kind support to the CSOs should be expanded and extended through defined transparent mechanisms. <p>Legislation (possible other):</p> <ul style="list-style-type: none"> • Same as BCSDN <p>Practice (BCSDN): N/A</p> <p>Practice (possible other):</p> <ul style="list-style-type: none"> • Closer monitoring of disbursement, equality and impartiality when non-financial and in-kind support is granted to the CSOs and other actors.
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³³ Civil Society Organisations and Public Sector Relations: Problems and Expectations, The Results of the Consultation Meetings and an Evaluation Report, Third Sector Foundation of Turkey (TUSEV), December 2013.

	<p>CSOs' engagement in different state services and equality of competition among all providers for state contracts</p> <p>Legislation:</p> <ol style="list-style-type: none"> Existing legislation allows CSOs to provide services in various areas, such as education, healthcare, social services. (3.3.1.L1) CSOs have no barriers to providing services that are not defined by law ("additional" services). (3.3.1.L2) Existing legislation does not add additional burdensome requirements on CSOs that do not exist for other service providers. (3.3.1.L2) <p>Practice:</p> <ol style="list-style-type: none"> CSOs are able to obtain contracts in competition with other providers and are engaged in various services (e.g., education, health, research, and training). (3.3.1.P1) CSOs are included in all stages of developing and providing services (needs assessment, determining the services that best address the needs, monitoring and evaluation). (3.3.1.P2) When prior registration/licensing is required, the procedure for obtaining that is not overly burdensome. (3.3.1.P3) <p>Commitments of state to funding services and predictability and long-term availability of the funding</p> <p>Legislation:</p> <ol style="list-style-type: none"> The budget provides funding for various types of services which could be provided by CSOs, including multi-year funding. (3.3.2.L1) There are no legal barriers to CSOs receiving public funding for the provision of different services (either through procurement or through another contracting or grants mechanism). (3.3.2.L2) CSOs can sign long-term contracts for provision of services (3.3.2.L3) <p>Practice:</p> <ol style="list-style-type: none"> CSOs are recipients of funding for services. (3.3.2.P1) 	<p>the central government and accordingly decreasing the freedom of association³⁴.</p> <ul style="list-style-type: none"> Relevant laws and regulations allow CSOs to provide services in various areas in cooperation with the public sector. Provisions in the relevant regulations are binding with respect to the additional services to be provided by CSOs as well. The relevant legislation and regulations do not discriminate between CSOs and other legal entities. <p>Practice:</p> <ul style="list-style-type: none"> Although there are no barriers on CSO competition, as there is no practice of promoting such competition either, examples of service provision by the civil society are limited. Although there are certain examples in practice, there is no general regulation with respect to CSOs involvement to such processes. There is no data. <p>Commitments of state to funding services and predictability and long-term availability of the funding</p> <p>Legislation:</p> <ul style="list-style-type: none"> There is no holistic funding strategy that would ensure variety of services which could be provided by the CSOs, including multi-year program There is no legal barrier to the CSOs receiving public funding for the provision of different services. There is no special regulation and a holistic approach. CSOs can sign long-term contract depending on the conditions of the service contract. <p>Practice:</p> <ul style="list-style-type: none"> Although there are CSOs that provide services, they are very few. Since there is no data and probably no holistic implementation, it is also unknown if the funds received for the social services are sufficient to cover basic costs, including proportionate institutional (overhead) costs. There is no mass data in relation if there are delays in payments and flexibility in funding, with the aim of providing the best quality of services, but there are examples that CSOs face problems regarding payments. <p>Clarity of procedures for contracting services and transparency in selection of service providers including CSOs</p> <p>Legislation:</p> <ul style="list-style-type: none"> The procedures with respect to services are regulated under the legislation covers CSOs as well. (Law on Public Procurement) There is no regulation specifying the defined procedures for contracting services, which allow for transparent selection of CSO to provide services. There are no common selection criteria for selection of service providers. In some of the cases price is the lead criterion for selection of service providers but also there are instances that service providers are selected in accordance to their technical 	<p>CSOs' engagement in different state services and equality of competition among all providers for state contracts</p> <p>Legislation (BCSDN):</p> <ul style="list-style-type: none"> There is no special provision in the legislation with respect to service provision by CSOs. CSOs should be identified as participants and special provisions with respect to service agreements of CSOs should be included in the relevant texts. <p>Legislation (possible other):</p> <ul style="list-style-type: none"> Same as BCSDN <p>Practice (BCSDN): N/A</p> <p>Practice (possible other):</p> <ul style="list-style-type: none"> Seek for varieties of possibilities for engagement of CSOs in social services Seek for CSOs involvement in all stages of developing and providing social services Seek for registration/licencing procedures that are not overly burdensome for the CSOs. <p>Commitments of state to funding services and predictability and long-term availability of the funding</p> <p>Legislation (BCSDN):</p> <ul style="list-style-type: none"> A broad policy document should be prepared with respect to public funding and the conditions should be explicitly defined. <p>Legislation (possible other):</p> <ul style="list-style-type: none"> Same as BCSDN <p>Practice (BCSDN): N/A</p> <p>Practice (possible other):</p> <ul style="list-style-type: none"> Need for closer monitoring and regulation of state funding for provision of social services Need for promotion of state outsourcing for provision of social services
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³⁴ TUSEV Civil Society Monitoring Report, 2012.

	<p>2) CSOs receive sufficient funding to cover the basic costs of the services they are contracted to provide, including proportionate institutional (overhead) costs. (3.3.2.P2)</p> <p>3) There are no delays in payments and the funding is flexible with the aim of providing the best quality of services. (3.3.2.P3)</p> <p>Clarity of procedures for contracting services and transparency in selection of service providers including CSOs</p> <p>Legislation:</p> <ol style="list-style-type: none"> 1) There is a clear and transparent procedure through which the funding for services is distributed among providers.(3.3.3.L1) 2) Price is not the lead criterion for selection of service providers and best value is determined by both service quality and a financial assessment of contenders. (3.3.3.L2) 3) There are clear guidelines on how to ensure transparency and avoid conflict of interests. (3.3.3.L3) 4) There is a right to appeal against competition results. (3.3.3.L4) <p>Practice:</p> <ol style="list-style-type: none"> 1) Many services are contracted to CSOs. (3.3.3.P1) 2) Competitions are considered fair and conflicts of interest are avoided. (3.3.3.P2) 3) State officials have sufficient capacity to organize the procedures. (3.3.3.P3) <p>Clarity of a system for accountability, monitoring and evaluation of service provision</p> <p>Legislation:</p> <ol style="list-style-type: none"> 1) There is legal possibility for monitoring both spending and the quality of service providers. (3.3.4.L1) 2) There are clear quality standards and monitoring procedures for services. (3.3.4.L2) <p>Practice:</p> <ol style="list-style-type: none"> 1) CSOs are not subject to excessive control. (3.3.4.P1) 2) Monitoring is performed on a regular basis according to pre-announced procedures and criteria. (3.3.4.P2) 3) Regular evaluation of quality and effects/impact of services provided is carried out and publicly available. (3.3.4.P3) 	<p>capacities</p> <ul style="list-style-type: none"> • Provisions with respect to transparency and conflicts of interests are included in the relevant agreements. • There is a right to appeal against tender results. <p>Practice:</p> <ul style="list-style-type: none"> • Contracting services to CSOs is not common practice. • There is no data in relation of fairness of competition during the tendering procedure for social services. • Generally, the tender processes are carried out with sufficient capacity. • In some cases price is the leading criterion for selection of service providers but also there are instances that service providers are selected in accordance to their technical capacities. <p>Clarity of a system for accountability, monitoring and evaluation of service provision</p> <p>Legislation:</p> <ul style="list-style-type: none"> • The monitoring and evaluation procedures of service provision are defined in the relevant legislation. • The legislation does not include special provisions with respect to CSOs. • Transparency, monitoring and evaluation processes are defined in the relevant legislation. There is no special provision with respect to CSOs in the legislation. <p>Practice:</p> <ul style="list-style-type: none"> • There is no data available if the CSOs are subject to extensive control. • The working, arrangements and frequency of the monitoring process are not known. • There is no data with respect to the quality of the process related to the evaluation of quality and effects/impact of services provided, as the results are not shared with public. 	<p>Clarity of procedures for contracting services and transparency in selection of service providers including CSOs</p> <p>Legislation (BCSDN):</p> <ul style="list-style-type: none"> • Explicit provisions with respect to CSOs, including provisions to avoid conflict of interest, should be added to tender specifications. <p>Legislation (possible other):</p> <ul style="list-style-type: none"> • Same as BCSDN, but also adding provisions determining clear selection procedure <p>Practice (BCSDN): N/A</p> <p>Practice (possible other):</p> <ul style="list-style-type: none"> • Monitor and work on improvements of the fairness of competition, with conflict of interests being avoided, including clear selection criteria and procedures • Seek jointly developed code of conduct for independency of CSOs that carry out sub contracts to deliver social services. <p>Clarity of a system for accountability, monitoring and evaluation of service provision</p> <p>Legislation (BCSDN):</p> <ul style="list-style-type: none"> • Monitoring and evaluation conditions with respect to service provision should be explicitly defined and shared with the relevant parties ahead of the tendering process. <p>Legislation (possible other):</p> <ul style="list-style-type: none"> • Same as BCSDN, but also look specific provisions within the relevant legislation that will encompass focus on CSOs. <p>Practice (BCSDN): N/A</p> <p>Practice (possible other):</p> <ul style="list-style-type: none"> • Closer monitoring of monitoring and evaluation practice of service provisions • Closer monitoring of inclusion and treatment of CSOs in selection process for service provision as well as during the implementation.
Changing relations CSOs and government			
3 Civil society and public institutions	3.1. Public institutions recognise the importance of CSOs in improving good governance through CSOs' inclusion in decision making processes		

<p>work in partnership through dialogue and cooperation, based on willingness, trust and mutual acknowledgment around common interests</p>	<p>3.1.a. Percentage of laws/bylaws, strategies and policy reforms effectively* consulted with CSOs * in terms of:</p> <ul style="list-style-type: none"> - adequate access to information - sufficient time to comment - selection and representativeness / diversity of working groups - acknowledgement of input - degree to which input is taken into account - feedback / publication of consultation results <p>3.1.b Quality* of structures and mechanisms in place for dialogue and cooperation between CSOs and public institutions * in terms of:</p> <ul style="list-style-type: none"> - CSO representation in general - representation of smaller/weaker CSOs - its visibility and availability - government perception of quality of structures and mechanisms - CSOs perception of structures and mechanisms 		
<p>CSO-government cooperation strategic document</p> <p>Legislation:</p> <ol style="list-style-type: none"> 1) There are strategic documents dealing with the state-CSO relationship and civil society development. (3.1.1.L1) 2) The strategic document includes goals and measures as well as funding available and clear allocation of responsibilities (action plans incl. indicators). (3.1.1.L2) 3) The strategic document embraces measures that have been developed in consultation with and/or recommended by CSOs. (3.1.1.L3) <p>Practice:</p> <ol style="list-style-type: none"> 1) CSOs from different areas of interest regularly participate in all phases of the strategic document development, implementation and evaluation. (3.1.1.P1) 2) There are examples demonstrating that cooperation between state and CSOs and civil society development is improved and implemented according to or beyond the measures envisaged in the strategic document. (3.1.1.P2) 3) The implementation of the strategic document is monitored, evaluated and revised periodically. (3.1.1.P3) 	<p>CSO-government cooperation strategic document</p> <p>Legislation:</p> <ul style="list-style-type: none"> • There is no general strategy for cooperation between government and CSOs. However, the Regulation on the Procedures and Principles of Legislation Preparation includes provisions that regulate getting the civil society's opinion with respect to a draft prepared by the relevant ministry and the public institutions and organizations before such draft is submitted to the Prime Ministry. Also, the strategy documents of the relevant ministries include provisions such as identifying CSOs operating in the field of activity of the relevant ministry and being open to cooperation as stakeholders. • Although there is no general strategy document, there is a reference to communication and cooperation with respect to shared goals between the public sector and the civil society in the Strategy Plans prepared by the ministries and various organizations in accordance with the Law No 5018 on Public Finance Management and Control. • Although there is no general binding document, certain public institutions consult CSOs when preparing strategic plans. <p>Practice:</p> <ul style="list-style-type: none"> • There is no general CSO participation. CSOs are able to get involved in the process by invitation from the relevant public institutions. • Since there is no strategic paper, it is hard to measure the level of cooperation between state and CSOs. • There is no monitoring and evaluation process of the paper since there is no strategic document. In practice different state institutions have monitoring and evaluation procedures, which are not transparent. • Department of Associations and the General Directorate of Foundations keep the official statistical data with respect to civil society. However, those data are not taken into account in connection with development of Public-CSO cooperation and are not transferred to national statistics system. <p>Out of the total surveyed, 21% of CSOs in Turkey participated in the drafting of strategies on the local level; 15% for local action plans; 15% on specific laws; 11% on national strategies; 8% on national action plans; 5% on programming of IPA financial support; 5% on policy documents and 4 out of 10 did not actively participate in the mentioned processes either on the local/national level.</p>	<p>16/ 100</p>	<p>CSO-government cooperation strategic document</p> <p>Legislation (BCSDN):</p> <ul style="list-style-type: none"> • A principle document setting forth the framework of the civil society-public cooperation should be prepared in a participatory manner. • The strategy document to be prepared should set out mechanisms that meet participatory, transparent and egalitarian criteria that would allow CSOs to provide their opinions. <p>Legislation (possible other):</p> <ul style="list-style-type: none"> • Same as BCSDN <p>Practice (BCSDN): N/A</p> <p>Practice (possible other): N/A</p>

	<p>Accessibility of all draft policies and laws to the public (easiness and timelines)</p> <p>Legislation:</p> <ol style="list-style-type: none"> Existing legislation obliges public institutions to make all draft and adopted laws and policies public, and exceptions are clearly defined and in line with international norms and best practices. (3.2.2.L1) Clear mechanisms and procedures for access to public information/documents exist. (3.2.2.L2) There are clearly prescribed sanctions for civil servants/units for breaching the legal requirements on access to public information. (3.2.2.L3) <p>Practice:</p> <ol style="list-style-type: none"> Public institutions actively publish draft and adopted laws and policies, unless they are subject to legally prescribed exceptions. (3.2.2.P1) Public institutions answer the majority of requests for access to public information within the deadline prescribed by law, in a clear format, provide written explanations on the reasons for refusal, and highlight the right to appeal and the procedure for appealing. (3.2.2.P2) Cases of violations of the law are sanctioned. (3.2.2.P3) 	<p>Accessibility of all draft policies and laws to the public (easiness and timelines)</p> <p>Legislation:</p> <ul style="list-style-type: none"> The Regulation on the Procedures and Principles of Legislation Preparation includes provisions setting forth that, in the event that it concerns the general public, drafts may be brought to the general public attention by the relevant ministry through the Internet, press or broadcasting in order to inform or take the feedback into account during the opinion evaluation process. Publication of the legislation prepared is at the related public institution's discretion. However, the internet sites of public institutions in Turkey vary in terms of the amount and type of information they contain about the work carried out by the corresponding public institutions. Under the penal provisions of the Right to Information Law there are sanctions applicable to civil servants and other public officials in the event that they are negligent, at fault or wilful in the implementation of the law. <p>Practice:</p> <ul style="list-style-type: none"> There is an increase in the number of published drafts, yet not all drafts are being published. In the process of transition to "e-government" in Turkey, there has been some technological advancement in accessing information. Yet, public institutions provide the standard information they are mandated to publish on their websites in different formats and to varying degrees. Problems regarding applications made in accordance with the Right to Information Law continue to arise in practice. Common problems that arise often include differences in application procedures; instances where no response is provided within the time period prescribed under the law and questions left unanswered or insufficiently answered on the grounds that additional research is required to respond. Although there are certain initiatives related to that effect, there is no data on whether any such sanctions are applied. <p>93% of surveyed CSOs claim to have had adequate access to information</p> <p>84% of surveyed CSOs claim to have had enough time for comments</p> <p>5% of surveyed CSOs claim that their comments were not taken into consideration; while 7% of surveyed CSOs claim that all of their suggestions were taken into consideration, 40% state that the majority of their suggestions were taken into consideration and 48% state that some of their suggestions were taken into consideration</p> <p>12% of surveyed CSOs claim that they did not receive feedback and the results from the consultations were not published; 6 out of 10 organisations state that they received feedback and that the results were published, but not in all consultation processes; 26% state that they received detailed enough feedback information from the consultations and the results were available to all interested parties.</p>	<p>Accessibility of all draft policies and laws to the public (easiness and timelines)</p> <p>Legislation (BCSDN):</p> <ul style="list-style-type: none"> The legislation should be more binding in order to be able to solve the problems faced during the implementation of the Right to Information Law. All draft legislation and policy documents prepared by the public institutions must be accessible by all, required mechanisms for the CSOs to provide their opinions should be developed and a sufficient time to respond should be provided. <p>Legislation (possible other):</p> <ul style="list-style-type: none"> Same as BCSDN <p>Practice (BCSDN): N/A</p> <p>Practice (possible other):</p> <ul style="list-style-type: none"> Greater monitoring of implementation of the Right to Information Law, and seek removal of barriers and/or wrong application concerning the Law.
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	<p>Representativeness of CSOs in discussions in cross-sector bodies and clarity of criteria and selection process</p> <p>Legislation:</p> <ol style="list-style-type: none"> Existing legislation requires public institutions to invite CSO representatives on to different decision-making and/or advisory bodies created by public institutions. (3.2.3.L1) There are clear guidelines on how to ensure appropriate representation from civil society, based on transparent and predetermined criteria. (3.2.3.L2) <p>Practice:</p> <ol style="list-style-type: none"> Decision-making and advisory bodies on issues and policies relevant for civil society generally include CSO representatives. (3.2.3.P1) CSO representatives in these bodies are enabled to freely present and defend their positions, without being sanctioned. (3.2.3.P2) CSO representatives are selected through selection processes which are considered fair and transparent. (3.2.3.P3) Participation in these bodies does not prevent CSOs from using alternative ways of advocacy or promoting alternative stand-points which are not in line with the position of the respective body. (3.2.3.P4) <p>Recognition of the state, through the operation of its institutions, of the importance of the development of and cooperation with the CS</p> <p>Legislation:</p> <ol style="list-style-type: none"> There is a national level institution or mechanism with a mandate to facilitate cooperation with civil society organizations (e.g., Unit/Office for cooperation; contact points in ministries; council). (3.1.2.L1) There are binding provisions on the involvement of CSOs in the decisions taken by the competent institution or mechanism(s). (3.1.2.L2) <p>Practice:</p> <ol style="list-style-type: none"> The national level institution or mechanism(s) has sufficient 	<p>Representativeness of CSOs in discussions in cross-sector bodies and clarity of criteria and selection process</p> <p>Legislation:</p> <ul style="list-style-type: none"> CSOs involvement in decision-making process is not required /mandatory by the existing legislation. There are no defined criteria in the legislation. <p>Practice:</p> <ul style="list-style-type: none"> Practice varies between public institutions and ministries. Yet, it has been reported that: "Public institutions have proved more ready to cooperate with CSOs on issue areas that require specialized expertise on social groups such as women, people with disabilities and refugees." Same report highlights example of City Councils and their adjacent assemblies of women, people with disabilities and youth which have been served as novel and effective mechanisms to assist the visibility of CSOs and the civilian oversight of public institutions (TUSEV, Consultation meetings and evaluation report 2014). In the local level, the participation of CSOs to City Councils, Provincial Employment Boards, Development Boards are compulsory by law. It has been reported that, public institutions often select the CSOs that local bureaucrats have favourable relationships with (TUSEV, Consultation meetings and evaluation report 2014). There are no objective mechanisms and procedures with respect to the selection processes of the CSOs and their representatives that get involved. Some CSOs mention that depending on the relevant institution, personal relationships may have an impact on the selection process. Although there is no supportive mechanism it is known that there are CSOs that use alternative ways of advocacy. <p>Recognition of the state, through the operation of its institutions, of the importance of the development of and cooperation with the CS</p> <p>Legislation:</p> <ul style="list-style-type: none"> There is neither a legislative framework nor a national level institution or mechanism to govern the relationship between civil society organisations and public institutions. There is no binding provision. The Regulation on the Procedures and Principles of Legislation Preparation includes provisions regarding CSO consultation. However, the consultation for draft legislations is not held mandatory and left to discretion of the Ministries. One piece of legislation that consultation with civil society is held mandatory is the Regulation for Strategic Plan Preparation. According to the regulation, public institutions are obliged to consult with CSOs while drafting their 5-year Strategic Plans. <p>Practice:</p> <ul style="list-style-type: none"> There is no special mechanism with respect to Public-CSO relationship within the Department of Associations and the General Directorate of Foundations, which are mainly regulatory and supervisory bodies; there is no specific institution or mechanism with a mandate to facilitate the relationship. 	<p>Representativeness of CSOs in discussions in cross-sector bodies and clarity of criteria and selection process</p> <p>Legislation (BCSDN):</p> <ul style="list-style-type: none"> Provisions with respect to CSOs involvement in the decision-making process should be added to the legislation. <p>Legislation (possible other):</p> <ul style="list-style-type: none"> Same as BCSDN <p>Practice (BCSDN): N/A</p> <p>Practice (possible other):</p> <ul style="list-style-type: none"> Lay down mechanisms for inclusion of CSOs in decision-making and advisory bodies, where CSOs are able to freely express their position w/o sanctioning, and ensuring clear and transparent selection process with pre-determined criteria. <p>Recognition of the state, through the operation of its institutions, of the importance of the development of and cooperation with the CS</p> <p>Legislation (BCSDN):</p> <ul style="list-style-type: none"> Relationship with civil society is not an area that the public sector considers strategic. Public institutions that would directly manage the relationship with civil society should be formed. <p>Legislation (possible other):</p> <ul style="list-style-type: none"> Same as BCSDN <p>Practice (BCSDN): N/A</p> <p>Practice (possible other):</p>
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	<p>resources and mandate for facilitating CSO-government dialogue, discussing the challenges and proposing the main policies for the development of Civil Society. (3.1.2.P1)</p> <p>2) CSOs are regularly consulted and involved in processes and decisions by the competent institution or mechanism(s). (3.1.2.P2)</p> <p><i>Recognition of the state, through the operation of its policies and strategies, of the importance of the development of and cooperation with the CS</i></p> <p>Legislation:</p> <p>1) There are clearly defined standards on the involvement of CSOs in the policy and decision making processes in line with best regulatory</p>	<ul style="list-style-type: none"> There is no holistic practice as there are no egalitarian, sustainable and accessible mechanisms. The results of the Consultation meetings and evaluation report (TUSEV, 2014) states: "CSOs are seldom able to participate in legislation and when they do engage in law making processes, they are only able consult on a limited/one-way capacity. CSOs that are consulted prior to or during legislation are not provided regular updates on the progress of the legislative process and are excluded from the further or final steps of this process." Public institutions collaborate with CSOs only when they want to share information, need expertise or want to make an impression on the public. Relationship between CSOs- government is regarded as one sided, since public institutions do not respond to the demands of cooperation from CSOs at the same rate. Relationship is based on individual relations and not institutionalized.³⁵ <p>80% of the surveyed CSOs are aware of the current structures and mechanisms for dialogue and cooperation with state institutions, while 43% believe that these mechanisms exist only pro-forma. Of the surveyed CSO representatives, 37% think that these mechanisms are useful.</p> <p>81% of the surveyed CSOs are aware of the current structures and mechanisms for dialogue and cooperation with local institutions, while 45% believe that these mechanisms exist only pro-forma. Of the surveyed CSO representatives, 36% think that these mechanisms are useful.</p> <p><i>Recognition of the state, through the operation of its policies and strategies, of the importance of the development of and cooperation with the CS</i></p> <p>Legislation:</p> <ul style="list-style-type: none"> Rules with respect to CSO involvement in decision-making are set out in the Regulation on the Procedures and Principles of Legislation Preparation. As consulting CSOs is not mandatory under the Regulation, involvement of CSOs takes place through invitation and is usually limited with objecting to or approving the decisions. Various examples exist, one of which, from 2014, is covered in the above report as a brief Case Study. There is no holistic approach and no regular policies for educational programs/policies. One of the findings of Consultation meetings and evaluation report (TUSEV, 2014) related to capacities of public institutions highlight that public officials have very low levels of awareness on the significance of roles of CSOs in democratic governance and basic grasp of human rights and rights based thinking. Consequently, public servants have difficulty engaging with CSOs and reluctant to take necessary steps to ensure participation of CSOs in decision making. Although, it is hard to detect in the organizational structure of institutions, under certain units of some of the ministries, there are certain public officials carrying out cooperation with civil 	<ul style="list-style-type: none"> Once public institution for cooperation with CSOs is established, it will be possible to monitor patterns and level of CSOs involvement of CSOs in government decision-making processes. <p><i>Recognition of the state, through the operation of its policies and strategies, of the importance of the development of and cooperation with the CS</i></p> <p>Legislation:</p> <ul style="list-style-type: none"> The legislation defining CSO involvement in decision-making is not binding on the public. Provisions ensuring civil society
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³⁵ Ibid 1, pg 29

	<p>practices prescribing minimum requirements which every policy-making process needs to fulfil. (3.2.1.L1)</p> <p>2) State policies provide for educational programs/trainings for civil servants on CSO involvement in the work of public institutions. (3.2.1.L2)</p> <p>3) Internal regulations require specified units or officers in government, line ministries or other government agencies to coordinate, monitor and report CSO involvement in their work. (3.2.1.L3)</p> <p>Practice:</p> <p>1) Public institutions routinely invite all interested CSOs to comment on policy/legal initiatives at an early stage. (3.2.1.P1)</p> <p>2) CSOs are provided with adequate information on the content of the draft documents and details of the consultation with sufficient time to respond. (3.2.1.P2)</p> <p>3) Written feedback on the results of consultations is made publicly available by public institutions, including reasons why some recommendations were not included. (3.2.1.P3)</p> <p>4) The majority of civil servants in charge of drafting public policies have successfully completed the necessary educational programs/training.(3.2.1.P4)</p> <p>5) Most of the units/officers coordinating and monitoring public consultations are functional and have sufficient capacity. (3.2.1.P5)</p>	<p>society. Another example is the Ombudsperson's Office in which an expert is appointed to be responsible for cooperation and coordination with CSOs. As a positive development, Consultation meetings and evaluation report (TUSEV, 2014) indicates preparation of five-year strategic plans of the Ministries which involves plans to furthering their dialogue with civil society.</p> <p>Practice:</p> <ul style="list-style-type: none"> Public-CSO relationships are not continuous and are left to the discretion of the public institutions' decision makers. There are no specific, egalitarian, continuous and accessible mechanisms that regulate CSO involvement in policy making. Public institutions may act differently on the same issue area since formalized procedures or frameworks of action to govern civil society-public sector cooperation are not convened (TUSEV, Consultation meetings and evaluation report 2014). The Regulation on the Procedures and Principles of Legislation Preparation states that Professional organizations with public institution status and CSOs should provide their comments on the drafts within thirty days. Otherwise, they are considered to have issued an affirmative opinion. However, in practice the time allowed for consultation is much shorter. There is no objective mechanism that sets out the feedback, negotiation and cooperation methods regarding the consultation process. As an example, it is known that, various trainings have been provided to civil servants during the preparation process of the strategy documents of the relevant ministries and public institutions. The scope and number of such trainings are unknown. It is known that various trainings have been provided to civil servants during the preparation process of the strategy documents of the relevant ministries and public institutions. The scope and number of such trainings are unknown. According to results of the survey, CSOs do not find capacities of public officials who have authority and who coordinate consultations sufficient. It is not possible to assess level of functionality since such officers do not usually exist or M&E information is missing. Central-level administrators' perception and approach towards CSOs, to a great extent, are based on their individual experience and close encounters with vocational/professional, socializing and hometown organisations. Reputation grade of CSOs among representatives of public institution was 6,1 o 10. Some of the notable critiques towards CSOs was that 1) they have political motivations and not scientific/analytical, 2) their approach is not towards negotiation but confrontation, 3) their communication and language is excluding and harsh based on prejudice, 4) they are only criticising and not proposing solutions, 5) they advocate from away but not seek for dialogue with public institutions. CSOs believe that majority of civil servants do not have basic knowledge of human rights and rights based thinking and hence do not take the necessary precautions to protect the rights to secrecy 	<p>participation should be added to the legislation.</p> <p>Legislation (possible other): In addition to the BCSDN's recommendation, also</p> <ul style="list-style-type: none"> Adopt standards on involvement of CSOs in the policy and decision-making processes in line with regulatory practices prescribing minimum requirements, which every policy-making process needs to fulfil. <p>Practice: N/A</p> <p>Practice (possible other):</p> <ul style="list-style-type: none"> Promote importance of development of and cooperation between government and CS
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		and confidentiality, for instance, in cases concerning women's and children's rights. ³⁶		
CSOs Capacities				
4. Capable, transparent and accountable CSOs	4.1. CSOs' internal governance structures are transparent and accountable to members/constituents/beneficiaries			
	4.1.a. Percentage of CSOs publishing their governance structure and internal documents (statutes, codes of conduct etc.)			
	4.1.a. independent survey run by TACSO	<p>Three of out of ten surveyed CSO representatives claim that in the majority of cases, decisions are in compliance with the prescribed rules and include consultations with the employees and volunteers, one out of four believes that the majority of CSOs in Turkey are managed in the same way</p> <p>31% of the surveyed CSOs stated that the decision making in their organisation is in compliance with prescribed rules and laws of the organisation, 25% said that they are managed the same way.</p> <p>Out of the surveyed CSOs, 77% state that there is by internal acts defined obligation to inform their members, stakeholders or broader public about the results of their work</p>		
	4.2. CSOs are able to communicate the results of their activities to the public			
	4.2.a. External perception of importance and impact of CSOs activities.			
4.2.a. independent survey run by TACSO	<p>Citizens, who took part in the survey, have the most confidence in the President of the state, 70%, 68% in the police and 56% in NGOs</p> <p>Citizens, who took part in the survey, have the least amount of confidence in trade unions, 30%; political parties 29% and the media 21%.</p> <p>53% of the surveyed general population believe that NGOs are trying to solve problems in the country; the president of the state is believed to be at the top of trying to solve problems at 69% and the media is believed to last in trying to solve problems at 21%</p> <p>6 out of 10 surveyed CSO representatives believe that the key reason why CSOs' presence in the public is insufficient is because of insufficient interest of the media to report on CSO activities, while 42% believe that CSOs are responsible, or that they are not working sufficiently (adequately) on increasing their presence in the public</p> <p>Education at 31%, social care and humanitarian activities at 27% and a tie between humans rights and employment at 21% were considered to be the most important topic areas for surveyed CSO representatives; while animal protection was the least important topic at 14%, even though there is a greater number of CSOs perceived to be active in this topic 46%, compared to the least active topic area at 34%</p>			

³⁶ ibid 1, pg 30

		<p>The surveyed general population perceives the most important topic areas for CSOs as Education at 32%, social care and humanitarian activities at 29% and the fight against drug abuse and alcoholism at 27%, whereas the least important topic area is the young and their problems, which has a greater number of perceived active CSOs at 39% than the least active area of rural development at 35%.</p> <p>Surveyed CSO representatives perceive that CSOs are most active in the areas of culture and arts at 69% followed by education at 65% and social care and humanitarian rights, while they are least active in rural development at 32%, the fight against corruption at 34% and employment at 39%.</p> <p>The surveyed general population perceives that CSOs are most active in the areas of social care and humanitarian activities at 58%, education at 54%, and culture and arts at 52%. They are perceived to be least active in the areas of rural development at 35%, the fight against corruption at 38%, and a tie between violence and the young and their problems both at 39%.</p>		
4.3. CSOs are transparent about their programme activities and financial management				
4.3.a. Percentage of CSOs making their (audited) financial accounts and annual reports publicly available				
	<p>4.3.a independent survey run by TACSO</p>	<ul style="list-style-type: none"> • <p>74% of surveyed CSOs state that they do have a statute, which is accessible on their Web site; 15% claim that their statute is not accessible to the public</p> <p>Out of the surveyed CSOs, 58% claim that they have a rulebook accessible on their Web site; 23% do not have a rulebook, while 11% have a rulebook, but it is not accessible to the public.</p> <p>Surveyed CSO representatives believe that 68% of organisations do not publish or make publicly available their Annual Program Statement of Work; while 31% of CSOs admit that the organisation in which they are engaged does not have an Annual Program Statement of Work which is accessible to the public in any way.</p> <p>Surveyed CSO representatives in Turkey believe that 70% of CSOs do not publish standard financial statements and 72% do not publish the audited financial statements.</p> <p>43% of surveyed CSOs admit that they do not publish financial statements</p> <p>46% of surveyed CSOs admit that they do not publish audited financial statements</p>		
4.4. CSOs monitor and evaluate the results and impact of their work				
4.4.a. Share of CSOs that monitor and evaluate their projects and programmes using baselines and quality indicators				

	4.4.a. independent survey run by TACSO	<p>26% of surveyed CSOs evaluate their project assessments pro forma, while 74% claim that projects are evaluated only in order to determine the effectiveness and draw lessons for further projects</p> <p>3 out of 10 surveyed CSOs use external evaluators when evaluating the realisation of their conducted projects</p> <p>24% of surveyed CSOs state that they do not have an established system for the evaluation of the realization of conducted projects</p>		
5. Effective CSOs	5.1. CSO activities are guided by strategic long-term organisational planning			
	5.1.a. Share of CSOs which have developed strategic plans including human resources development activities in order to attract and retain talent			
	5.1.a. independent survey run by TACSO	<p>27% of the surveyed organisations do not practice the evaluation of the performance of their employees</p> <p>54% of surveyed CSOs state that they have a plan for development of human resources aimed at attracting and keeping talented associates available, while 37% do not have a plan and 9% state that they are currently preparing the plan for development of human resources. 14% of CSOs with a plan are not able to keep talented associates, while the situation is the same for 51% of organisations with a plan. In attracting new members, 12% of CSOs with a plan fail to attract new members, while those without a plan 46% fail to attract new members.</p> <p>Surveyed CSO representatives in Turkey state that their organisations succeed in keeping talented associates 71% and in attracting new members 75%</p> <p>37% of surveyed organisations do not evaluate the assessment of the implementation of the organisation's strategic plan</p> <p>2 out of 10 surveyed organisations engage an external evaluator to evaluate the implementation of the organisation's strategic plan and to evaluate the employee's performance</p>		
	5.2. CSOs use research and other forms of evidence to underpin their activities			
	5.2.a. Number of CSOs' who use adequate argumentation and analysis for achieving advocacy goals			
	5.2.a. independent survey run by TACSO	<p>68% of surveyed CSOs use research results and analysis for advocacy activities often; while 32% of CSOs rarely use this type of data</p> <p>88% of surveyed CSOs state that they use numerous information sources for their activities.</p>		
5.3. CSOs regularly network within and outside country borders and make use of coalition-building for increased impact in campaigning and advocacy				
5.3.a. Share of CSOs taking part in local, national, regional and international networks				

	5.3.a. independent survey run by TACSO	<p>59% of surveyed CSO representatives in Turkey state that their organisation is not a member of any international network.</p> <p>CSOs in Turkey which belong to at least one international network are active in 2.47 international CSO networks.</p> <p>45% of surveyed CSO representatives state that their organisation is not a member of any national network.</p> <p>CSOs which belong to at least one national network are active in 3.53 national CSO networks.</p> <p>53% of surveyed CSO representatives state that their organisation is not a member of any local network.</p> <p>CSOs which belong to at least one local network are active in 3.37 local CSO networks.</p> <p>CSO networks are considered somewhat or very efficient by 46% of the surveyed CSO representatives, while only 4% of the surveyed NGO sector representatives consider CSO networks very useful</p> <p>Key benefits in taking part in NGO networks, surveyed CSOs single out the opportunity to exchange experiences and knowledge, 28% and mutual support and assistance, 18%.</p>		
6. Financially sustainable CSOs	6.1. Fund-raising activities are rooted in CSOs' long-term strategic plans and the core mission of the organisation			
	6.1.a. Percentage of CSOs that confirm that they are able to raise funds according to their strategic plans			
	6.1.a. independent survey run by TACSO	<p>Surveyed CSO representatives state that 48% of organisations within the NGO sector mainly adapt to donors' priorities and collect means for other activities not in line with their strategic plan</p> <p>45% of surveyed organisations that the representatives are personally engaged in adapt to the donors' priorities and collect funds also for other activities not in line with their strategic plans; while 43% conduct activities focused on collecting fund in line with the organisations' strategic plan</p>		
	6.2. CSO have a diversified funding base, including membership fees, corporate/individual giving and social entrepreneurship			
	6.2.a. Diversity in CSO sources of income			
	6.2.a. independent survey run by TACSO	<p>Surveyed CSOs in Turkey have somewhat more than two sources of income on average (2.3) per CSO. Income to CSOs came from a variety of sources: 65% from members; 44% from citizens; one in three CSOs in Turkey mention income from EU funds; 17% from other foreign private or state resources; 23% from the government/governmental institutions; 24% from local administration and/or regional administration; 19% from private companies operating in the country and 11% from public companies.</p>		

