

# TURKEY- EU GUIDELINES (DRAFT) COUNTRY TARGETS

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*Draft Country Targets are developed based on CSO Consultation Workshop on 17-18 December 2014, reviewed and refined by EU Guidelines Turkey Working Group and National STE as an advisory working document. The draft country targets are prepared by expert level inputs in scope of EU Guidelines Turkey Working Group and do not reflect any official commitment for members of working group. Baseline situation for result areas were not found reliable enough, specifically those from survey findings, so on these occasions, the national targets are defined accordingly with realistic expectations for progress until 2020 in a holistic manner, in comparison with EU Benchmarks.*

Objectives	Results	Indicator	MoV	Benchmark	National target (2020)
<b>Conducive environment</b>					
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  1.1.b. Progress with the adoption and implementation of relevant legislation	1.1.a. and 1.1.b. BCSDN	1.1.a. Continuous comparative monitoring and analysing of legislation and policy framework is in place, 90 % of gaps in national legislation and policy framework are identified and addressed.  1.1.b. Legislation provides for freedom of speech without state interference, freedom of assembly without discrimination and hindering conditions, and for accessible, timely and inexpensive registration of CSOs	1.1.a.1 <b>50</b> % of gaps in national legislation and policy framework are identified and addressed.  1.1.b. - Freedom of speech is explicitly guaranteed in legislation  - legislation requires only prior notification (and not authorization) for exercising freedom of assembly  <del>— maximum — days needed — for registration — of CSOs, — the registration — costs are — maximum — EUR *</del>  - <b>Associations are registered by submission of documents immediately with</b>

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					<p>no costs (baseline situation) .</p> <ul style="list-style-type: none"> <li>- Maximum <b>__30__</b> days needed for registration of Foundations, the registration costs are diversified accordingly with its mission; minimum <b>__2000__</b> EUR and maximum <b>__17.500__ Euro</b> (Baseline 17.500 Euro).</li> </ul> <p><i>* CSOs are two types subject to different regulations for registration in Turkey thus target is modified.</i></p> <p><b>Additional National Targets:</b></p> <ul style="list-style-type: none"> <li>- In relation to freedom of expression; decrease in national and international court cases, also decrease in number and duration of</li> </ul>

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					<p>convictions.</p> <ul style="list-style-type: none"> <li>- Police interference to peaceful assembly and protests in decreased by 90%.</li> <li>- Arbitrary inspections for associations decreased by %80.</li> </ul>
	1.2. The policies and legal environment stimulate and facilitate volunteering and employment in CSOs	<p>1.2.a. Number of employees in CSO (permanent and part-time)</p> <p>1.2.b. Number of volunteers in CSOs per type of CSO / sector</p> <p>1.2.c. Quality of legislative framework</p>	1.2.a., 1.2.b. and 1.2.c. BCSDN	<p>1.2.a. 5,4 % of total workforce is employed in CSO sector (<i>EU average</i>)</p> <p>1.2.b. The contribution of volunteers to GDP is 1,3 % (<i>EU average</i>)</p> <p>1.2.c.</p>	<p>1.2.a. <u>0,5</u> % of total employment is employed in CSO sector</p> <p>1.2.b. The contribution of volunteers to GDP is ___ %</p> <p><b>National target:</b> Number of volunteers increased by 100%.</p> <p>1.2.c There are no discriminative articles</p>

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				<ul style="list-style-type: none"> <li>- Labour legislative framework (including active employment policy) is not discriminative towards CSOs<sup>1</sup>;</li> <li>- Legislative framework is stimulative towards promotion of volunteering</li> </ul>	<p>for CSOs in labour legislation (including active employment policy)</p> <p><b>Additional National target:</b></p> <p>Labour law clearly defines definition and status of volunteers without causing any additional burden /cost for CSOs and legislation enables tax-free reimbursement of travel expenses and per diems to 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</p>	1.3.a. Quality of the enabling environment for grass-roots organisations and/or civic initiatives	1.3.a. BCSDN	1.3.a. Registration of grass-roots is not mandatory; unregistered organizations can freely operate and receive financial support	1.3.a. Legislation recognizes and enables existence and functioning of grass roots, <b>grassroots are provided priority in receiving public support.</b>

<sup>1</sup> While labour law as such probably is not discriminative (= does not put CSOs as employers in a different position as other employers. e.g. with different conditions or demands), this may happen with other labour connected legislation and its implementation, especially active employment policy. Labour legislation would be discriminative, if, for example, subsidy for employment of people registered as unemployed would be available only for public institutions and/or business sector and not for CSOs.

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	<p>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>2.1. Easy-to-meet financial rules for CSO, which are proportionate to their turn-over and non-commercial activities</p>	<p>2.1.a. CSOs' perception of the ease and effectiveness of financial rules and reporting requirements (disaggregated by type / size of CSO)</p> <p>2.1.b. Quality</p>	<p>2.1.a. 2.1.b. BCSDN</p>	<p>2.1.a. 80 % of CSOs perceive financial, including tax, rules as reasonable, clear, proportionate to CSO turn-over; in their opinion, an efficient support system is in place (clear instructions, knowledgeable financial public officers)</p>	<p>2.1.a. <b>_60_ %</b> of CSOs perceive financial, including tax, rules as reasonable, clear, proportionate to CSO turn-over; in their opinion, an efficient support system is in place (clear instructions, knowledgeable financial public officers)</p> <p><b>Additional Target:</b></p> <p>Number of issued administrative fines for legal compliance of CSOs reduced by 50% and pre-emptive services are in place.</p>

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		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).		2.1.b. Financial, including tax, rules are clear, understandable and proportionate to CSOs' turn-over (at least 3 different formats)	2.1.b. Financial, including tax, rules are stable, clear, with at least <b>_3_</b> different formats according to CSOs' turn-over including simple entry bookkeeping for CSOs
	2.2. Donations are stimulated with adequate legislation and regulations	2.2.a. Quality and applicability/practice of the legal framework for individual and corporate giving	2.2.a. BCSDN	2.2.a Legislation provides for stimulating tax incentives for corporate and individual giving: - tax relief in the amount of 5 % of taxable income for corporations, - tax relief in the amount of 10 % of taxable income for individual persons <b>OR</b> 2 % tax allocation for public benefit purposes (for the countries with % law system)	2.2.a. - tax relief <sup>2</sup> in the amount of <b>_5_</b> % of taxable income for corporations for CSOs working for public interest -not CSOs established for member interest  - tax relief in the amount of <b>_10_</b> % of taxable income for individual persons <b>OR</b> <b>_2_</b> % tax allocation for public benefit purposes (for the countries with % law system) for CSO working for public interest- not CSOs established for member interest

<sup>2</sup> If there is some other system of tax incentives for donations in place in respective countries, participants at the mid-scale workshop should change the target accordingly.

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					<p><b>Additional Target</b></p> <p>Legislation defines public benefit coherently and public benefit status is simplified to be more accessible and is prevalent among CSOs</p>
	2.3. Financial (e.g. tax or in-kind) benefits are available		2.3.a. BCSDN	<p>2.3.a. Income from CSOs mission-related economic activity<sup>3</sup>, is tax free.</p> <p>2.3.b. Benchmark should be added related to other tax benefits</p>	<p>2.3.a. Income from CSOs mission-related economic activity, is tax free up to amount of annual income of <u>5000</u> EUR and mission related economic activities are clearly defined in legislation.</p> <p><b>Additional Targets:</b></p> <ul style="list-style-type: none"> <li>- CSOs premises/offices should not be subject to the same regulations as businesses; in</li> </ul>

<sup>3</sup> Mission-related economic activity is economic activity, implemented by CSO, which is directly connected to CSO's mission and the income from it is solely used for the realization of such mission.

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					<p>terms of taxation.</p> <ul style="list-style-type: none"> <li>- CSOs should be relieved from stamp tax.</li> <li>- CSOs should be responsible for paying %1 of VAT tax issued for its mission related purchases.</li> <li>- CSOs should be relieved from paying employers fee for social insurance of employees.</li> </ul>

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	2.4. Government support to CSOs is available and provided in a transparent, accountable, fair and non-discriminatory manner	<p>2.4.a. Ratio of amount sought vs. amount approved/disbursed annually through state funding to CSOs. (this proves availability of funds)</p> <p>2.4.b. Quality of state funding frameworks for civil society organisations (focusing on procedural document)</p>	2.4.a. and 2.4.b. BCSDN	<p>2.4.a. State provides funding for the implementation of 80 % of public policies, identified in policy documents, for which CSOs are identified as key actors for implementation</p> <p>2.4.b. Legal framework for public funding includes: public funding on the basis of policy papers, inclusion of beneficiaries in programing of the tenders, clear criteria published in advance, deadlines for decision, merit decision with arguments, evaluation of achieved outputs and outcomes on the project and program level, possibility of prepayments and multi-annual contracts.</p>	<p>2.4.a. State provides funding for the implementation of ____ % of public policies, identified in policy documents, for which CSOs are identified as key actors for implementation*</p> <p><i>* Not easy to interpret for Turkish regulations. There are no framework documents that regulate public funding for CSOs.</i></p> <p><b>National Target:</b></p> <p>Percentage of the public funding in the overall CSO income is 10%</p> <p>2.4.b. Legal framework for public funding includes: public funding on the basis of policy papers, inclusion of beneficiaries in programing of the tenders, clear criteria published in advance,</p>

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					<p>deadlines for decision, merit decision with arguments, evaluation of achieved outputs and outcomes on the project and program level, possibility of prepayments and multi-annual contracts.</p> <p><b>Additional target:</b></p> <p>A public coordination structure is in place to monitor and report the planning and implementation of the public funding for CSOs.</p>	
<b>Changing relations CSOs and government</b>						
3	Civil society and public institutions work in	3.1. Public institutions recognise the importance of CSOs in improving good governance through CSOs' inclusion in decision making	3.1.a. Percentage of laws/bylaws, strategies and policy reforms effectively* consulted	3.1.a. and 3.1.b BCSDN	3.1.a. 80 % of laws/bylaws, strategies and policy reforms effectively consulted	3.1.a. <u>55</u> % of laws/bylaws, strategies and policy reforms effectively <sup>4</sup> consulted

<sup>4</sup> For the purpose of Guidelines and monitoring effective consultations are those when minimum standards of consultations, as follows, are respected:

1. there is a legal obligation to publish draft laws on the Internet and drafts are regularly published,



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		mechanisms in place for dialogue and cooperation between CSOs and public institutions * in terms of: - 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		open, accessible and efficient (issues are resolved in timely manner) on governmental and ministerial level	institution or contact point for dialogue on governmental and at least <u>70</u> % of ministries has such a body with continuous and constructive cooperation; <b>Contact points are designated at the Parliament and at least 15 ministries (MoI, MoSocPol, MoJus, MoLab, MoE, MoEnvUrb, MoEner, MoAgr, MoHeal, MoCul, MoComm, MoF, MoEcon, MoSci, MoDev.) Also, at local level governments, municipalities and autonomous governmental bodies ; focal points for CSOs should assigned.</b>

5. The body meets regularly (at least 3 times per year) and discusses current issues.

In the case of ministerial contact point established, above criteria do not apply. The contact point may be acknowledged if:

1. the contact point is published on the ministerial web-page,
2. CSOs can access the contact point through various communication mechanisms (email, phone, etc.),
3. the contact point is actively engaged in solving proposals and issues raised by CSOs (there is a reaction and further action upon CSOs' proposals/issues raised),
4. the contact point provides feedback on the proposals and issues raised by CSOs.

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<b>CSOs Capacities</b>					
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	4.1.a. 80 % of CSOs regularly publish and updates their governance structure and internal documents (statutes, codes of conduct etc.)	4.1.a. <b>50__</b> % of CSOs <b>that have websites</b> regularly publish and updates their governance structure and internal documents (statutes, codes of conduct etc.)
	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	4.2.a. 70 % of respondents can list at least 10 positive CSO achievements	4.2.a. <b>_50_</b> % of respondents can list at least <b>5</b> positive CSO achievements
	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	4.3.a independent survey run by TACSO	4.3.a. 80 % of CSOs make their (audited) financial accounts and annual reports publicly available	4.3.a. <b>_-50_</b> % of CSOs that have a website make their <b>(audited*)</b> financial accounts and annual reports publicly available on their websites and offices <i>* Approved by supervisory committee of association or submitted as statement to official registry</i>
	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	4.4.a. independent survey run by TACSO	4.4.a. 80 % of public benefit CSOs (public benefit status/implementing activities in public	4.4.a. <b>30</b> % of public benefit CSOs <b>(those have official public benefit status/tax exemption)</b> and <b>%5</b> of

Objectives	Results	Indicator	MoV	Benchmark	National target (2020)
		indicators		benefit) <sup>6</sup> monitor and evaluate their projects and programmes using baselines and quality indicators	CSOs that are implementing activities in public interest benefit- not member benefit monitor and evaluate their projects and programmes using baselines and quality indicators
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	5.1.a. 80 % of professional CSOs (with at least 1 employee) develop strategic plans, including human resources development activities, in order to attract and retain talent	5.1.a. <u>5</u> % of professional CSOs (with at least 1 employee) develop strategic plans, including human resources development activities, in order to attract and retain talent
	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	5.2.a. 80 % of advocacy CSOs use adequate argumentation and analysis for achieving advocacy goals	5.2.a. <u>80</u> % of CSOs involved in advocacy use adequate argumentation and analysis for achieving advocacy goals

<sup>6</sup> For the purpose of Guidelines and monitoring we used broader definition of public benefit organizations: not only those with officially recognized status (by the law or administrative decision), but also those that perceive themselves as active in public interest (they are active in one of the public interest fields, their services are not membership based), but cannot from different reasons gain the public benefit status (e.g. there is no legal basis for their legal type of CSO to gain such status).

Objectives	Results	Indicator	MoV	Benchmark	National target (2020)
	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	5.3.a. 80 % of CSOs are taking part in at least 1 local, national, regional or international network	5.3.a. <u>15</u> % of CSOs are taking part in at least 1 local, national, regional or international network
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	6.1.a. 80 % of CSOs are able to fundraise at least 70 % of their strategic plan  6.1.b. Additional benchmark should be added on financial viability of CSOs	6.1.a. <u>25</u> % of CSOs that have long term strategic plans are able to fundraise at least 70 % of their strategic plan and for activities towards their missions  <b>Additional Target:</b>  - 25 % of CSOs have resources to ensure their financial viability.
	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	6.2.a. Sources of Income of 80 % of CSOs are derived from: one third public funding, one third economic activities and one third donations, including membership fees.	Sources of Income of <b>5</b> % of CSOs are derived from: one third public funding, one third economic activities and one third donations, including membership fees.