

Turkey

Synthesis of the monitoring year 1 brief

COMPONENT 1: CONDUCTIVE ENVIRONMENT

Objective 1: An enabling legal and policy environment for the exercise of the rights of freedom of, expression, assembly and association

Result 1.1.: All individuals and legal entities can express themselves freely, assemble peacefully and establish, join and participate in informal and/or registered organisations

	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. 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. There’s also a legislation that regulates establishment of “cooperatives” that can be called community-based enterprises ¹ . Although platforms are also recognized by the Law on Associations, platforms cannot be registered as separate legal entities. ²
	‘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. ³
	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. 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 which creates inconsistencies between the different state institutions and even within the same organization. ⁴ Some state authorities continue to request court cases for closure LGBTI CSOs, basing their legal thesis on the ‘general morality’. ⁵
	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 held mandatory by relevant laws and is required to operate as a CSO; space for

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 Ibid 1 pg 12.

³ Turkey Needs Assessment Report, TACSO, December 2013, pg. 5

⁴ Ibid 1, pg 5.

⁵ Ibid 1, pg 6

	<p>informal associational activities is not recognized. Rules are clearly defined but not inexpensive, or timely procedures are in place for foundations. 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. 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</p>
	<p>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 establish a branch or a representation in Turkey. Foreign foundations/associations 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. 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>
	<p>The legal framework allows for freedom of international operation for associations and foundations. 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. According to data provided by the Department of Associations, there are approximately 98.990 associations active in Turkey as of January 2014⁸ whereas the number of New Foundations provided by the General Directorate of Foundations is 4.766.</p>
	<p>Pursuant to the Constitution, everyone has the right to organise meetings and demonstrations without having to obtain any prior authorisation. 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.</p>
	<p>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 ECHR⁹:</p> <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 with the highest state authority of the district -The law provides the administration with almost ultimate authority for intervention

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>

⁸ <http://www.dernekler.gov.tr/> January 24,2014.

⁹ European Convention on Human Rights

	-The timeframe for demonstration and meetings is very limited, making it impossible to hold open-air meetings or demonstration at night. ¹⁰
	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. 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. 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 hold at night time).
	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. Arbitrary practice is common in practice. While some assemblies in the same place and time are allowed, some others might not. The right of the CSOs to appeal to the prohibitions introduced by the public authority is not regulated in the applicable legislation.
	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. 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 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.
	The Constitution provides for freedom of thought and opinion for all. Everyone is equal before the law without discrimination based on language, race, colour, 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. The Anti-Terror Law and the Law on Misdemeanours 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. ¹¹ Authority granted to the administration via Anti-terror Law or the Law on Misdemeanour exert pressures over human rights defenders and other organizations. ¹²
	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

¹⁰ Ibid 1 pg 7

¹¹ Ibid 1 pg 7

¹² Ibid 1 pg 7

	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.
	The Constitution guarantees freedom and privacy of communication for all. However, there are regulations granting public institutions the authority to restrict such rights 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, communication cannot be prevented or privacy violated.
	Internet censorship by the government is common and has increased in the last couple of years. The Law on the Regulation of Publications Made on the Internet and the Fight against 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 (TİB) is 19.363. The Law on the Internet does not define content crimes well. This in turn is leading to arbitrary practice.
	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.
	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.

Result: 1.2. The policies and legal environment stimulate and facilitate volunteering and employment in CSOs

	According to November 2013 data from the General Directorate of Foundations, only 1,831 of 4,679 foundations (39.1 percent) have paid staff, and the total number of employees working for these foundations is 16,008. Only 645 (13.7 percent) of 4679 foundations stated that they work with volunteers. The total number of volunteers is 1,007,560. Fifty-seven percent of surveyed CSOs stated that do not have paid staff.
	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. ¹³ According to 2011 data published by DoA, the number of association members are 8.852.907. ¹⁴
	Department of Associations does not publish any data regarding the number of employees and volunteers. Statistics on associations and foundations kept by the DoA and the DGoF and regularly

¹³ The given number only includes New Foundations (established after Republic) <http://www.vgm.gov.tr/db/dosyalar/webicerik205.pdf>

¹⁴ 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.

	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
	CSOs are subject to the Labour Law as are other sectors. There are no special provisions with respect to CSO employees. Although there are different incentive programs, CSOs are not one of the sectors covered with those programs.
	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
	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. 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. 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 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. No specific procedures exist in a uniform manner. Different institutions (public and private) implement different procedures.
	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 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 work ¹⁵ Lack of legal framework leads to in compliance 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.” ¹⁶ The two recent cases in which CSOs working with volunteers were charged with significant monetary fines because their volunteers are treated as uninsured workers.

Result 1.3. National and/or local authorities have enabling policies and rules for grassroots organisations.

	Registration is held mandatory by relevant laws and space for informal associational activities is not recognized ¹⁷ and 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.
	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. 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

¹⁵ Ibid 1 pg17

¹⁶ http://www.cumhuriyet.com.tr/haber/turkiye/18395/CYDD_je_bir_kiskac_da_SGK_dan_.html

¹⁷ Ibid 1

	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.
	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. 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 rights to the extent that would be below international standards.
	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.

Objective: 2. An enabling financial environment, which supports the sustainability of CSOs.

Result: 2.1. Easy to meet financial rules for CSO, which are proportionate to their turnover and non-commercial activities

	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. 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 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).
	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. 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. 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. ¹⁸
	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. ¹⁹ 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. ²⁰
	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.
	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
	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”. ²¹
	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. ²²
	CSOs can engage in economic activities only when/if they set up a separate commercial entity. No direct economic activity is possible. 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.
	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. ²³
	CSOs may accept cash and in kind donations from persons, institutions and organizations abroad subject to notification requirements. 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. 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

¹⁸ Ibid 1 pg 6

¹⁹ Ibid 1, pg 6.

²⁰ Ibid 1 pg 6

²¹ http://ec.europa.eu/enlargement/pdf/key_documents/2013/package/tr_rapport_2013.pdf

²² Ibid 1 pg 7

²³ Bireysel ve Kurumsal Bağışçılar için Yasal ve Vergisel Düzenlemeler Rehberi

http://www.tusev.org.tr/userfiles/files/vergiselkonularrehberi_web_29_08_13.pdf

	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.
	There is no legal barrier on accepting grants/donations from individuals, corporations and other sources. However, strict limitations and restrictions as well as burdensome procedures in place for public fundraising under the Collection of Aid Law. 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, but the minimum endowment amount for foundations is €19.700 in 2014

Result: 2.2. Donations are stimulated with adequate legislation and regulations

	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. 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, 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.
	Legal persons and entities can deduct a maximum of five percent 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. Only organisations 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.
	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 crowd funding are emerging as a new trend in Turkey. However, the Law on Collection of Aid constitutes as a great obstacle to these online tools.

Result: 2.3. Financial (e.g. tax or in-kind) benefits are available

	CSOs are exempt from profit and 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. ²⁴ There is no special advantage for economic activities. The commercial enterprises of associations and foundations are treated as business corporations.
	Donations and grants are tax-exempt. Associations' and foundations' donation collection outside of their center and income generating activities are regulated under the Law on Collection of Aids. The

²⁴ ibid 1 pg 18

	aforementioned law subject donation collection to heavy bureaucratic rules and does not promote CSOs financial sustainability.
	There is no tax benefit for the income the foundations obtain from securities. Foundations and associations may obtain rent from their real estate, dividends from contribution shares and share certificates, interest on bonds and Turkish Lira and from 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. Establishing an endowment is mandatory for foundations, and the minimum endowment amount for foundations is €19.700 in 2014. It is free to make passive investments; however, there are different tax treatments applicable.

Result 2.4.: Government support to CSOs is available and provided in a transparent, accountable, fair and non-discriminatory manner

	There is no general information on the percentage of the total budget allocated to CSOs.
	Out of the Social Support Programme of the Ministry of Development, 495 supported projects (31 percent) were implemented by CSOs with a total amount of TL 66,505,583. This was 34 percent of the total funds allocated. Although the available data shows that the allocated funds comply with the 25% Rule ²⁵ , 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 TL ²⁶ .
	The Central Finance and Contracts Unit (CFCU) ensures that the EU administrative procedures pertaining to grants, works, supplies and procurement of services is adhered to in the context of EU funded programmes in Turkey.
	There is no holistic legislation with respect to other state support. Funds, other than EU, are individually distributed through relevant public institutions and ministries. EU Community Programs are implemented via Turkish National Agency.
	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 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

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

²⁶ Ministry of Youth and Sports Activity Report: <http://dergi.gsb.gov.tr/2014-Genclik-Projeleri-Destek-Programi-Kitap/#5/z>

	implement joint projects with CSOs, they can only provide half of the project-related expenses.
	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. 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.
	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.
	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. There is a lack of common understanding and practice is observed in connection with provision of financial aid to CSOs by the Ministries
	Application for 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.
	No subsidy, grant or any other resource may be transferred to associations and foundations from the budgets of public institutions and organisations.
	Lottery proceeds are not allocated to CSOs in Turkey.
	There is no special regulation with respect to CSO involvement in the distribution of public funds.
	The ministries distributing the funds are also responsible for monitoring the 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. There is no data regarding the way the monitoring is carried out (working, arrangements, frequency). 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 public organisations carry out regular evaluations on the effects and impacts of public funds and the quality of the services provided and the results are not shared with the public. There is no data available if the CSOs are subject to extensive control. There is no data available with respect to favouritism or discrimination by state authorities against CSOs based on their loyalties or political affiliations. Nevertheless, there are examples supporting the view that there are cases of institutional discrimination.
	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.
	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 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.
	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 audiences²⁷”</i> .
	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.
	The 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 the central government and accordingly decreasing the freedom of association ²⁸ .
	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.
	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 holistic funding strategy that would ensure variety of services which could be provided by the CSOs, including multi-year program. 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.
	Practice of CSO involvement in service delivery is not developed. The existing legislation does not involve specific clauses related to service provisions by CSOs.
	There is no legal barrier to 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, although there are CSOs that provide services, they are very few.
	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.

²⁷ 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.

²⁸ TUSEV Civil Society Monitoring Report, 2012.

	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 capacities. Provisions with respect to transparency and conflicts of interests are included in the relevant agreements.
	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. There is a right to appeal against tender results.
	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.

Changing relations, CSOs and government

Objective 3: Civil society and public institutions work in partnership through dialogue and cooperation, based on willingness, trust and mutual acknowledgment around common interests

Result: 3.1. Public institutions recognise the importance of CSOs in improving good governance through CSO inclusion in decision-making processes

	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.
	93% of surveyed CSOs claim to have had adequate access to information
	84% of surveyed CSOs claim to have had enough time for comments
	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
	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.
	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>There is no general CSO participation. CSOs involvement in decision-making process is not required /mandatory by the existing legislation. There are no defined criteria in the legislation. 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>
	<p>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. 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>
	<p>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>
	<p>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." 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). 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>
	<p>CSOs believe that a majority of civil servants do not have basic knowledge of human rights and rights</p>

	<p>based thinking and, hence, do not take the necessary precautions to protect the rights to secrecy and confidentiality, especially in cases concerning women’s and children’s rights.²⁹ According to results of the survey, CSOs do not find capacities of public officials who have authority and who coordinate consultations sufficient.</p>
	<p>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. It is not possible to assess level of functionality since such officers do not usually exist or M&E information is missing.</p>
	<p>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. Public-CSO relationships are not continuous and are left to the discretion of the public institutions’ decision makers. There is no specific institution or mechanism with a mandate to facilitate the relationship and there are no specific, egalitarian, continuous and accessible mechanisms that regulate CSO involvement in policy making. 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.³⁰</p>
	<p>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 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>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.</p>
	<p>Central-level administrators’ perception and approach towards CSOs, to a great extent, are based on</p>

²⁹ ibid 1, pg 30

³⁰ Ibid 1, pg 29

	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.
	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.
	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.

CSOs Capacities

Objective 4.: Capable, transparent and accountable CSOs

Result 4.1.: CSOs' internal governance structures are transparent and accountable to members/constituents/beneficiaries

	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
	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
	31% of 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.

Result 4.2.: CSOs are able to communicate the results of their activities to the public

	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.
	Citizen, who took part in the survey, have the least amount of confidence in trade unions, 30%; political parties 29% and the media 21%.
	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%
	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
	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%.
	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%.

	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%
	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%.

Result 4.3.: CSOs are transparent about their programme activities and financial management

	74% of surveyed CSOs state that they do have a statue, which is accessible on their Web site; 15% claim that their statue is not accessible to the public
	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.
	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.
	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.
	43% of surveyed CSOs admit that they do not publish financial statements. 46% of surveyed CSOs admit that they do not publish audited financial statements

Result 4.4.: CSOs monitor and evaluate the results and impact of their work

	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
	3 out of 10 surveyed CSOs use external evaluators when evaluating the realisation of their conducted projects
	24% of surveyed CSOs state that they do not have an established system for the evaluation of the realization of conducted projects

Objective 5.: Effective CSOs

Result 5.1.: CSO activities are guided by strategic long-term organisational planning

	27% of the surveyed organisations do not practice the evaluation of the performance of their employees
	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.
	Surveyed CSO representatives in Turkey state that their organisations succeed in keeping talented associates 71% and in attracting new members 75%
	37% of surveyed organisations do not evaluate the assessment of the implementation of the organisation's strategic plan

	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
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Result 5.2.: CSOs use research and other forms of evidence to underpin their activities

	68% of surveyed CSOs use research results and analysis for advocacy activities often; while 32% of CSOs rarely use this type of data
	88% of surveyed CSOs state that they use numerous information sources for their activities.

Result 5.3.: CSOs regularly network within and outside country borders and make use of coalition-building for increased impact in campaigning and advocacy

	59% of surveyed CSO representatives in Turkey state that their organisation is not a member of any international network. CSOs in Turkey which belong to at least one international network are active in 2.47 international CSO networks.
	45% of surveyed CSO representatives state that their organisation is not a member of any national network. CSOs which belong to at least one national network are active in 3.53 national CSO networks.
	53% of surveyed CSO representatives state that their organisation is not a member of any local network. CSOs which belong to at least one local network are active in 3.37 local CSO networks.
	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
	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%.

Objective 6.: Financially sustainable CSOs

Result 6.1.: Fund-raising activities are rooted in CSOs' long-term strategic plans and the core mission of the organisation

	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
	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

Result 6.2.: CSO have a diversified funding base, including membership fees, corporate/individual giving and social entrepreneurship

	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.
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