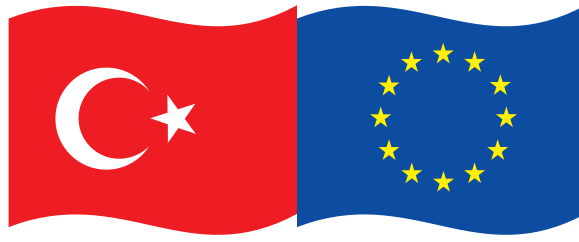This project is funded by the European Union.

Monitoring and Enhancing Enabling Environment for Civil Society Project

Monitoring Matrix on Enabling Environment for Civil Society 2018 Turkey Report

- CSO Survey Results -

CFCU

CIVIL SOCIETY SECTOR

TÜSEV
Türkiye Üçüncü Sektör Vakfı
Third Sector Foundation of Turkey

Monitoring Matrix on Enabling Environment for Civil Society 2018 Turkey Report:
CSO Survey Results

Monitoring and Enhancing Enabling Environment for Civil Society Project

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CIVIL SOCIETY SECTOR

TÜSEV
Türkiye Üçüncü Sektör Vakfı
Third Sector Foundation of Turkey

ABOUT TUSEV

Third Sector Foundation of Turkey was established in 1993 by leading foundations and associations of Turkey with the objective of strengthening the legal, fiscal and operational infrastructure of civil society organizations. For 25 years, TUSEV has been working to create a more enabling environment for civil society.

With the vision of a stronger civil society in Turkey, TUSEV works under four main program areas and undertakes activities that aim to;

• Establish an enabling and supportive legal and fiscal framework for CSOs,

• Encourage strategic and effective philanthropy and giving,

• Facilitate dialogue and cooperation between the public sector and civil society,

• Promote the recognition of Turkish civil society abroad and encourage collaborations at the international level,

• Create resources and raise awareness through research on civil society.

ABOUT THE MONITORING AND ENHANCING THE ENABLING ENVIRONMENT FOR CIVIL SOCIETY PROJECT

Monitoring and Enhancing the Enabling Environment for Civil Society Project, financed by the European Union, is implemented by TUSEV. The project, which started on May 2018 and will continue until March 2020, aims to contribute to the enhancement of an enabling legal and fiscal environment for civil society and to increase civil society organizations' (CSO) participation in policy and decision-making processes as well with strengthening capacities of CSOs and public institutions on international standards for enabling legal and financial environment and participation in policy and decision-making processes.

ABOUT THE CIVIL SOCIETY ORGANIZATIONS SURVEY 2018

Civil Society Organizations Survey 2018, conducted as part of the Monitoring Matrix on Enabling Environment for Civil Society 2018 Turkey Report, consists of questions in the three main areas of the Monitoring Matrix Methodology[1], namely Basic Legal Guarantees for Fundamental Freedoms, Framework for CSO Viability and Sustainability, and Government-CSO Relationship. 125 CSO representatives participated in the online survey conducted between the dates of 24 December 2018 and 18 January 2019. The survey included multiple-choice and open-ended questions concerning the key principles, standards, and criteria necessary for having supportive and enabling legal conditions in place that would allow CSOs to carry out their activities. The survey aims to identify the priority areas and suggestions for potential solutions for a legally and fiscally enabling environment for CSO development, taking into consideration the views and experiences of larger number of CSOs on the three main areas mentioned above. The views and recommendations shared by CSOs in the survey have been summarized anonymously. Since the fractional values in the survey results are converted to full values, they may vary in total, below or above 100 percent. As the fractions in the survey results have been rounded, the total might vary, either going above or below one hundred percent.

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[1] *Monitoring Matrix on Enabling Environment for Civil Society Development. The Tool-kit.* Balkan Civil Society Development Network (BCSDN), European Center for Not-for-Profit Law (ECNL) and International Center for Not-for-Profit Law (ICNL). Access date: 15 July 2019. http://ecnl.org/dindocuments/438_MonitoringMatrix%20on%20Enabling%20Environment%20and%20Toolkit.pdf

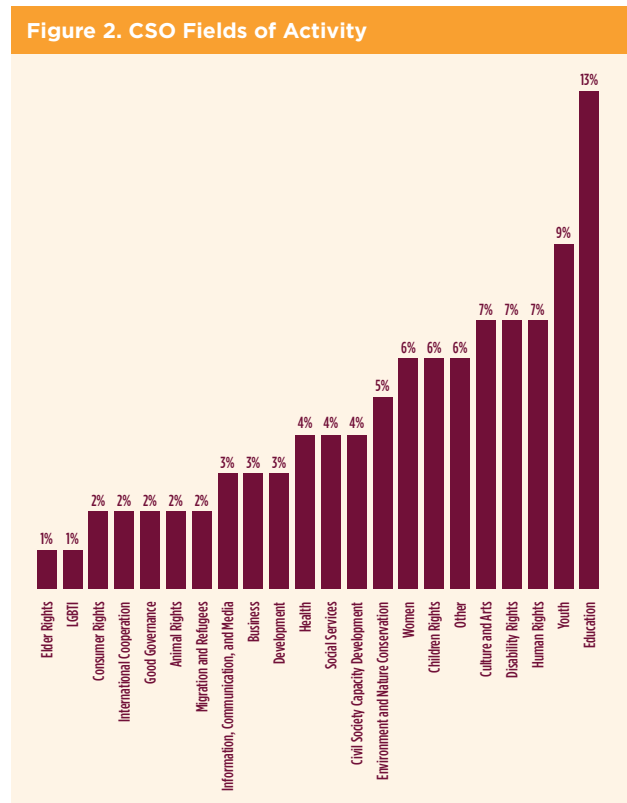# CONTENTS

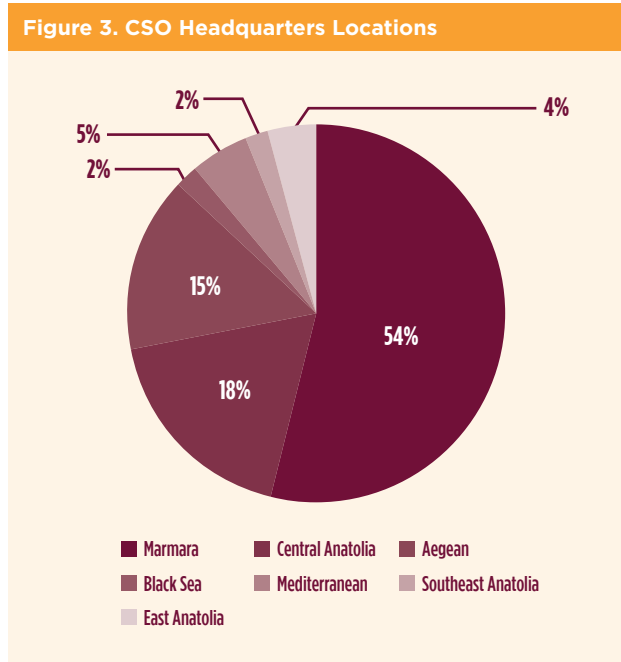# PROFILE OF THE RESPONDING CIVIL SOCIETY ORGANIZATIONS

In this section of the report, data about the organization type, fields of activity, headquarters location, largest sources of income and number of full-time employees of the responding CSOs are presented.

Figure 1. CSO Organization Types

Legend:
- Foundation
- Association
- Initiative
- Platform
- Social Enterprise
- Umbrella organization

Of the 125 responding CSOs, 91 described their organization type as association, 26 as foundation, four as platform, two as initiative, one as social enterprise, and one as an umbrella organization.

Figure 2. CSO Fields of Activity

Fields of activity (ascending):
- Elder Rights 1%
- LGBTI 1%
- Consumer Rights 2%
- International Cooperation 2%
- Good Governance 2%
- Animal Rights 2%
- Migration and Refugees 2%
- Information, Communication, and Media 3%
- Business 3%
- Development 3%
- Health 4%
- Social Services 4%
- Civil Society Capacity Development 4%
- Environment and Nature Conservation 5%
- Women 6%
- Children Rights 6%
- Other 6%
- Culture and Arts 7%
- Disability Rights 7%
- Human Rights 7%
- Youth 9%
- Education 13%

A review of the responses of the CSO representatives for the three priority areas in which they operate shows that education has a lead of 13%, followed by youth (9%), human rights (7%), rights of the people with disabilities (7%), and culture and arts (7%).

Figure 3. CSO Headquarters Locations

Legend:
- Marmara
- Central Anatolia
- Aegean
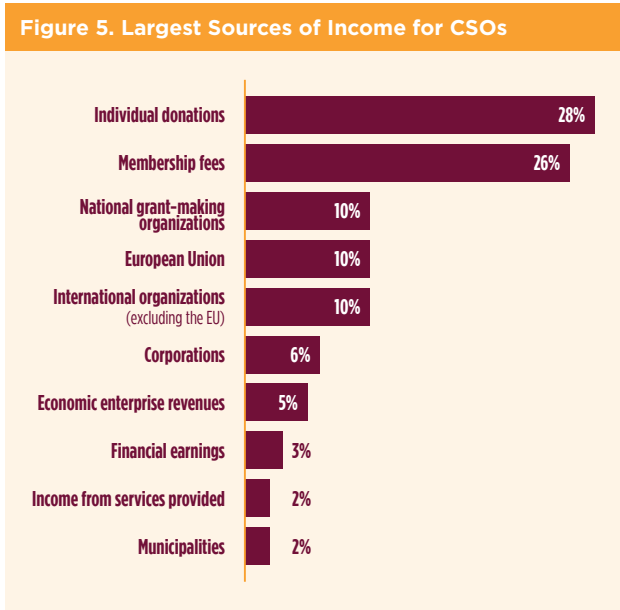- Black Sea
- Mediterranean
- Southeast Anatolia
- East Anatolia

Pie chart values: 54%, 18%, 15%, 2%, 5%, 2%, 4%

Figure 4. CSO Income

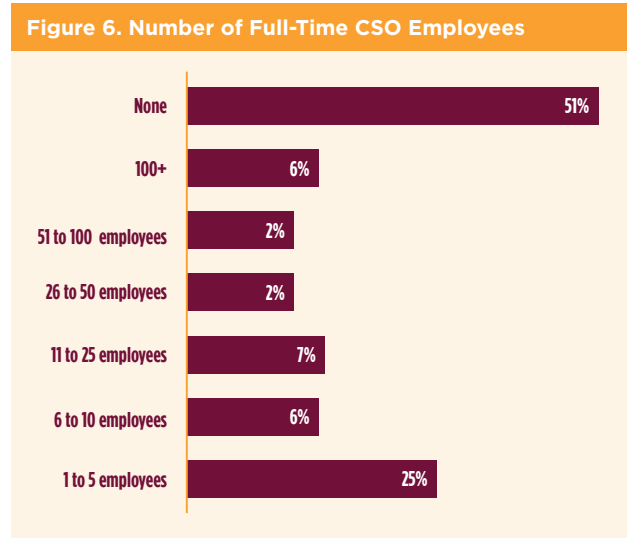| Income	Percentage
More than 3,000,000 TL	11%
1,500,001 to 3,000,000 TL	6%
300,001 to 1,500,00 TL	17%
150,001 to 300,000 TL	6%
30,001 to 150,000 TL	15%
10,001 to 30,000 TL	10%
Less than 10,000 TL	34%

A geographic review of the locations of CSO headquarters indicates that the CSO headquarters are densely concentrated especially in three regions. More than half (54%) of the responding CSOs are headquartered in the Marmara region, 18% in the Central Anatolian region, and 15% in the Aegean region.
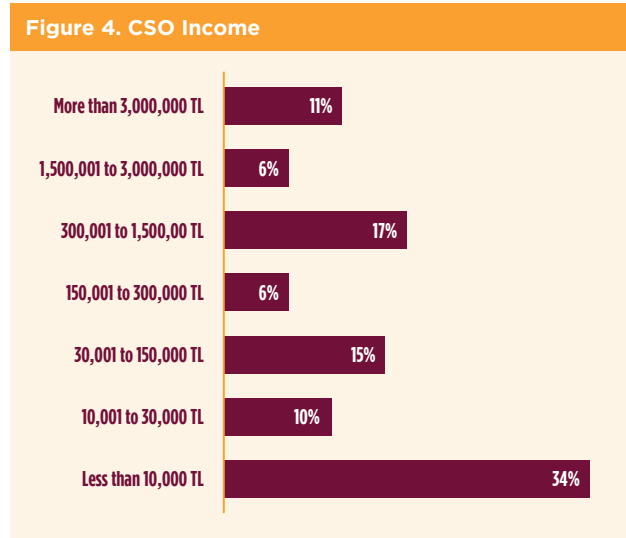
34% of the 125 responding CSOs had an annual income of less than 10.000 Turkish liras (TL) in 2018. 10% had an annual income of 10.001 to 30.000 TL, 15% 30.001 to 150.000 TL, and 6% 150.001 to 300.000 TL. 17% of the CSOs reported that they had an annual income of 300.001 to 1.500.000 TL. 6% of the responding CSOs had an annual income of 1.500.001 to 3.000.000 TL and 11% had more than 3.000.000 TL.

Figure 5. Largest Sources of Income for CSOs

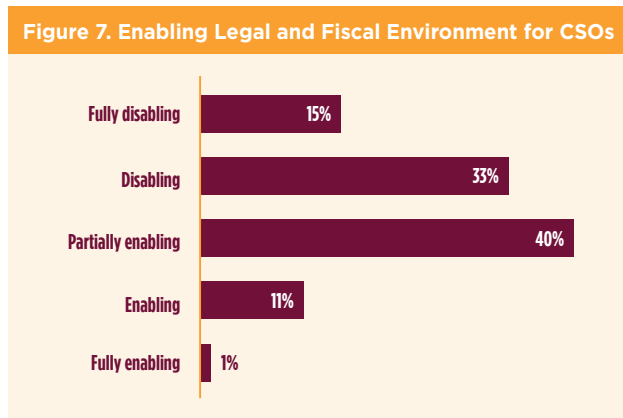| Source	Percentage
Individual donations	28%
Membership fees	26%
National grant-making organizations	10%
European Union	10%
International organizations (excluding the EU)	10%
Corporations	6%
Economic enterprise revenues	5%
Financial earnings	3%
Income from services provided	2%
Municipalities	2%

More than half of the responding CSOs reported that their largest source of income was individual donations (28%) and membership fees (26%). One third stated their sources from grant-making organizations (10%), the European Union (10%) and other international organizations (10%). The survey shows that there is a very limited number of CSOs which reported that their largest source of income was from economic enterprise revenues (5%), financial earnings (3%), and income from services provided (2%).

Figure 6. Number of Full-Time CSO Employees

Category	Percentage
None	51%
100+	6%
51 to 100 employees	2%
26 to 50 employees	2%
11 to 25 employees	7%
6 to 10 employees	6%
1 to 5 employees	25%

According to the survey results, more than half (51%) of the 125 CSOs do not have full-time employees while one fourth employ 1 to 5 full-time employees.

BASIC LEGAL GUARANTEES OF FREEDOMS

In this section of the survey, CSO representatives responded to questions under the headings of Enabling Legal and Fiscal Environment for CSOs, Freedom of Association, Freedom of Expression, and Freedom of Assembly.
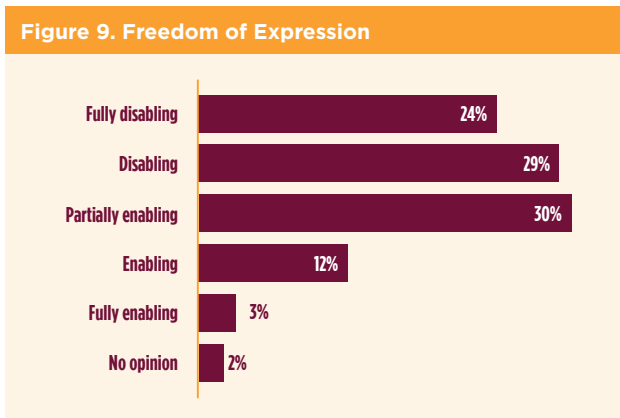
Figure 7. Enabling Legal and Fiscal Environment for CSOs

Fully disabling	15%
Disabling	33%
Partially enabling	40%
Enabling	11%
Fully enabling	1%

"How would you evaluate the legal and fiscal environment for civil society activities and development in 2018?"

40% of the responding CSOs evaluated the legal and fiscal environment for civil society activities and development as "partially enabling", while 33% stated that it was "disabling". 15% of the CSOs evaluated the legal environment and policies as "fully disabling", while 11% found them to be "enabling" and 1% "fully enabling".

Figure 8. Freedom of Association

Fully disabling	%14
Disabling	%23
Partially enabling	%32
Enabling	%21
Fully enabling	%9
No opinion	%2
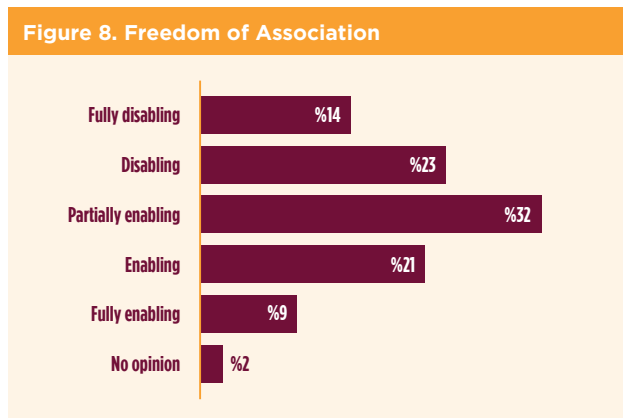
"How would you evaluate the legal environment and policies in terms of freedom of association in 2018?"

Figure 9. Freedom of Expression

Fully disabling	24%
Disabling	29%
Partially enabling	30%
Enabling	12%
Fully enabling	3%
No opinion	2%

"How would you evaluate the legal environment and policies in terms of freedom of expression in 2018?"

The majority of the responding CSOs graded the legal environment and policies in terms of freedom of expression and freedom of association as "partially enabling".

Figure 10. Freedom of Assembly

Fully disabling	%20
Disabling	%30
Partially enabling	%30
Enabling	%13
Fully enabling	%5
No opinion	%2
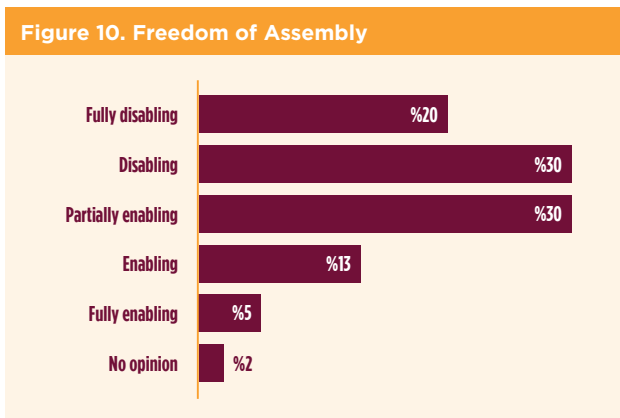
"How would you evaluate the legal environment and policies in terms of freedom of assembly in 2018?"

FRAMEWORK FOR CSO VIABILITY AND SUSTAINABILITY

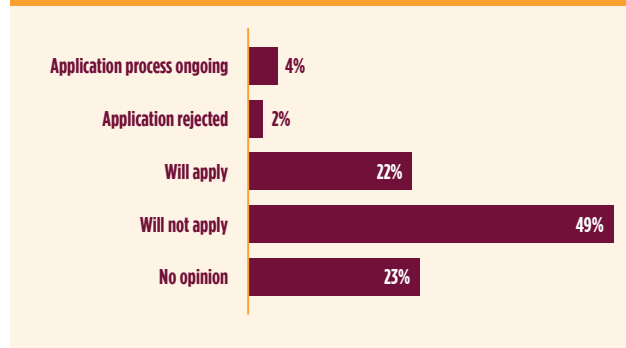## PUBLIC BENEFIT AND TAX EXEMPTION STATUSES

Figure 11. CSOs with Public Benefit or Tax Exemption Status

Yes (24)   No (98)   No opinion (3)
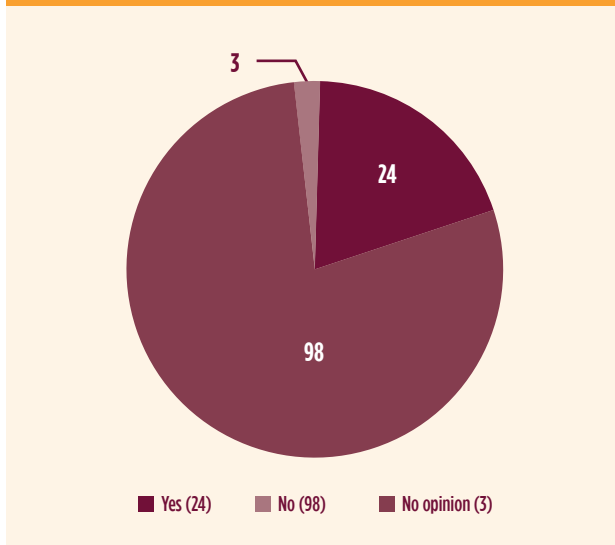
"Does your organization enjoy public benefit status or tax exemption?"

While only 24 of the 125 responding CSOs reported they had either public benefit status or tax exemption status, 98 CSOs declared they had neither.
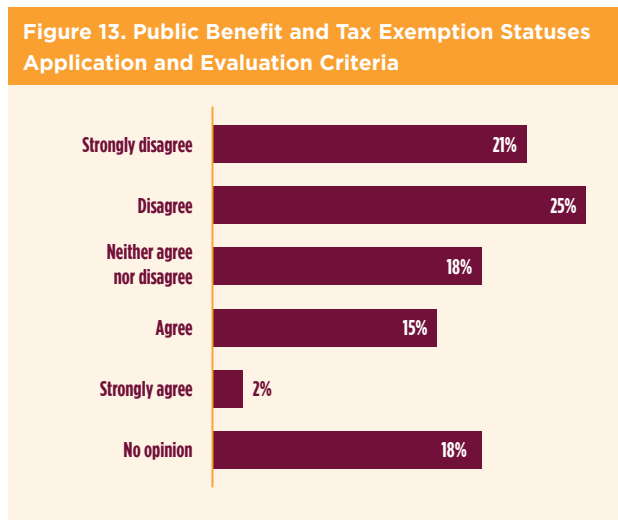
Figure 12. CSOs without Public Benefit Status or Tax Exemption

Application process ongoing	4%
Application rejected	2%
Will apply	22%
Will not apply	49%
No opinion	23%

"What is the current state of affairs with respect to your public benefit or tax exemption status application?"

About half (49%) of the 98 organizations without a public benefit status or tax exemption stated they would not apply for either of these statuses, 22% stated they would apply, and around one fourth of the respondents (23 %) chose the response "no opinion" for this question.

CSOs find the requirements sought for public benefit and tax exemption statuses such as the financial requirements and the geographical activity scope to be quite cumbersome. In the comments section of the survey, some CSOs stated that they would not apply for these statuses on the grounds that they did not fulfil the criteria because they focused on a specific location within the scope of their activities, whereas rights-based CSOs explained their reason for not applying as the purpose of their activities not being covered under public benefit status.

Figure 13. Public Benefit and Tax Exemption Statuses Application and Evaluation Criteria

Strongly disagree	21%
Disagree	25%
Neither agree nor disagree	18%
Agree	15%
Strongly agree	2%
No opinion	18%

Figure 14. Tax Incentives for Public Benefit and Tax Exemption Statuses

Strongly disagree	16%
Disagree	23%
Neither agree nor disagree	22%
Agree	14%
Strongly agree	3%
No opinion	22%

"The application criteria for public benefit and tax exemption statuses are clear and easily understandable."

Concerning their own assessment of the application criteria for public benefit and tax exemption statuses, the CSOs were asked to evaluate the statement "Public benefit and tax exemption status application criteria are clear and easily understandable". 21% of the responding CSOs "strongly disagree" with this statement, while about one fourth "disagree" with the statement.

CSO representatives who disagreed with the statement and shared their comments stated that there were no criteria that distinguished between having public benefit status and not, and that a wide discretionary power is given to the public authority as the criteria for the status are vague. Emphasizing that the President has now the discretionary power on this issue following the transition to the Presidential Government System, CSOs noted that they lacked information about this process would proceed in practice.
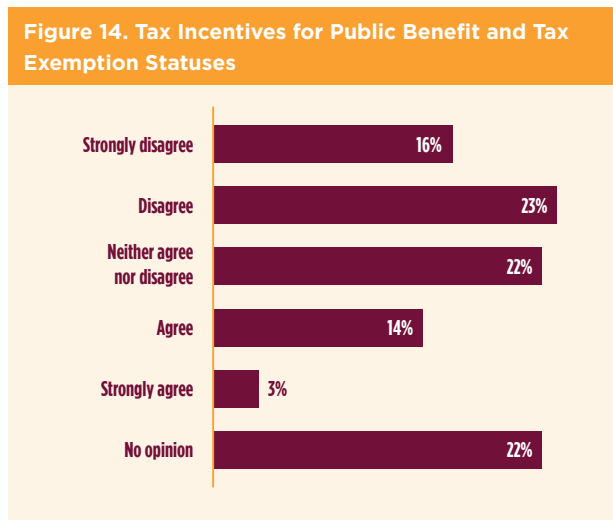
"Tax incentives provided by the public benefit or tax exemption statuses are adequate."

23% of the CSOs disagree with the statement that the tax incentives provided by the public benefit and tax exemption statuses are adequate, and 16% "strongly disagree" with it. 14% of the CSOs agree that the tax incentives are adequate while 3% strongly agree with the statement. On this matter, 22% of the CSOs chose "no opinion".

CSOs stressed that these statuses represented a tax incentive especially for donors and commented that public benefit and tax exemption status-related tax incentives for CSOs should be expanded. Comments made by the CSOs especially concentrated upon the suggestions that CSOs should be exempt from Value Added Tax (VAT) and Stamp Duty, and that the revenues generated by the economic enterprises of the CSOs should not be subject to Corporate Tax.
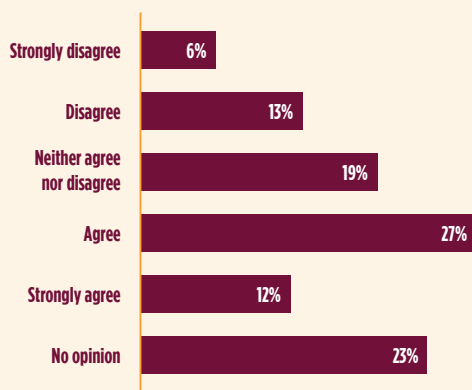
ECONOMIC ENTERPRISES

Figure 15. CSOs Owning Economic Enterprises

34

91

■ Yes ■ No
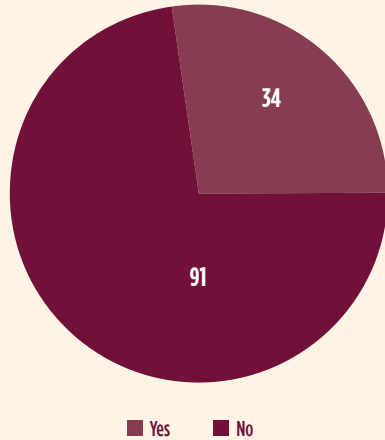
"Does your organization own an economic enterprise?"

While 34 of the 125 responding CSOs reported they owned economic enterprises, 91 stated they did not.

Figure 16. Enabling Environment for Economic Activities

Strongly disagree	6%
Disagree	13%
Neither agree nor disagree	19%
Agree	27%
Strongly agree	12%
No opinion	23%

"The legislation presents administrative and bureaucratic difficulties for establishing economic enterprises and carrying out economic activities."

While 39% of the CSOs stated they agree (27% agree; 12% strongly agree) with the statement that the legislation presents administrative and bureaucratic difficulties for establishing economic enterprises and carrying out economic activities, only 6% reported they "strongly disagree" with the statement and 13% stated they "disagree" with it.

Figure 17. Tax Exemptions for CSO Economic Enterprises

|	
Strongly disagree	22%
Disagree	23%
Neither agree nor disagree	18%
Agree	14%
Strongly agree	2%
No opinion	19%
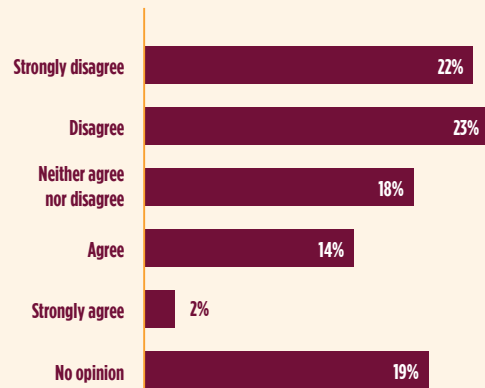
"Tax exemptions for CSO economic enterprises are encouraging."

About half of the CSOs did not find tax exemptions for economic enterprises to be encouraging (22% strongly disagree; 23% disagree).
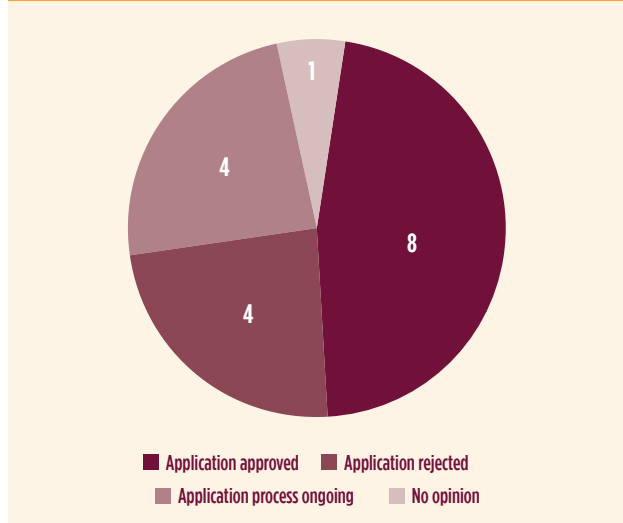
COLLECTION OF AID

Figure 18. CSOs Applying for a Collection of Aid Permission
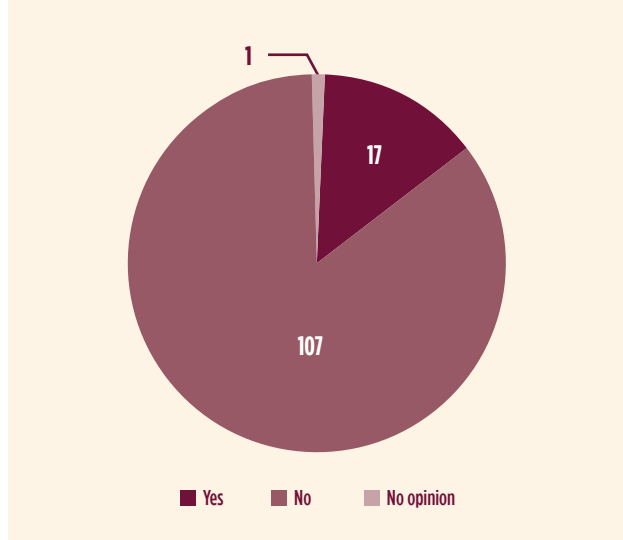
"Did your organization apply for a collection of aid permission in 2018?"

Figure 19. Evaluation Results for CSOs which Applied for a Collection of Aid Permission

*"What was the result of your application for a collection of aid permission?"*

Of the 125 responding CSOs, 17 CSOs stated they had applied for an aid collection permission in 2018, while 107 CSOs stated they had not.

Some of the non-applying CSOs explained in the comments section that their organization did not prefer to collect aid in principle and on strategic grounds and that they prioritize different sources of income. Some CSOs stated that, after they reviewed the Law on Collection of Aid and permit processes, they did not find the permit procedures to be clear enough and that they did not choose to carry out aid collection activities so as not to face problems.

The CSOs sharing their opinions about the Law on Collection of Aid remarked that the legislation should be overhauled and amended in line with the technological developments of the day as soon as possible.

According to the survey results, of the 17 CSOs which applied for an aid collection permission in 2018, the applications of eight organizations resulted positively, while the applications of four were rejected. Another four CSOs stated that their applications were under review on the date of their participation in the survey. The CSOs which applied for an aid collection permission in 2018 remarked that the process for obtaining the permit took more time than in previous years and stated that although they had only waited for two or three weeks for the permit to be issued in the past, now they had to wait for a few months. The CSOs sharing their views on the aid collection process stated that, as the evaluation process is not based upon clear and objective criteria, public officials interpreted the legislation in various ways and emphasized that CSOs faced arbitrary practices.

PUBLIC FUNDING

Figure 20. CSOs Entitled to Receive Public Funding

1
12
112

Yes **No** **No opinion**
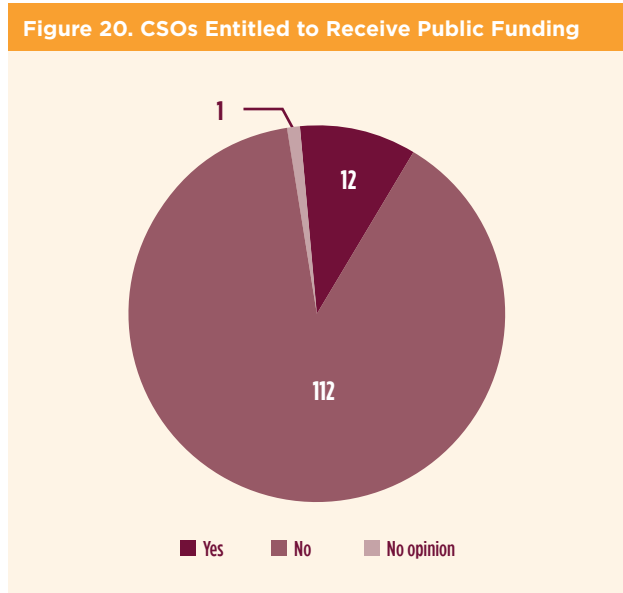
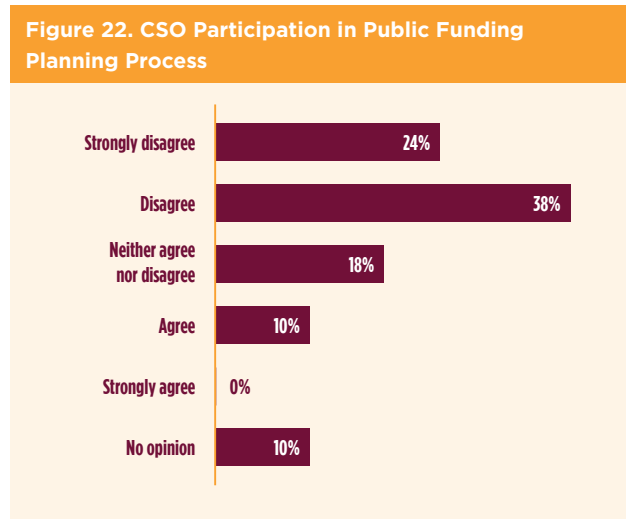*"Did your organization receive public funding in 2018?"*

Of the 125 responding CSOs, only 12 CSOs were recipients of public funding in 2018, with the remaining 112 CSOs not being considered entitled to receive public funding. Some of the CSOs commenting on the issue explained that they did not attempt to apply for public funding as they strategically did not prefer to receive any grants, including public funding for their organizational purpose and activities. Others noted that they had not attempted to receive public funding in 2018 as their previous attempts up until then had not produced a positive outcome.

Figure 21. Current Amount of Public Funding for CSOs

Strongly disagree	31%
Disagree	41%
Neither agree nor disagree	13%
Agree	5%
Strongly agree	0%
No opinion	10%
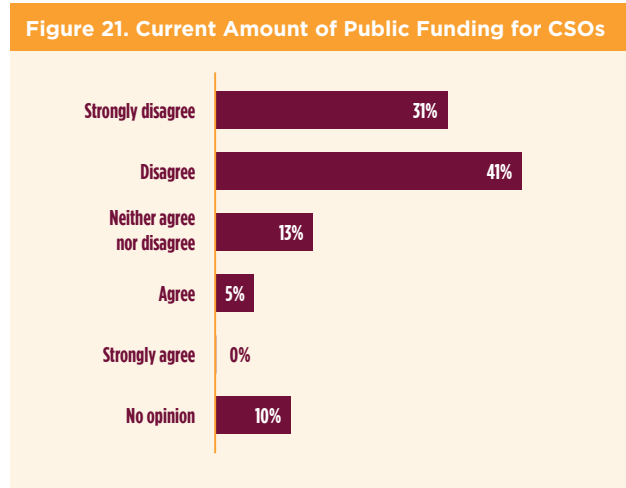
"There is sufficient public funding for CSOs."

A great majority of the CSOs stated they did not find the current amount of public funding for CSOs sufficient (31% strongly disagree; 41% disagree).

Figure 22. CSO Participation in Public Funding Planning Process

Strongly disagree	24%
Disagree	38%
Neither agree nor disagree	18%
Agree	10%
Strongly agree	0%
No opinion	10%

"The planning process for the funds to be allocated to CSOs is open to CSO participation."

The responding CSOs predominantly (24% strongly disagree; 38% disagree) stated that the public funding planning process was not open to CSO participation.

Figure 23. Application and Evaluation Criteria for Public Funds

Response	Percentage
Strongly disagree	15%
Disagree	28%
Neither agree nor disagree	25%
Agree	18%
Strongly agree	2%
No opinion	11%
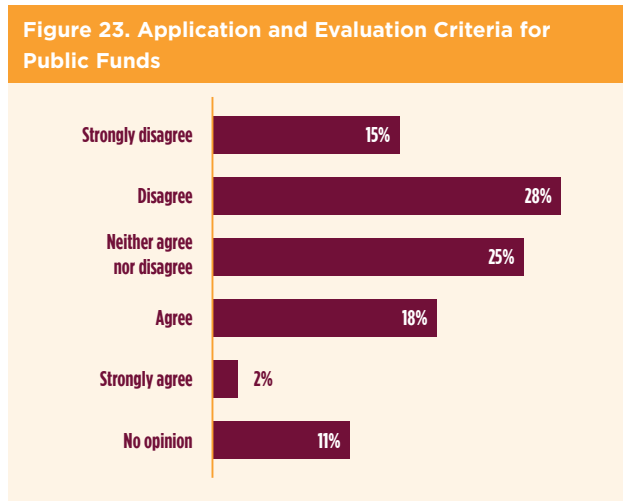
"Evaluation criteria for applications for public funding are clear and easily understandable."

Approximately half of the responding CSOs (strongly disagree 15%; disagree 28%) stated that they did not find the public funding application evaluation criteria clear and easily understandable.
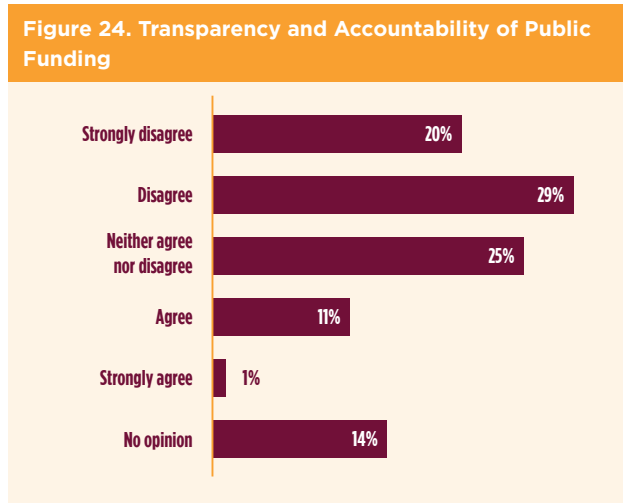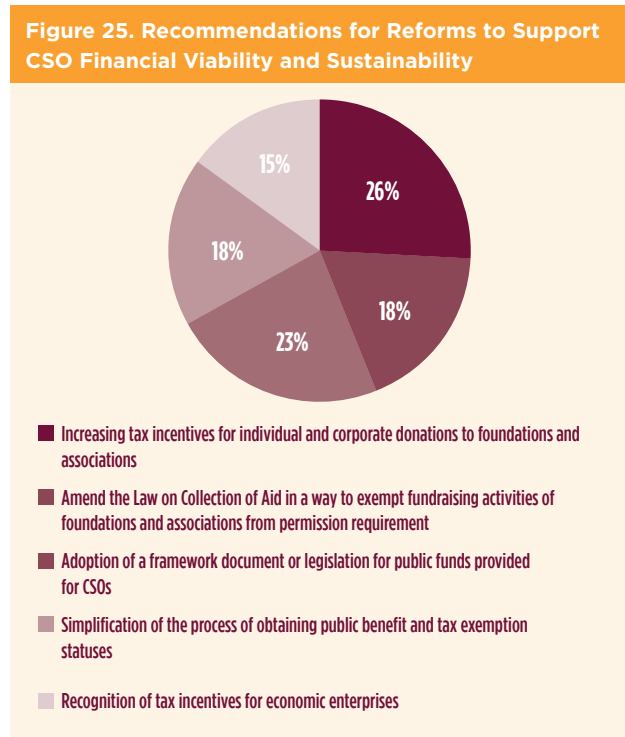
Figure 24. Transparency and Accountability of Public Funding

Response	Percentage
Strongly disagree	20%
Disagree	29%
Neither agree nor disagree	25%
Agree	11%
Strongly agree	1%
No opinion	14%

"Information about the amount of public funds to be allocated to CSOs as well as the CSOs supported through public funding is publicly available."

About half of the responding CSOs stated that information about the amount of funds allocated to CSOs and the organizations that are supported was not publicly disclosed (20% strongly disagree; 29% disagree). Commenting on the process, some CSOs explained that the scores CSOs were given in the evaluation of the applications were not announced and information about the projects found entitled to receive public funds was not published.

Figure 25. Recommendations for Reforms to Support CSO Financial Viability and Sustainability

Recommendation	Percentage
Increasing tax incentives for individual and corporate donations to foundations and associations	26%
Amend the Law on Collection of Aid in a way to exempt fundraising activities of foundations and associations from permission requirement	18%
Adoption of a framework document or legislation for public funds provided for CSOs	23%
Simplification of the process of obtaining public benefit and tax exemption statuses	18%
Recognition of tax incentives for economic enterprises	15%

"Which of the following reform recommendations should be prioritized in order to support CSO financial viability and sustainability?"

The most preferred reform recommendations to support CSO financial viability and sustainability were tax incentives for individual and corporate donations to foundations and associations (26%) and the adoption of a framework document or framework document or legislation for public funds provided for CSOs (23%).

Among the recommendations made are the introduction of income tax exemption for full-time employees of associations and foundations as well as a project-based VAT exemption for CSO projects that received funds from domestic sources. It was also stated in the recommendations section that, for CSO financial viability and sustainability, sanctions against notification failures should be proportionate and that inspection authorities should provide a warning/guidance service so that CSOs can resolve any issues before facing sanctions.

GOVERNMENT-CSO RELATIONSHIP

Figure 26. Enabling Legal Environment and Policies for Government-CSO Relationship and Cooperation

Fully disabling	13%
Disabling	38%
Partially enabling	38%
Enabling	10%
Fully enabling	2%
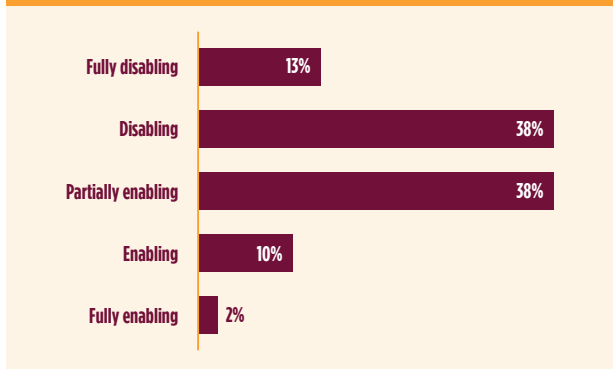
"How would you evaluate the enabling legal environment and policies in terms of government-CSO relationship and cooperation?"

38% of the responding CSOs evaluated the enabling legal environment and policies in terms of government-CSO relationship and cooperation as "partially enabling" and 38% as "disabling". 13% of the CSOs evaluated the legal environment and policies as "fully disabling", while 10% found them to be "enabling" and 2% "fully enabling".
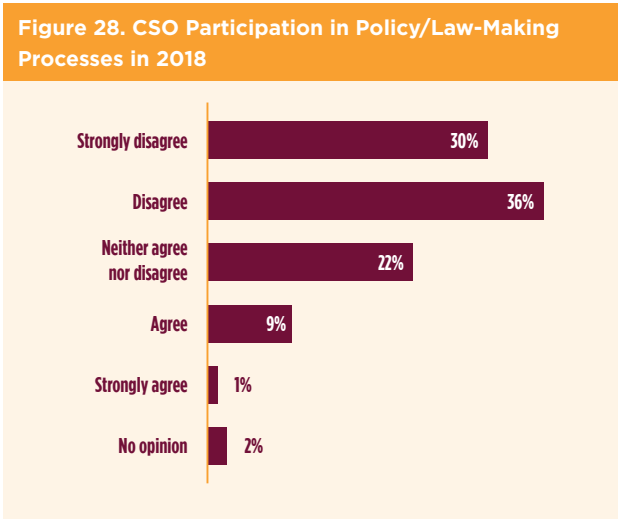
Figure 27. Frequency of Communication between CSOs and Public Institutions

Never	9%
Very rarely	29%
A few times	33%
Often	20%
Always	10%
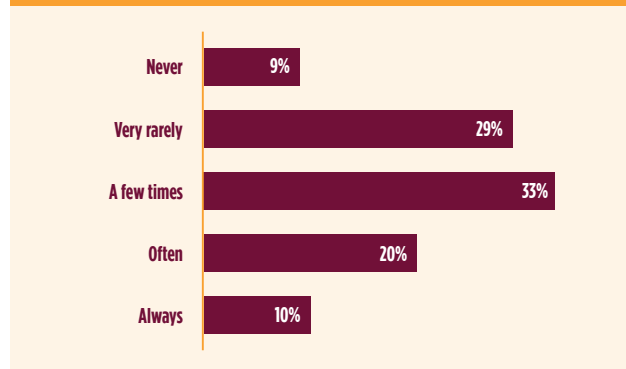
"How frequently did you communicate with the public institutions and agencies relevant with your activities in 2018?"

Evaluating their communication frequency with relevant public institutions and agencies, 33% of the CSOs chose the response "a few times", 29% chose "very rarely", 20% chose "often", and 10% chose "always". 9% of the responding CSOs stated they never communicate with public institutions and agencies.

The CSOs that shared their views on this issue stated that while their opinions were asked for in periodic intervals or on a specific issue in their field of activity, they did not have any regular communication with public institutions.

Figure 28. CSO Participation in Policy/Law-Making Processes in 2018

Strongly disagree	30%
Disagree	36%
Neither agree nor disagree	22%
Agree	9%
Strongly agree	1%
No opinion	2%

"Public institutions consult with and ask for the opinions of CSOs at every stage of the policy /law-making processes."
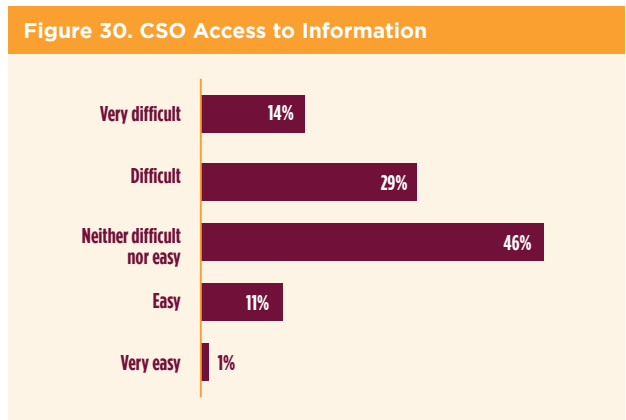
In the opinion of a great majority of the responding CSOs, public institutions do not consult with and ask for the opinions of CSOs at every stage of the policy/law-making processes (strongly disagree 30%, disagree 36%).

Figure 29. Public Institutions Informing CSOs

Never	40%
Very rarely	38%
A few times	13%
Often	6%
Always	1%
No opinion	2%

"Public institutions have informed CSOs about working programmes, draft laws, policy papers, and new data."

40% of the CSOs stated that they were "never" informed by public institutions about working programmes, draft laws, policy papers, and new data in 2018, while 38% stated they were "very rarely" informed by public institutions.

Regarding "information by public institutions", which is described as the first step in building government-CSO relationship and ensuring CSO participation in decision-making processes and which constitutes the basis for all other phases of the participation process, CSOs noted that they had difficulty in adjusting their work plans and preparing themselves for having an influence on policy and law-making processes as they could not access public programmes, information, and documentation in a timely manner.

Figure 30. CSO Access to Information

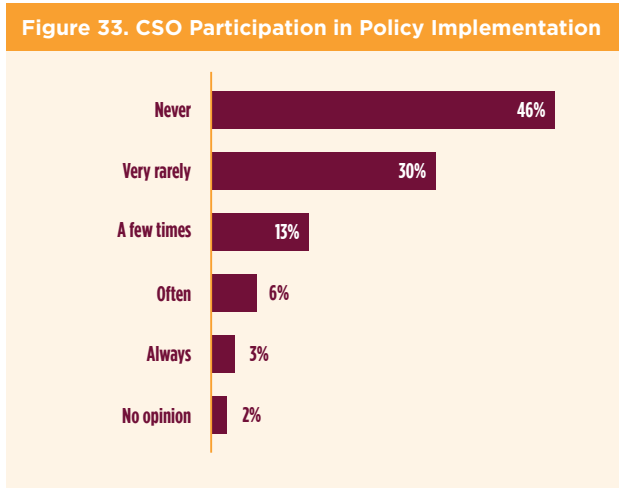|	
Very difficult	14%
Difficult	29%
Neither difficult nor easy	46%
Easy	11%
Very easy	1%

"How would you evaluate your access to the work plans, draft laws, and policy papers of public institutions in 2018?"

46% of the responding CSOs stated they had "neither difficult nor easy" access to the work plans, draft laws, and policy papers of public institutions in 2018, while 11% stated they had "easy" access, and 1% stated they had "very easy" access.

Figure 31. CSO Participation in Consultation Processes

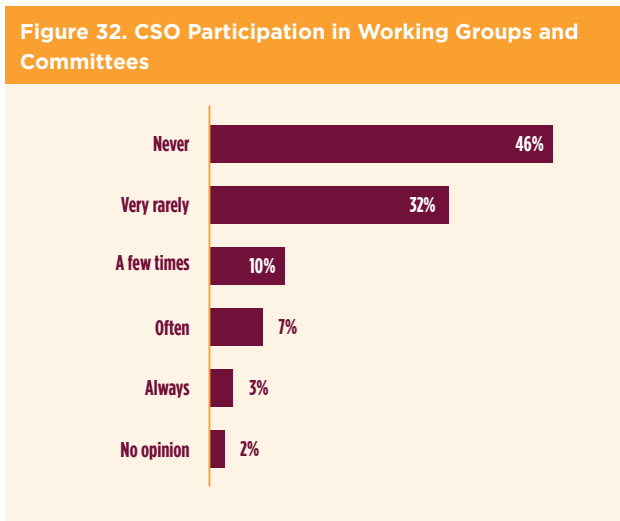|	
Never	54%
Very rarely	29%
A few times	10%
Often	3%
Always	2%
No opinion	2%

"Public institutions have consulted with CSOs regarding their policies/draft legislations."

More than half of the responding CSOs (54%) stated they had "never" been consulted by public institutions regarding their policies/draft legislations. 29% of the CSOs stated that such a consultation took place "very rarely".
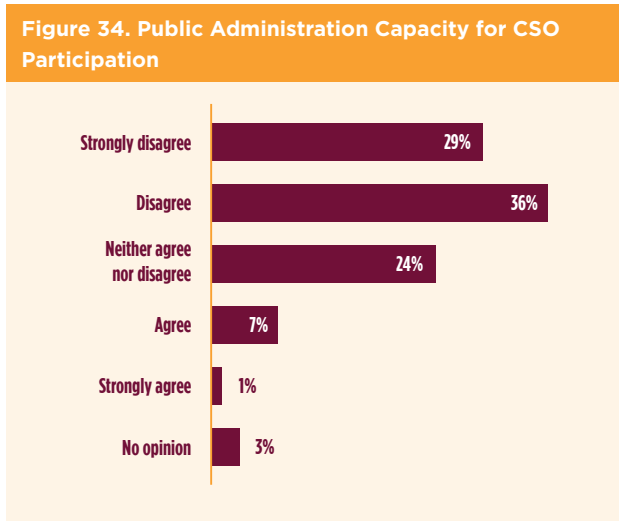
Figure 32. CSO Participation in Working Groups and Committees

Never	46%
Very rarely	32%
A few times	10%
Often	7%
Always	3%
No opinion	2%

"We have participated in draft policy/legislation working groups and committees."

46% of the responding CSOs stated they had "never" participated in draft policy/legislation working groups and committees in 2018, while 32% stated they had "very rarely" participated.

Figure 33. CSO Participation in Policy Implementation

Never	46%
Very rarely	30%
A few times	13%
Often	6%
Always	3%
No opinion	2%

"We have built strategic partnerships (pilot schemes, joint projects) for policy implementation."

46% of the responding CSOs stated they had "never" built strategic partnerships with the public administration for policy implementation in 2018, while 30% stated they had "very rarely" built such partnerships.
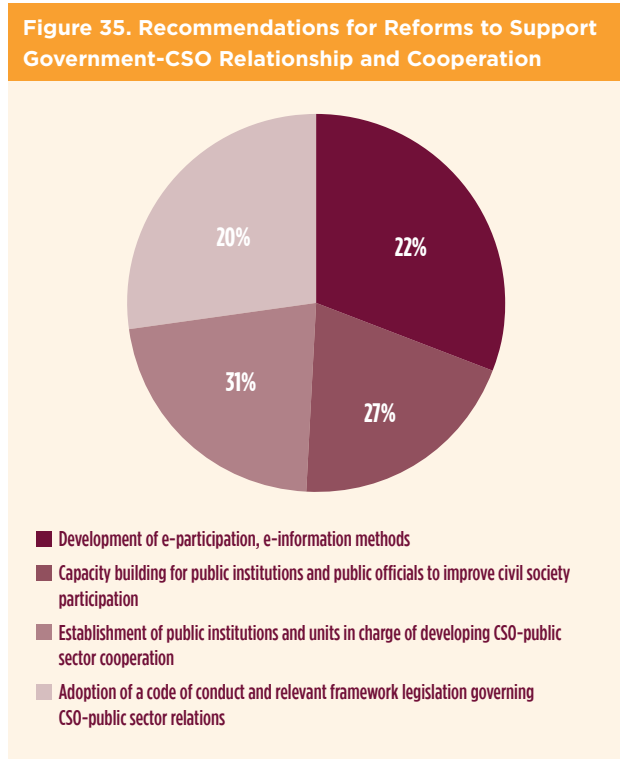
Figure 34. Public Administration Capacity for CSO Participation

Strongly disagree	29%
Disagree	36%
Neither agree nor disagree	24%
Agree	7%
Strongly agree	1%
No opinion	3%

"Public officials are knowledgeable and competent in carrying out consultations with CSOs."

A great majority of the CSO representatives disagreed with the statement that public officials are knowledgeable and competent in carrying out consultations with CSOs (strongly disagree 29%, disagree 36%).

Figure 35. Recommendations for Reforms to Support Government-CSO Relationship and Cooperation

- Development of e-participation, e-information methods
- Capacity building for public institutions and public officials to improve civil society participation
- Establishment of public institutions and units in charge of developing CSO-public sector cooperation
- Adoption of a code of conduct and relevant framework legislation governing CSO-public sector relations

"Which of the following reform recommendations should be prioritized in order to support civil society participation?"

The most preferred reform recommendation to support civil society participation was the establishment of public institutions and units in charge of developing CSO-public sector cooperation (31%). The CSOs which agreed with that recommendation also stated that relevant units should be formed within public institutions that they can address. CSO representatives noted that, beyond the adoption of a code of conduct and relevant framework legislation or relevant policy documents governing CSO-public sector relations, it was more important that the rules and norms set out in the foregoing should be implemented.