

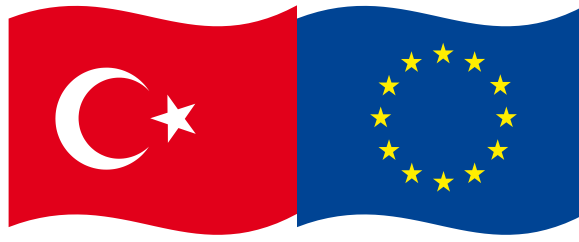


This project is funded by the European Union

Monitoring and Enhancing Enabling Environment for Civil Society Project

Monitoring Matrix on Enabling Environment for Civil Society 2019 Turkey Report





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ABOUT TUSEV

Third Sector Foundation of Turkey (TUSEV) was established in 1993 with the objective of strengthening the legal, fiscal and operational infrastructure of civil society organizations. For over two decades, TUSEV has been working to create a more enabling environment for civil society and providing solutions to common and emerging problems of CSOs with the support of its members.

With the vision of a stronger, participatory and credible 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, private sector, and civil society,
- Promote the credibility of Turkish civil society,
- Encourage collaborations at the international level,
- Create resources and raise awareness through research on civil society.

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PREFACE

Since 1993, the Third Sector Foundation of Turkey (TUSEV) has been working to improve the legal, fiscal and operational infrastructure of civil society organizations (CSO). For having a stronger, more participatory, and credible civil society in Turkey, our foremost aim is to find solutions to the problems encountered by CSOs and to contribute to a more enabling environment through our activities. In May 2018, under our Civil Society Law Reform programme, we started implementing the EU-funded Monitoring and Enhancing Enabling Environment for Civil Society Development Project, through the activities of which we strive to raise awareness about the legal and fiscal legislation concerning CSOs, to monitor the enabling environment for civil society development, and to strengthen Public Sector-CSO relationship.

The Monitoring Matrix on Enabling Environment for Civil Society Development 2019 Turkey Report has been prepared by a number of organizations with expertise in the field, including TUSEV, in line with the Monitoring Matrix on Enabling Environment for Civil Society Development, in an effort to improve the enabling environment for civil society and to reinforce monitoring and advocacy capacity in civil society. The enabling

environment for civil society development in Turkey in 2019 has been analysed in line with the standards and indicators set in the Monitoring Matrix methodology, namely **Basic Legal Guarantees of Freedoms, Framework for CSO Financial Viability and Sustainability and Public Sector-CSO Relationship**. While analysing the current state of affairs and practices vis-a-vis the existing legislation, the report also presents policy recommendations for CSOs, governments, international community and donors in an effort to provide guidance on the identification of reform priorities.

TUSEV will continue to work for a stronger, more participatory, and credible civil society, share its knowledge and experience with its stakeholders through the common platforms and information resources we have created.

We would like to thank all the individuals, institutions, and organizations, who were involved in the preparation of this report and provided their views and experiences, for their valuable contribution.

Sincerely yours,

TUSEV

INTRODUCTION

MONITORING AND ENHANCING ENABLING ENVIRONMENT FOR CIVIL SOCIETY PROJECT

Under its Civil Society Law Reform programme, TUSEV has been implementing the Monitoring and Enhancing Enabling Environment for Civil Society Development Project with the financial assistance of the European Union. The project, implemented between May 2018 and June 2020, aims at contributing to the development of an enabling legal and fiscal environment for civil society and to enhance CSO participation in policy and decision-making processes. The project also seeks to raise awareness about the legal and fiscal legislation concerning CSOs, to monitor enabling environment for civil society development and to strengthen Public Sector-CSO relationship.

MONITORING MATRIX

As part of the project striving to improve the enabling environment for civil society and to reinforce monitoring and advocacy in civil society, among other activities, in an effort to monitor the enabling environment for civil society, this Report has been prepared by a number of organizations with expertise in the field, including TUSEV, in line with the methodology of **“the Monitoring Matrix on Enabling Environment for Civil Society Development”**.

The Monitoring Matrix on Enabling Environment for Civil Society Development was developed as a monitoring tool in 2012 by the Balkan Civil Society Development Network (BCSDN) with members from the Western Balkans and Turkey. The Monitoring Matrix presents the main principles and standards that are crucial for the legal environment to be considered supportive and enabling for the operations of CSOs. The Monitoring Matrix has been formulated based on the common standards required for civil society development, internationally guaranteed freedoms and rights as well as the criteria of the European Union (EU), principles of the Council of Europe and the Organization

for Security and Co-operation in Europe (OSCE) and best regulatory practices in European countries. This Monitoring Matrix does not aim to embrace all enabling environment related issues, rather it highlights issues that the experts and practitioners have found to be the most important for the countries where they operate. The standards and indicators are defined to monitor the situation of civil society organizations in terms of the legal framework, its enforcement as well as the main challenges experienced in practice.

The Monitoring Matrix presents the main principles and standards identified as crucial for the legal environment to be considered supportive and enabling for the operations of CSOs. The Matrix methodology is organised around three areas, each divided by sub-areas.

- *Basic Legal Guarantees of Freedoms*
- *Framework for CSO Financial Viability and Sustainability*
- *Public Sector-CSO Relationship*

Under these three areas, main principles concerning each respective area are presented. Each of the main principles are further elaborated by standards and each standard is further explained through detailed indicators. The principles, standards and indicators within the Monitoring Matrix provides a fairly concrete definition of the enabling environment, thus enabling public institutions, CSOs, international organizations, grant making organizations, donors or other interested parties to review and monitor the legal environment and practices of its application. Furthermore, the methodology allows the assessment of legal and political environment in line with international standards, providing guidance to interested parties (CSOs, governments, international organizations, donors, etc.) on how to identify reform priorities.

In an effort to help facilitate CSOs and other interested stakeholders to monitor and review the state of civil society, TUSEV has published the Turkish version of the “Monitoring Matrix on Enabling Environment for Civil Society Development: The Tool-Kit”, which includes detailed information about the Monitoring Matrix methodology.¹

METHODOLOGY

During the preparation of the Monitoring Matrix on Enabling Environment for Civil Society 2019 Turkey Report, a comprehensive desk research has been conducted to take stock of the legal and financial framework regulating associations and foundations as well as their implementation. In addition to TUSEV publications, the desk research benefited from the EU Progress Reports, national reports, Turkey sections of the international reports and monitoring reports by CSOs. TUSEV’s 2016-2018 case study reports² analysing the enabling environment for civil society under different chapters as well as the info notes published by TUSEV Atelier and the info notes published as part of the Monitoring and Enhancing Enabling Environment for Civil Society Development Project³ are also used as a reference.

Findings and recommendations from numerous activities and meetings organized as well as consultation meetings attended, as part of TUSEV’s Civil Society Law Reform programme, have also provided input for this report. The following reports and info notes published by TUSEV in 2019-2020 are the most recent studies that provided input to the Monitoring Matrix on Enabling Environment for Civil Society 2019 Turkey Report Tools and Methods of CSO Participation in Public Policy Making: Overview of Good Practices in Croatia, Estonia and France⁴; Standards and Good Practices for Public Funding of

Civil Society Organisations⁵; Fundraising Activities of CSOs: International Standards on Legislative Practices; Assessment of the Turkish Legislation on Collection of Aid: Problems and Obstacles⁶. The opinions exchanged during the meetings and consultations held in 2019 by the National Volunteering Committee, where TUSEV is a member, has provided the opportunity to incorporate in this report the observations and recommendations about the volunteering policy. The priority issues of civil society as well as the suggested solutions discussed during the consultation meetings, held in the preparation process of the 11th National Development Plan and attended by TUSEV as a member of the Special Committee on Civil Society Organizations, has also provided guidance to the relevant sections of this report. The meetings and workshops, held as part of the Monitoring and Enhancing Enabling Environment for Civil Society Development Project, have facilitated the identification and formulation of tangible policy recommendations featured in this report, particularly about the areas and issues that require urgent solution including the freedom of association and Public Sector - CSO cooperation.

As part of the Monitoring Matrix on Enabling Environment for Civil Society 2018 Turkey Report, TUSEV conducted a CSO survey to include the observations and suggestions of CSO representatives⁷. Due to the short time period between the 2018 report and the preparation phase of the 2019 report, TUSEV did not conduct a new survey; however, the findings of the 2018 survey has been incorporated in the relevant sections of the 2019 report.

¹ *Monitoring Matrix on Enabling Environment for Civil Society Development. The Tool-Kit.* TUSEV. Access date: 13 March 2020. https://tusev.org.tr/userfiles/files/izleme_matrisi_rehberi_doc_23_08_2013.pdf

² *“Monitoring Case Studies” as part of Civil Society Monitoring Project.* Access date: 13 March 2020. <https://tusev.org.tr/tr/arastirma-ve-yayinlar/sivil-toplum-izleme-raporu-1>

³ *TUSEV Info Notes.* TUSEV. Access date: 13 March 2020. <https://tusev.org.tr/tr/arastirma-ve-yayinlar/tusev-atolye/bilgi-notlari>, <https://siviltoplum-kamu.org/tr/raporlar/>

⁴ *Tools and Methods of CSO Participation in Public Policy Making: Overview of Good Practices in Croatia, Estonia and France.* Access date: 13 March 2020. <https://tusev.org.tr/userfiles/images/AraclarYontemlerOcak2020.pdf>

⁵ *Standards and Good Practices for Public Funding of Civil Society Organisations.* TUSEV. [Access date: link eklenecek](#)

⁶ *Fundraising Activities of CSOs: International Standards on Legislative Practices and Assessment of the Turkish Legislation on Collection of Aid: Problems and Obstacles.* Access date: 18 March 2020. <https://siviltoplum-kamu.org/tr/raporlar/yaritim-toplama-mevzuati-konulu-bilgi-notlari-yayimlandi-2/>

⁷ *2018 Monitoring Matrix CSO Survey.* Access date: 13 March 2020. <https://siviltoplum-kamu.org/tr/wp-content/uploads/2019/10/MM2018SurveyResults.pdf>

CIVIL SOCIETY DEVELOPMENT IN TURKEY

In parallel to global developments, the democratization process in Turkey, particularly after the 1980s, provided opportunities for the expansion of the civic space, thus CSOs have become important actors of political, social and economic change. Especially in the 1990s, as social groups and cultural identities gained relative autonomy in the public sphere, the significance attributed to CSOs and their roles has diversified and civil society in Turkey has started to function as similar to those in liberal democracies. In the same period, the adoption of privatization policy as well as the adjustment of public policies to the market economy, directly affected the role of civil society, and as was the case in many developing countries, the sustainable development agenda and democratization process have led the CSOs to get engaged in new fields of activity and adopt different methods. The adoption of the Copenhagen Criteria in 2001 as part of the Turkey's EU accession process has brought along significant reforms, thus improving the environment for civil society, particularly in terms of rights and freedoms. To a great extent, these reforms lifted the restrictions on freedom of association and civil rights that were in place since the 1980s and has contributed to a more conducive environment for civil society activities. Between 2004 and 2008, as part of the EU accession negotiations and the efforts to ensure harmonization with the EU Acquis, the legal framework concerning civil society was screened and improvements were made to expand liberties. Although the Law on Associations enacted in 2004 and the Law on Foundations enacted in 2008 helped alleviate the problems arising from legislation that were faced by associations and foundations and relatively eased the bureaucratic procedures, since then there has not been any comprehensive reform in the civil society domain. In addition to the Laws on Associations and Foundations, the Turkish Civil Code, the Turkish Penal Code, the Law on Collection of Aid as well as many other laws regulating taxation issues do include provisions that may deter and restrict CSO activities. To secure an enabling environment

for civil society, the restrictions introduced by the said laws and their relevant articles stipulating highly bureaucratic procedures and sanctions should be either amended or CSOs should be categorically exempted from certain laws.

Apart from the ongoing problems stemming from the legal framework, in 2016-2018 there were two major breaking points in Turkey affecting the civic space: The State of Emergency declared on July 20, 2016 was lifted on July 18, 2018. During this period, 37 Statutory Decrees were issued, out of which 7 included limitations to freedom of association. On June 24, 2018, Presidential and Parliamentary Elections were held in Turkey. As the country transitioned to a Presidential Government System, there have been significant changes with implications on public administration and policy-making processes. The Presidential Decree No 17, which was published on September 13, 2018, abolished the Department of Associations and established a Directorate General for Relations with Civil Society (DGRCS) under the Ministry of Interior that would aim at working towards the identification and development of strategies for relations with civil society, ensuring and strengthening of coordination and cooperation between the public sector and CSOs, the enhancement of the effectiveness of civil society organizations and the improvement of service quality. This Directorate defines within its organization chart a Civil Society Consultation Council as a new mechanism for encouraging participation; however, as of 2019, there has not been any concrete initiative in this direction.

Along with the transition to the Presidential Government System, there has been a number of developments concerning civil society, yet, as of 2019 Turkey has not adopted a holistic public policy. However, several documents and reports have been published outlining the main strategies to be adopted by public institutions dealing with civil society as well as the potential reform areas. Turkey's National Action Plan for the EU Accession

which includes the required reform chapters (2016-2019); 11th National Development Plan covering the period 2019-2023; the Annual Presidential Programme for 2020; and the Government Programmes that were in place in previous years all featured the proposed amendments to the laws concerning civil society. In 2018, during the preparation of the 11th National Development Plan, which aims to identify the areas in need of structural transformation in Turkey and set corresponding targets and strategies for 2019-2023, a Special Committee on Civil Society Organizations was established for the first time for consultation purposes. In its report, the Special Committee has raised various issues including the enactment of a Framework Law on Civil Society to regulate CSOs' legal status, institutional structure, activities, relations with public institutions and financial resources with a view to strengthen civil society as such; adjustment of the legislation to encourage CSOs' participation in local and national decision-making mechanisms; formulation of public policies for strengthening the human resources and institutional capacity of CSOs. Furthermore, the report also featured the "Compact"⁸ model in the United Kingdom (a contract governing the public sector-CSO relationship) to illustrate the steps needed for promoting public sector-CSO cooperation, listed the main principles of the contract, and offered a summary of undertakings of public institutions and CSOs. In addition to Public Sector-CSO cooperation, the report also included a wide range of recommendations and measures such as the provision of free or low-cost Internet to CSOs in the coming 15 years; enhancing the efficiency of CSOs' role in the humanitarian and ecological aspects of development; increasing the visibility of CSOs in the media.⁹ However, these detailed recommendations and measures included in the Special Committee's Report were reflected in the 11th National Development Plan in a rather limited scope. The majority of the measures developed during the preparation of the Development Plan, towards achieving goals such as promoting active citizenship,

ensuring effective CSO participation in decision-making processes, bolstering civil society-public sector-private sector cooperation, improving social dialogue environment, were merely interpreted in the context of strengthening institutional, human and financial capacities of CSOs; the steps to be taken by public institutions for devising mechanisms and instruments towards achieving the above-mentioned goals were addressed in a limited manner.

The fact that there has not been any policy document or strategy adopted in Turkey as part of a holistic public policy, which acknowledges and enhances the role and impact of CSOs in fostering democratic decision-making processes and improving public services, remains to be a major obstacle in ensuring an enabling environment for CSOs. The absence of a holistic public policy also has an impact on a wide range of issues. It does not allow an explicit definition of notions such as "civil society" and "civil society organization" in the relevant legislation and leads to discrepancies in practice, thus hampering public awareness about civil society.

Considering the statistics of the past decade, there has been a quantitative increase in many areas, including the number of CSO members as well as associations and foundations that are actively operating. While this data is statistically significant, one should not conclude that such a quantitative increase has a direct positive impact on the enabling environment for civil society. According to the data provided by DGRCS, the number of active associations increased from 72,077 in 2000 to 118,938 by the end of 2019, while the number of dissolved associations reached 187,255. Given the number of foundations and associations, there is one CSO for every 644 citizens in Turkey. In 2019, 7,374,124 individuals were registered as members of associations; however, only 1,332,852 are women. While association membership exceeded 11 million in 2017, there has been a rapid decline in membership in 2018 and 2019. As of the end of 2019, 9% of the total population has membership in associations. As was the case in previous years, the increase in the number of foundations is lower than that of associations. According to the most recent data provided by GDoF, as of August 2019 there are 5,268 new foundations. The last time GDoF released the total number of foundation members was in 2016. According to this data in question, 1,219,614 real persons and 27,927 legal entities have membership in foundations. Likewise, based on the most recent data published in 2016, there are 612 new foundations and 1,025,538 volunteers.

⁸ [Code of Conduct for Civil Society and Public Sector], prepared by TUSEV in 2015 in a similar effort to address these issues, offers information on principles and standards that can be adopted to foster Public Sector-CSO dialogue and cooperation in Turkey. <https://siviltoplum-kamu.org/tr/wp-content/uploads/2018/08/Davran%C4%B1%C5%9F-%C4%B0keleri-Rehberi.pdf>

⁹ *Preliminary Report on Civil Society Organizations in the Process of Development*. Presidency of the Republic of Turkey, Presidency of Strategy and Budget. 11th National Development Plan of Turkey. Access date: 13 March 2020. <http://onbirinciplan.gov.tr/oik-ve-calisma-grubu-listeleri/kalkinma-surecinde-sivil-toplum-kuruluslari/on-rapor/>

Despite these numerical changes in statistics on civil society, which may be perceived and interpreted in a positive light, it has been observed that CSOs' participation and impact in decision-making processes is rather limited and that the civic space has been shrinking. Therefore, there is still room for improvement in civil society participation in Turkey. The areas where further improvement is needed are listed as follows:

- **Gender equality in CSOs:** Only 9% of the total population is a member of an association. Out of all persons who have association membership, only 1.65% are women. Female association members correspond to only 3% of the overall female population (40,863,902) in the country. According to the most recent data published in 2018, only 19% of the members of mandatory organs are female (1,851,966) and 81% are male.
- **Youth participation in CSOs:** According to the data available on the age groups of members that are elected to the legal organs of associations, out of 7,037,321 members only 3.9% (280,537) are between 18 and 30. While 28% of overall members are aged between 30 and 45.67% are above 45.
- **Geographical distribution of CSOs:** Although CSOs are active in all of Turkey's provinces, according to the data provided by DGRCS and GDoF, 37.74% of associations and 41.5% of foundations are located in Marmara (mostly in Istanbul) and Central Anatolian (mostly in Ankara) regions of Turkey.
- **Fields of activity of CSOs:** In Turkey, while new foundations are predominantly working in the field of education and social assistance, associations are carrying out activities to enhance vocational training, social solidarity, sports and religious services. Despite the increase in their numbers and visibility, rights-based organizations constitute a very small segment of civil society organizations in Turkey. According to the data provided by DGRCS, as of December 2019, out of all the associations registered only 1.24% (1,480 associations) are active in the fields of human rights and advocacy. According to the data provided by GDoF, out of 10,582 activities organized by new foundations in 2018, only 296 are in the fields of law, human rights and democracy.
- **Human resource capacity of CSOs:** According to the 2018 data, the total number of employees in associations is 64,563 and associations allocate 17.6% of their income

to the personnel costs. Considering the total number of employees [in all sectors] in the same time period, those employed by CSOs correspond to only 0.23 % of overall employment [in Turkey]. The number of employees per association stands at 1.8. According to the most recent data published in 2016, only one third of foundations provide employment, and the average number of employees is 9.

The legal and fiscal reforms necessary to provide an enabling environment for civil society development are not in place, and the socio-cultural context is not conducive to civil society development. Other than that, the culture of giving is not cultivated and commonly practised in Turkey. According to the World Giving Index 2018 Report¹⁰, Turkey ranks 131st amongst 146 countries. According to the index, Turkey ranks 113th in helping a stranger with a score of 40%; 122nd in donating money to civil society organizations with a score of 12%; 126th in volunteering time with a score of 9%. The research report "Individual Giving and Philanthropy in Turkey 2019 Report"¹¹, republished by TUSEV in the light of the most recent data from 2019, reveals various findings ranging from the motivation of individual donors to the most preferred forms of donation, from annual donation amount per capita to donor perceptions about civil society and public institutions. 2019 report indicates a decline in the amount of individual donation, as compared to 2004 and 2015. Other than that, particularly in comparison to the data from 2015, there has been an increase in the ratio of individuals who believe that CSOs can be effective in the solution of societal problems. In contrast to this increase, the main reasons why individuals do not choose to donate to CSOs appear to be the perception that CSOs are not transparent enough and that the donated money are not used for the donation purpose. Likewise, there is a presumption that individual donations to be made in small amounts will not bring any benefit, which hinders people from taking action and supporting CSOs through donations. Even though the report points to a problem of credibility and trust on the part of CSOs, it also underlines that CSOs are not the only ones responsible for overcoming this problem, and that individuals do not make enough efforts to get to know CSOs and learn about their activities.

¹⁰ World Giving Index. Access date: 13 March 2020. https://www.cafonline.org/docs/default-source/about-us-publications/caf_wgi2018_report_webnopw_2379a_261018.pdf.

¹¹ Individual Giving and Philanthropy in Turkey 2019 Report. Access date: 13 March 2020. <https://tusev.org.tr/tr/haberler/turkiyede-bireysel-bagiscilik-ve-hayirseverlik-2019-raporu-yayimlandi#.XmuMlagzYjh>

KEY FINDINGS

Laws that directly regulate civil society organizations' missions and activities in Turkey are as follows: Relevant articles of the Constitution (No 2789, 18/10/1982); the Turkish Civil Code (No 4721, 08/12/2001); the Law on Associations (No 5253, 4/11/2004); the Law on Foundations (No 5737, 20/2/2008); the Law on Collection of Aid (No 2860, 23/6/1983); the Law on Meetings and Demonstrations (No 2911, 5/10/1983); the Turkish Penal Code (No 5237, 26/09/2004); the Law on Misdemeanors (No 5326, 30/3/2005). Moreover, the legal framework also covers other laws and secondary legislation, which include various provisions regarding CSOs.

Despite the fact that some significant steps were taken to improve the legal framework between 2004 and 2008 during the accession negotiations with the EU, the primary and secondary legislation are short of providing an enabling environment for civil society.¹² Existing laws and policy documents do not make an explicit definition of "civil society" and "civil society organization". Although there are various forms of organizing in the civic space – e.g. civic initiatives, groups, platforms, the legal framework only recognizes and defines associations and foundations as CSO legal entities. Foundations and associations are subject to separate legislation; they are regulated and supervised by different public agencies. DGRCS and GDoF are the highest public authorities with the responsibility to inspect CSOs. Different practices are observed in the frequency, duration, and scope of inspections. Furthermore, penalties constitute an important barrier to fully exercising the freedom of association. Penalties and other sanctions further complicate the process of ensuring compliance with the comprehensive bureaucratic procedures required by the legislation. Reductions in administrative fines, guidance, and warning mechanisms that would allow corrective actions are hardly available.

Although, Article 34 of the Constitution recognizes the right of citizens to organize an assembly and demonstration without having to obtain any prior authorization, freedom of assembly remains one of the most problematic areas for civil society in Turkey. Various provisions of the Law on Meetings and Demonstrations (No 2911, 5/10/1983) as well as some of the restrictive measures that breach the corresponding article in the Constitution are not in compliance with the European Convention on Human Rights and/or the case-law of the European Court of Human Rights.

CSOs face serious fundraising difficulties, primarily due to the highly restrictive and bureaucratic Law on Collection of Aid (No 2860, 23/6/1983). The Law requires CSOs to obtain prior permission for each fundraising activity. The procedure for obtaining prior permission requires filling in an application form that includes a set of rather comprehensive information. The decision to evaluate the application and grant approval or disapproval lies with the local public authority. Some discrepancies have been encountered in practice. There needs to be a new regulation in Turkey which will guarantee CSOs' fundraising activities under freedom of association by compiling existing legislative pieces and practices; such fundraising activities should be exempted from the Law on Collection of Aid and the new legal framework should be encouraging and facilitating fundraising activities in line with the international standards.

The legal framework makes two separate definitions of public benefit status for associations and foundations, and the conditions for acquiring these statuses also differ. As these definitions are not clear, this situation leads to subjective assessment and practices while determining the organizations that are to be deemed entitled to this status. According to the data compiled in December 2019, there are 287 foundations with tax-exempt status out of 5,268 new foundations in Turkey. The percentage of foundations that are tax-exempt has remained steady at 5% in recent years. According to the data compiled in the same period, the 366 associations with public

¹² For further information on the concept of Enabling Environment for Civil Society: <https://tusev.org.tr/usfiles/images/ElverisliOrtam2019.pdf>

benefit status constituted only 0.3% of the total number of 118,938 active associations in Turkey. Along with the transition to the Presidential Government System, since 2018, these statuses have been granted by the President. This highly cumbersome and lengthy practice leads to lesser number of organizations being granted the status due to issues of hard accessibility and political nature. Despite such stringent application and approval processes, the privileges offered by the public benefit statuses are rather limited, hindering CSOs from raising necessary funds to ensure their financial sustainability.

Public institutions do not attach strategic importance to cooperation with civil society. While national documents including the National Development Plan and the Annual Presidential Programme underline the importance of cooperation with CSOs and their participation in decision-making processes, there is no policy or strategy that defines and encourages cooperation and participation modalities or designates the authorized institutions and their mandate. Within the Presidential Government System, there is no overarching policy, national strategy or legal framework that governs civil society and government relations and there is no institution or mechanism that is mandated to facilitate, monitor and report on civil society and government relations. Furthermore, with a few exceptions, there are no specially-designated units or subject-experts within the Ministries for governing relations with civil society. The Regulation on the Procedures and Principles of Drafting Legislation includes provisions about CSO participation in decision-making processes in consultative capacity; yet these provisions do not make consultation mandatory. In the Presidential Government System, while the President as well as its affiliated organizations and councils are the primary policy-makers, Ministries are now functioning as implementing agencies and supervising bodies at a lower level. However, as of 2019, there has not been any regulation with provisions defining such a decision-making process and ensuring a participatory policy-making process.

There is a general lack of strategy and coordination as regards the public funds available for CSOs. There is no institutional infrastructure in Turkey that can provide regular and continuous public funding to CSOs. Except for the practices of the Central Finance and Contracts Unit (CFCU), there is also no holistic approach or

legislation with respect to regulation of the public funds granted to CSOs. The total amount, modality, and forms of funding for CSOs are determined separately by each Ministry, and the budget size for such funding is left to the discretion of Ministries. Although there is a budget item in the State Budget indicating the public funds to be allocated to CSOs, since this budget item makes a broad definition of not-for-profit organizations, it is not possible to trace the exact amount allocated to CSOs. The methods used for the programming and publication of public funding schemes as well as the selection procedures may vary from year to year. The total amount of public funds earmarked for allocation to CSOs are not publicized in advance and the public funding schemes are not designed through a participatory process. The current budget allocated to CSOs remains insufficient. Moreover, public funds and benefits are not distributed in a transparent and accountable manner.

AREA 1: BASIC LEGAL GUARANTEES OF FREEDOMS

The first area is 'Basic Legal Guarantees of Freedoms'. This addresses issues which are core to the existence of civil society-the fundamental freedom of everybody to gather, to improve their lives, and to pursue common goals and dreams: the freedom of association. The freedom of association, however, does not stand alone. The freedom

of association should be guaranteed and exercised in conjunction with the freedom to assembly and the freedom of individuals or groups to express their opinions. The Matrix highlights the key principle that the three fundamental freedoms of association, assembly and expression should be guaranteed and exercised freely by everybody.

KEY FINDINGS

The definitions of civil society and civil society organizations are absent in the related legislation. The legal framework only recognizes associations and foundations as CSO legal entities and does not allow the establishment of other types of not-for-profit legal entities including not-for-profit companies.	Area	1
	Sub-Area	1.1
The legal framework regulating state inspection of CSOs is restrictive, bureaucratic and vague and is focused on limitations rather than freedoms, defining penalties and sanctions that do not meet the principle of proportionality.	Area	1
	Sub-Area	1.1
The collection of aid is regulated by law, subjecting CSOs to prior permission and numerous conditions, thus creating obstacles for financial viability of CSOs and their access to financial resources.	Area	1
	Sub-Area	1.1
The Law on Meetings and Demonstrations and its secondary legislation bring limitations to the place and time allowed for meetings and demonstrations, while providing administrative authorities and security forces with wide discretionary powers.	Area	1
	Sub-Area	1.2

RECOMMENDATIONS

There should be a definition of civil society that acknowledges as legal entities a variety of organizing models such as platforms, initiatives and social initiatives without limiting forms of organizing to associations and foundations and without excluding new social movements. This definition should be formulated through participatory methods and incorporated in the legislation and relevant policy documents.	Area	1
	Sub-Area	1.1
The deficiencies concerning the definitions in the legislation regulating inspection and penalties should be addressed in order to clearly define the limits of the state inspectors and to prevent sanctioning of CSOs with disproportionate penalties. The number of sanctions and penalties CSOs shall be subject to in case of a breach should be decreased and a warning mechanism should be introduced before resorting to penalties.	Area	1
	Sub-Area	1.1
The Law on Collection of Aid should be amended in a way to exempt civil society fundraising activities from permission requirement.	Area	1
	Sub-Area	1.1
The Law on Demonstrations and Meetings should be annulled completely, and a new law should be drafted which would allow peaceful assemblies and demonstrations to be held without any restrictions regarding the place and timing of assemblies.	Area	1
	Sub-Area	1.2

Area 1: Basic Legal Guarantees of Freedoms			
Sub-Area 1.1: Freedom of Association			
Principle 1: Freedom of association is guaranteed and exercised freely by everybody			
STANDARD 1	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
<p>All individuals and legal entities can freely establish, join and participate in informal and/ or registered organizations offline and online.</p>	<p>Legislation:</p> <ol style="list-style-type: none"> There is a legal framework according to which any person can establish associations, foundations and other types of non-profit, non-governmental entities (e.g. non-profit company) for any purpose. The legal framework allows both individual and legal persons to exercise this right without discrimination (age, nationality, legal capacity, gender etc.). Registration is not mandatory, and in cases when organizations decide to register, the registration rules are clearly prescribed and allow for easy, timely and inexpensive registration and appeal process. The law allows for networking among organizations in the countries and abroad without prior notification. 	<ol style="list-style-type: none"> The legal framework only recognizes associations and foundations as CSO legal entities and does not allow the establishment of other types of not-for-profit legal entities including not-for-profit companies. Other than associations and foundations, the only forms of organizing that are exceptionally recognized as legal entities are federations and confederations. Platforms are also recognized by law but not accepted as legal entities. CSOs are required to explicitly mention their planned activities in official documents such as statutes of associations and by-laws of foundations. In cases where CSOs decide to modify their scope of activity, they are obliged to go through several formalities and red tape. Individuals and legal entities with legal capacity have the right to establish CSOs without prior authorization. However, there are certain restrictions in special laws applicable to the members of the Turkish Armed Forces, the Police force and public officials. Children who have reached the age of 15 and have the mental capacity are granted the right to establish CSOs as defined in the law, subject to special provisions and the written consent of their legal guardians. There are restrictions in place for individuals who are not citizens of Turkey. Registration is required to operate as a CSO. The registration process for associations is without fees and can be completed in a short period of time. However, the requirements for associations to secure a minimum of seven founding members - real persons or legal entities - for registration, to reach at least 16 members to form their mandatory organs within six months following their registration are burdensome in terms of organizing. Foundations acquire their legal entity only when their application for registration is approved by a court. Foreign CSOs are required to obtain permission from the Ministry of Interior to operate in Turkey. The legal framework allows for cooperation of associations and foundations at national, regional and international levels. At national level, associations and foundations can establish federations or confederations without prior notification and authorization. However, the number of CSOs required to establish such umbrella organizations is quite high and the legal framework only allows for CSOs with the same purpose to come together to form such umbrella organizations. In order to pursue a common goal, CSOs can come together under the umbrella of informal organizations such as platforms, initiatives, and groups, yet these are not accepted as legal entities by law. 	<p>Legislation:</p> <ol style="list-style-type: none"> There should be a definition of civil society that acknowledges as legal entities a variety of organizing models such as platforms, initiatives, social initiatives and grant-making foundations without limiting forms of organizing to associations and foundations and without excluding new social movements. This definition should be formulated through participatory methods and incorporated in the legislation and relevant policy documents. The administrative requirements and procedures for introducing changes to statutes of associations and by-laws of foundations should be eased. The absolute prohibition of CSO membership for certain professional groups should be lifted; instead, limitations should only be introduced concerning the type of organizations public officials cannot be members of due to the nature of their public service. These limitations should be as few as possible and should not be vaguely defined. To enhance children's right to freedom of association, the requirement to obtain the consent of their legal guardian should be abolished in line with the international legislation. The procedure for the registration of foreign CSOs should be easier and like the one required for national CSOs. The minimum mandatory number of founding members, executive board and auditing committee members of associations should be lowered. Necessary legislative amendments should be introduced in order to lower the minimum number of CSOs required to set up federations and confederations, and to allow CSOs with similar purposes to also come together to form umbrella organizations rather than limiting it to CSOs with same purposes. Platforms should be enabled to carry out activities similar to that of associations.

Area 1: Basic Legal Guarantees of Freedoms			
Sub-Area 1.1: Freedom of Association			
Principle 1: Freedom of association is guaranteed and exercised freely by everybody			
STANDARD 1	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
<p>All individuals and legal entities can freely establish, join and participate in informal and/ or registered organizations offline and online.</p>	<p>Practice:</p> <ol style="list-style-type: none"> Every individual or legal entity in practice can form associations, foundations or other non-profit, non-governmental organizations offline or online. Individuals and legal entities are not sanctioned for not registering their organizations. Registration is truly accessible within the legally prescribed deadlines; authorities decide on cases in a non-subjective and apolitical manner. Individuals and CSOs can form and participate in networks and coalitions, within and outside their home countries. 	<p>Practice:</p> <ol style="list-style-type: none"> The legislation does not allow establishing and registering CSOs online. CSOs are obliged to register with relevant authorities to begin their operations. Associations acquire legal entity by submitting their founding declarations and annexes to the relevant local administrative authority. Foundations acquire legal entity through court decisions. The timeline for founding a foundation varies depending on the workload of the courts. Pursuant to the Constitution, the freedom of association may be restricted by law for preservation of national security and public order, prevention of crime, protection of public health, public morals and the rights and freedoms of others. Statutes of associations and by-laws of foundations are subject to review for checking against their compliance with the law. Procedures and criteria for the registration of foreign CSOs are not clearly defined. As of November 2019, 132 foreign associations were listed as permitted to work in Turkey; according to data compiled in 2018, there were 17 foreign foundations permitted to operate in Turkey. There are no barriers to CSOs' international networking and cooperation. However, regional disparities exist in practice. The number of federations and confederations is low owing to the fact that the minimum number of CSO entities required for the formation of such umbrella organizations is quite high and only organizations with the same purpose are allowed to come together to form such umbrella organizations. 	<p>Practice:</p> <ol style="list-style-type: none"> Procedures for founding and registering a CSO should be eased and should allow digital transactions including online registration. Restrictions applied to the freedom of association based on vague grounds such as public morals and public order should be lifted or the vague phrases used in the law should be clarified. The procedures for the registration of foreign CSOs should be easier and similar to the ones required for local CSOs. Necessary arrangements should be put in place in order to lower the minimum number of CSO members required to set up umbrella organizations; the requirement for constituent CSOs to work towards the same purposes should be removed; or at least CSOs with similar purposes should also be allowed to come together to form umbrella organizations.

Area 1: Basic Legal Guarantees of Freedoms			
Sub-Area 1.1: Freedom of Association			
Principle 1: Freedom of association is guaranteed and exercised freely by everybody			
STANDARD 2	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
<p>CSOs operate freely without unwarranted state interference in their internal governance and activities.</p>	<p>Legislation:</p> <ol style="list-style-type: none"> The legal framework provides guarantees against state interference in internal matters of associations, foundations and other types of non-profit entities. The state provides protection from interference by third parties. Financial reporting (including money laundering regulations) and accounting rules take into account the specific nature of the CSOs and are proportionate to the size of the organization and its type/scope of activities. Sanctions for breaching legal requirements should be based on applicable legislation and follow the principle of proportionality. Restrictions and the rules for dissolution and termination meet the standards of international law and are based on objective criteria which restrict arbitrary decision-making. 	<p>Legislation:</p> <ol style="list-style-type: none"> The legal framework does not provide guarantees against state interference. The applicable legislation authorizes the administration to inspect not only incidents amounting to crime but also institutional operations, including the activities of associations and foundations, to assess if they are in line with the purposes set out in their statutes and by-laws. Sanctions for breaching legal requirements are regulated under the applicable legislation but contain disproportionate pecuniary penalties - both administrative and punitive - with no cautionary warning mechanism in place. There are specific provisions in the relevant laws with respect to liquidation and dissolution procedures that regulate automatic dissolution, temporary suspension of activities and termination of associations and foundations. In cases where statutes/by-laws and operations of associations and foundations contain elements threatening national security, public safety, public order and peace, public health and public morals or contain an element of crime, they may face a legal action for termination. During and in the aftermath of the State of Emergency, many foundations, associations and federations were closed down through Statutory Decrees. The properties of associations were transferred to the Treasury and the properties of foundations were transferred to the General Directorate of Foundations (GDoF), without any court order. The applicable legislation authorizes relevant administrative bodies to issue special accounting regulations for CSOs. There exist only two accounting standards, namely balance sheet method and operation account method. 	<p>Legislation:</p> <ol style="list-style-type: none"> Since the Turkish Penal Code and related laws already cover penal sanctioning for activities containing elements of crime, the punitive provisions in the Law on Associations should be removed. The deficiencies in the legislation with respect to the definitions concerning inspections and sanctions should be addressed. In order to ensure that the inspections are conducted on equal terms and conditions for all CSOs without discrimination, the frequency, duration and the scope of the authority granted to the inspectors should be explicitly regulated under the applicable legislation. In case of a possible breach, warning mechanisms should be put in place before resorting to sanctions for CSOs, and penalties applicable should be regulated in a manner to ensure they follow the principle of proportionality. The vaguely defined criteria and grounds for termination of associations and foundations should be clarified and the applicable legislation should be made in line with international standards. A separate and simplified accounting procedure should be adopted for CSOs. In particular, there should be a simplified accounting procedure that takes into account the specific nature and structure of grassroots and smaller CSOs.

Area 1: Basic Legal Guarantees of Freedoms			
Sub-Area 1.1: Freedom of Association			
Principle 1: Freedom of association is guaranteed and exercised freely by everybody			
STANDARD 2	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
<p>CSOs operate freely without unwarranted state interference in their internal governance and activities.</p>	<p>Practice:</p> <ol style="list-style-type: none"> 1. There are no cases of state interference in internal matters of associations, foundations and other types of non-profit entities. 2. There are no practices of invasive oversight which impose burdensome reporting requirements. 3. Sanctions are applied in rare/extreme cases; they are proportional and are subject to a judicial review. 	<p>Practice:</p> <ol style="list-style-type: none"> 1. Although the applicable legislation for associations and foundations acknowledges internal auditing as fundamental practice, state inspection of CSOs covers both substantial (the purpose of activity) and procedural (keeping of mandatory books, etc.) aspects. The state inspection of associations is conducted to establish whether they are acting in line with their purpose stated in their statutes and keeping their books and records in accordance with the legislation. The inspection may be performed either by the Ministry of Interior or the highest-ranking local administrative authority. The state inspection of foundations as well as their economic enterprises is conducted to establish whether they are acting in line with their purpose stated in their charters and law. In both cases, the inspection is performed by the General Directorate of Foundations (GDoF). 2. The minimum number of mandatory books kept by associations is 6. Associations are mostly sanctioned for failing to “duly” keep these books and to fulfil notification requirements on time. Heavy bureaucracy with respect to the books and records of associations is still present both in the applicable legislation and in practice. Pursuant to the Regulation Amending the Regulation on Associations published in October 2018, in addition to their board members, associations are now required to notify all of their members to the relevant local administrative authority and register members to Associations Information System (DERBIS). The Law on Making Amendments to Certain Laws, published in the Official Gazette on March 26, 2020, introduced the legal obligation to notify the names, surnames, dates of birth and ID numbers of those who have been admitted to membership as well as those whose membership have been terminated, within 45 days following the date of admission and termination. As for continuing members, the notification of their names, surnames, dates of birth and ID numbers to the relevant local administrative authority has also become a legal requirement. Furthermore, administrative pecuniary penalties have been envisaged for association executives who fail to make notifications. 3. There are cases of regional disparities as well as disproportionate administrative and judicial measures during the practice of inspection and sanctioning. The deficiencies concerning the definitions in the applicable legislation lead to the sanctioning of CSOs. 	<p>Practice:</p> <ol style="list-style-type: none"> 1. The 2019 Universal Periodic Review report (UPR) by the United Nations Human Rights Council includes reservations regarding the anti-terror law, noting that the law retained numerous emergency restrictions and was likely to continue their adverse effect on human rights and fundamental freedoms. The same report set out that the anti-terrorism law was rather broad and vague in its definition of “terrorism” in Article 1, which in turn may undermine the objectivity of state scrutiny on freedom of expression and freedom of association. The legal framework for state inspections should have clear provisions to guarantee that inspections are performed in an objective and non-discriminatory manner. 2. The number of mandatory books and records to be kept by associations should be decreased. The book-keeping procedures should be made easier; in cases where associations fail to record necessary information in their books or where they make incomplete/inaccurate records - unintentionally due to lack of awareness, warning mechanisms should be preferred. The templates for the mandatory annual reports should be made user-friendly. Case-by-case reporting requirement of international grants throughout the year should be lifted; it should suffice to report international grants in annual reports. Information requested from CSOs should be refined and simplified in a manner that will not lead to red tape or restrictions. The legal requirement introduced for associations to notify all their members may bring along bureaucratic obstacles for many associations, and it may also negatively impact individuals’ right to association, freedom of expression and protection of personal data. 3. Prior to any sanctioning of CSOs, warning mechanisms should be in place to allow time for correction; in cases where CSOs are to be sanctioned, corresponding penalties should be proportional. The sanctions and penalties envisaged for CSOs in the relevant legislation should be decreased.

Area 1: Basic Legal Guarantees of Freedoms			
Sub-area 1.1: Freedom of association			
Principle 1: Freedom of association is guaranteed and exercised freely by everybody			
STANDARD 3	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
<p>CSOs can freely seek and secure financial resources from various domestic and foreign sources to support their activities.</p>	<p>Legislation:</p> <ol style="list-style-type: none"> 1. Legislation allows CSOs to engage in economic activities. 2. CSOs are allowed to receive foreign funding. 3. CSO are allowed to receive funding from individuals, corporations and other sources. 	<p>Legislation:</p> <ol style="list-style-type: none"> 1. Relevant articles of the Turkish Code of Commerce, Law on Associations and Law on Foundations regulate CSOs' engagement in economic activities. CSOs are not allowed to engage in direct economic activity. 2. Associations and foundations may receive in-kind and cash contributions from individuals, institutions and organizations abroad, provided that they notify the relevant authorities. However, since the applicable legislation does not include an explicit definition of "in-kind and cash contributions from abroad", even the membership fees and individual donations transferred from abroad are subject to notification requirement. 3. Associations and foundations may accept donation and aid from corporations, individuals and other sources to realize the purposes set out in their statutes/by-laws. The fact that Turkey uses two different notions – aid and donation, and that the difference between the two is not clearly specified in the applicable legislation causes problems in practice. Any income-generating activity (activities in public space, campaigns, collection of donations via SMS) conducted by CSOs in a place other than where their headquarters are located is defined as a fundraising activity, thus becomes subject to permission under the provisions of the Law on Aid Collection. The barriers and procedures introduced by the Law on Aid Collection make it difficult for CSOs to carry out income-generating activities and amount to a serious interference in the freedom of association as well as the right of ownership. As of December 2019, out of all the associations, institutions and foundations with public benefit status, only 28 are entitled to collect aid without obtaining permission. 	<p>Legislation:</p> <ol style="list-style-type: none"> 1. CSOs' engagement in economic activities should be facilitated. 2. The notion of "in-kind and cash contributions from abroad" should be clearly defined in the legislation, and membership fees and small donations should be excluded from this definition. 3. Instead of making a distinction between donation and aid, a single term should be used in line with relevant international standards and necessary adjustments should be made in the legal framework accordingly. In case these two notions remain in force, the applicable legislation should include explicit definitions of both. 4. CSO's fundraising activities should be excluded from the scope of the Law on Collection of Aid.
	<p>Practice:</p> <ol style="list-style-type: none"> 1. Legislation on CSOs engaging in economic activities is implemented and is not burdensome for CSOs. 2. There are no restrictions (e.g. administrative or financial burden, preapprovals, or channeling such funds via specific bodies) on CSOs to receive foreign funding. 3. Receipt of funding from individuals, corporations and other sources is easy, effective and without any unnecessary cost or administrative burden. 	<p>Practice:</p> <ol style="list-style-type: none"> 1. Dealing with the procedures necessary for engaging in economic activity is burdensome for CSOs. The low number of CSOs that set up separate economic enterprises is an indication of this burdensome process. According to the data provided by GDoF, in 2018, 1,648 foundations owned Not-for-Profit Premises and Enterprises, and only 2% of the overall income of foundations was generated from the revenues of their economic enterprises. 2. The use of international grants is not subject to approval; however, the receipt of international grants should be notified to the relevant authorities. Since this notification should be made before the receipt and/or use of the funding, in practice, the notification requirement becomes an authorization requirement. Since the notification requirement also applies to small donations or membership fees transferred from abroad, CSOs are faced with disproportionate workload. 3. There is no legal barrier to the receipt of funds/donations from individuals, corporations and other sources. It is mandatory that cash donations and grants are sent and received through bank transfers. 4. The Law on Collection of Aid makes it difficult for CSOs to undertake public fundraising activity. The evaluation process of applications requesting permission for fundraising activity is rather stringent and restrictive for CSOs. 	<p>Practice:</p> <ol style="list-style-type: none"> 1. Economic activities of CSOs should be encouraged and should be held exempt from corporate tax. 2. Policies and schemes should be devised to promote and facilitate corporate and individual philanthropy. 3. Case-by-case reporting requirement of funding received during the year should be annulled and CSOs should be allowed to collectively notify all the funds received by the end of the year in an annual declaration. 4. The legal framework on collection of aid should be amended to ensure that permission and evaluation processes are based on clear and objective criteria, to prevent the office of the governor and the district governor from acting with wide discretionary powers, and to forestall CSOs facing arbitrary practices.

Area 1: Basic Legal Guarantees of Freedoms			
Sub-area 1.2: Related Freedoms			
Principle 2: Freedoms of assembly and expression are guaranteed to everybody			
STANDARD 1	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
<p>CSO representatives, individually or through their organizations, enjoy freedom of peaceful assembly.</p>	<p>Legislation:</p> <ol style="list-style-type: none"> The legal framework is based on international standards and provides the right for freedom of assembly for all without any discrimination. The laws recognize and do not restrict spontaneous, simultaneous and counter assemblies. The exercise of the right is not subject to prior authorization by the authorities, but at the most to a prior notification procedure, which is not burdensome. Any restriction of the right based on law and prescribed by regulatory authority can be appealed by organizers. 	<p>Legislation:</p> <ol style="list-style-type: none"> Pursuant to the Constitution, everyone has the right to organize meetings and demonstrations without having to obtain any prior authorization. However, the Law on Meetings and Demonstrations introduces restrictions to the exercise of this right. Foreigners' exercise of their freedom of assembly is subject to the authorization of the Ministry of Interior. Advance notification of the relevant local administrative authority (48 hours prior to the event) is required for organizing an assembly and demonstration. In the absence of this notification, the assembly or demonstration is considered unlawful. Therefore, it can be said that the law does not allow spontaneous, unplanned and counter assemblies. Article 18 of the Law stipulates that the organizers of an assembly should be notified about the postponement or prohibition decision at least 24 hours prior to the assembly. However, the legal framework also brings heavy restrictions regarding the place and timing of assemblies. The right to assembly and demonstrations may be restricted by law for the sake of preservation of national security and public order, prevention of crime, protection of public health, public morals and the rights and freedoms of others (e.g. meetings, demonstrations and marches cannot take place in the night time). The right of CSOs to appeal against the prohibitions introduced by the public authority is not regulated in the applicable legislation. Human Rights and Equality Institution of Turkey (TIHEK) and the Ombudsperson Institution of Turkey have been established to devise national prevention mechanisms for the protection of human rights including freedom of assembly and for combating discrimination, torture and ill-treatment. CSOs whose rights have been violated can apply to both institutions for all acts, procedures, conducts and attitudes of the [public] administration in relevant spheres. These institutions are mandated to conduct inquiries and investigations into incoming applications with a rights-based approach in the light of justice, non-discrimination and equal treatment principles, and to make recommendations accordingly. The implementation of the Action Plan on Prevention of European Convention of Human Rights Violations in Turkey (2014) has been rather limited. The implementation reports of the Action Plan are not publicly available. 	<p>Legislation:</p> <ol style="list-style-type: none"> Since there are too many articles that are not in line with international standards in the existing Law on Meetings and Demonstrations as well as its related regulation, introducing amendments to those will not solve all problems. This Law should be annulled completely, and a new law on freedom of assembly should be drafted, in line with international standards, grounded on freedoms where restrictions are only exception. Restrictions regarding the place and timing of peaceful assemblies and demonstrations should be removed by law. In its 2019 report, the European Commission against Racism and Intolerance (ECRI) recommends the revision of laws on the establishment of TIHEK and the Ombudsperson Institution with respect to these bodies' internal regulations, organizational structure, overall functioning, activities, financial and operational independence, membership composition, independence of board members and their relevance to the mandate. These institutions, established for the sake of public oversight, should enjoy operational, structural and financial independence, and their members should be appointed in compliance with the UN Paris Principles designated by the UN Human Rights Council. The Action Plan on Prevention of European Convention of Human Rights Violations should be updated to ensure its compliance with international standards on freedom of expression, freedom of assembly, right to a fair trial, right to an effective remedy, and right to protection of property.

Area 1: Basic Legal Guarantees of Freedoms			
Sub-area 1.2: Related Freedoms			
Principle 2: Freedoms of assembly and expression are guaranteed to everybody			
STANDARD 1	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
<p>CSO representatives, individually or through their organizations, enjoy freedom of peaceful assembly.</p>	<p>Practice:</p> <ol style="list-style-type: none"> 1. There are no cases of encroachment of the freedom of assembly, and any group of people can assemble at desired place and time, in line with the legal provisions. 2. Restrictions are justified with explanations of the reason for each restriction, which is promptly communicated in writing to the organizer to guarantee the possibility of appeal. 3. Simultaneous, spontaneous and counter-assemblies can take place, and the state facilitates and protects groups to exercise their right against people who aim to prevent or disrupt the assembly. 4. No excessive use of force is exercised by law enforcement bodies, including preemptive detentions of organizers and participants. 5. Media should have as much access to the assembly as possible. 	<p>Practice:</p> <ol style="list-style-type: none"> 1. In 2019, there were numerous occasions where meetings, demonstrations and marches were restrained (Feminist Night March on International Women’s Day, LGBTI Pride Week Activities, demonstration bans introduced for varying time periods in many provinces including Adana, Van and Sanliurfa). Possible acts of violence before, during and after demonstrations have been indicated as the grounds for most of the ban decisions. 2. There has been a substantial increase in the penalties for those attending outlawed meetings, demonstrations and marches. This rise in the quantity of bans as well as penalties preclude individuals from exercising their right to assembly. The are reported cases where people taken into custody during the police intervention to the gatherings were often sentenced under the Law on Misdemeanors. 3. Since the notification requirement applies to all sorts of assemblies, it leads to a situation where spontaneous, unplanned and counter assemblies are considered unlawful. The Law sets forth sanctions for those who prevent or disrupt an assembly or demonstration. 4. There may be instances where CSOs exercising their freedom of assembly without prior notification are considered unlawful and thus subject to limitations. Throughout 2019, in numerous provinces, all kinds of activities including making press statements, setting up tents and stands, holding sit-in protests were either banned by the governor’s office or were subjected to its authorization. These restrictions were not limited to marches and demonstrations, but they rather became common practices spanning to the activities of rights-based CSOs. 5. There were numerous instances of intervention and disproportionate use of force by the police during many peaceful demonstrations attended by groups critical of government policies. During these interventions, tear gas, water canons and rubber bullets were commonly used in addition to physical force. 6. Media is allowed to attend the assemblies and marches; however, there is no regulation encouraging such attendance. Furthermore, in some instances, media representatives were subjected to interference, verbal and even physical abuse, and questioned by the police during assemblies. 	<p>Practice:</p> <ol style="list-style-type: none"> 1. Freedom of assembly encompasses all sorts of assemblies on any subject if they are peaceful. Measures taken by law enforcement officers, either for the sake of ensuring public safety and security or preventing intervention of third parties, should be implemented without causing any violation to this right. 2. The practice of indiscriminate and disproportionate physical intervention targeting the entire group of attendees during assemblies, demonstrations and marches should come to an end; necessary measures should be taken to allow right-holders to exercise their freedoms. The compilation report prepared as part of the UPR 2019 recommends conducting prompt, impartial and effective investigations into all allegations of extrajudicial killing, and those relating to the excessive use of force by law enforcement officers, and recommends that the perpetrators be held accountable. 3. Complaints submitted to ombudsperson institutions should be evaluated objectively without any discrimination; the independence of the institutions established for public oversight purposes should be guaranteed. Citizens and CSOs should be encouraged to make submissions to these mechanisms, through awareness activities on the right to complain.

Area 1: Basic Legal Guarantees of Freedoms			
Sub-area 1.2: Related Freedoms			
Principle 2: Freedoms of assembly and expression are guaranteed to everybody			
STANDARD 2	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
<p>CSO representatives, individually or through their organizations enjoy freedom of expression</p>	<p>Legislation:</p> <ol style="list-style-type: none"> 1. The legal framework provides freedom of expression for all. 2. Restrictions, such as limitation of hate speech, imposed by legislation are clearly prescribed and in line with international law and standards. 	<p>Legislation:</p> <ol style="list-style-type: none"> 1. The Constitution guarantees freedom and privacy of communication for all. However, both the Law on the Internet and the legal framework as such, grant public institutions the authority to block access to the content available online, without a court order and based on wide discretionary grounds. Furthermore, through an amendment made in March 2018, the mandate of the Radio and Television Supreme Council (RTÜK) has been expanded to cover all online media outlets and streaming platforms including those that broadcast from abroad. These amendments have also granted RTÜK the authority to ban the content of online broadcasting. 2. Pursuant to the relevant law, unless there is a duly issued court judgment based on one or more of the following grounds including preservation of national security and public order, prevention of crime, protection of public health, public morals and the rights and freedoms of others, communication cannot be hindered and its privacy cannot be violated. The Law on Regulation of Publications on the Internet and Combating Crimes Committed by Means of Such Publications does not provide explicit definition of crimes concerning the web contents published online. This situation has given rise to arbitrary practices, with substantial negative impact on the freedom of political expression. Under the State of Emergency, the Decree Law No 671 closed the Directorate of Telecommunication and Communication, and authority over the Internet has been transferred to the Information Technologies and Communication Authority (BTK). Following its entry into force on October 24, 2019, the Law No 7188 Amending the Code of Criminal Procedure and Certain Laws has paved the way to block access to the entire website in cases where infringing content within a certain section of the website cannot be blocked. 	<p>Legislation:</p> <ol style="list-style-type: none"> 1. The Anti-Terror Law, the Turkish Penal Code, and the Law No 5651 on Regulation of the Publications Made on the Internet and Fight against the Crimes Committed via such Publications should be revised in line with international standards in order to guarantee the principle of proportionality as well as equality before the law, without resorting to restrictions on freedom of expression.

Area 1: Basic Legal Guarantees of Freedoms			
Sub-area 1.2: Related Freedoms			
Principle 2: Freedoms of assembly and expression are guaranteed to everybody			
STANDARD 2	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
<p>CSO representatives, individually or through their organizations enjoy freedom of expression</p>	<p>Practice:</p> <ol style="list-style-type: none"> 1. CSO representatives, especially those from human rights and watchdog organizations, enjoy the right to freedom of expression on matters they support, and they are critical of. 2. There are no cases of encroachment of the right to freedom of expression for all. 3. There are no cases where individuals, including CSO representatives, would be persecuted for critical speech in public or private. 4. There is no sanction for critical speech, in public or private, under the penal code. 	<p>Practice:</p> <ol style="list-style-type: none"> 1. According to the Freedom House 2019 Freedom on the Net Report, Internet freedom in Turkey ranked as “not free” due to a number of reasons including the blocking of access to political, social or religious online content; pro-government commentators’ manipulation of online discussions and debate; the detention of bloggers or users of information and communication technologies; technical attacks [cyber attacks] targeting opponents. According to the 2018 data from Engelli Web (Blocked Websites), the number of websites blocked in 2018 is 245,835. 95% of the decisions for blocking access were taken by the Information Technologies and Communication Authority (BTK), only a tiny portion of websites were blocked by court order. The uptick in censored content in recent years is largely due to the blocking of news sites and articles that are critical of the government. According to Engelli Web (Blocked Websites), 3,306 URLs containing news items were blocked in 2018. Censorship and Self-Censorship in Turkey: January 2019 - November 2019 report by Susma Platform reveals that media (37%) and social media (15%) are the two major domains that are most frequently subjected to censorship in Turkey. The same report lists the most frequently used grounds for censorship as follows: Spreading propaganda for a terrorist organization; LGBTI+ events; protests against trustee appointments to municipalities; public morals; public security. 2. According to the biannual Twitter Transparency Report published in 2019, Turkey ranks first in all categories including court orders pertaining to complaints about Tweet contents and accounts; other legal demands including legal requests from government agencies, police departments, or other authorized requesters; the number of Tweets and accounts withheld. 3. Based on the Turkish Statistical Institution (TÜİK) data from August 2019, 75.3% of the total population aged between 16 and 74 accessed the Internet. While Internet usage ratio was 81.8% among men, 68.9% of women accessed the Internet. The number of people arrested due to their social media posts increased in the 2016-2018 reporting period. According to the Freedom House 2019 Freedom on the Net Report, due to their social media posts during the Presidential and Parliamentary Elections held in June 2018, many people faced legal prosecution and some were taken into custody on charges of insulting the President and making comments about the depreciation of the Turkish Lira. Detentions, prosecutions and arrests cause many citizens - in fear of facing legal prosecution due to the comments they make against the government- to practice self-censorship. 	<p>Practice:</p> <ol style="list-style-type: none"> 1. Freedom of online expression should be protected in the light of the principle “everything applicable to offline [expression] should also apply to online [expression]”. Any restriction to online expression should be made on the basis of legality, legitimacy and necessity. 2. Broadly interpreted and instituted grounds based on the Law on Internet and the legal framework as well as the legal provisions that allow online content blocking and removal without court orders should be revised to ensure their compliance with international standards; the practice of content blocking solely based on the rulings of individual judges should be prevented.

AREA 2: FRAMEWORK FOR CSO FINANCIAL VIABILITY AND SUSTAINABILITY

Once founded, CSOs need access to resources to carry out their activities. The Monitoring Matrix describes the resources generally used by CSOs as financial aid (tax advantages, income-generating activities, donations and public funding) and human resources (employees and volunteers). The fundamental principles in this area underline that CSOs should benefit from incentivizing taxation practices to be able to generate their own

income and mobilize local resources. In case of public funding for CSOs, the main principle to be followed is transparent transfer and accountable use of funds. The third principle highlights the necessity of having public policies and legal conditions in place that will promote and facilitate the development of sustainable human resources in CSOs.

KEY FINDINGS

All income-generating activities of CSOs are taxed and economic enterprises of associations and foundations are subject to the same tax rate as commercial businesses. Tax incentives are limited for CSOs with public benefit status and tax exemption.	Area	2
	Sub-Area	2.1
Requirements to gain public benefit and tax exemption statuses are different for associations and foundations, and such privileges are conferred upon a limited number of CSOs by presidential decree without a decision-making mechanism with clear and objective criteria in place.	Area	2
	Sub-Area	2.1
There is no strategically planned regular and permanent public funding mechanism in place that supports the institutional infrastructure and activities of CSOs towards the development of the sector.	Area	2
	Sub-Area	2.2
Practices with respect to planning, distributing, and monitoring public funding for CSOs vary and the distribution process for public funding for CSOs are not regulated on the basis of transparency and accountability criteria.	Area	2
	Sub-Area	2.2

RECOMMENDATIONS

In order to support the financial sustainability of CSOs, the tax legislation should be revised with a holistic approach and new regulations should be set in place.	Area	2
	Sub-Area	2.1
A comprehensive definition of public benefit should be created based on clear and objective criteria that is not different for associations and foundations. The criteria and procedures for acquiring this status should be set. These statuses should be granted to all CSOs meeting pre-set conditions by an independent body that any organization can easily reach.	Area	2
	Sub-Area	2.2
A concrete and permanent public funding mechanism should be set to support CSOs' institutional infrastructure and activities as well as civil society financial sustainability.	Area	2
	Sub-Area	2.2
A framework document or piece of legislation regulating the key processes of public funding for CSOs in a participatory manner.	Area	2
	Sub-Area	2.2

Area 2: Framework for CSO Financial Viability and Sustainability			
Sub-Area 2.1: Tax/Fiscal Treatment for Csos And Their Donors			
Principle 3: Principle: CSOs and donors enjoy favourable tax treatment			
STANDARD 1	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
Tax benefits are available on various income sources of CSOs.	<p>Legislation:</p> <ol style="list-style-type: none"> The law provides tax free treatment for all grants and donations supporting non-for-profit activity of CSOs. The law provides tax benefits for economic activities of CSOs. The law provides tax benefits for passive investments of CSOs. The law allows the establishment of and provides tax benefits for endowments. 	<p>Legislation:</p> <ol style="list-style-type: none"> Grants and donations to CSOs are tax-exempt. Economic enterprises of associations and foundations are subject to the same tax regime as for-profit businesses. There are no special advantages set in place for economic activities. All income-generating CSO activities are subject to tax. Foundations and associations' income in the form of rent from property they own, dividends from the participation stocks and shares they have, and the interest yield from their bond, Turkish Lira (TRY) and foreign exchange investments are subject to withholding in accordance with the Income Tax Law. Foundations and associations themselves deduct the amounts subject to income tax withholding from the profits of their economic enterprises. Furthermore, a Value Added Tax (VAT) exemption is not in place. The legislation allows for the establishment of endowments. In establishing endowments, CSOs are exempt from Inheritance and Succession Tax as well as Corporate Tax. 	<p>Legislation:</p> <ol style="list-style-type: none"> The entire tax legislation related to CSOs should be reviewed with a holistic approach and incentives should be put in place¹³ Economic enterprises established for the purpose of attaining the objectives of the foundations and associations should be exempt from Corporate Tax. Transfers made to the associations or foundations of the profit after Corporate Tax paid by profit-generating economic enterprises should not be considered distribution of profit and not be subject to Income Tax withholding. Taxes related to passive investments of CSOs should be lifted. Foundations with Tax Exemption Status and associations with Public Benefit Status should be exempt from VAT, Property Tax, Stamp Duty, Motor Vehicles Tax, and Special Consumption Tax as well as Notary Public Fees.
	<p>Practice:</p> <ol style="list-style-type: none"> There is no direct or indirect (hidden) tax on grants reported. Tax benefits for economic activities of CSOs are effective and support the operation of CSOs. Endowments are established without major procedural difficulties and operated freely, without administrative burden or high financial cost. 	<p>Practice:</p> <ol style="list-style-type: none"> Donations and grants are tax-exempt. Provisions in the Corporate Tax Law regarding economic enterprises of foundations and associations are quite restrictive. Some activities of foundations with Tax Exemption Status and associations with Public Benefit Status to fulfil their purposes require establishment of economic enterprises; however, these enterprises usually do not make profit, and they are often unable to continue their operations without the financial support of the related foundations and associations. CSOs may engage in passive investments but there are different taxation practices. It is incumbent upon foundations to establish endowments. The minimum endowment value for new foundations to be registered in 2020 is TRY 80,000. 	<p>Practice:</p> <ol style="list-style-type: none"> Economic Enterprises of Foundations with Tax Exemption Status and associations with Public Benefit Status should be evaluated according to whether their activities are in line with their stated purposes, and not according to profit and loss objectives. Income-generating activities such as yard sales, meal organizations, balls, excursions and concerts organized by foundations and associations more than once a year should not be regarded as an economic activity which requires establishment of an economic enterprise, provided that such activities fulfil certain conditions.¹⁴

¹³ Further information on tax legislation concerning CSOs is available in TUSEV's report "Tax Legislation Related to Foundations and Associations in Turkey and Public Benefit Status: Current Situation and Recommendations" published in 2018. The report is available on the following URL: [https://www.tusev.org.tr/urfiles/images/VergiRaporu.20.12.18.web\(1\).pdf](https://www.tusev.org.tr/urfiles/images/VergiRaporu.20.12.18.web(1).pdf)

¹⁴ Further information on the provisions of the Corporate Tax Law concerning economic enterprises of associations and foundations is available in TUSEV's report "Tax Legislation Related to Foundations and Associations in Turkey and Public Benefit Status: Current Situation and Recommendations" published in 2018. The report is available on the following URL: [https://www.tusev.org.tr/urfiles/images/VergiRaporu.20.12.18.web\(1\).pdf](https://www.tusev.org.tr/urfiles/images/VergiRaporu.20.12.18.web(1).pdf)

Area 2: Framework for CSO Financial Viability and Sustainability			
Sub-Area 2.1: Tax/Fiscal Treatment for Csos And Their Donors			
Principle 3: Principle: CSOs and donors enjoy favourable tax treatment			
STANDARD 2	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
Incentives are provided for individual and corporate giving.	<p>Legislation:</p> <ol style="list-style-type: none"> 1. The law provides tax deductions for individual and corporate donations to CSOs. 2. There are clear requirements/ conditions for receiving deductible donations and these include a wide range of publicly beneficial activities. 3. State policies regarding corporate social responsibility consider the needs of CSOs and include them in their programs. 	<p>Legislation:</p> <ol style="list-style-type: none"> 1. A tax deduction cap of 5% is applied on donations by real persons and legal entities to foundations with Tax Exemption Status and associations with Public Benefit Status (10% in development-priority regions). No tax deduction is applicable for donations by real persons on payroll. 2. Only Tax-Exempt foundations and associations with Public Benefit Status can receive donations from real persons and legal entities that are subject to tax deduction. The fact that these statuses used to be granted by the Council of Ministers, an authority that is hard to reach and political, caused few organizations to be granted these statuses and presented a barrier to objective decision-making. Along with the transition to the Presidential Government System, in July 2018 necessary legislative amendments were made which authorized the President to grant tax-exempt and public benefit status to foundations and associations respectively. 3. No overarching Corporate Social Responsibility (CSR) government policy or strategy exists to pay regard to CSO needs. 	<p>Legislation:</p> <ol style="list-style-type: none"> 1. Tax-deductible amounts on donations by real persons and legal entities should be raised. 2. Barriers before donations by salaried employees should be lifted, and it should be possible for salaried employees to be able to deduct their donations from their tax base by declaring their donations to their employers. 3. The Public Benefit and Tax-Exempt statuses should be granted not by an authority like the Presidency, which is hard to reach and political, but by an independent body that each organization can easily access. 4. CSR policies should be encouraged and certain tax exemptions should be applicable.

Area 2: Framework for CSO Financial Viability and Sustainability			
Sub-Area 2.1: Tax/Fiscal Treatment for Csos And Their Donors			
Principle 3: Principle: CSOs and donors enjoy favourable tax treatment			
STANDARD 2	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
<p>Incentives are provided for individual and corporate giving.</p>	<p>Practice:</p> <ol style="list-style-type: none"> 1. There is a functional procedure in place to claim tax deductions for individual and corporate donations. 2. CSOs are partners to the state in promoting CSR. 3. CSOs working in the main areas of public interest, including human rights and watchdog organizations, effectively enjoy tax deductible donations. 	<p>Practice:</p> <ol style="list-style-type: none"> 1. There exist two different public benefit definitions for associations and foundations and the requirements for each differ. Tax deduction is applicable for the donations made by real persons and legal entities to associations and foundations holding these statutes. In order to obtain a tax exemption status, foundations must be working on health, social assistance, education, scientific research and development, culture, environmental protection, or afforestation. Furthermore, foundations that are not operating nationwide but only serving in a particular location or a particular community are precluded from obtaining Tax-Exempt status. As regards associations, since the definition of public benefit is unclear, public officials authorized to grant public benefit status have been given discretionary powers, which brings about subjective practices. The Annual Presidential Programme for 2020 notes that tax legislation applicable to individual and corporate donations to CSOs will be revisited in view of enhancing social and economic benefit, and to that end practices from different countries will be examined. 2. No special regulation or incentive mechanism exists regarding CSR. 3. Tax deduction is only applicable for donations to organizations with Tax-Exempt and Public Benefit statuses. Rights-based organizations state they especially have difficulty in obtaining public benefit status. In 2019, the number of tax-exempt foundations among the 5,268 new foundations stood at 287. The ratio of tax-exempt foundations to newly established foundations is confined to 5% as in previous years. According to data reported in the same period, the 366 associations with Public Benefit Status only make up 0.3% of the 118,938 active associations. 	<p>Practice:</p> <ol style="list-style-type: none"> 1. A “public benefit” definition based on clearer and more objective criteria that is not restrictive should be made, and objective criteria and procedures should be laid down for obtaining these statuses. The scope of activity designated for foundations should be expanded; the requirement to operate nationwide should be lifted. 2. An inclusive definition should be established for civil society organizations working for public benefit and discrepancies between foundations and associations should be removed. These statuses should be granted to all organizations meeting pre-set conditions by an independent body that any organization can easily reach. The tax legislation related to CSOs should be reviewed with a holistic approach and incentives should be put in place to ensure CSOs’ financial sustainability. 3. CSR policies and programmes should be promoted by all public institutions and private sector contributions should be supported. 4. Tax deduction entitlement for donations to associations and foundations should not only be limited to CSOs holding Tax-Exempt and Public Benefit statuses. More CSOs should be made eligible for tax deduction; to this end the eligible scope of activity should be expanded to include rights-based organizations, among others.

Area 2: Framework for CSO Financial Viability and Sustainability			
Sub-Area 2.2: State Support			
Principle 4: State support to CSOs is provided in a transparent way and spent in an accountable manner			
STANDARD 1	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
Public funding is available for institutional development of CSOs, project support and co-financing of EU and other grants.	<p>Legislation:</p> <ol style="list-style-type: none"> 1. There is a law or national policy (document) that regulates state support for institutional development for CSOs, project support and co-financing of EU funded projects. 2. There is a national-level mechanism for distribution of public funds to CSOs. 3. Public funds for CSOs are clearly planned within the state budget. 4. There are clear procedures for CSO participation in all phases of the public funding cycle. 	<p>Legislation:</p> <ol style="list-style-type: none"> 1. Central Finance and Contracts Unit (CFCU) ensures that the grants distributed within the framework of the programmes financed by the EU in Turkey are implemented in accordance with the EU administrative procedures. Pursuant to the Public Financial Management and Control Law and the Regulation on Providing Aid from Public Institutions Budgets to Associations, Foundations, Unions, Organizations, Institutions, Endowments and Similar Entities, aids are allowed for the organizations cited in the title of the regulation, provided that such allocations have been foreseen in the budget of relevant public authorities. Relevant ministries issue directives and regulations on providing aids to associations and similar organizations based on this regulation. No legislation or policy paper exists that allows public support for the institutional development of CSOs. 2. There is a national institution - CFCU- in charge of EU funds. Public funds are allocated to CSOs through ministries and project partnership mechanisms with funding provided rarely through grant allocation or service contracts. 3. Relevant budget items are present in the central government and local administration budgets; these budget items specify the total amount of transfers to non-association institutions, organizations, endowments, etc. According to the General Government Consolidated Budget Expenditures table prepared by the Ministry of Finance, under the Transfers to Non-Financial Establishments item, the total of the public funding provided by the central government and local administrations to associations, unions, institutions, organizations, endowments, etc. amounts to TRY 1,681,048,000,000. In 2019, upon the assessment of the Directorate General for Relations with Civil Society (DGRCS), the Ministry of Interior provided financial support to 320 association projects with a total amount of TRY 27,000,000. Furthermore, according to the 2019 Activity Reports of various Ministries in Turkey, the following transfers have been made to Non-Financial Establishments: Ministry of Interior TRY 41,226,271; Ministry of Foreign Affairs TRY 11,545,000; Ministry of Health TRY 136,753,000; Ministry of Energy and Natural Resources TRY 549,490; Ministry of Industry and Technology TRY 2,003,453; Ministry of Trade TRY 8,409,490; Ministry of Environment and Urbanization TRY 2,441,714,214.¹⁵ However, according to the data published by the Ministry of Environment and Urbanization Directorate General for Local Administrations, transfers made to Non-Financial Establishments under the budget item Aids by Local Administrations totals TRY 1,369,461,000. 4. No legislation or policy paper exists that allows public support for the institutional development of CSOs. 5. There is no specific regulation set for CSO participation in the processes for planning and monitoring public funds allocations. 	<p>Legislation:</p> <ol style="list-style-type: none"> 1. Necessary amendments to the legislation should be made to regulate planning, allocation and monitoring processes of public funding for CSOs and a national strategy should be adopted. 2. A national structure/mechanism should be established in charge of coordinating allocation of public funds. 3. Funds to be allocated to CSOs should be announced annually, including the activities for which they have been allocated.

¹⁵ The amounts transferred to Non-Financial Establishments by other Ministries are not included in this section, either because these Ministries have not yet published their 2019 Activity Reports or because their reports did not provide such data.

Area 2: Framework for CSO Financial Viability and Sustainability			
Sub-Area 2.2: State Support			
Principle 4: State support to CSOs is provided in a transparent way and spent in an accountable manner			
STANDARD 1	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
<p>Public funding is available for institutional development of CSOs, project support and co-financing of EU and other grants.</p>	<p>Practice:</p> <ol style="list-style-type: none"> 1. Available public funding responds to the needs of the CSO sector. 2. There are government bodies with a clear mandate for distribution and/or monitoring of the distribution of state funding. 3. Funding is predictable, not cut drastically from one year to another; and the amount in the budget for CSOs is easy to identify. 4. CSO participation in the public funding cycle is transparent and meaningful. 	<p>Practice:</p> <ol style="list-style-type: none"> 1. A concrete and permanent public funding mechanism to support CSOs' institutional infrastructure and activities as well as civil society financial sustainability does not exist. 2. The Annual Presidential Programme for 2020 refers to the lack of funding and fundraising activities, among others, as one of the major structural deficiencies of CSOs. Meanwhile, the 11th National Development Plan also envisages regulations in financial matters related to CSOs. However, the policies/measures foreseen both in the Annual Presidential Programme and the National Development Plan are not clearly formulated; they do not include the main steps to be taken for public funding as such and for improving the mechanisms managed by public authorities. 3. While there is no specific public finance auditing mechanism, donor institutions are responsible for carrying out monitoring and auditing activities. General budget auditing is performed by the Ministry of Treasury and Finance. 4. The amount of the public funding that would be allocated to CSOs as well as the conditions and procedures regarding the allocation of public funds are identified by each authority separately or it is stated in the relevant regulation that the decision regarding the determination of fund amounts is left to the discretion of the minister in ministries and to the top executive in other authorities. Fund allocation methods and the budget allocations for CSOs might vary from year to year. 5. There are no rules regulating CSO participation in the allocation process of public funds. 	<p>Practice:</p> <ol style="list-style-type: none"> 1. Measures in the field of fiscal and tax legislation relating to CSO sustainability, which are featured in the public documents such as the National Development Plan and the Annual Presidential Programme, are limited to measures seeking to increase CSOs' capacity in writing grant applications and fundraising. The scope of these measures should be expanded; there should be specially designated Ministries in charge of the restructuring of public funds for CSOs; the amount of public funds allocated to CSOs should be increased. 2. There should be clear arrangements for CSO participation in the planning, programming, and monitoring processes of public funding. 3. A specialized advisory body should be established with the mandate to monitor and evaluate the funds allocated from the state budget and to ensure the enforcement of the legislation on public funding.

Area 2: Framework for CSO Financial Viability and Sustainability			
Sub-Area 2.2: State Support			
Principle 4: State support to CSOs is provided in a transparent way and spent in an accountable manner			
STANDARD 2	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
Public funding is distributed in a prescribed and transparent manner.	<p>Legislation:</p> <ol style="list-style-type: none"> 1. The procedure for distribution of public funds is transparent and legally binding. 2. The criteria for selection are clear and published in advance. 3. There are clear procedures addressing issues of conflict of interest in decision-making. 	<p>Legislation:</p> <ol style="list-style-type: none"> 1. Public funding practices left to the discretion of fund-distributing institutions vary among different institutions. According to Article 8 of the Regulation on Providing Aid from Public Institutions Budgets to Associations, Foundations, Unions, Organizations, Institutions, Endowments and Similar Entities, public institutions are obligated to report until the end of February of the following year a list of the names, information, purpose of aid, subject of funding, and the amount of the aid provided with respect to the organizations aided. However, the relevant article of the regulation does not lay down the methods for sharing this information with the public. 2. Some of the relevant Ministries issue Project Application Guidelines which include selection criteria. However, these practices vary from one institution to the next. 3. There are procedures set for dealing with disagreements attributable to selection criteria. However, these procedures, too, vary. 	<p>Legislation:</p> <ol style="list-style-type: none"> 1. A code of conduct that standardizes selection and evaluation criteria for public funding and fund allocation should be developed. 2. Project financing decisions for CSOs and the selection process of the CSOs selected for public-CSO cooperation as well as project management processes should be subject to independent supervision. 3. CSOs' right to objection in disagreements in the selection process should be recognized, with the objection procedures clearly specified in law.
	<p>Practice:</p> <ol style="list-style-type: none"> 1. Information relating to the procedures for funding and information on funded projects is publicly available. 2. State bodies follow the procedure and apply it in a harmonized way. 3. The application requirements are not too burdensome for CSOs. 4. Decisions on tenders are considered fair and conflict of interest situations are declared in advance. 	<p>Practice:</p> <ol style="list-style-type: none"> 1. Usually Ministries do not set out the total budget, selection and evaluation criteria for funds and aids allocated to CSOs. No common practices exist for non-EU-financed Ministry funds. Even though the total amount allocated and distributed is announced, the decisions of the committee, information about the awarded projects, and the score/ results of the assessment as regards their budget are not disclosed to the CSOs or the public. 2. There is no common understanding or practice among ministries providing financial support to CSOs. 3. Applying for public funding does not constitute an additional cost for CSOs. Application requirements might differ. 4. There are no data regarding the fairness of tendering processes. 	<p>Practice:</p> <ol style="list-style-type: none"> 1. The amount of public funding for CSOs should be clearly stated in the state budget and the grantmaking criteria should be made clear, transparent and accountable. To this end, steps towards establishing necessary mechanisms should be clearly specified.

Area 2: Framework for CSO Financial Viability and Sustainability			
Sub-Area 2.3: Human Resources			
Principle 5: State policies and the legal environment stimulate and facilitate employment, volunteering and other engagements with CSOs			
STANDARD 1	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
CSOs are treated in an equal manner to other employers.	<p>Legislation:</p> <ol style="list-style-type: none"> 1. CSOs are treated in an equal manner to other employers by law and policies. 	<p>Legislation:</p> <ol style="list-style-type: none"> 1. CSOs, like all other employers, are subject to the Labour Law. There is no specific regulation or set of practices regarding the CSO employees. 	<p>Legislation:</p> <ol style="list-style-type: none"> 1. Amendments to legislation should be made to encourage employment in CSOs.
	<p>Practice:</p> <ol style="list-style-type: none"> 1. If there are state incentive programs for employment, CSOs are treated like all other sectors. 2. There are regular statistics on the number of employees in the non-profit sector. 	<p>Practice:</p> <ol style="list-style-type: none"> 1. CSOs are considered equal with other employers; however, there are no employment incentives or programmes for this sector. 2. The Directorate General for Relations with Civil Society (DGRCS) and the General Directorate of Foundations (GDoF) collect data on associations and foundations. According to the data provided by DGRCS, in 2018, associations had 36,486 salaried employees. Corresponding data for foundations has not been published. 	<p>Practice:</p> <ol style="list-style-type: none"> 1. Cooperation between DGRCS and GDoF should be improved and CSO statistics should be disclosed in a standardized and user-friendly format, including employment data, in line with international standards. 2. CSO statistics should be included in the official statistics programme kept by the Turkish Statistical Institute and updated.

Area 2: Framework for CSO Financial Viability and Sustainability			
Sub-Area 2.3: Human Resources			
Principle 5: State policies and the legal environment stimulate and facilitate employment, volunteering and other engagements with CSOs			
STANDARD 2	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
<p>There are enabling volunteering policies and laws.</p>	<p>Legislation:</p> <ol style="list-style-type: none"> 1. Legislation stimulates volunteering and incorporates best regulatory practices, while at the same time allowing for spontaneous volunteering practices. 2. There are incentives and state supported programs for the development and promotion of volunteering. 3. There are clearly defined contractual relationships and protections covering organized volunteering. 	<p>Legislation:</p> <ol style="list-style-type: none"> 1. There is no overarching regulation that could be considered to outline a legal framework for volunteer work, volunteering, volunteering activities, and volunteering service. The participation of volunteers in the provision of public services is regulated in certain laws and regulations such as the Law on Special Provincial Administration and the Municipality Law. 2. The Ministry of Youth and Sports designated 2019 as the Year of Volunteerism. 2019 Year of Volunteerism Strategy Report adopted by the Ministry includes 6 main goals and corresponding action points: Promotion of volunteerism culture; more efficient use of technology; more efficient organization of volunteering activities and risk management; enhancing volunteer management and increasing training; fostering relations between different institutions; recognition and evaluation of volunteering. 3. There is no specific regulation defining the mutual rights and responsibilities between CSOs and volunteers. Some CSOs are known to have developed their own volunteering policies. 4. The absence of a legal framework regulating volunteering for CSOs leads to situations where CSOs get curtailed and face financial challenges. Following state inspections, some CSOs are subjected to hefty pecuniary penalties by the Ministry of Family, Labour and Social Services, on the grounds of having staff members without formal registration and social security coverage. 5. Health and safety measures CSOs need to provide for their volunteers and the related procedures are not defined. There are cases where CSOs take these measures for their volunteers through private individual insurance. 	<p>Legislation:</p> <ol style="list-style-type: none"> 1. A volunteering status, as distinct from paid labour and composed of protective measures should be formed to cover the different types of volunteering and there should be a legal base to safeguard the parties in the volunteer-CSO relationship. 2. There should be simpler insurance clauses for the health insurance policies CSOs are required to provide for their volunteers (legal framework regulating the social security coverage of domestic workers can be taken as a basis). 3. Legal requirements concerning the social security coverage of volunteers should be applicable to all CSOs in the same manner. In consideration of needs and risk factors, different instruments should be devised to allow both public sector social security coverage and the private sector insurance coverage.

Area 2: Framework for CSO Financial Viability and Sustainability			
Sub-Area 2.3: Human Resources			
Principle 5: State policies and the legal environment stimulate and facilitate employment, volunteering and other engagements with CSOs			
STANDARD 2	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
There are enabling volunteering policies and laws.	<p>Practice:</p> <ol style="list-style-type: none"> Incentives and programs are transparent and easily available to CSOs and the policy, strategic document or law is being fully implemented, monitored and evaluated periodically in a participatory manner. Administrative procedures for organizers of volunteer activities or volunteers are not complicated and are without any unnecessary costs. Volunteering can take place in any form; there are no cases of complaints of restrictions on volunteering. 	<p>Practice:</p> <ol style="list-style-type: none"> According to the World Giving Index 2018 Report, out of 146 countries, Turkey ranks 126th in volunteering time. In order to formulate its volunteering policy, in 2012 the United Nations Volunteers (UN Volunteers) established the National Volunteering Committee, which brings together more than 35 CSOs. Having designated 2019 as the Year of Volunteerism, the Ministry of Youth and Sports has also developed - for the first time - a Strategy for the Year of Volunteerism. This strategy document recommends the drafting of a framework law that will outline the key principles to ensure mainstreaming of volunteering in all development strategies and policies. The Annual Presidential Programme for 2020 mentions the need for introducing administrative and financial regulations related to volunteering. The Programme also refers to drafting of an inclusive framework law, as one of the planned measures to strengthen civil society and volunteering. On the other hand, the 11th National Development Plan notes that university students will be encouraged to volunteer for CSOs, take part in CSO activities, do their internship at CSOs, and that the overall process will be facilitated. 	<p>Practice:</p> <ol style="list-style-type: none"> The purpose and the framework of the legislation to be created regarding volunteer work should be identified in a participatory way with the participation of CSOs. CSOs coordinating volunteers should be provided with financial resources allocated from the state budget in order to ensure the sustainability of volunteering activities. Public awareness on volunteering should be increased; volunteering opportunities should be created; volunteering should be encouraged and promoted through various instruments and mechanisms.

AREA 3: PUBLIC SECTOR-CSO RELATIONSHIP

The third and final area focuses on the public sector-CSO relationship. The principles contained herein are applicable for the relationship between the central government in power and CSOs as well as the relationship between CSOs and the parliament and local administrations. The third area is divided into three sub-areas. The first sub-area analyzes the framework and practices for cooperation and the main principle requires a strategic approach serving as the basis for

the relationship that will allow for the public sector-CSO relations to improve and for CSOs to develop further. The second sub-area stresses the importance of the active participation of citizens and CSOs in the formulation of policies and legislation. The third sub-area, as a new field of activity, focuses on the provision of various services (e.g. health, social services, research, etc.) by CSOs through tendering or delegation and strengthening cooperation.

KEY FINDINGS

Under the Presidential Government System, no national strategy or legal framework on public sector - CSO relations has been adopted.	Area	3
	Sub-Area	3.1
There is no public institution or mechanism that is responsible for maintaining public sector-CSO cooperation and promote civil society engagement.	Area	3
	Sub-Area	3.1
There is no policy or strategy that recognizes the importance of CSO participation in decision-making processes, nor any policy or strategy that defines or promotes such engagement processes.	Area	3
	Sub-Area	3.1

RECOMMENDATIONS

A framework legislation and policy papers regulating the relations between public institutions and CSOs and containing agreed-upon principles, mechanisms, and responsibilities should be created in a participatory fashion.	Area	3
	Sub-Area	3.1
A national institution or mechanism (cooperation office/unit, contact points at ministries, Council) should be formed to carry out public sector-CSO cooperation and promote civil society participation.	Area	3
	Sub-Area	3.1
Regulation on the Procedures and Principles of Legislation Preparation should be amended to render consultation with CSOs binding and feedback mechanisms should be set in the regulation as regards comments conveyed by CSOs.	Area	3
	Sub-Area	3.1

Area 3: Public Sector-CSO Relationship			
Sub-Area 3.1: Framework and Practices for Cooperation			
Principle 6: There is a strategic approach to furthering state-CSO cooperation and CSO development			
STANDARD 2	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
<p>The State recognize, through policies and strategies, the importance of the development of and cooperation with the sector.</p>	<p>Legislation:</p> <ol style="list-style-type: none"> 1. There is a national level institution or mechanism with a mandate to facilitate cooperation with civil society organizations (e.g., Unit/Office for cooperation; contact points in ministries; council). 2. There are binding provisions on the participation of CSOs in the decisions taken by the competent institution or mechanism(s). 	<p>Legislation:</p> <ol style="list-style-type: none"> 1. There is no legal framework or mechanism for public sector - CSO relationship. There exists no national institution, coordinating cooperation office/unit or ministry contact point working on the development of public sector-CSO relationship and civil society. Under the Presidential Government System, 9 Presidential Policy Councils were established to engage CSOs, academia, and sector representatives in decision-making process and to develop policy recommendations. Although the President identified the members of the Councils, composed of at least three members, on 8 October 2018, there is no clear regulation specifying how these Councils will engage and work with public authorities. EU's 2019 Turkey Country Report [prepared by the European Commission] calls attention to this situation noting that policy programmes do not have a systematic link with fiscal planning. 2. There is no policy or strategy that recognizes the importance of CSO participation in decision-making processes, nor any policy or strategy that defines or promotes such engagement process. Although the Regulation on the Procedures and Principles of Legislation Preparation includes provisions about consultation with CSOs, CSO consultation has not been required in draft laws and has been left to ministerial discretion. Even though the law-making process was amended by the transition to the Presidential Government System, no regulation regarding the legislation preparation process and the principles and procedures thereof has been put in place by 2019. 	<p>Legislation:</p> <ol style="list-style-type: none"> 1. A national institution or mechanism (cooperation office/unit, contact points at ministries, Council) should be formed to carry out public sector-CSO cooperation and promote civil society participation. 2. A framework legislation and policy papers regulating the relations between public institutions and CSOs and containing agreed-upon principles, mechanisms, and responsibilities should be prepared in a participatory fashion. 3. Members of the Policy Councils created under the Presidency should be selected through an open call and based on transparent criteria. 4. Regulation on the Procedures and Principles of Legislation Preparation should be amended to render consultation with CSOs binding and feedback mechanisms should be set in the regulation as regards comments conveyed by CSOs.

Area 3: Public Sector-CSO Relationship			
Sub-Area 3.1: Framework and Practices for Cooperation			
Principle 6: There is a strategic approach to furthering state-CSO cooperation and CSO development			
STANDARD 2	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
<p>The State recognize, through policies and strategies, the importance of the development of and cooperation with the sector.</p>	<p>Practice:</p> <ol style="list-style-type: none"> The national level institution or mechanism(s) has sufficient resources and mandate for facilitating CSO-government dialogue, discussing the challenges and proposing the main policies for the development of Civil Society. CSOs are regularly consulted and involved in processes and decisions by the competent institution or mechanism(s). 	<p>Practice:</p> <ol style="list-style-type: none"> The Presidential Decree issued in September 2018 which established DGRCS and the regulation issued as regards its organizational structure and mandate authorize this institution to develop strategies for relations with civil society, ensure and strengthen coordination and cooperation between the public sector and civil society organizations. Within this structure, a new mechanism called the Civil Society Consultation Council has also been formed. As of 2019, no member has been appointed to the board. Criteria regarding the selection of the CSO representatives for the board have not been announced. As there are no egalitarian, sustainable, and accessible mechanisms, it is not possible to talk about an overarching procedure for CSO involvement in decision-making processes. CSOs rarely participate in legislative processes and when they do, it is mostly a one-sided consultation process. The Annual Presidential Programme for 2020 includes the following main goals: Strengthening institutional capacity of CSOs; developing necessary legal framework and administrative structures; fostering relationship between civil society-public sector-private sector; ensuring a climate of social dialogue. However, a closer look into the policies and measures formulated reveals that the Programme does not mention mechanisms public institutions need to devise to ensure CSO participation in decision-making processes. The measures listed are limited to training and workshop activities geared towards enhancing cooperation with CSOs in this particular field. Furthermore, there is no reference to the role and contribution of CSOs in decision-making processes in the Programme sections on fundamental rights and freedoms, justice, family and women, children and youth. Measures for CSO participation are only specified under the sections relating to combating poverty and elderly care. Adopting a similar approach, the 11th National Development Plan emphasizes that special importance will be attached to the participation of CSOs and all other relevant stakeholders while building a social contract, and to ensure an effective CSO participation in decision-making processes. However, the steps envisaged for achieving this goal remain limited to strengthening institutional, human resources and financial capacity of CSOs; there are no steps foreseen when it comes to the development of necessary mechanisms or legal framework by the public sector. 	<p>Practice:</p> <ol style="list-style-type: none"> Determining policies to be developed in line with the objectives of DGRCS and monitoring and evaluation processes of the implementation should be organized in a participatory manner. CSO representatives that will be sitting at the Civil Society Consultation Council to be established under DGRCS should be selected through an open call and based on transparent criteria. The Government should clearly define the procedures and processes for the overall decision-making processes both to eliminate discrepancies between policies and legislation, and also to ensure greater participation and accountability. Periodical and systematic training programmes on public sector-CSO cooperation should be organized for public officials at all levels. These training programmes should not be uniform; they should be tailored to the nature and area of possible cooperation between CSOs and relevant public institutions and include practical information.

Area 3: Public Sector – CSO Relationship			
Sub-Area 3.2: Participation in Policy and Decision-Making Processes			
Principle 7: CSOs are effectively included in the policy and decision-making process			
STANDARD 1	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
<p>There are standards enabling CSO participation in decisionmaking, which allow for CSO input in a timely manner.</p>	<p>Legislation:</p> <ol style="list-style-type: none"> 1. There are clearly defined standards on the participation of CSOs in the policy and decision-making processes in line with best regulatory practices prescribing minimum requirements which every policy-making process needs to fulfill. 2. State policies provide for educational programs/ training for civil servants on CSO participation in the work of public institutions. 3. Internal regulations require specified units or officers in government, line ministries or other government agencies to coordinate, monitor and report CSO participation in their work. 	<p>Legislation:</p> <ol style="list-style-type: none"> 1. Along with the Presidential Government System, although important amendments were made regarding the legislative function of the Grand National Assembly of Turkey (GNAT), no amendment has been made to allow for civil society engagement in law-making processes and to define consultation processes in the GNAT Rules of Procedure. Article 5 of the Regulation on Procedures and Principles of Strategic Planning in Public Administration issued in accordance with the provisions of the Law No 5018 on Public Finance Management and Control provides that a public institution shall ensure participation of CSOs and receive their contributions while preparing strategic plans. It is known that in this process, public officials participate in training programmes. 	<p>Legislation:</p> <ol style="list-style-type: none"> 1. Inclusive and tangible steps should be taken for law-making and policy-making processes. 2. GNAT Rules of Procedure should be amended so as to include provisions to ensure civil society participation.

Area 3: Public Sector – CSO Relationship			
Sub-Area 3.2: Participation in Policy and Decision-Making Processes			
Principle 7: CSOs are effectively included in the policy and decision-making process			
STANDARD 1	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
<p>There are standards enabling CSO participation in decision-making, which allow for CSO input in a timely manner.</p>	<p>Practice:</p> <ol style="list-style-type: none"> Public institutions routinely invite all interested CSOs to comment on policy/legal initiatives at an early stage. CSOs are provided with adequate information on the content of the draft documents and details of the consultation with sufficient time to respond. Written feedback on the results of consultations is made publicly available by public institutions including reasons why some recommendations were not included. The majority of civil servants in charge of drafting public policies have successfully completed the necessary educational programs/training. Most of the units/officers coordinating and monitoring public consultations are functional and have sufficient capacity. 	<p>Practice:</p> <ol style="list-style-type: none"> Public Sector-CSO relations are not of a permanent nature and public institutions have discretion over the practices they choose to follow. There are no specified, egalitarian, and sustained accessible mechanisms to regulate CSO participation in decision-making processes. Practices are not standardized due to a lack of official procedures or action plans on civil society-public sector relations. According to the findings on CSOs participation in policy/law-making processes of the CSO Survey conducted by TUSEV in 2018, 30% of the CSOs reported that they have never participated, while 36% reported they do not participate. 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 30 thirty days. Otherwise, they are considered to have issued an affirmative opinion. Furthermore, in practice, in the rare instances where CSOs are asked for their comments, they are given much less time than 30 days. There are no objective mechanisms governing feedback, negotiation and collaboration methods within consultation processes. According to the findings of the CSO Survey conducted by TUSEV in 2018, in response to the question on CSO participation in consultation processes, 54% of the CSOs reported that they have never been consulted, while 29% reported they have been consulted very rarely. As feedback and information mechanisms have not been formed, consultation processes take place as one-sided and one-off instances, with some exceptions. According to the findings of the CSO Survey conducted by TUSEV in 2018, in response to the question on Public Institutions informing CSOs, only 7% of the CSOs reported that they are always or often informed by public institutions about their work programmes, draft legislation, policy documents, and new data. Various trainings have been provided for public officials in the preparation process for relevant ministry and public institution strategy papers. Although a general acceptance that public sector personnel suffer a lack of capacity as regards participation and civil society engagement pervades, there are no specific data on the issue. 	<p>Practice:</p> <ol style="list-style-type: none"> Activities and mechanisms should be devised and put in place that will allow CSOs to contribute to decision-making and law-making processes based on their knowledge and expertise and will also enable CSOs to increase their sphere of influence throughout these processes. The main stages of CSO participation in decision-making processes (information, consultation, dialogue, active participation) should be specified by public institutions at the onset, during the initial design of these processes; necessary technical and administrative measures (the number of days allocated for feedback, the venue of the meeting, etc.) should be taken to ensure a smooth functioning of these processes.

Area 3: Public Sector–CSO Relationship			
Sub-Area 3.2: Participation in Policy and Decision-Making Processes			
Principle 7: CSOs are effectively included in the policy and decision-making process			
STANDARD 2	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
All draft policies and laws are easily accessible to the public in a timely manner	<p>Legislation:</p> <ol style="list-style-type: none"> Existing legislation obliges public institutions to make all draft and adopted laws and policies public, and exceptions are clearly defined and in line with international norms and best practices. Clear mechanisms and procedures for access to public information/ documents exist. There are clearly prescribed sanctions for civil servants/units for breaching the legal requirements on access to public information. 	<p>Legislation:</p> <ol style="list-style-type: none"> The Regulation on the Procedures and Principles of Legislation Preparation includes provisions stipulating 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 but these provisions are not binding. Presidential Decree (Decree No 1) on the Organization of the Presidency states that the Directorate General for Legal Affairs and Legislation established under the Directorate of Administrative Affairs of the Presidency has the mandate to identify the procedures and principles of legislation preparation but no concrete steps have been taken on this issue as of 2019. Right to Information Law sets out the procedures and principles of access to information and documentation. Article 7 of the Law states that, an application of access to information may be rejected in the event that the information or documentation for which access is requested requires a special kind of work, research, or analysis; and, furthermore, provides broad grounds for public officials on which to reject applications. Right to Information Law contains penal sanctions against civil servants and other public officials for neglect, fault, or culpability with respect to the enforcement of the law. 	<p>Legislation:</p> <ol style="list-style-type: none"> Public institutions and organizations should publish detailed and up-to-date information about their work plans, draft laws, and policies regularly. Necessary mechanisms should be established for civil society to convey their comments, with a reasonable time period allocated for them to be able to do that. To ensure that CSOs are able to reach comprehensive and up-to-date information on the issues for which they have made an access to information request, improvements should be made in the legislation as regards the provisions on the exceptions that limit the exercise of this right.

Area 3: Public Sector–CSO Relationship			
Sub-Area 3.2: Participation in Policy and Decision-Making Processes			
Principle 7: CSOs are effectively included in the policy and decision-making process			
STANDARD 2	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
All draft policies and laws are easily accessible to the public in a timely manner	<p>Practice:</p> <ol style="list-style-type: none"> Public institutions actively publish draft and adopted laws and policies, unless they are subject to legally prescribed exceptions. Public institutions answer the majority of requests for access to public information within the deadline prescribed by law, in a clear format, provide written explanations on the reasons for refusal, and highlight the right to appeal and the procedure for appealing. Cases of violations of the law are sanctioned. 	<p>Practice:</p> <ol style="list-style-type: none"> During the State of Emergency, the drafts of the statutory decrees issued by the executive branch and the Presidential Decrees were not published for receiving comments. Access to information requests are rejected mostly on grounds that such access “required further research”. There are also cases where access to information requests are not answered in the stipulated time or the information provided is insufficient. It has been observed that in some exceptional cases, a detailed or well-guided response, compiling data from numerous offices within an institution, has been provided. According to the data provided by GNAT, in 2018, a total of 1,733,779 requests for access to information were lodged. 1,428,357 out of these requests were responded positively, and access to requested information or documents was granted, while 136,339 were partly affirmed and partly rejected and access to requested information or documents was granted accordingly. 133,208 of the applications were rejected. Out of those whose requests were rejected, 783 appealed to the courts. In practice, it is known that requests which are deemed to “require further research” are categorized as positively responded requests. In 2018, out of all the requests lodged for access to information that were responded by relevant public institutions and agencies, 1,159 appealed to the Right to Information Assessment Board. The Right to Information Assessment Board made decisions on 799 appeal requests, rejecting 563, duly affirming 107 on procedural grounds, partly affirming 74 and affirming 40 requests. In the event of a violation of the legislation, disciplinary penalties are applicable but there are no data regarding this issue. 	<p>Practice:</p> <ol style="list-style-type: none"> Public officials in charge of providing necessary information in response to access to information requests should be supported by regular training programmes, and measures should be taken to facilitate coordination and information sharing among public institutions so that they can impart comprehensive and up-to-date information.

Area 3: Public Sector –CSO Relationship			
Sub-Area 3.2: Participation in Policy and Decision-Making Processes			
Principle 7: CSOs are effectively included in the policy and decision-making process			
STANDARD 3	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
<p>CSO representatives are equal partners in discussions in cross-sector bodies and are selected through clearly defined criteria and processes.</p>	<p>Legislation:</p> <ol style="list-style-type: none"> Existing legislation requires public institutions to invite CSO representatives on to different decisionmaking and/or advisory bodies created by public institutions. There are clear guidelines on how to ensure appropriate representation from civil society, based on transparent and predetermined criteria. 	<p>Legislation:</p> <ol style="list-style-type: none"> The legal framework defines the areas where citizens and CSOs can participate in decision-making processes at local level: Preparation of strategic plans and annual performance programmes; preparation of plans for city councils, neighbourhood administrations and cities; development and management of projects. Relevant laws and regulations mention CSO participation and collection of CSO input both in strategic and city planning as well as city council membership, without making CSO participation a legal requirement. Furthermore, CSO representatives can participate in the specialized committees composed of members of municipal councils, metropolitan municipal councils, and provincial assemblies, which are the decision-making bodies at local level. According to the Local Monitoring Research and Practices Association report, as of April 2018, although there are 1,389 municipalities in Turkey in total, only 285 city councils have been established. CSO participation is prescribed in various boards, councils, and committees established by various administrative arrangements such as laws, regulations, circulars, or communiqués at the central level. Due to the “area of duty and activity” measure stipulated in the applicable legislation on local administrations, CSO participation is confined to specialized committees working on issues that relate to their field of activity. Furthermore, it may at times not be possible to establish a clear-cut area of duty and activity for certain CSOs as they might in fact have several areas of activity. Moreover, no criteria are specified in the laws regarding which CSOs should be invited. Different approaches are also adopted for the selection of the CSOs to participate in the public bodies of an advisory nature. At central level, regulations allow certain CSOs to be directly invited to take part in a call instead of issuing an open call. In cases where an open call is issued, there have been instances of calls being announced through limited channels only and on short notice without sufficient time for dissemination. Furthermore, it is observed that rather than choosing CSOs based on their expertise in the area of cooperation, including them in a pool of experts, and prioritizing them, CSOs for cooperation are solely chosen among public-benefit associations and foundations. In some regulations, no measures exist as to the number of CSOs to be involved in the councils or boards to be formed and how these CSOs would be identified. 	<p>Legislation:</p> <ol style="list-style-type: none"> In order to ensure active CSO participation in policy and decision-making processes at every level, the legislation should require both at the national and the local level the formation of advisory bodies and the rules to be applicable in the formation of the bodies should be set out in a way that leaves no room for misinterpretation. Necessary arrangements should be made to enable willing CSO representatives to attend the meetings of the specialized committees at the Municipal Council.

Area 3: Public Sector –CSO Relationship			
Sub-Area 3.2: Participation in Policy and Decision-Making Processes			
Principle 7: CSOs are effectively included in the policy and decision-making process			
STANDARD 3	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
<p>CSO representatives are equal partners in discussions in cross-sector bodies and are selected through clearly defined criteria and processes.</p>	<p>Practice:</p> <ol style="list-style-type: none"> 1. Decision-making and advisory bodies on issues and policies relevant for civil society generally include CSO representatives. 2. CSO representatives in these bodies are enabled to freely present and defend their positions, without being sanctioned. 3. CSO representatives are selected through selection processes which are considered fair and transparent. 	<p>Practice:</p> <ol style="list-style-type: none"> 1. Regulations enacted by means of statutory decrees issued by the executive branch during the 2016-2018 State of Emergency as well as the structural changes instituted during and in the aftermath of the transition to the Presidential Government System turned out to be ineffective; consequently, there have been only few instances where councils, committees, and working groups were formed towards receiving civil society input. 2. In 2018, a Civil Society Consultation Council was established under the Directorate General for Relations with Civil Society (DGRCS). It has been announced that the Consultation Council will be made up of the Deputy Minister, the Director General for Relations with Civil Society, representatives from universities, public institutions and agencies, and CSOs. However, since its inception, neither the members nor the activities of the Consultation Council have been publicly announced. 3. There are no measures or assurances to guarantee CSO representatives' free expression of their opinions in advisory bodies. 	<p>Practice:</p> <ol style="list-style-type: none"> 1. Procedures for the selection of the CSOs to be represented at decision-making and advisory boards should be made more tangible and objective, and other laws including provisions on this subject should be amended accordingly.

Area 3: Public Sector – CSO Relationship			
Sub-Area 3.3: Collaboration in Service Provision			
Principle 8: The environment is supportive for CSO participation in service provision			
STANDARD 1	INDICATORS	FINDINGS	RECOMMENDATIONS FOR THE STANDARD
<p>CSOs are engaged in different services and compete for state contracts on an equal basis to other providers.</p>	<p>Legislation:</p> <ol style="list-style-type: none"> Existing legislation allows CSOs to provide services in various areas, such as education, healthcare, social services. CSOs have no barriers to providing services that are not defined by law (“additional” services). Existing legislation does not add additional burdensome requirements on CSOs that do not exist for other service providers. 	<p>Legislation:</p> <ol style="list-style-type: none"> Relevant laws and regulations allow CSOs to cooperate with public institutions in various areas to provide services. However, there are no specific provisions in the legislation about CSOs providing services. Provisions in the relevant regulations are binding for the additional services that can be provided by CSOs as well. Relevant legislation and regulations do not distinguish between CSOs and other legal entities. 	<p>Legislation:</p> <ol style="list-style-type: none"> Specific provisions regarding CSOs providing services should be determined in a participatory manner and the legislation should be amended accordingly.
	<p>Practice:</p> <ol style="list-style-type: none"> CSOs are able to obtain contracts in competition with other providers and are engaged in various services (e.g., education, health, research, and training). CSOs are included in all stages of developing and providing services (needs assessment, determining the services that best address the needs, monitoring and evaluation). 	<p>Practice:</p> <ol style="list-style-type: none"> There is no legislative barrier to CSOs engaging in competition. However, due to a lack of encouraging practices, CSOs rarely provide services. Although there are some examples to the contrary, there is no overarching regulation about CSO engagement in these processes. 	<p>Practice:</p> <ol style="list-style-type: none"> Public institutions at central and local level may not always have personnel specialized in all branches of services they are required to deliver. In such cases, transparent, inclusive and accountable mechanisms should be put in place to engage CSOs in the process and to enable them to develop services in their field of expertise.

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2018 WORLD BANK DATA	
Population	82.319,724
GDP	USD 771,35 billion
GNI per capita	USD 9,505
Average life expectancy	76

Bertelsmann Stiftung Transformation Index (BTI) 2018	Score: 6.17 Rank: 51	1-10 1-129
United Nations Human Development Index 2019	Rank: 59	1-178
Charities Aid Foundation World Giving Index 2018	Rank: 131 Donating money: 12% (122) Volunteering time: 9% (126) Helping a stranger: 40% (113)	1-146
CIVICUS Civic Pulse	Obstructed	Closed Obstructed Repressed Narrowed Open
World Bank Voice and Accountability Index 2018	Score: -0.83	-2.5-2.5
World Bank Rule of Law Index 2018	Score: -0.32	-2.5-2.5
Freedom House Freedom on the Net Report 2019	Score: 37 Status: Not Free	1-100
Freedom House Freedom of the Press Report 2019	Score: 1	0-4
Indiana University Lilly Family School of Philanthropy Global Philanthropy Environment Index 2018	Score: 2.73 Ease of Operating Philanthropic Organizations: 2.17 Tax incentives: 2.0 Cross-border flows: 3.0 Political environment: 2.0 Socio-cultural environment: 4.0	1-5
Reporters without Borders Press Freedom Index 2019	Score: 52.81 Rank: 157	0-100 1-180
Transparency International Corruption Perceptions Index 2019	Rank: 91	1-180

