

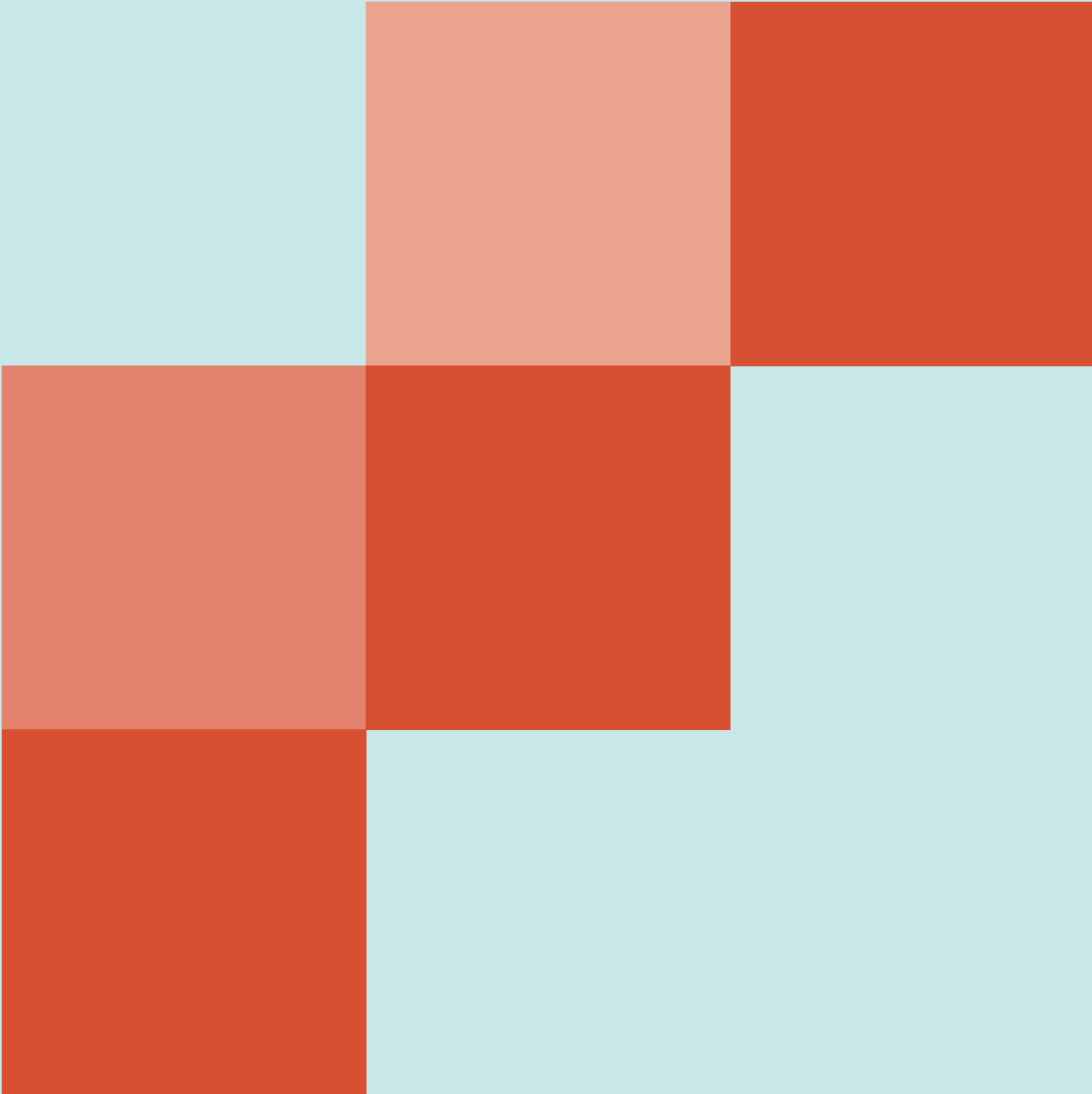


Funded by
the European Union



Monitoring Matrix on Enabling Environment for Civil Society Development

Country Report:
Türkiye
2022-2023





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**MONITORING MATRIX ON ENABLING ENVIRONMENT
FOR CIVIL SOCIETY DEVELOPMENT
2022-2023 TÜRKİYE REPORT**

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About Us

Founded in 1993, the Third Sector Foundation of Türkiye (TÜSEV) aims to develop solutions to the common and current problems faced by civil society organizations (CSOs) in Türkiye.

With over 30 years of experience and support primarily from our Board of Trustees, we continue our activities with the goals of:

- Creating an enabling and supportive legal and fiscal environment for CSOs,
- Promoting strategic and effective giving,
- Ensuring dialogue and cooperation between the public sector, private sector, and civil society,
- Promoting Turkish civil society internationally and establishing cooperation,
- Enhancing the reputation of civil society,
- Conducting research on civil society and increasing knowledge,

We continue our activities for a stronger, more participatory and reputable civil society in Türkiye.

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Abbreviations

AFAD	Disaster and Emergency Management Presidency
AYM	Constitutional Court of Türkiye
BCSDN	Balkan Civil Society Development Network
BTK	Information Technologies and Communications Authority
CIMER	Presidency's Communication Center
CSO	Civil Society Organization
DERBİS	Associations Information System
DGoF	Directorate General of Foundations
DGRCS	Directorate General for Relations with Civil Society
ECNL	European Center for Not-for-Profit Law
ECHR	European Convention on Human Rights
ECtHR	European Court of Human Rights
EU	European Union
FATF	Financial Action Task Force
GNAT	Grand National Assembly of Türkiye
HRA	Human Rights Association
HRFT	Human Rights Foundation of Turkey
ICNL	International Center for Not-for-Profit Law
IHOP	Human Rights Joint Platform
IPA	Instrument for Pre-Accession Assistance
KDK	Ombudsman Institution
MASAK	Financial Crimes Investigation Board
MEB	Ministry of National Education
MİT	National Intelligence Organization
OHAL	State of Emergency
OSCE	Organization for Security and Cooperation in Europe
PRODES	Project Support System
RTÜK	Radio and Television Supreme Council
STGM	Association of Civil Society Development Center
TGYK	Law on Meetings and Demonstrations
TİHEK	Human Rights and Equality Institution of Türkiye
TÜİK	Turkish Statistical Institute
TÜSEV	Third Sector Foundation of Türkiye
UGK	National Volunteering Committee
UMT	Union of Municipalities of Türkiye
UNDP	United Nations Development Programme
UNSC	United Nations Security Council
VAT	Value Added Tax



Foreword

As the Third Sector Foundation of Türkiye (TÜSEV), we have been diligently striving since 1993 to enhance the legal, financial, and operational infrastructure of civil society. We aim to contribute to the existence of a stronger, more participatory, and reputable civil society in Türkiye by implementing activities that address the challenges faced by civil society organizations (CSOs) and by providing support for their work in a more enabling environment. Under our Civil Society Law Reform program, in collaboration with the Association of Civil Society Development Center (STGM), we launched the **Monitoring Freedom of Association Project** in October 2021. This project, financed by the European Union Delegation to Türkiye, aims to create awareness about legal and financial regulations relevant to CSOs, monitor and enhance an enabling environment for civil society, and strengthen public sector-CSO collaboration.

As part of the project, the Monitoring Matrix on Enabling Environment for Civil Society Development – Türkiye Report 2022-2023, which serves as a continuation of the Türkiye Report 2020-2021 published in 2022, has been prepared based on the “Monitoring Matrix” methodology developed by expert organizations, including TÜSEV, with the aim of providing a contribution to the advancement of civil society and monitoring-advocacy initiatives. The enabling environment for civil society has been evaluated within the framework of the standards and indicators determined under the areas of **Basic Legal Guarantees of Freedoms, Framework for CSO Financial Viability and Sustainability, and Public Sector-CSO Relationship**, as included in the Monitoring Matrix methodology. In addition to examining the existing legal framework and practices, this report aims to guide CSOs, government, international organizations, and donors by identifying priority areas for reform and providing policy recommendations. The challenges in the areas covered by the Monitoring Matrix are experienced more frequently by organizations operating in certain fields, especially those that follow a rights-based approach. Therefore, the field research, which constitutes one of the fundamental pillars of the Report, focuses not only on analyzing the overall situation of the civil society in Türkiye but also specifically on organizations within the civil society that adopt a rights-based approach.

As TÜSEV, we will continue to share our knowledge and experience with our stakeholders, create collaborative spaces, and produce information resources to contribute to a stronger, more participatory, and reputable civil society. We would like to express our gratitude to all individuals, institutions, and organizations who contributed to and provided valuable insights for the preparation of this report.

TÜSEV

About the Monitoring Freedom of Association Project

TÜSEV's Monitoring Freedom of Association Project, conducted in collaboration with the Association of the Civil Society Development Center (STGM) under the Civil Society Law Reform Program, is funded by the Delegation of the European Union to Türkiye. As part of the three-year project running from October 2021 to December 2024, we worked towards the following objectives:

- Enhance awareness and generate necessary demand for improvements by systematically monitoring the legal framework related to freedom of association,
- Contribute to the development of capacities of CSOs to effectively utilize existing participation mechanisms in public administration and engage in rights-based advocacy,
- Strengthen collaboration between the public sector and CSOs.

In line with this purpose, reports and information resources were prepared regarding the legal and financial regulations that concern civil society organizations, and policy recommendations were formulated. We hope that these efforts have contributed to the advancement of civil society.



Introduction

TÜSEV and the Balkan Civil Society Development Network (BCSDN) are pleased to announce the publication of the eighth edition of the Monitoring Matrix on Enabling Environment for Civil Society Development in Türkiye, focusing on the years 2022-2023. This report is part of a series of country reports covering six countries in the Western Balkans and Türkiye: Albania, Bosnia and Herzegovina, Kosovo, North Macedonia, Montenegro, and Serbia. A Regional Report is also available summarizing findings and recommendations for all countries and a web platform offering access to monitoring data per country at www.monitoringmatrix.net.¹

The Monitoring Matrix on Enabling Environment for Civil Society Development, as a monitoring tool, was developed by the Balkan Civil Society Development Network, consisting of members from Türkiye and Western Balkan countries in 2013 and has been updated over the years in response to evolving needs. The Monitoring Matrix primarily sets forth the fundamental principles and standards that are vital for the legal frameworks to be supportive and enabling for the activities of civil society organizations. The common standards deemed necessary for the development of civil society have been determined taking into account internationally recognized rights, European Union (EU) criteria, principles of the Council of Europe and the Organization for Security and Cooperation in Europe (OSCE), as well as regulatory best practices in European countries. The Monitoring Matrix aims to focus on the areas that experts consider a priority, rather than attempting to encompass all aspects related to an enabling environment. The standards and indicators have been prepared based on the experiences of civil society organizations in countries regarding legal frameworks, practices, and challenges in implementation.

The Monitoring Matrix, developed in 2013 by BCSDN with the support of its members, partners, ICNL, and ECNL, presents the main principles and standards that have been identified as crucial for the legal environment to be considered as supportive and enabling for the operations of CSOs. The Matrix is organized around three areas, each divided into sub-areas:

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

In each of the three main sections, fundamental principles related to the respective section are presented. Each fundamental principle has been expanded upon with standards, and detailed indicators have been developed for each standard. The principles, standards, and indicators included in the Monitoring Matrix provide a concrete framework to define an enabling environment, allowing public institutions, civil society organizations, international organizations, grantmakers, donors, and other stakeholders to review legal frameworks and practices, and conduct monitoring and evaluation. Moreover, this methodology enables the evaluation of the legal and political environment within the framework of international standards, providing relevant stakeholders (such as CSOs, governments, international organizations, grantmakers, etc.) with guidance on prioritizing reforms. Furthermore, the application of a similar methodology in seven countries contributes significantly to the civil sector by enabling a comparative analysis.

The Turkish version of the Monitoring Matrix on Enabling Environment for Civil Society Development Tool-Kit, which contains detailed information about the methodology of the Monitoring Matrix, has been published by TÜSEV to facilitate the monitoring and evaluation of the civil society sector by CSOs and other stakeholders.² Although updates were made to standards, indicators, and data collection methods in 2023, the core structure of the methodology remains unchanged. The next section provides a detailed explanation of the mixed methodology employed, which consists of qualitative and quantitative tools to monitor the principles, standards, and indicators established within the Monitoring Matrix methodology for the Monitoring Matrix on Enabling Environment for Civil Society Development 2022-2023 Türkiye Report.

¹ Balkan Civil Society Development Network (BCSDN). *Regional Report on the Enabling Environment for Civil Society Development 2023: Western Balkans and Türkiye*.

² Third Sector Foundation of Türkiye (TÜSEV). *Monitoring Matrix on Enabling Environment for Civil Society Development Tool-Kit*.

Methodology

In the preparation of the Monitoring Matrix on Enabling Environment for Civil Society Development 2022-2023 Türkiye Report (hereinafter referred to as the Monitoring Matrix), a comprehensive study based on desk and field research was carried out to determine the current situation regarding the legal and financial legislation concerning associations and foundations, as well as their implementation. The primary factual data and secondary data were gathered through desk research. Primary sources such as legislation (laws, regulations, bylaws, directives, decrees, decisions, and circulars), draft legislation, Official Gazette, activity reports of the Presidency and ministries, financial reports, annual programs, performance reports, national development plans, and specialized committee reports related to the field of civil society, vision documents, strategy documents, action plans or drafts, official websites, announcements published on websites, news articles, publicly released statistics, minutes of the Grand National Assembly of Türkiye (GNAT), and budget presentations by ministers have been extensively examined and analyzed in detail. This allows for a detailed screening and analysis of the resources related to the civil sector issued by public institutions.

In the Monitoring Matrix methodology, in addition to desk research, another primary data source is the information obtained through information requests made to public institutions. In February 2024, TÜSEV submitted information requests to 22 public institutions on issues concerning civil society, posing a total of over 100 questions. Although the relevant institutions responded to the information requests, the vast majority of the questions remained unanswered, except for a few institutions that provided detailed responses. Public institutions often cited Article 7 of the Law on the Right to Information No. 4982 as the reason for not responding to inquiries, as stated in their generic responses. This article states that “Public institutions and organizations may provide negative responses to requests for information or documents that could be generated as a result of separate or special work, research, investigation, or analysis.” Additionally, in one application, despite asking questions unrelated to privacy or trade secrets—such as the types of volunteer programs students can participate in, the number of protocols signed with CSOs, and the overall financial support provided to CSOs—a response was given citing Articles 21 and 23 of Law on the Right to Information, stating that “it is not deemed appropriate to provide the requested information and documents.” The purpose of the information requests was to create a repository of information regarding the civil sector and to incorporate reliable information provided by public institutions into the relevant sections of the Monitoring Matrix. However, it has been observed that in information requests related to civil society, responses were largely standardized and generic, with only a few providing detailed answers, indicating that the right to information could not be effectively exercised.

Table I. Requests for information within the scope of the Monitoring Matrix

Institution	Has the request for information been answered?	Nature of responses
The Ministry of Justice	-	No response given.
The Ministry of Family and Social Services	+	A partial disclosure has been made in response to the information request.
The Board of Review for Access to Information (The Ministry of Justice)	-	No response given.
Information and Communications Technologies Authority (The Ministry of Transport and Infrastructure)	+	A source where the information can be accessed has been indicated. However, only a limited portion of the requested information is available from this source.
The Presidency of Türkiye, Presidency of Strategy and Budget	+	A partial disclosure has been made in response to the information request.
The Ministry of Labor and Social Security	+	A source and another institution where the information could be accessed were indicated. However, only a very limited portion of the requested information is included in this source, and the referred institution did not respond to the information request.
Directorate General of Security	+	Information and documents requested were not shared, citing Article 7 of the Law on Right to Information.

Institution	Has the request for information been answered?	Nature of responses
The Ministry of Youth and Sports	+	A partial disclosure has been made in response to the information request.
The Ministry of Treasury and Finance (including inquiries directed towards the Financial Crimes Investigation Board and the Revenue Administration)	+	The questions were referred to the Turkish Statistical Institute (TÜİK); however, they were not answered.
Turkish Employment Agency	+	A source where the information can be accessed has been indicated. For the remaining questions, they advised submitting a request to another institution.
Ombudsman Institution	-	No response given.
The Ministry of National Education	+	Despite the fact that the questions posed did not pertain to privacy or trade secrets, the response cited Articles 21 and 23 of Law No. 4982 on the Right to Information, stating that "it was not deemed appropriate to provide the requested information and documents."
The Ministry of Industry and Technology	+	Questions regarding collaboration with civil society and the participation of CSOs in decision-making processes were answered with the statement: "There are no tenders/contracts/protocols between our Ministry and CSOs."
Directorate General for Relations with Civil Society (The Ministry of Interior)	+	Information and documents requested were not shared, citing Article 7 of the Law on Right to Information.
Social Security Institution	+	The response indicated that no disaggregated data on civil society is available.
The Ministry of Agriculture and Forestry	+	Information and documents requested were not shared, citing Article 7 of the Law on Right to Information.
Grand National Assembly of Türkiye	-	No response given.
Directorate General of Foundations (The Ministry of Culture and Tourism)	-	No response given.
Council of Higher Education	+	A source where the information can be accessed has been indicated. However, only a limited portion of the requested information is available from these sources.

The most significant challenge related to desk research is the inability to access quality data. Insufficient data published by public institutions in the field of civil society, the lack of regular and comparable data collection, and the non-disclosure of certain data to the public or stakeholders make it challenging to base research findings on data. Moreover, technical issues during the upgrading of the Associations Information System (DERBİS) resulted in prolonged inaccessibility of DERBİS data, significantly complicating the analysis of necessary data during the desk research.

Although the 2019-2023 Strategic Plan of The Turkish Statistical Institute (TÜİK) includes the goal of finalizing the efforts to establish a CSO database in line with international standards and collecting and publishing secure and regular data in the field of civil society, referencing the 11th Development Plan, no concrete steps have been taken towards achieving this goal. TÜİK does not collect internationally comparable data in this field within the national statistical system. However, in the 2024-2028 Strategic Plan, it is stated that the goal is to collaborate with relevant institutions and organizations to ensure that data collected by public institutions in the field of civil society align with international standards, enhance transparency, and improve administrative records to facilitate statistical data production. Additionally, efforts are planned to expand and enhance the

diversity of data collected by public institutions on CSOs to better reflect their capacities, integrate these data into the Official Statistics Program, and compile them in a comparable and publicly accessible database. Moreover, the plans include defining employment in CSOs as a recognized profession and establishing a corresponding occupational code in official statistics.

While these goals mark a positive step toward enhancing data collection in the civil society sector, no concrete measures have been implemented, and existing gaps persist. The implementation of these goals is crucial for ensuring the comprehensive, systematic, and comparable collection of data in the civil society sector.

On the other hand, due to the lack of coordination and a unified approach regarding public funds and mechanisms for public sector-CSO collaboration, as well as the absence of a transparent and accountable public policy, it is challenging to track the implementation processes and identify the CSOs receiving funding and engaging in collaboration. While data have been collected separately for each institution by reviewing the above-mentioned sources in desk research, the limited nature of the published information and the differences in approach between institutions have often made it challenging to conduct a comparative analysis.

In addition to primary sources, secondary sources such as publications by TÜSEV, EU progress reports, international reports on the development of civil society, monitoring reports prepared by CSOs, newspaper and journal articles, and academic publications have also been utilized. The findings and recommendations emerging from numerous studies conducted within TÜSEV's Civil Society Law Reform program, as well as the insights gained from organized meetings and participation in advisory meetings, have contributed to the preparation of the Monitoring Matrix. Within the scope of the Strengthening Civic Engagement for Enhancing Democratic Local Governance in Türkiye Project (Civic Engagement Project)—funded by the European Union under the Instrument for Pre-Accession Assistance II (IPA II) Funds and implemented by the United Nations Development Programme (UNDP)—the perspectives shared during the meetings and consultation processes of the Volunteerism Working Group, of which TÜSEV is a member, provided an opportunity to incorporate the current state and recommendations on volunteering policy into the Monitoring Matrix. The Monitoring Matrix includes information obtained through TÜSEV's visits to public and international institutions and its advocacy efforts regarding the legislative amendments enacted at the end of 2020 as part of the Financial Action Task Force (FATF) and the United Nations Security Council's efforts to prevent money laundering and the financing of terrorism, as well as the unintended consequences of these amendments. It also incorporates insights gained from consultation meetings organized by the Directorate General for Relations with Civil Society (DGRCS) and the Financial Crimes Investigation Board (MASAK). TÜSEV's opinions and recommendations prepared based on the Draft Civil Society Strategy Document and Action Plan, as well as the Draft Legislation Concerning Civil Society, published during the preparation of the 12th Development Plan, have provided guidance in relevant sections. As part of the Monitoring Freedom of Association Project, the "Tax Regulations Concerning Associations and Foundations" research publication series highlighted recommendations to ease the tax burden on CSOs and support their financial viability, serving as a resource for the Monitoring Matrix.

In the second phase of the research, as part of the quantitative study, a questionnaire prepared by TÜSEV and STGM was conducted between January 5 and June 1, 2024, to 831 CSO representatives -701 from associations and 130 from foundations- operating in Türkiye. As part of the qualitative field research, in-depth interviews were conducted with 42 CSOs -28 associations, 13 foundations, and 1 platform- along with three focus group discussions.

As part of the project, participation in civil society activities abroad and organized study visits have provided an opportunity for a comparative analysis of the status of civil society in the European Union and the Balkans. The meetings held domestically have facilitated the identification of concrete policy recommendations regarding priority areas that require solutions in terms of the right to freedom of association and public sector-CSO collaboration.

As part of the project, Dissensus Research and Consultancy was contracted to carry out the field research in collaboration with TÜSEV and STGM. The interviews were conducted under the guidance of TÜSEV and STGM, with Dissensus Research and Consultancy responsible for their execution.

For the quantitative research, interviews were conducted with a sample of 831 randomly selected organizations from the Associations Information System (DERBİS) and the Directorate General of Foundations (DGoF) database. This sample size ensures that the survey results accurately reflect the views and characteristics of the entire population at 99% confidence level and 5% margin of error, providing a reliable basis for decision-making and analysis processes. In the study, reaching a sample size of 831, which exceeds the predetermined minimum sample size of 660, statistically supports the accurate representation of the population's views and characteristics.

A multi-stage stratified random sampling method was employed in the sampling process. To achieve this, a sample was created that would ensure proportional representation from the overall population based on the location of organizations' registration and the areas of work of associations. A narrowed universe was then established by selecting 28 provinces from among those grouped into 26 sub-regions across Türkiye. This selection aimed to define a clear and manageable research scope while also enhancing the regional representativeness of the data collected. Eleven provinces located in the earthquake-affected region—Kahramanmaraş, Adıyaman, Hatay, Malatya, Gaziantep, Adana, Kilis, Osmaniye, Diyarbakır, Şanlıurfa, and Elazığ—were included in the sample regardless of the predetermined criteria. The regional distribution of the overall population was based on the published distribution numbers of associations registered in DERBİS, which is the database of the Directorate General for Relations with Civil Society (DGRCS), and foundations* registered with DGoF based on the provinces.³

As the second stratification criterion, the associations were classified according to their primary areas of work, taking into account the distinction in DERBİS.

Associations from certain areas of work were excluded from the sample, as they fell outside the scope of the research questions and would have introduced a disproportionate weighting in the sample. These associations were categorized based on the following areas of work:

1. Hometown associations
2. Associations providing religious services (e.g., mosque construction, Quran courses)
3. Associations supported by the public sector
4. Solidarity associations for Turks overseas
5. Associations for the families of martyrs and veterans, established under Law No. 2847
6. Associations with special status (e.g., Red Crescent, Green Crescent)
7. Sports clubs and federations
8. Veterans' associations

The study population consisted of a total of 37,761 associations.

While the DGoF database contains general statistics on the areas of work and target groups of foundations, the lack of specific work area data for each foundation made it difficult to conduct a precise selection process similar to that used for associations. Consequently, the selection of foundations was made at the provincial level based on geographic criteria. Among the foundations, Social Assistance and Solidarity Foundations, established by public institutions, were excluded. Ultimately, 3,969 foundations were included in the study population.

It was found that the sample sizes in certain areas of work were very small ($n < 30$). Small sample sizes, especially for rights and advocacy associations, zoning and urban planning associations, associations for the disabled, and food and agriculture associations, render it insufficient to examine the situation of CSOs in these areas in more detail. To address this, groups with similar areas of work were merged. Accordingly, "Rights and Advocacy" associations were combined with "Think Tanks" due to their thematic similarities. Associations serving vulnerable groups such as persons with disabilities, children, and the elderly, were consolidated into a single category to enhance data analysis and representation. Associations operating in diverse

³ The data was collected in September 2023.

*Translator's note: Foundations established as legal entities in accordance with the Turkish Civil Code are referred to as "new foundations." Other types of foundations are categorized as mazbut (fused), mülhak (annexed), cemaat (community), and esnaf (tradesmen's) foundations. This publication is limited in scope to new foundations.

fields such as international cooperation, food, agriculture, and sports were grouped under the “Other” category to provide a broader analytical scope. However, zoning and urban planning associations were maintained as an independent category due to their distinct area of work.

A total of 831 survey interviews were conducted, including 341 face-to-face interviews, 46 online video interviews, and 444 telephone surveys.

Some challenges were encountered in the field of quantitative research as well. The study population is extensive, and the CSOs comprising the population exhibit significant differences in profile characteristics such as size, capacity, financial viability, and activities. The majority of CSOs are organizations with poor institutional capacity, with no fixed premises and employees. Outdated contact information, limited resources, and staff shortages in most CSOs, and offices not kept open at all times were among the most significant challenges encountered during field interviews. A significant number of CSOs showed reluctance in participation due to factors such as a lack of full awareness regarding the importance of data generation and advocacy based on data in the civic space, hesitations in expressing opinions on freedom of association, and a lack of experience/knowledge regarding the questions in organizations that, despite being registered, are not actively functioning. Furthermore, inconsistencies were found in the classification of the main areas of work within DERBİS. It was observed that CSOs engaged in similar activities were grouped under different main areas of work. The data shared in DERBİS is based on the declarations made by CSOs to official institutions. Although it may not provide complete and reliable information about their areas of work, the existing classification has been used despite its shortcomings, as detailed and labor-intensive research is required to determine the areas of work of all associations and foundations in a more consistent manner.

The data collected during the quantitative phase of the study were analyzed and interpreted through various analytical methodologies. One of the most significant methodologies among these is descriptive analysis. In descriptive analysis, participants’ responses to each question were evaluated numerically and as percentages. Another method employed is cross-tabulation analysis. In this analysis method, the responses to the research questions were disaggregated at various levels and examined comparatively. For example, the responses from foundations and associations or those from organizations with different target audiences were handled comparatively, and statistically significant results were included in the Monitoring Matrix.

Finally, quantitative data were analyzed using factor analysis. Factor analysis is a widely used multivariate analysis technique, particularly in social research. The primary objective of factor analysis is to reduce a large set of interrelated variables into a smaller, meaningful, and independent set of factors, facilitating the understanding and interpretation of their relationships. Reducing the number of variables in this manner allows for the classification of variables with similar characteristics and the generation of new concepts (variables) by leveraging their relationships. During the analysis of the field research findings, six factors emerged as prominent. These factors include capacity, participation, advocacy, financial viability, organizational performance, governance, CSO size, and public sector collaboration. Additionally, CSO profiles, such as the rights-based approach, were also included in the analysis.

Capacity Factor

To assess organizational capacity, a “capacity factor” was developed based on various variables. This factor identified three distinct groups that exhibit internal coherence while differing from the others. These organizations have been categorized as “low-capacity,” “moderate-capacity,” and “high-capacity” based on their organizational capacities.

Organizations classified as “low-capacity” are those with the fewest employees. Only a few CSOs are members of an umbrella organization (e.g., federation, confederation, or union) within the country, unincorporated entities (e.g., platforms, coalitions, initiatives, or online networks), or international networks. None of them have any economic enterprises. An insignificantly small number of CSOs receive grants, funds, financial assistance, or cash support from abroad.

Organizations with “moderate” capacity have more employees than those with “low” capacity, although their numbers are still very limited. Although some CSOs are members of national umbrella organizations and unincorporated entities, they are in the minority, and only a very limited number of organizations are members of international networks. A significant portion receives grants, funds, financial assistance, or cash support from abroad and operates economic enterprises.

“High-capacity” organizations have significantly more employees and show distinct differences, particularly in outsourcing paid services. This is the group with the highest income. The majority are members of national umbrella organizations and unincorporated entities. Nearly half are members of international networks. Compared to “moderate-capacity” organizations, fewer have economic enterprises and receive grants, funds, financial assistance, or cash support from abroad.

Factor Analysis/Table 1. Distribution of the capacity factor

	Number (n)	Percentage (%)
Low	622	74.8
Moderate	128	15.4
High	81	9.7
Total	831	100

Participation Factor

A “participation factor” was devised to discern the extent to which organizations engage in collaboration with the public sector and participate in decision-making processes, while also elucidating how they differentiate in this regard. The analysis revealed three distinct groups. These groups were categorized as “low”, “moderate”, and “high” to indicate participation levels.

Organizations with a ‘low’ level of participation have rarely applied for or received grants, funding, financial support, or monetary support from national or local public institutions, nor have they engaged in collaborative initiatives with them. None of these organizations are members of a city council, nor have they attended the Provincial Disaster and Emergency Coordination Board meetings organized by the governorships following the February 2023 earthquakes. They have not submitted any information requests either.

Organizations categorized as having a ‘moderate’ level of participation, as the name implies, fall between the ‘low’ and ‘high’ groups in terms of engagement. In this group, a small number of organizations have received grants, funds, financial assistance, or monetary support from public institutions. More than half have collaborated with public institutions. A limited number are members of a city council, and approximately one-third have attended Provincial Disaster and Emergency Coordination Board meetings. Only a negligible number of organizations have submitted information requests.

Among organizations with a “high” level of participation, a similar number have received public grants, funds, financial assistance, or monetary support as those in the “moderate” group. Nearly half have collaborated with public institutions. A high proportion are city council members, and one attended a Provincial Disaster and Emergency Coordination Board meeting. Half of the organizations in this group submitted information requests in the past two years.

Factor Analysis/Table 2. Distribution of the participation factor

	n	%
Low	383	46.1
Moderate	343	41.3
High	105	12.6
Total	831	100

Advocacy Factor

The “advocacy factor” was developed to assess the varying levels of advocacy efforts among organizations. It is designed to measure and categorize their degree of participation in advocacy activities. This factor aims to highlight the level of commitment organizations demonstrate in promoting and defending their objectives. The analysis identified three distinct groups based on their advocacy levels: organizations with “low,” “moderate,” and “high” levels of advocacy. This categorization provides a clearer understanding of how organizations prioritize and implement advocacy within their activities.

Organizations with a low level of participation in advocacy activities have not practiced self-censorship in their statements or activities and have not submitted any information requests. These organizations do not have a strategic vision or advocacy plan for the protection and advancement of fundamental rights and freedoms. Only a very limited number have stated that they are members of an umbrella organization. Among organizations with a high level of advocacy, some—though a minority—are members of an umbrella organization either domestically or internationally, have submitted information requests, and have reported practicing self-censorship. Nearly half of these organizations have a strategic vision or plan aimed at protecting and advancing fundamental rights and freedoms.

Factor Analysis/Table 3. Distribution of the advocacy factor

	n	%
Low	447	53.9
Moderate	256	30.8
High	127	15.3
Total	830	100

Financial Viability Factor

A factor analysis was conducted to assess differences in organizations’ financial viability, identifying three distinct groups based on financial capacity. These groups were categorized as “very weak,” “weak,” and “relatively strong” based on their financial viability, sustainability, and diversity.

Organizations classified as having a ‘very weak’ financial status largely lack regular income and rely primarily on the efforts of their executive boards, members, or membership fees for sustainability. They have extremely limited income diversity. Organizations with a ‘weak’ financial status, unlike those in the ‘very weak’ category, collect more donations and membership fees, sometimes supplemented by online giving. This provides slightly greater financial sustainability; however, their income diversity remains highly limited. Organizations classified as having a “relatively strong” financial status have greater income diversity compared to other groups. A significant portion receives corporate donations, international grants, or financial assistance from the European Union.

Factor Analysis/Table 4. Distribution of the financial viability factor

	n	%
Very weak	567	68.2
Weak	188	22.6
Relatively strong	76	9.1
Total	831	100

Organizational Capacity Factor

The “organizational capacity factor” was developed to assess organizations’ institutional capacity by measuring their resources, skills, and operational efficiency. The analysis identified three distinct groups based on capacity levels: “low”, “moderate”, and “high”. This classification highlights differences in organizations’ ability to manage and utilize critical resources effectively, which are essential for achieving their mission and ensuring long-term success. Organizations with low organizational capacity rarely belong to an umbrella organization. One-third reported engaging in work related to the February 6 earthquakes and regularly collecting membership fees. Few receive in-kind or monetary support from any institution or conduct project evaluations. Organizations with moderate organizational capacity have participated more extensively in earthquake-related activities. They collect membership fees and donations more consistently, prepare regular activity reports, and conduct project evaluations. Organizations with high organizational capacity stand out from the other two groups due to their ability to secure in-kind and monetary funds, grants, and donations, as well as their capacity to establish protocols with institutions.

Factor Analysis/Table 5. Distribution of the organizational capacity factor

	n	%
Low	313	37.7
Moderate	402	48.4
High	115	13.9
Total	830	100

Governance Factor

The “governance factor” was developed to assess CSOs’ governance practices by measuring the effectiveness and quality of their governance structures based on elements such as decision-making processes, leadership accountability, and adherence to ethical standards. This analysis identified two distinct groups with notable differences in governance practices: organizations with “low” and “high” levels of governance. This categorization helps to better understand how organizations differ in transparency, accountability, and sustainability. Organizations with ‘high’ levels of governance replace their board and president at regular intervals and prepare activity reports more consistently than those with low’ governance. A larger proportion of organizations with a high level of governance have a written institutional strategy and activity plan.

Factor Analysis/Table 6. Distribution of the governance factor

	n	%
Low	306	36.9
High	524	63.1
Total	830	100

CSO Size Factor

The “CSO size factor” was developed to assess the size of CSOs by classifying them based on criteria such as the number of personnel, budget size, and scope of activities to determine their scale.

As a result of this analysis, CSOs have been classified into two main groups based on their size: “small and below” and “medium and above.” The purpose of this classification is to better understand how the scale of a CSO impacts its ability to carry out activities effectively, manage resources efficiently, and fulfill its mission. CSOs classified as “medium and above” have a higher number of employees. While “small and below” CSOs generally operate at the provincial level, “medium and above” organizations typically operate across multiple provinces or on a broader scale. Nearly half of the CSOs classified as “medium and above” have branches and representative offices within the country, whereas small organizations do not.

Factor Analysis/Table 7. Distribution of the CSO size factor

	n	%
Small and below	686	82.6
Medium and above	145	17.4
Total	831	100

Public Sector Collaboration Factor

The “public sector collaboration factor” was developed to assess the level of collaboration between civil society organizations (CSOs) and public sector institutions by analyzing the significance of public sector partnerships on CSOs’ activities, resources, and overall impact.

This factor categorizes CSOs into two main groups: those that collaborate with the public sector and those that do not. The purpose of this classification is to provide a clearer understanding of how collaboration with the public sector influences CSOs’ strategic and operational capacities, policy impact, and ability to achieve their objectives. Approximately half of those collaborating with the public sector benefit from in-kind and financial public support and have obtained permission for fundraising. For both groups, the majority do not hold public benefit or tax-exempt status.

Factor Analysis/Table 8. Distribution of the public sector collaboration factor

	n	%
Non-collaborating organizations	682	82.1
Collaborating organizations	149	17.9
Total	831	100

Additional Profile: Rights-Based Approach

CSOs were assessed in two groups: those adopting a rights-based approach and others. Significant differences between these groups in terms of capacity, activities, and experience were analyzed. To identify CSOs with a rights-based approach, the following questions were used as a reference: “s102. Does your organization’s statute, bylaws, or publicly accessible written documents (such as its website or social media) include a commitment to the protection and advancement of fundamental rights and freedoms for all?”, “s103. Has your organization developed a strategic vision, an action plan, or an advocacy plan for the protection and advancement of fundamental rights and freedoms?”, “s104. Does your strategic vision, action plan, or advocacy plan include a demand for reform or public mobilization for the protection and advancement of fundamental rights and freedoms?”, and “s105. Does your organization have a written statement, principle, or stance explicitly stating that all forms of discrimination are unacceptable and will not be tolerated?” Organizations that answered ‘Yes’ to all four questions were classified as adopting a rights-based approach and analyzed in detail in this section. When the overall distribution of responses is examined, 58% of participants (n=479) answered “Yes” to question s102. The proportion of those who answered “Yes” to both s102 and s103 drops to 31% (n=257), while the proportion of those who answered “Yes” to s102, s103, and s104 decreases to 23% (n=190). In determining the additional profile of the rights-based approach, participants who answered “Yes” to questions s102, s103, s104, and s105 were taken into account. The proportion of participants who responded “Yes” to all four questions was calculated as 18% (n=153). A total of 153 organizations in the sample were identified as adopting a rights-based approach.

Additional Profile/Table 1. Distribution by rights-based approach

	n	%
Organizations adopting the rights-based approach	153	18.4
Other associations/foundations	677	81.6
Total	830	100.0

The findings of the field research were analyzed using the factor variables derived from factor analysis. This report presents the profiles of the segmented groups based on these factor variables, as well as their responses to other questions. Thus, in a population of CSOs with diverse characteristics, the aim was to measure their experiences and tendencies in a more consistent manner through quantitative methods.

During the qualitative phase of the Research on Freedom of Association in Türkiye, in-depth interviews were conducted with 42 CSOs, including 28 associations, 13 foundations, and one platform. Throughout the fieldwork, organizations from 10 different cities were interviewed, with the majority based in Istanbul and Ankara. Seven of the organizations interviewed operate in provinces affected by the earthquake, while six also participated in the previous study. Thus, the aim was to comprehend both regional differences and the situation, limitations, and expectations in different areas of work concerning freedoms of association and expression. Following the in-depth interviews, three focus group discussions were conducted: in Istanbul on March 25, in Ankara on March 28, and online via Zoom on March 29. Not every organization in the quantitative sample necessarily possesses experience in the areas of focus such as freedom of association, right to participation, and relationships with public institutions. Moreover, the sample may include participants not directly relevant to the research question. Undoubtedly, this situation may lead to challenges pertaining to the reliability and validity of the sample in addressing the research questions. This issue was addressed by utilizing qualitative research to create a sample suitable for the research objectives. In qualitative research, participants with experience in areas such as freedom of association and the right to participation, as well as those who have observed and experienced transformations over the past two years, were selected using a purposive sampling technique.

The qualitative field research aimed to understand the legal, political, financial, and social dynamics shaping civic space based on civil society's experiences over the past two years, identify key challenges, and evaluate organizations' experiences, strategies, and recommendations in these areas. In this context, the first stage involved forming an interview sample that covered various fields of work and cities in alignment with the research objectives. Within the sample, priority was given to: (i) rights-based organizations. Additionally, the sample included: (ii) high-capacity organizations, (iii) religiously conservative organizations considered more aligned with public policies, and (iv) organizations previously included in TÜSEV and STGM's 2020-2021 research. Additionally, to assess the impact of the February 6 earthquakes on civic space, organizations located in the affected provinces were included in the sample. In the in-depth interviews, questions were explored on topics including the February 6 earthquake, financial capacity, and sustainability, audits, advocacy, freedom of expression, collaborations with public institutions, participation and monitoring, legal regulations, and the working conditions and needs of civil society.

The organizations interviewed as part of the research operate in various fields, including human rights, women's rights, LGBTI+ rights, refugee rights, rights of persons with disabilities, elderly rights, environmental and animal rights, children's rights, press and media, migration, education, health, sexual health, youth, arts and culture, culture and language, urban rights, and professional organization. These organizations include CSOs that focus exclusively on a single field targeting a specific group, as well as those that operate across multiple fields with an intersectional perspective, addressing diverse audiences. In this context, evaluating organizations based on their core approaches, activities, and organizational structures not only provides insights into the interviewed organizations but also offers a broader framework for understanding the current structure of civil society. This categorization helps in understanding organizations' institutional activities, approaches, capacities, and strategies while also highlighting the dynamic nature of civil society. However, it is important to emphasize that these definitions and classifications do not rely on strictly distinct categories but rather aim to provide an analytical framework for a general assessment of the field.

Within civic space, two main perspectives shape the work of organizations: a service- and aid-based approach and a rights-based approach. These two approaches, which also emerged in the in-depth interviews, offer distinct perspectives on both how civil society is defined and how activities are designed. However, it is not possible to draw strict boundaries between these two categories within the civic space, as organizations may adopt elements of both approaches to varying degrees depending on their activities and the prevailing conditions.

The service- and aid-based approach typically involves direct service delivery, aid provision, or emergency response efforts. Organizations following this approach may operate with different objectives, such as meeting immediate needs, responding to emergencies, or driving long-term, sustainable transformations. Organizations with a service- and aid-based approach generally have a weaker rights-based perspective and a lower tendency toward advocacy.

In contrast, organizations adopting a rights-based approach primarily focus on monitoring, reporting, knowledge and policy production, and promoting political participation. These organizations engage in various advocacy activities based on knowledge production or fieldwork. Some rights-based organizations also work to meet the needs of their target groups. However, rather than providing direct services, these activities are carried out within the framework of rights advocacy. When interpreting the findings, these varying tendencies must be considered.

Following the in-depth interviews, three focus group discussions were conducted: in Istanbul on March 25, in Ankara on March 28, and online via Zoom on March 29. The Istanbul focus group, attended by seven CSOs, examined how Türkiye's current political and cultural climate affects freedom of association and expression, the challenges CSOs face in this regard, and the strategies they employ to overcome these challenges. The Ankara focus group, attended by eight CSOs, examined the challenges civil society faces regarding institutional and financial sustainability, their impact, and potential strategies for addressing them. The online focus group discussion, attended by nine CSOs operating in the earthquake-affected region, examined the impact of the February 6 earthquakes on civil society activities, the challenges CSOs face in effectively carrying out their work, and the strategies they employ to overcome these challenges.

Table II. Distribution and areas of activity of organizations participating in in-depth interviews

Organizational Status	Number
Association	28
Foundation	13
Platform	1
Areas of Activity	Number
Human Rights, Democracy	7
Education, Research	4
Humanitarian Aid, Solidarity	3
Refugee Rights	3
Arts and Culture	3
Cultural Rights	2
Children's Rights	2
Press and Media	2
Women's Rights	2
LGBTI+ Rights	2
Environmental Rights	2
Right to Health	2
Civil Society and Grantmaking	2
Rights of Persons with Disabilities	1
Youth	1
Worker's Rights	1
Urban Rights	1
Disaster Response	1
Elderly Rights	1
Total	42

Table III. Provinces where the organizations are located

Provinces	Number
İstanbul	20
Ankara	8
Diyarbakır	3
İzmir	2
Hatay	2
Mersin	2
Adıyaman	1
Antalya	1
Eskişehir	1
Rize	1
Gaziantep	1
Total	42



Country Overview

The development and effectiveness of civil society in Türkiye are closely linked to the overall welfare level of society, the country's socioeconomic dynamics, the functioning of the political system, and the scope and implementation of legal regulations. The structure formed by the integration of these three fundamental elements directly shapes the environment in which civil society organizations operate while also determining their sphere of influence, financial sustainability, and level of independence. Changes in socioeconomic conditions influence civil society organizations' access to financial resources and societal support, while the democratic or authoritarian tendencies of the political structure shape the exercise of fundamental rights such as freedom of association and expression. Legal regulations define the framework within which civil society organizations operate and play a decisive role in shaping the civic space by either expanding or restricting this framework. Therefore, the alignment or conflict of these factors emerges as a critical determinant of the extent to which civil society in Türkiye can develop and function effectively. In this context, a brief overview of how recent developments in Türkiye have impacted civil society will provide a meaningful foundation for the research findings. The 2022–2023 period marked a challenging time for civil society while also serving as a test of the resilience and adaptability of the civic space. The impact of major natural disasters, economic fluctuations, and legal regulations has been frequently highlighted in international reports. The earthquakes on February 6, 2023, growing economic vulnerabilities, the intense political climate driven by ongoing conflicts in various regions, the introduction of foreign agent laws in different countries and their implications for Türkiye, risk assessments conducted for associations following the adoption of Law No. 7262 on the Prevention of the Financing of the Proliferation of Weapons of Mass Destruction, and increased audits of CSOs operating in specific sectors and receiving foreign funding have all been key developments shaping the civic space. Assessments such as the European Commission's 2023 Türkiye Report highlight ongoing pressures on civil society while also acknowledging certain positive steps taken by the government.⁴

The earthquakes that struck on February 6, 2023, centered in Kahramanmaraş and affected eleven provinces, were one of the most severe humanitarian disasters in Türkiye's history. This disaster resulted in the loss of more than 50,000 lives and left hundreds of thousands homeless, causing not only physical devastation but also profound social, economic, and psychological impacts. The scale of the earthquake has once again underscored the critical role of both central and local governments, as well as civil society organizations, in disaster management processes. In disaster management, civil society organizations swiftly intervened to provide shelter, food, and essential healthcare services, mobilizing national and international resources to address urgent needs in the affected region.

As highlighted in TÜSEV's Earthquake Observation Report⁵, civil society has emerged as a key actor in both immediate response efforts within the disaster zone and long-term rehabilitation and reconstruction processes. Local CSOs and volunteer groups in the earthquake-affected region played a vital role in coordinating large-scale humanitarian aid, establishing critical logistical networks to deliver direct assistance to those in need. However, bureaucratic obstacles in aid collection limited the effectiveness of civil society organizations and led to a lack of coordination between the central government and civil society actors. In particular, lengthy waiting periods in authorization processes for aid collection and distribution have resulted in significant delays during a crisis that required urgent intervention. The lack of transparency in resource distribution has undermined the credibility and efficiency of civil society, sparking debates about the fairness of aid distribution.

The European Commission's 2023 Türkiye Report highlights the critical role of civil society organizations in disaster management while emphasizing deficiencies in transparency and coordination among public authorities. The report states that the centralized management of international donations and resources through the Disaster and Emergency Management Presidency (AFAD) has hindered the more active participation of local and international civil society organizations in the process. This situation has sparked debates regarding the effectiveness and fairness of aid distribution. However, as noted in TÜSEV's observation report, the post-earthquake

⁴ European Commission. *Türkiye 2023 Report*.

⁵ Third Sector Foundation of Türkiye (TÜSEV). *Kahramanmaraş Earthquakes and Civil Society – Observation Notes I and II*.

period witnessed a significant increase in social solidarity and individual giving. Notably, the support provided by individuals and organizations to the affected regions strengthened the spirit of solidarity during the crisis. However, this increase in donations appears to have been largely temporary and did not evolve into a long-term giving habit. This has created challenges for CSOs in planning their financial sustainability over the long term. In the post-disaster period, the surge in individual giving played a crucial role in addressing urgent needs such as shelter, food, and education. However, the absence of a strategic giving policy to ensure the long-term continuity of these contributions has been a notable issue. Economic hardships and declining income levels have constrained the giving capacity of individuals, undermining the financial resilience of CSOs. This situation underscores the need for stronger financial infrastructures and sustainable giving mechanisms to enhance the ability of CSOs to respond effectively to future crises. As a result, the February 6, 2023 earthquakes have once again highlighted the crucial role and effectiveness of civil society in Türkiye's disaster management processes. However, this experience also underscores the need to enhance transparency, accountability, and participation in post-disaster aid efforts. For CSOs to operate more effectively, it is crucial to simplify aid collection authorization processes, strengthen partnerships with local actors, and enhance transparency in resource distribution.

In 2022–2023, Türkiye experienced the profound impact of global economic fluctuations, as high inflation, the depreciation of the Turkish lira, and rising unemployment rates not only affected the overall welfare of society but also significantly challenged the financial sustainability of civil society organizations. During this period, persistently high inflation and the widening income disparity further constrained the financial flexibility of both individuals and institutions. Despite these adverse conditions, civil society has demonstrated certain signs of resilience in terms of access to financial resources and long-term sustainability.

Reports and assessments published by TÜSEV indicate that, even amid economic crises, individual giving and philanthropic activities in Türkiye have remained relatively stable. Notably, during times of crisis, there is a marked increase in individual giving and acts of solidarity, reflecting the deep-rooted culture of social solidarity in Türkiye.

However, structural challenges to the long-term financial sustainability of CSOs persist. In particular, legal barriers and intensive auditing processes in accessing foreign funding have the potential to undermine the operational independence of CSOs. Since the enactment of Law No. 7262, risk assessments on CSOs have placed an additional burden, particularly on rights-based organizations and those receiving international funding. Analyses published by TÜSEV indicate that the increasing pressure of audits has negatively impacted relationships between funders and CSOs, posing a threat to financial sustainability.

Although funds from international donors have the potential to make a greater financial impact locally due to the depreciation of the Turkish lira, legal and administrative restrictions have increasingly hindered CSOs' access to these resources. Furthermore, since Türkiye's inclusion on the Financial Action Task Force (FATF) "grey list" in 2021, risks to civil society's financial independence have intensified. The strict oversight mechanisms implemented in line with FATF recommendations have had a deterrent effect on funders, restricting the flow of certain funds into Türkiye.

The economic crisis has affected not only international funding but also local donations and institutional support. However, in this context, trust plays a decisive role in individual giving and philanthropic activities. Studies by TÜSEV highlight that the level of public trust in CSOs significantly influences giving decisions, emphasizing that enhancing this trust is critical for financial sustainability. Developing a sustainable communication strategy focused on transparency, accountability, and donor relations is emerging as a key necessity in this field. Although economic crises in Türkiye have made it more challenging for civil society to achieve financial sustainability and operational independence, the culture of solidarity and individual giving trends remain essential factors that bolster CSOs' resilience during crises. However, for long-term financial sustainability, strategic measures must be taken to increase individual giving and institutional support.

Migration management has become another central topic in discussions surrounding Türkiye's civic space. As the country hosting the largest refugee population in the world, Türkiye has increasingly framed migration policies as a security issue. The rise in discriminatory rhetoric and practices against migrants has further complicated the work of CSOs operating in this field. Under the EU-Türkiye Readmission Agreement, most of the allocated funds have been directed toward border security and control mechanisms, while insufficient resources have been dedicated to projects aimed at improving access to fundamental human rights. This situation once again underscores the importance of international solidarity.

Law No. 7262 on the Prevention of the Financing of the Proliferation of Weapons of Mass Destruction continues to have far-reaching effects on civil society. Amendments to the Law on Associations and the Law on Collection of Aid have led to stricter oversight of donations, grants, and fundraising activities. These regulations have created operational challenges, particularly for rights-based CSOs and those receiving foreign funding. Meetings organized in collaboration between MASAK and DGRCS have aimed to mitigate the impact of these regulations and gather input from civil society representatives. However, these efforts have faced criticism for lacking a results-oriented approach. While DGRCS's initiatives, such as civil society training programs and capacity-building projects, serve as positive examples, a more systematic approach is needed to effectively meet CSOs' expectations.

One of the most significant strategic policy documents shaping the development of civil society in Türkiye is the Presidential Annual Program. In 2022 and 2023, these programs outlined specific goals and strategies for the sector. The 2023 Presidential Annual Program emphasized the need to increase CSOs' participation in public policy-making and called for the development of participatory mechanisms in this area. However, significant gaps have emerged in the practical implementation of these objectives.

Similarly, the 11th Development Plan (2019–2023) included recommendations addressing CSOs' financial sustainability and capacity-building needs. Yet, during its implementation phase, concrete steps to realize these proposals were largely absent. For instance, no significant progress has been made in the allocation of public funds to CSOs, limiting their access to public sector support. Additionally, many of the mechanisms that were supposed to be established in line with the principle of participation outlined in the development plan were either poorly implemented or remained dysfunctional.

Although the annual programs and development plans introduced and implemented during the 2022–2023 period provided a framework for strengthening civil society as a more influential actor, it is evident that more effective dialogue between public authorities and CSOs is necessary to ensure the implementation of these policy recommendations. Furthermore, to monitor and evaluate the goals set in these programs, more transparent and accountable mechanisms must be established.

In 2022, the Civil Society Strategy Document and Action Plan Draft, along with draft legislation concerning civil society, was presented to the public as an initiative aimed at strengthening the legal framework of civil society organizations in Türkiye, increasing their participation in public policies, promoting volunteerism, and facilitating fundraising activities. During this process, TÜSEV conducted a detailed analysis of the draft documents and emphasized that the proposed regulations should be addressed with a more comprehensive and participatory approach to mitigate the existing legal and administrative restrictions on civil society.

Following the publication of the draft texts, stronger dialogue between civil society and public institutions was expected; however, no concrete progress was made in the subsequent period. The stalling of the implementation of legislative reforms has weakened the effectiveness of public-civil society collaboration mechanisms and dampened expectations for the reform process. TÜSEV has pointed out that these uncertainties could further complicate the working conditions of civil society and emphasized the need for a more systematic, participatory, and expedited approach to these processes.

Reports published by international organizations have included criticisms of Türkiye's civil society performance during the 2022–2023 period. In particular, restrictions on freedom of association and expression have been key points of criticism in these assessments. The CIVICUS Monitor classified Türkiye under the “repressed” category, highlighting deteriorations in freedoms of expression, association, and assembly. The report specifically highlights that pressure on rights-based CSOs has increased, while legal regulations have posed a threat to their independence.⁶

Similarly, the Freedom House Freedom Index ranked Türkiye in the “not free” category as of 2023, pointing to a decline in democratic rights across a broad spectrum, from media freedom to individual rights of expression. The report also emphasizes that Law No. 7262 and related regulations have restricted civic space, stressing the urgent need for legal reforms to reverse this trend.⁷

The World Giving Index 2023 Report assessed Türkiye's performance in giving and volunteerism. Türkiye ranked 50th out of 142 countries in helping a stranger (58%), 80th in donations to CSOs (24%), and 100th in time spent volunteering (9%).⁸ These findings indicate that individual giving and volunteerism in Türkiye rank mid-range internationally, highlighting the need for greater support for volunteer activities.

According to the 2023 statistics of the European Court of Human Rights (ECtHR), Türkiye is the most frequently challenged country, with 23,400 of the court's total 68,450 pending cases originating from Türkiye.⁹ In 2023, the ECtHR issued 78 rulings concerning Türkiye, identifying at least one human rights violation in 72 of them. The most common violations included the right to a fair trial, the right to liberty and security, and freedom of expression. This situation demonstrates that Türkiye must fulfill its international obligations to uphold human rights standards. Additionally, the non-implementation of certain ECtHR rulings has sparked debates regarding Türkiye's position within the international human rights system.

The 2024 Transformation Index (BTI) Report by the Bertelsmann Foundation highlights the challenges in Türkiye's democratic transformation process. The report classifies Türkiye as a “moderate autocracy” and notes the strengthening of authoritarian tendencies.¹⁰ Issues concerning the rule of law, institutional reliability, freedom of expression, and other fundamental rights indicate that Türkiye's democratic standards fall short of international norms. These challenges have contributed to the shrinking of civic space and the weakening of democratic participation mechanisms.

The European Commission's 2023 Türkiye Report provides a detailed assessment of Türkiye's performance in the civil society sector, highlighting that the shrinking civic space stems not only from domestic regulations but also from strained relations with the European Union. The report states that CSOs' independence has been increasingly restricted, with heightened scrutiny on rights-based organizations, a trend that conflicts with international standards. The European Commission has emphasized the need for Türkiye to align its civil society regulations with international norms and has called for comprehensive reforms in this regard.

The 2022–2023 period was marked by structural challenges for civil society in Türkiye, compounded by natural disasters and economic crises. International reports have extensively documented the contraction of civic space in Türkiye, urging significant improvements in freedom of association, freedom of expression, and financial sustainability.

6 CIVICUS. *CIVICUS Monitor: Tracking Civic Space - TÜRKİYE* [interactive map].

7 Freedom House. *Freedom of the World 2023 Report*.

8 Charities Aid Foundation. *World Giving Index 2023*.

9 Euronews. “AİHM 2023 Yılı İstatistiklerini Açıkladı: Bekleyen Davaların Yüzde 34'ü Türkiye'den”. “(ECtHR published the statistical analysis of 2023: 34% of Pending Cases are from Türkiye)”, 25 January 2024.

10 Bertelsmann Stiftung. *BTI 2024 Country Report: Türkiye*.

On the other hand, training programs and capacity-building projects implemented by the government through DGRCS and DGoF have been recognized as positive developments in this field. However, broader reforms are needed to expand civic space. It is crucial to strengthen the independence and effectiveness of CSOs by establishing a legal framework aligned with international norms. Enhancing collaboration between public institutions and civil society would make a significant contribution to addressing challenges in this sector. For civil society to operate more effectively, it is essential to facilitate access to financial resources, simplify legal regulations, and ensure the functionality of participatory mechanisms.



Executive Summary

Civil Society Overview

	2022	2023
Number of registered organizations	<p>102,687 associations (1.12.2022)¹¹</p> <p>The exact number of new associations is unknown.</p> <p>5,754 foundations</p> <p>198 new foundations were established.</p>	<p>101,149 associations¹²</p> <p>The exact number of new associations is unknown.</p> <p>5,848 foundations</p> <p>265 new foundations were established.</p>
Main civil society laws	<p>The relevant articles of the Constitution (No 2789, 18/10/1982)</p> <p>The relevant articles of the Turkish Civil Code (No 4721, 22/11/2001)</p> <p>Law on Associations (No 5253, 04/11/2004)</p> <p>Law on Foundations (No 5737, 20/02/2008),</p> <p>Law on Collection of Aid (No 2860, 23/06/1983)</p> <p>Law on Meetings and Demonstrations (No 2911, 06/10/1983)</p> <p>Penal Code (No 5237, 26/09/2004)</p> <p>Misdemeanors Law (No 5326, 30/03/2005)</p> <p>Law on the Right to Information (No 4982, 09/10/2003)</p> <p>Law on Amendment to Certain Laws and Granting Tax Exemption to Foundations (No 4962, 30/07/2003)</p> <p>Turkish Commercial Code (No 6102, 13/01/2011)</p> <p>Income Tax Law (No 193, 31/12/1960)</p> <p>Corporate Tax Law (No 5520, 13/06/2006)</p>	<p>The relevant articles of the Constitution (No 2789, 18/10/1982)</p> <p>The relevant articles of the Turkish Civil Code (No 4721, 22/11/2001)</p> <p>Law on Associations (No 5253, 04/11/2004)</p> <p>Law on Foundations (No 5737, 20/02/2008)</p> <p>Law on Collection of Aid (No 2860, 23/06/1983)</p> <p>Law on Meetings and Demonstrations (No 2911, 06/10/1983)</p> <p>Penal Code (No 5237, 26/09/2004)</p> <p>Misdemeanors Law (No 5326, 30/03/2005)</p> <p>Law on the Right to Information (No 4982, 09/10/2003)</p> <p>Law on Amendment to Certain Laws and Granting Tax Exemption to Foundations (No 4962, 30/07/2003)</p> <p>Turkish Commercial Code (No 6102, 13/01/2011)</p> <p>Income Tax Law (No 193, 31/12/1960)</p> <p>Corporate Tax Law (No 5520, 13/06/2006)</p>

11 Ministry of Interior. 2023 Budget Presentation, p.458

12 Ministry of Interior. 2024 Budget Presentation, p.55

	2022	2023
Main civil society laws	<p>Tax Procedure Law (No 213, 04/01/1961)</p> <p>Property Tax Law (No 1319, 29/07/1970)</p> <p>Stamp Duty Law (No 488, 01/07/1964)</p> <p>Value Added Tax Law (No 3065, 25/10/1984)</p> <p>Law on Exemption of Certain Associations and Institutions from Certain Taxes, All Fees and Duties (No 1606, 11/07/1972)</p> <p>Law on the Relations of Associations and Foundations with Public Institutions and Authorities (No 5072, 22/01/2004)</p> <p>Law on the Establishment, Working Principles, and Methods of the Economic and Social Council (No 4641, 11/04/2001)</p> <p>Law on Establishment of International Organizations (No 3335, 26/03/1987)</p> <p>Public Financial Management and Control Law (No 5018, 10/12/2003)</p> <p>Anti-Terror Law (No 3713, 12/04/1991)</p> <p>Personal Data Protection Law (No 6698, 24/03/2016)</p> <p>Law on the Prevention of the Financing of Proliferation of Weapons of Mass Destruction (No 7262, 27/12/2020)</p> <p>Law on Amendments to the Press Law and Certain Other Laws (No 7418, 13/10/2022)</p>	<p>Tax Procedure Law (No 213, 04/01/1961)</p> <p>Property Tax Law (No 1319, 29/07/1970)</p> <p>Stamp Duty Law (No 488, 01/07/1964)</p> <p>Value Added Tax Law (No 3065, 25/10/1984)</p> <p>Law on Exemption of Certain Associations and Institutions from Certain Taxes, All Fees and Duties (No 1606, 11/07/1972)</p> <p>Law on the Relations of Associations and Foundations with Public Institutions and Authorities (No 5072, 22/01/2004)</p> <p>Law on the Establishment, Working Principles, and Methods of the Economic and Social Council (No 4641, 11/04/2001)</p> <p>Law on Establishment of International Organizations (No 3335, 26/03/1987)</p> <p>Public Financial Management and Control Law (No 5018, 10/12/2003)</p> <p>Anti-Terror Law (No 3713, 12/04/1991)</p> <p>Personal Data Protection Law (No 6698, 24/03/2016)</p> <p>Law on the Prevention of the Financing of Proliferation of Weapons of Mass Destruction (No 7262, 27/12/2020)</p> <p>Law on Amendments to the Press Law and Certain Other Laws (No 7418, 13/10/2022)</p>

	2022	2023
Relevant changes in legal framework	<p>Law No 7418 on Amendments to the Press Law and Certain Other Laws was enacted in 2022 and introduced comprehensive regulations in the field of press and internet broadcasting. The law contains provisions that indirectly affect the informational and awareness-raising activities of civil society organizations on digital platforms.</p> <p>With the amendments made to Law No 5187 on the Press, internet news websites have been included within the scope of periodical publications. With this change, press card regulations and other provisions of press legislation have become applicable to internet news websites.</p> <p>Article 217/A, added to the Turkish Penal Code, defines the offense of “publicly disseminating misleading information.” Spreading false information concerning the country’s internal and external security, public order, and public health in a manner that may disrupt public peace has been made punishable by imprisonment ranging from one to three years.</p> <p>With the amendments made to Law No 5651, social network providers with more than one million daily users have been required to appoint a representative in Türkiye and to respond to content removal requests within specified timeframes.</p> <p>Law No 7418 has introduced significant changes in the field of press and internet broadcasting, directly impacting the activities of civil society organizations. CSOs’ informational and awareness-raising activities on digital platforms face the risk of legal sanctions under the framework of new legal regulations.</p>	

	2022	2023
State funding (key bodies and amounts)	<p>Financial or in-kind aid can be provided to CSOs from the public budget. However, there is no specific budget item allocated solely to the civil society sector in the budgets of the central government and local administrations. It is not possible to accurately ascertain the exact amount of the public resources planned to be transferred to CSOs in the central government budget law proposals annually and actually transferred to CSOs at the end of the year. Nevertheless, the budget classification items, including current transfers and capital transfers made to non-profit organizations, within the sub-categories of associations, unions, institutions, foundations, funds, and similar organizations, also encompass the resources allocated to civil society. While these transfers provide some guidance, they do not provide a definitive conclusion.</p> <p>In 2022, under this budget category, current transfers made to associations, foundations, unions, and similar entities totaled 1.43 billion TL, while capital transfers amounted to 362.24 million TL. However, since the total share of resources directed to CSOs within these transfers cannot be determined, the proportion of public funding within the sector's total revenue remains unknown.</p> <p>The only program established for the development of civil society and support for CSOs is implemented by the Directorate General for Relations with Civil Society under the Ministry of Interior. Through the Project Support System (PRODES), a total of 393 association projects received 69,763,450 TL in funding in 2022.</p>	<p>Financial or in-kind aid can be provided to CSOs from the public budget. However, there is no specific budget item allocated solely to the civil society sector in the budgets of the central government and local administrations. It is not possible to accurately ascertain the exact amount of the public resources planned to be transferred to CSOs in the central government budget law proposals annually and actually transferred to CSOs at the end of the year. Nevertheless, the budget classification items, including current transfers and capital transfers made to non-profit organizations, within the sub-categories of associations, unions, institutions, foundations, funds, and similar organizations, also encompass the resources allocated to civil society. While these transfers provide some guidance, they do not provide a definitive conclusion.</p> <p>In 2023, under this budget category, current transfers made to associations, foundations, unions, and similar entities totaled 1.9 billion TL, while capital transfers amounted to 55.14 million TL. However, since the total share of resources directed to CSOs within these transfers cannot be determined, the proportion of public funding within the sector's total revenue remains unknown.</p> <p>The only program established for the development of civil society and support for CSOs is implemented by the Directorate General for Relations with Civil Society under the Ministry of Interior. Under the PRODES program, a total of 492 association projects were allocated 181,610,333 TL in 2023. Priority was given to projects aimed at raising disaster awareness following the earthquake, and steps were taken to strengthen public sector-civil society collaboration.</p>

	2022	2023
Human resources (employees and volunteers)	<p>The number of association employees remains unknown due to the inaccessibility of the DERBIS system.</p> <p>According to data published by DGoF on August 12, 2022:</p> <p>19,247 foundation employees</p> <p>361,071 foundation volunteers</p>	<p>The number of association employees remains unknown due to the inaccessibility of the DERBIS system.</p> <p>According to data published by DGoF on July 16, 2024:</p> <p>22,324 foundation employees</p> <p>411,945 foundation volunteers</p>
CSO- Public Sector Cooperation (relevant and new body: consultation mechanism)	<p>There is no agency or cooperation department at the national level that engages in dialogue with stakeholders and addresses the issues and advancements of civil society, while possessing adequate resources. However, some ministries have units at the level of general directorate or department for relations with civil society.</p> <p>The Directorate General for Relations with Civil Society (DGRCS) was established within the Ministry of Interior on July 10, 2018, through Presidential Decree No 1. According to the regulation issued regarding its organizational structure and responsibilities, it has been tasked with determining and enhancing strategies related to civil society relations, ensuring and strengthening coordination and collaboration between the public and civil society organizations.</p> <p>The administrative, regulatory, and supervisory activities of the Directorate General for Relations with Civil Society primarily focus on associations, with certain exceptions. The responsible public institution for foundations is the Directorate General of Foundations (DGoF).</p> <p>Apart from these two public institutions, there may be units responsible for civil society relations under ministries, but there is no standard approach or practice in this regard.</p>	<p>There is no agency or cooperation department at the national level that engages in dialogue with stakeholders and addresses the issues and advancements of civil society, while possessing adequate resources. However, some ministries have units at the level of general directorate or department for relations with civil society.</p> <p>The Directorate General for Relations with Civil Society (DGRCS) was established within the Ministry of Interior on July 10, 2018, through Presidential Decree No 1. According to the regulation issued regarding its organizational structure and responsibilities, it has been tasked with determining and enhancing strategies related to civil society relations, ensuring and strengthening coordination and collaboration between the public and civil society organizations.</p> <p>The administrative, regulatory, and supervisory activities of the Directorate General for Relations with Civil Society primarily focus on associations, with certain exceptions. The responsible public institution for foundations is the Directorate General of Foundations (DGoF).</p> <p>Apart from these two public institutions, there may be units responsible for civil society relations under ministries, but there is no standard approach or practice in this regard.</p>

	2022	2023
Other key challenges	<p>In the field of civil society, data and statistics are often incomplete, inadequate, or not readily available to CSOs. For an extended period, data on associations has not been accessible on the website of the Directorate General for Relations with Civil Society (DGRCS). There are no standardized, comparable, and user-friendly data published on CSOs. Therefore, measuring the economic and social contributions and impact of CSOs is difficult. As of now, a civil society database in line with the United Nations International Classification of Nonprofit Organizations (ICNPO) has not been established.</p>	<p>In the field of civil society, data and statistics are often incomplete, inadequate, or not readily available to CSOs. For an extended period, data on associations has not been accessible on the website of the Directorate General for Relations with Civil Society (DGRCS). There are no standardized, comparable, and user-friendly data published on CSOs. Therefore, measuring the economic and social contributions and impact of CSOs is difficult. As of now, a civil society database in line with the United Nations International Classification of Nonprofit Organizations (ICNPO) has not been established.</p>

Key Findings

1	Although the legal framework for freedom of association is guaranteed by the Constitution, existing legislation and practices impose restrictions that limit the effective operation of CSOs. The inclusion of ambiguous concepts such as “public morality” and “public order” in the legislation leads to interpretative differences, increasing arbitrariness in enforcement and contributing to the shrinking of civic space.
2	The bureaucratic and complex procedures involved in the establishment of CSOs create an additional burden, particularly for small-scale and local associations. Moreover, regulations on the minimum number of founding members and the required number of individuals in governing bodies are not aligned with international standards, making the exercise of freedom of association more difficult.
3	Many CSOs struggle with capacity building and long-term planning due to the challenges and restrictions they face. A significant number of associations and foundations stated that they were not affected by these challenges and restrictions. These CSOs fall into this category not only due to their political stance but also because of factors such as organizational size, financial resources, and established traditions. However, even CSOs within this group acknowledge the need for changes in areas such as tax regulations and legal infrastructure.
4	From the first day of the earthquake, civil society organizations played an active role in various efforts, ranging from search and rescue operations to long-term reconstruction initiatives. During these activities, they at times encountered administrative and bureaucratic obstacles, such as the inability to obtain necessary permits or the suspension of their operations. Key challenges included difficulties in accessing affected cities and specific areas, accreditation requirements and permit procedures, variations in public sector approaches and practices across cities, post-earthquake bureaucratic procedures, as well as permits and protocols, uncertainties, ambiguities, and gray areas. Organizations develop various strategies to continue their activities in the face of these challenges, such as avoiding the use of their official names, leveraging informal networks, or pursuing legal action. At times, organizations also struggled to sustain their activities due to challenges not stemming from the public sector, such as difficulties in accessing financial resources.
5	As the authorization process and the procedural and operational criteria for foreign CSOs are not clearly defined, they face bureaucratic obstacles when establishing a representative office or branch and conducting financial transactions in Türkiye.
6	Guidelines published and training sessions organized by relevant public institutions on audits in recent years have had a positive impact. However, audit processes still contain elements that restrict and pressure civil society organizations. Rights-based organizations and CSOs working in specific areas or with particular target groups face greater scrutiny and pressure during audits.

7	There have been instances where CSOs working in human rights or rights-based areas have been targeted, publicly discredited, or subjected to smear campaigns.
8	The legal regulation of aid collection, the requirement for CSOs to obtain permits, and the numerous conditions attached to these permits make it more difficult for CSOs to ensure financial sustainability and access funding. With the enactment of Law No. 7262, the introduction of permit requirements for online aid collection activities and international donations has made the legal framework even more restrictive. The Law on Collection of Aid no longer meets current needs.
9	The procedures for CSOs to engage in economic activities are complex and lack supportive mechanisms. Legal barriers to accessing foreign funding pose a threat to the financial sustainability of CSOs. The tax exemptions granted to CSOs are insufficient, and existing regulations further increase their financial burden.
10	Freedom of expression, guaranteed under Articles 25 and 26 of the Constitution, is restricted through specific provisions of the Turkish Penal Code and the Anti-Terror Law. In particular, Article 299 of the Turkish Penal Code on “insulting the President”, Article 301 on “publicly denigrating the Turkish Nation, the State of the Republic of Türkiye, or the organs and institutions of the State”, Articles 6 and 7 of the Anti-Terror Law on “making propaganda for a terrorist organization”, and Law No. 7418, enacted in 2022 and publicly known as the disinformation law, which amends the Press Law and certain other laws, provide a basis for the suppression of critical opinions. This situation limits the ability of both individuals and civil society organizations to express critical opinions.
11	Law No. 2911 on Meetings and Demonstrations restricts fundamental rights on ambiguous grounds, such as “national security” and “public order”.
12	Law No. 2911 on Meetings and Demonstrations, and its secondary legislation impose restrictions on the location and duration of demonstrations and marches. Although these activities are subject to a notification procedure, the law introduces a bureaucratic notification system and grants broad discretionary powers to administrative authorities and law enforcement. In practice, the requirement of prior notification by law leads to considering spontaneous, unplanned demonstrations as illegal, and prohibiting them. In numerous peaceful demonstrations, instances of disproportionate use of force by law enforcement have been observed.
13	Many individuals who seek to exercise their right to assembly and demonstration face administrative fines under the Misdemeanors Law for allegedly participating in or organizing gatherings/demonstrations deemed unlawful. Moreover, investigations and legal proceedings can be initiated against individuals for violating Law No. 2911 on Meetings and Demonstrations.

14	New surveillance systems, such as CCTV cameras and facial recognition technologies, pose a potential threat to fundamental rights, particularly freedom of expression.
15	CSOs remain vulnerable to digital threats while conducting their online activities. Data privacy and cybersecurity risks negatively impact CSOs' digitalization processes.
16	Tax incentives for CSOs are extremely limited, and there is no tax regime aimed at strengthening their financial capacity. A limited number of tax incentives primarily benefit a small group of CSOs that hold public benefit or tax-exempt status. CSOs with these special statuses make up only 0.6% of the total active associations and foundations. Among CSOs participating in the quantitative field research, 39% are aware of tax incentives, and of those, 31% have benefited from at least one incentive in the past two years.
17	All income-generating activities of CSOs are subject to taxation, and the economic enterprises of associations and foundations are governed by the same tax regime as commercial companies. Field research indicates that more than half of the economic enterprises owned by CSOs operate at a loss, and due to tax obligations, low- and medium-capacity CSOs are hesitant to establish such entities.
18	Although the requirements for obtaining public benefit and tax-exempt status vary for associations and foundations, they remain restrictive. CSOs perceive the application procedures for these statuses as overly complex and bureaucratic. One of the primary concerns raised by applicants is the delayed response times in the evaluation of applications. Through this decision-making process, only a limited number of CSOs are granted public benefit association or tax-exempt foundation status by Presidential Decree. This practice creates inequality among CSOs. Research findings indicate that 68% of CSOs are unaware of these statuses, 0.6% have applied and received them, 2.3% had their applications rejected, and 29% are aware but have deliberately chosen not to apply.
19	There are no regulations promoting effective and strategic giving. The tax deduction rate available to individual and corporate donors is very low, and the procedures required to claim tax benefits are particularly unfavorable for individual donors. Individuals who do not file an income tax return are ineligible for this tax deduction. The tax regime, which allows tax deductions only for donations and contributions made to CSOs with tax-exempt or public benefit status, results in only a few organizations that work on specific areas benefiting from state support through tax incentives.
20	There is no regular and continuous public funding mechanism that supports the organizational infrastructure and activities of CSOs and is strategically planned for the development of the sector. Due to a lack of coordination among ministries, there is no unified approach or standardized practice in the planning, allocation, and monitoring of funds. The processes are neither transparent nor clear, and norms do not include accountability. The total public funding allocated to CSOs, and the amount provided to them throughout the year cannot be determined.

21	Public funds fail to meet the diverse needs of civil society; while certain areas of activity, projects, and CSOs receive greater support, others receive no support at all. Among the CSOs participating in the quantitative research, 15% stated that they had applied for grants and funding from central or local public administrations, while only 10% reported having received support as a result of their applications.
22	The majority of CSOs are unable to employ full-time paid staff. Among the CSOs participating in the field research, 63% do not have full-time paid employees. There is no public incentive to encourage working in CSOs. Field research reveals that CSOs without full-time staff struggle to sustain even their most fundamental activities, such as economic operations, fundraising, and administrative tasks.
23	There is no regulation that serves as a legal framework for volunteering or volunteer services. Comparable data aligned with international standards on employment and volunteerism in CSOs is not collected. Public policies promote volunteerism limited to areas such as disaster and emergency response and social aid.
24	There is currently no specific legal framework or binding policy document dedicated to regulating public sector-CSO relations or contributing to the institutionalization of these relationships, aimed at enhancing the development of civil society. The Civil Society Strategy Document and Action Plan has not yet been enacted.
25	Among the objectives of DGoF and DGRCS, the goal of enhancing public-CSO collaboration and strengthening civil society is defined. Some ministries also develop strategy documents and establish consultation or advisory bodies to enhance cooperation with CSOs working in their respective areas. However, none of these mechanisms fully meet the objectives of ensuring public-CSO collaboration, promoting civil society participation, addressing the problems of civil society in dialogue with CSOs, and fostering its development.
26	Among the CSOs participating in the quantitative research, 27% stated that they had engaged in joint efforts with a public institution in 2022 or 2023. Among these CSOs, 44% participated in consultation and advisory meetings, 37% carried out joint activities, and 27% signed a collaboration protocol. Submitting written opinions during the legislative and policy development processes remains a rarely utilized form of collaboration and participation. Field research findings indicate that collaborations between the public sector and CSOs are generally ad hoc, while structured collaborations are rare and mostly established at the local level. Collaboration mechanisms within local governments are more recognizable and accessible to CSOs compared to mechanisms under central administration.
27	Another prominent finding is the increasing difficulty in entering into service-based protocols with the public authorities compared to previous years. Among public institutions, there is an increasing tendency to reject CSOs' proposals for collaboration in the provision of public services, on the grounds that the public sector already provides these services, while also favoring partnerships with only certain groups of CSOs.

28	In line with findings from previous years, many CSOs operating in various fields that had previously been able to collaborate with public institutions have been unable to establish similar partnerships in recent years. According to interviewees, the primary reason for this shift is the current political climate, in which public authorities take an increasingly restrictive approach toward civic space and view it as a potential risk. The security-focused approach of public authorities toward civil society is accompanied by a growing centralization trend in decision-making processes within the public sector. Interviewees noted that since the mid-2010s, an additional barrier to the establishment and diversification of public-CSO collaborations has been the rise of a centralized bureaucratic structure. Under these conditions, it is particularly emphasized that public officials at various levels hesitate to establish partnerships with CSOs or take the initiative to foster collaboration. This situation gives collaborations a non-institutional, personal, and informal character.
29	There is no public policy or strategy recognizing the importance of CSO participation in the decision-making processes, defining or promoting participation processes. The legal framework grants public authorities broad discretion in including CSOs in these processes. The research reveals that in public-CSO collaboration and decision-making processes, it is CSOs—not public institutions—that take the initiative and bear the responsibility for ensuring civil society participation.
30	There is a tendency to select CSOs for partnerships or consultation processes based not on their expertise or competence, but rather on whether they hold public benefit or tax-exempt status. Findings from various monitoring reports and field research indicate that independent and rights-based CSOs are excluded from these processes. There are no measures in place to ensure favorable conditions for CSO representatives to freely express their views in advisory boards. Due to the lack of official procedures and criteria regulating collaboration, the participation of CSOs in consultation and engagement processes is not guaranteed independently of their political orientations.

Key Recommendations

1	Restrictive regulations on freedom of association should be simplified, and bureaucratic obstacles should be minimized; in particular, ambiguous terms open to interpretation, such as “public morality” and “public order” should be removed from the legislation. The legal framework should be expanded to allow CSOs to adopt more flexible and innovative organizational models. All procedures related to the establishment and management of associations and foundations should be fully digitalized.
2	Audit processes should be made more transparent to prevent discriminatory and arbitrary practices, and an audit mechanism should be established to provide guidance aimed at preventing excessive scrutiny of rights-based organizations. A rights-focused and equitable approach should be adopted in audits to ensure that CSOs can operate freely.
3	Permit procedures, bureaucratic barriers, and uncertainties that restrict CSO activities during earthquakes and other humanitarian crises should be eliminated. The requirement to obtain permits for aid collection in emergencies should be lifted to enhance civil society's rapid response capacity and strengthen public-CSO collaboration. Additionally, CSOs must be ensured equal conditions to operate during post-earthquake reconstruction and relief efforts.
4	The procedures and criteria for foreign CSOs to establish representative offices and operate in Türkiye should be clarified. Bureaucratic barriers to fund transfers and representation permits should be removed to facilitate foreign CSOs in establishing local partnerships. A framework should be established to support international collaboration and information sharing.
5	The existing law on aid collection and donation procedures for CSOs should be updated to meet modern needs, adopting a notification-based model instead of a permit-based system. A clear and supportive regulation should be developed for online aid collection activities, and unnecessary restrictions should be eliminated.
6	Barriers to accessing foreign funding should be eliminated, and reporting processes for such financing should be streamlined. A donation and financial transparency framework aligned with international standards will enhance the credibility of CSOs and support their financial sustainability.
7	Procedures for CSOs' economic enterprises should be simplified, and supportive incentive mechanisms should be established. To enhance CSOs' economic sustainability, income tax exemptions should be expanded, and the bureaucratic burden in the establishment process of economic enterprises should be reduced. Additionally, public oversight processes for these enterprises should be made more transparent.

8	Provisions restricting freedom of expression in the Turkish Penal Code and the Anti-Terror Law should be removed. Crimes such as “insulting the President” and “terrorist propaganda” should be redefined, with ambiguous language removed to ensure alignment with international human rights standards. The “disinformation law,” enacted in 2022, should also be reviewed for its impact on freedom of expression.
9	The Law on Meetings and Demonstrations should be revised in accordance with international standards to secure the right to peaceful assembly and protest. Restrictions based on “national security” and “public order” in the current legislation should be removed, and spontaneous meetings and protests should not be obstructed.
10	The existing law on the right to assembly should be revised to eliminate provisions that allow for arbitrary enforcement and to guarantee the right to peaceful assembly. Spontaneous demonstrations should be permitted, and the powers of law enforcement should be limited in accordance with human rights standards.
11	A comprehensive digital security strategy should be developed to prevent digital threats against CSOs. Training and technical support programs should be implemented to enhance CSOs’ cybersecurity capacity, and legal regulations on data privacy should be developed. Mechanisms should be established to prevent CSOs from being targeted or subjected to disinformation campaigns during online activities.
12	A protection mechanism aligned with international standards should be developed to ensure the security of human rights advocates, journalists, and rights-based CSOs. Deterrent legal regulations should be introduced to combat targeting and smear campaigns, and an independent monitoring mechanism should be established to effectively investigate such violations.
13	Transparency and accountability principles should be adopted in the use of surveillance technologies. Regulations should be enacted to ensure the protection of fundamental rights during the use of CCTV cameras and facial recognition technologies, and measures should be taken to prevent their arbitrary use. Additionally, the processing and storage of footage collected during protests should be publicly disclosed.
14	To support the financial sustainability of CSOs, tax legislation should be reviewed with a holistic approach, and tax incentives should be increased.

15	A clear distinction should be made between economic enterprises operating in line with CSOs' missions and commercial enterprises established to compete in the market economy. Accordingly, CSO-affiliated enterprises should either be exempt from corporate income tax or granted a corporate income tax exemption up to a certain threshold. Transfers made from profit-making economic enterprises to associations or foundations after the corporate income tax from the remaining profit should not be considered as profit distribution and should not be subject to income tax withholding.
16	A clear, objective, inclusive, and flexible definition should be established for public benefit status. The differences in requirements between foundations and associations should be minimized, and the criteria and procedures for obtaining these statuses should be revised. These statuses should be granted by an independent institution to all CSOs that meet the required conditions, ensuring equal and easy access for every organization.
17	The tax deduction rate for income and corporate income taxpayers who can currently deduct up to 5% of their income (or up to 10% in priority development regions) for donations and contributions from their taxable income should be increased. The tax deduction for donations should not be limited to CSOs with tax-exempt or public benefit status, but should also include a broader range of organizations, including rights-based CSOs, by defining an inclusive activity scope to expand the number of CSOs eligible for tax benefits.
18	Regulations should be introduced to allow individuals who do not file an income tax return to benefit from tax deductions on their donations.
19	A concrete and continuous public funding mechanism should be established to support the institutional infrastructure and activities of CSOs and to ensure the financial sustainability of civil society.
20	Transparent and accountable procedures should be developed to plan, allocate, and monitor public funding for CSOs, ensuring a clear and predictable framework. Legislative amendments should be made in this regard, and a national strategy should be developed, with CSOs actively participating in all stages of the process.
21	Detailed information on the annual funding allocated to CSOs, the supported organizations and activities, and the utilization of resources should be disclosed annually by public institutions.
22	Regulations should be introduced to reduce the costs associated with social security premiums for CSO employees to promote qualified and secure employment within the sector.

23	To support the institutional and financial development of CSOs, public institutions, and other donor organizations should review and diversify grant programs aimed at strengthening human resources capacity in civil society.
24	Legislative efforts to establish a legal framework for volunteering should primarily aim to clearly distinguish between paid labor and voluntary work while creating a volunteer status based on protective regulations that encompass various forms of volunteering. A regulation should be introduced that focuses not on overseeing the relationship between volunteers and CSOs, but on safeguarding the rights of both parties and promoting volunteering. As part of this framework, a state-supported insurance system should be established to cover volunteers engaged in high-risk activities against accidents occurring during volunteer service. To facilitate volunteerism in CSOs, relevant laws should include provisions to exempt certain donations and financial support related to volunteerism from specific taxes or to offer tax deductions.
25	Framework legislation and relevant policy documents regulating the relationship between public institutions and CSOs, including agreed-upon principles, mechanisms, and responsibilities should be prepared in a participatory manner.
26	At the national level, an institution or mechanism (such as a collaboration department/unit, contact points in ministries, etc.) should be established to carry out public sector-CSO collaboration and promote CSO participation.
27	The procedure for selecting CSOs to be represented in decision-making and advisory boards should be made concrete and objective, and the legislation containing such provisions should be amended accordingly. Amendments should be made to the Regulation on the Principles and Procedures for the Preparation of Legislation, making it mandatory to receive opinions from CSOs. Feedback mechanisms for the opinions provided should also be established in the regulation. Necessary amendments should be made to the Rules of Procedure of the GNAT to ensure effective and meaningful participation of CSOs in legislation.
28	Public institutions should regularly share detailed and up-to-date information and documents related to work plans, draft laws, or policies on their websites. Mechanisms should be developed to enable civil society to express its opinions, and a reasonable timeframe should be granted for feedback.
29	To ensure that CSOs have access to comprehensive and up-to-date information on the matters relevant to them, exceptions limiting the right to information should be removed from the relevant legislation.

30	Information, such as the number of protocols signed between the public sector and CSOs for collaboration and the provision of public services, the list of CSOs involved, and the areas of focus, should be disclosed. The purpose and scope of the protocols, as well as the criteria and procedures used to select CSOs, should be transparently disclosed on an annual basis.
31	Data and statistics related to civil society should be collected in accordance with international standards, be reliable and comparable, and regularly shared with the public.

Findings

Area 1: Basic Legal Guarantees of Freedoms

This first section titled “Basic Legal Guarantees of Freedoms” refers to the basic freedoms that constitute the existence of civil society, such as the freedom of association, which allows individuals to come together, improve their lives, and work towards common goals. The freedom of association is directly related to the ability of CSOs to carry out their work without any hindrance, find financial resources to support their activities, and enable individuals or groups to express their thoughts, as well as effectively exercise their rights to assembly and peaceful demonstration. In this regard, the Monitoring Matrix emphasizes the importance of safeguarding and ensuring the exercise of three fundamental freedoms: freedom of association, freedom of assembly, and freedom of expression, which should be guaranteed and freely enjoyed by everyone.

Sub-Area 1.1. Freedom of Association

1.1.1. Establishment of and Participation in CSOs

Legislation

Article 33 of the Constitution, regarding associations and foundations, guarantees the freedom of association. Pursuant to this article, everyone has the right to form associations, become a member of an association, or withdraw from membership without prior permission. No one shall be compelled to become or remain a member of an association.

In Türkiye, natural persons and legal entities with legal capacity have the right to establish CSOs. Certain restrictions exist in the special laws that apply to members of the Turkish Armed Forces, police, gendarmerie, coast guard, and public officials. Children who have reached the age of 15 and have mental capacity are granted the right to establish CSOs as defined by law, subject to special provisions and the written consent of their legal guardians. Laws impose restrictions on non-citizens.

The legislation does not provide a general definition of civil society or civil society organizations. The establishment of unincorporated entities, apart from associations and foundations, has been restricted within a specific framework. The possibility of establishing not-for-profit companies is not permitted. Other than associations and foundations, the only forms of organizing that are exceptionally recognized as legal entities are federations and confederations. Although they do not possess legal personality, individuals and CSOs can form platform structures using terms such as ‘initiative,’ ‘movement,’ or similar names to pursue a common goal.

Registration procedures for associations and foundations are regulated by the Turkish Civil Code, the Law on Associations, and the Law on Foundations. To establish an association, seven citizens and/or foreigners with residence permits in Türkiye must apply to the Directorate General for Relations with Civil Society along with the necessary documents. There is no registration fee. Upon submission of the official application, the association is considered established and may commence its activities. The DGRCS has 60 days to review the application. If the administration determines that the documents are incomplete or that the application is contrary to laws and regulations in effect, the association is given a period of 30 days to rectify the deficiencies. However, newly established associations are required to form their mandatory bodies (board of directors, internal audit board, and general assembly) within six months of the written notification issued in accordance with Article 62 of the Law on Associations, by reaching a minimum of 16 members. The requirement to reach the minimum number of members and establish the organizational structure within a short period of time poses a challenge to exercising freedom of association.

The registration process for foundations is more complex than that for associations. To establish a foundation, dedicated endowments (including cash, securities, immovable and movable properties, as well as rights with economic value) must be allocated to the foundation’s purpose,

as determined by the founders. The Council of Foundations, the highest decision-making body of the General Directorate of Foundations, sets the minimum endowment value required for foundation establishment on an annual basis. For 2023, the minimum value was set at 120,000 TL. This amount was increased to 500,000 TL in 2024. Foundations are established through a by-law approved by the court. The by-law must include comprehensive details regarding the foundation's name, headquarters, purpose, activities, authorized actions to fulfill its objectives, initial endowment, organizational structure, as well as administrative and financial procedures governing its operations. Once registered by the court, the foundation acquires legal personality.

CSOs are required to clearly articulate their goals and the activities they intend to pursue in official documents such as statutes of associations and by-laws of foundations. CSOs that decide to modify their scope of activities must fulfill a series of formal and bureaucratic requirements.

The legislation grants associations and foundations the freedom to establish domestic and international cooperation. Within the country, associations and foundations can organize under the umbrella of a federation or confederation without requiring permission. According to the Law on Associations, a federation can be formed with a minimum of five organizations, while a confederation can be established with a minimum of three organizations. However, the requirement for member organizations to have the "same purpose" is problematic and poses challenges in forming an umbrella organization.

For foreign organizations to open branches or conduct activities in Türkiye, the opinion of the Ministry of Foreign Affairs is obtained, and permission is granted by the Ministry of Interior. The legislation does not impose a time limit for the Ministry of Interior to respond to activity permit applications. According to the guide published by DGRCS, the processing time for applications from foreign CSOs varies based on criteria such as the CSO's field of work, the region where the activities will be conducted, the country in which its headquarters is located, and international recognition. Although the Law on Associations does not impose such a restriction, Article 22 of the Regulation on Associations states that foreign foundations opening branches and representative offices in Türkiye are subject to the reciprocity requirement and are limited to situations deemed suitable for international cooperation.

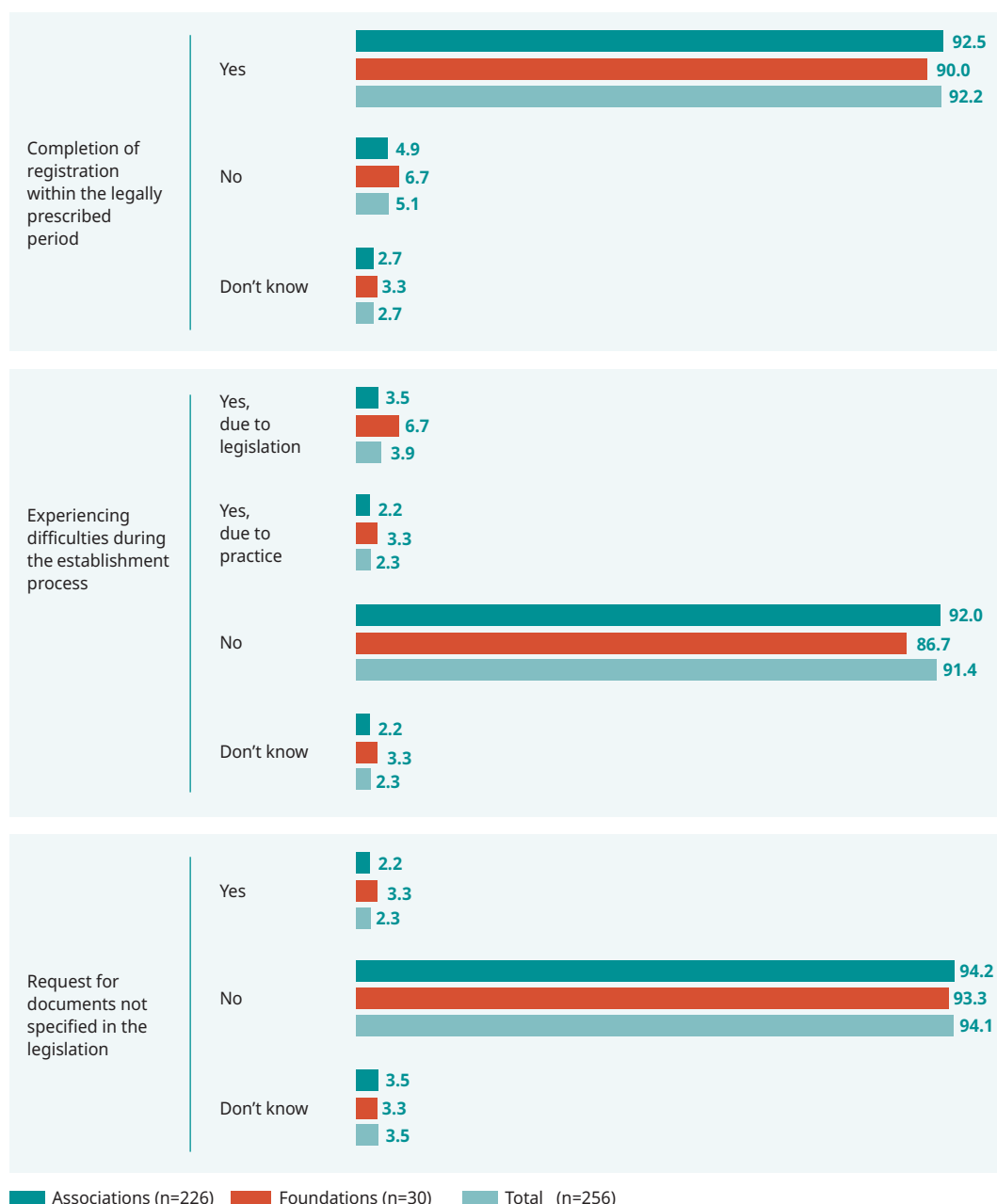
Practice

In Türkiye, the establishment process for civil society organizations still requires in-person applications. However, since 2022, membership procedures for associations can be conducted through the e-government system (e-Devlet), allowing processes such as membership applications, status inquiries, and withdrawals to be completed electronically. Regulatory changes introduced in 2021 have enabled associations to hold board of directors and general assembly meetings electronically. Within this framework, associations can conduct general assembly and board meetings through electronic systems approved by the General Directorate of Information Technologies of the Ministry of Interior. Members attending online meetings are required to log into the system using a secure electronic signature or two-factor authentication. Additionally, the electronic systems used for these meetings must support all functions available in physical meetings, including forming a presiding board, voting, requesting to speak, submitting motions, and similar procedures. These systems must also include backup capabilities and archiving features in compliance with legal regulations.

Associations obtain legal personality by submitting their establishment notification and attachments to the local administrative authority. Foundations, however, are registered through a court decision. The time required to establish a foundation varies depending on the workload of the courts. According to the results of the quantitative research, the majority (92%) of CSOs established after 2018 reported completing the registration process within the legally prescribed timeframe. In contrast, 5% stated that they could not complete the process within the legally prescribed period. Additionally, 91% of CSOs reported no difficulties during the establishment phase, while 6% encountered various challenges. Among these challenges, 4% stemmed from legislation, while 2% were related to practical issues, such as the attitude of administrative personnel.

Ninety-four percent of CSOs stated that they were not asked to provide additional documents beyond those required by law during registration, while only 2% reported being asked for extra documentation. No differences were noted between associations and foundations regarding the establishment process.

Figure 1.1. Establishment/registration processes of CSOs established in 2018 and beyond (%)



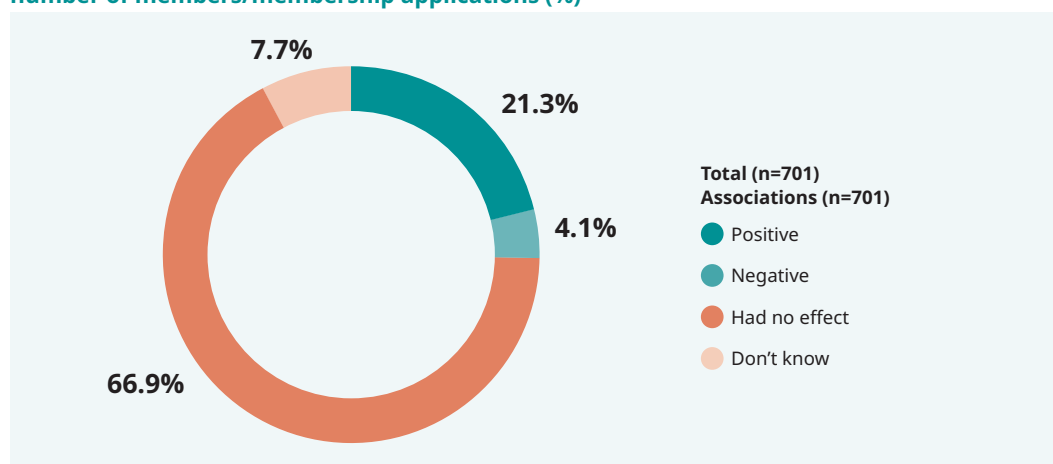
A noteworthy finding is that as the geographical scale at which CSOs operate expands, the rates of completing registration procedures within the legal timeframe and experiencing difficulties increase, while the rate of additional document requests decreases. This indicates that CSOs operating in a broader geographic area can manage their registration processes more effectively; however, due to the extent of their operational areas and the complexity of their structures, they encounter regulatory and practical challenges more frequently.

The Regulation Amending the Regulation of Association, enacted in October 2018, mandated that associations register not only their board members but also all their members with the local administrative authority and the Association Information System (DERBİS). The Human Rights Association (HRA) and the Mülkiyeliler Union filed annulment lawsuits, arguing that the regulation amendment could only be carried out through a law, thus interfering with the freedom of association. They further contended that the purpose of utilizing the collected information was not explicitly stated, thereby violating the right to the protection of personal data. Although the Council of State annulled the relevant articles of the regulation in relation to these applications in October 2021, the obligation to notify members continues due to an amendment to the Law on Associations

with Law No. 7226 dated March 26, 2020. The full name, date of birth, and national ID number of those who have been accepted as members of the association and those whose membership has expired must be notified to the relevant public institution within forty-five days from the date of acceptance and termination. Associations must notify the local administrative authority, within six months, of the full name, date of birth, and national ID number of individuals who maintain their membership. Additionally, administrative fines will be imposed on association managers who fail to fulfill their notification obligations.

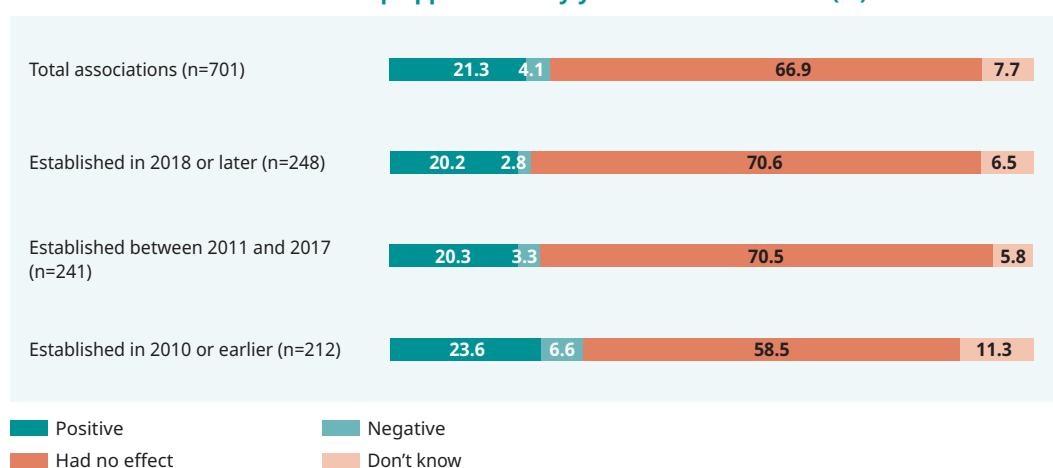
The publicly available number of members in Türkiye until 2019 was removed from DGRCS's website after this regulation. Although membership numbers for the years 2022-2023 are not known, as of the last available data, the Expert Council on NGO Law of the Conference of INGOs of the Council of Europe stated in its opinion on the amendment as: "According to official data, the total membership in associations has decreased precipitously from 11,239,693 members in 2017 to 7,374,281 members in 2019. While various factors may explain this decline, the introduction of membership notification requirement in 2018 has likely contributed to it."¹³

Figure 1.2a. Impact of the obligation for CSOs to register members with DERBİS on the number of members/membership applications (%)



On the other hand, the majority of associations (67%) believe that the obligation to notify their members to DERBİS has no impact on new member recruitment or membership applications. Meanwhile, 4% of associations believe this obligation negatively impacts memberships, whereas 21% consider its impact to be positive.

Figure 1.2b. Impact of the obligation for CSOs to register members with DERBİS on the number of members/membership applications by year of establishment (%)



¹³ Expert Council on NGO Law of the Conference of INGOs of the Council of Europe. *Opinion on the Compatibility of Amendments to the Turkish Law on Associations with European Standards*, p. 34

While 7% of CSOs established in 2010 and before stated that they were negatively affected by the obligation, this rate is 3% for those established between 2011-2017 and 3% for those established after 2018. This result shows that CSOs with older dates of establishment are more affected by this obligation.

Additionally, as the geographic scale at which CSOs operate expands, the rate of being negatively affected by the obligation also increases. In particular, CSOs with a broader geographical footprint are more negatively affected by the member notification requirement.

The impact of this obligation also varies depending on the target audiences of CSOs. Organizations working with victims of human rights violations (29%), workers (15%), patients and their relatives (14%), and ethnic or cultural groups (10.5%) reported being negatively affected by this requirement. CSOs working with LGBTI+ individuals have been the most affected by this obligation, with 67% reporting negative impacts.

In contrast, 32% of CSOs working with entrepreneurs and business professionals, 44% of those working with members of the press, and 50% of those working with places of worship, religious communities, and religious officials stated that the membership notification obligation has had a positive impact on them. These CSOs stated that the obligation to register members with DERBİS has increased the number of members and applications, emphasizing that it has particularly enhanced reliability and transparency in CSOs working with the business sector, media, and religious groups, while also strengthening members' trust in the organization.

On the other hand, CSOs participating in in-depth interviews highlighted the negative impact of this obligation. Nearly all organizations noted that, in addition to increasing pressure and oversight on CSOs, this requirement also created hesitation among those seeking to establish contact or engage with these organizations. This legal regulation has been perceived as an intervention in the internal operations of CSOs. In particular, organizations working with certain social segments and, more broadly, components of the democratic opposition emphasize that they are negatively affected by this practice. In this context, it is argued that these legal amendments aim to restrict the freedom of association of organizations that work with these groups and have a strong rights-based approach.

"For example, in the past, we would register a member ourselves, we would make the membership decision, or actually, we would not even make a decision ... if you did not reject the membership application of a person within a month, they automatically became a member. But after this change, you make the decision, and, as I recall, within a month ... you have to register into DERBİS ... Naturally, in this context, it became a kind of intervention in our internal operations. We fundamentally believe that organizations like ours, and indeed all organizations, should be audited either through their own internal dynamics or by independent organizations they approve of; we know that public oversight of this kind is limiting and prohibitive. We see this as an effort to bring us under control." **Association - Rights Advocacy**

"I am also considering this issue, and I think that this membership notification requirement is actually designed to keep certain people outside of these associations and organizations. For example, would you accept someone dismissed by a decree-law as a member of an association, or would you not? Or would an LGBTI+ individual become a member of Kaos GL? ... For this reason, this membership notification also serves to exclude certain segments from those organizations. At the same time, it puts pressure on the associations themselves. For instance, when an association's executive board receives a membership application from someone dismissed by a decree-law, they must be thinking, 'Should I accept them or not?'" **Association - Women's Rights**

Among these groups, one of the most prominent is the LGBTI+ community, a fact articulated not only by LGBTI+ organizations but also by nearly all rights-based civil society organizations. In the current political climate, particularly the targeting and detailed scrutiny of LGBTI+ organizations are causing individuals to refrain from joining these organizations to avoid identity disclosure, thereby compelling them to increasingly opt for informal, volunteer-based structures. However, this situation is not exclusive to LGBTI+ organizations. Many CSOs note that the obligation of membership notification causes individuals to hesitate to join organizations, and these organizations state that they strategically refrain from accepting new members to protect individuals' information.

"In fact, membership—formal membership—is somewhat riskier for LGBTI+ organizations compared to other organizations. In other words, individuals' personal information is directly shared with the public. Naturally, this leads to identity disclosure. It can create certain concerns regarding individuals' careers, educational lives, jobs, families, or futures. That's why our official membership numbers are always lower. This is somewhat geared toward ensuring the continuity of certain functions of the association. Therefore, it operates on a system that relies more on volunteers." **Association - LGBTI+ Rights**

"After all, once the e-Government system was introduced, this naturally happened. I mean, people used to take pride in being a member of, say, (X) Association in a positive sense, but now, out of fear, most people say, 'I'm not a member of any association.' But they say, 'I'm a volunteer.'" **Association - Environmental and Animal Rights**

These strategies are giving rise to new problem areas for CSOs. In particular, access to funding sources, which constitute a significant portion of financial resources, often heavily depends on membership numbers as a key variable. This condition creates a restrictive effect, limiting organizations with low official membership numbers from benefiting from certain funds and grants. Within this framework, even when the existing legal framework does not directly include measures that restrict civil society, it indirectly affects the sustainability of civil society by contributing to a decrease in membership numbers.

"As a CSO, you cannot demonstrate, nor increase your strength; you appear that way. For instance, we might have a thousand members, but only a hundred are visible in the system... this could be a reason for not being preferred when you apply for a project. I mean, there are lots of projects coming in, but another association has, say, three thousand members, while you have a hundred. Now, these are evaluated based on criteria like public benefit, not pursuing personal gain, and using the entire grant support in line with the intended purpose. They assess this not just by looking at the statutes but also by reviewing the activities... These are determined by specific criteria, such as membership numbers, which are fundamental factors. So, if you do these things—not as a sanction, but as a flow of information—it could also be seen as a resource for demonstrating your capacity. Some things can be used with bad intentions or good intentions." **Association - Disaster Response**

The fundamental data on the effective exercise of freedom of association, such as the annual number of applications made for the establishment of associations and foundations, the numbers of accepted and rejected applications, the average time to registration for foundations, or the number of appeals against rejection decisions, is not disclosed by the relevant public institutions. Although there is no publicly available data on the number of associations established annually, according to data published by DGoF, 198 foundations were established in 2022 and 265 in 2023. As the statistical information requests submitted by TÜSEV to DGRCS and DGoF were not fulfilled, the number of newly established associations in Türkiye in the years 2022-2023, as well as the number of associations and foundations whose registration applications were rejected, activities were suspended, or closed, and the number of individuals prevented from participating in the governing bodies of foundations or associations, remain unknown.

Although the legislation does not require associations seeking to open offices in residential buildings to obtain permission from all residents, such a requirement is being attempted to be imposed in practice.¹⁴ Obtaining such permissions is generally not possible, which makes it difficult for associations to find office space. Additionally, associations are not allowed to share office space with another legal entity or individual. Although there is no legal basis for this restriction, associations are not allowed to share their offices with other individuals or entities due to the written opinion of the Legal Counsel of the Ministry of Interior, which was published in 2013, stating that it is not appropriate for an association to have the same address as another private or legal entity.¹⁵ The challenges faced by those wishing to establish an independent office due to high rents constitute a significant obstacle to freedom of association.

¹⁴ Ministry of Interior, Directorate General of Associations. *Circular on Association Headquarters (2007/83)*.

¹⁵ Ministry of Interior, Legal Advisory Office. *Opinion No. 97110469-045-4910, dated 10.04.2013*.

According to the Constitution, “Freedom of association may be restricted only by law on the grounds of national security, public order, prevention of commission of crime, public morals, public health and protecting the freedoms of other individuals.” The Law on Associations contains ambiguous limitations, particularly during the registration process, which allow state interference in the activities of CSOs (such as criteria like public morals and public order). According to Article 56 of the Turkish Civil Code, “an association cannot be established for a purpose contrary to law and ethics.” Article 101 of the Turkish Civil Code restricts the establishment of foundations that are “contrary to the characteristics defined by the Constitution, Constitutional rules, laws, ethics, national integrity, and national interests, or that aim to support a different race or community.” The statutes of associations and the by-laws of foundations are subject to examination for compliance with the legislation.

There is no legal obstacle to the national or international communication and cooperation activities of CSOs. Due to the high number of members required for the establishment of federations and confederations, as well as the necessity for organizations for the same purpose to come together, the number of umbrella organizations remains low. The number of federations and confederations established in 2022-2023 is not disclosed to the public, and the response to the information request made by TÜSEV did not provide any information on the subject. The membership of CSOs in umbrella organizations such as platforms, coalition initiatives, and online networks without legal personality is relatively limited in Türkiye.

Figure 1.3. Participation in umbrella organizations or networks (%)



The vast majority (83%) of CSOs participating in the quantitative research are not members of any umbrella organization within the country. Additionally, the proportion of CSOs that are members of local or national networks without legal personality is lower than that of those with umbrella organization membership (17%), standing at 12%. On the other hand, only 7.5% of CSOs report being members of an international network, while 6% indicate they hold advisory or participant status in an international organization.

The rate of membership in umbrella organizations is slightly higher among associations (18%) than among foundations (14%); however, the membership rates in local or national networks without legal personality are nearly identical for both groups. This indicates that associations establish more connections with umbrella organizations compared to foundations, yet both types of organizations exhibit similar levels of participation in local and national networks without legal personality.

Conversely, participation in international networks is higher among foundations than associations; 9% of foundations and 7% of associations are members of international networks. The rate of holding advisory or participant status in international organizations is 6% for foundations and only 4% for associations.

Foreign CSOs face significant bureaucratic obstacles when opening representative offices or branches in Türkiye due to the lack of clear definitions of procedures and criteria for the registration process. In 2020, 143 foreign CSOs were authorized to operate in Türkiye, whereas, as of October 2021, this number had decreased to 132. According to the list published by DGRCS, the number of foreign CSOs permitted to operate in Türkiye in 2023 stands at 118.

1.1.2. State Interference

Legislation

The legislation does not provide safeguards to prevent state interference. The administration has broad powers to conduct audits not only in cases that constitute a crime but also regarding institutional operations, such as determining whether associations and foundations are carrying out activities in line with the purposes specified in their statutes and by-laws.

Significant changes have been made to the primary legislation affecting civil society with the enactment of Law No. 7262 on the Prevention of Financing of the Proliferation of Weapons of Mass Destruction, adopted on December 27, 2020. The fundamental rationale of the law is to bring domestic legislation in line with international standards in combating terrorism financing and money laundering, based on the Financial Action Task Force's (FATF) 2019 report and United Nations Security Council (UNSC) resolutions. The scope of association audits has been expanded under Law No. 7262, specifying that they should be conducted annually for a period not exceeding three years, based on risk assessments. With the amendment made to the Regulation on Associations on October 10, 2021, the risk analysis conducted by DGRCS has become essential for association audits. Associations are categorized as low-, medium-, and high-risk based on the assessment of the risks of their assets that are proceeds of crime being used for money laundering and financing terrorism. Accordingly, associations in the medium- and high-risk categories are subject to audits as deemed necessary based on annual evaluations, while associations in the low-risk category are audited based on requests from judicial and administrative authorities, other complaints, or administrative obligations. The lack of sufficient collaboration with CSOs from the outset in determining the risk analysis methodology and evaluation criteria, coupled with the limited provision of subsequent information and guidance services to address uncertainties about the new implementation, has raised concerns among CSOs that audits may be used in a manner that restricts the freedom of association.

No preventive warning mechanism has been defined prior to the imposition of criminal and administrative fines for violations. However, for children's associations, there is a provision in the legislation that allows for sanctions to be imposed after a written warning has been issued and the violation is repeated. Furthermore, starting in 2021, Law No. 7262 introduced an increase in penalties that may be applied in certain cases.

There are specific provisions in the relevant laws concerning 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 morality or contain an element of crime, they may face legal action for termination. Furthermore, the amendment made to Article 27 of the Law on Associations and Law No. 7262 grants temporary suspension authority to the Minister of Interior regarding the officials or employees of an association, other than the general assembly, in the event of prosecution for crimes related to financing terrorism, money laundering, and drug trafficking. The Minister of Interior can also apply to the court for the temporary suspension or closure of an association. The imposition of administrative fines on individuals convicted of certain offenses who assume roles within the governing bodies of associations, as well as on association executives who fail to terminate such individuals' duties within seven days despite a written warning, and the ability to file a lawsuit for the dissolution of the association if these individuals are not removed from their positions within thirty days following a second written warning issued by the civil administration authority, are among the regulations introduced by Law No. 7262.

The legislation grants the relevant authorities the power to introduce special accounting standards for associations and foundations. There are only two basic accounting standards applicable: one based on business accounts and the other based on the balance sheet.

As stated in the guidelines of the European Court of Human Rights (ECtHR) regarding freedom of assembly and association, ensuring the effective exercise of freedom of association is among the positive obligations of states under Article 11 of the European Convention on Human Rights (ECHR).¹⁶ As a party to the Convention, the state is obligated to take preventive measures and provide protection against interferences that restrict freedom of association of third parties. However, there is no specific regulation in national legislation to protect civil society organizations from interventions such as defamation, threats, targeting, or judicial harassment by third parties. In such cases, CSOs can exercise their rights arising from the Criminal Code or the Civil Code.

Practice

In 2021, the Financial Crimes Investigation Board (MASAK) published the Guidelines on Preventing the Misuse of Non-Profit Organizations for the Financing of Terrorism and the Guidelines on Preventing the Misuse of Donations to Non-Profit Organizations for the Financing of Terrorism. Additionally, the General Directorate of Foundations published the Best Practices Guideline on Preventing the Misuse of Foundations for the Financing of Terrorism. In March 2022, governorships sent an informative letter to certain associations classified as medium and high risk. The letter stated that associations could have their risk category downgraded if they implemented self-audit mechanisms to protect against the risk of terrorism financing. It also referenced the published guidelines. However, due to a lack of information regarding self-audit practices, the process was found to be confusing for many associations.

On June 8, 2022, the Directorate General for Relations with Civil Society, in collaboration with MASAK, held an online meeting to address these uncertainties. The meeting aimed to implement FATF Recommendation 8, improve FATF's assessment of Türkiye, and ultimately contribute to Türkiye's removal from the grey list. The primary objective of the meeting was to respond to inquiries from civil society organizations regarding the risk assessment methodology, how risk analysis is conducted, and the criteria applied in the process. Although the meeting, attended by over 130 CSO representatives from Istanbul, Ankara, and Izmir, addressed these topics, the discussions did not result in a clear resolution.

The Directorate General announced that in June and July 2022, it held two in-person meetings for CSOs in Trabzon, Giresun, Samsun, Ordu, Artvin, Rize, Antep, Urfa, Hatay, and Kilis. These meetings aimed to support CSOs in understanding the self-audit process and contribute to their risk management efforts.

¹⁶ European Court of Human Rights. *Guide on Article 11 of the European Convention on Human Rights*.

In December 2022, the Directorate General for Relations with Civil Society and MASAK held another online meeting with a limited number of CSO representatives. This meeting focused on evaluating the risk analysis criteria used in Anti-Money Laundering and Counter-Terrorism Financing (AML/CTF) efforts. Subsequently, in March and November 2023, additional meetings were held with a select group of CSO representatives, the President of the Banks Association of Türkiye, and representatives from various public and private banks. These discussions addressed challenges faced by CSOs in financial operations, particularly regarding account opening and international transactions. During this period, the DGRCS also organized training sessions in various provinces to further support CSOs.

These initiatives aimed to enhance CSOs' risk management capacity and facilitate compliance processes in combating terrorism financing. However, CSO representatives continue to await more detailed information on the process.

Another critical issue in risk assessment is that CSOs engaged in rights-based advocacy—despite being considered low-risk based on their area of work—are often classified as medium or high risk when they operate with large budgets or rely on international grants and funds for financial sustainability. Assessing CSOs solely based on the amount and foreign origin of their funding, without considering the source of these grants and funds, has led to the categorization of many CSOs as medium or high-risk—even when they receive funding from sources similar to those used by numerous public institutions, including central government bodies. This situation is particularly unjust for CSOs working in critical sectors such as health, education, and poverty alleviation, especially those serving vulnerable communities. Continuously classifying such organizations as high-risk is inconsistent with the objectives of detecting terrorism financing and money laundering. In this context, it is crucial to review the risk assessment methodology and ensure that rights-based organizations are not subjected to unnecessary bureaucratic burdens that do not align with the purpose of risk assessment. In risk assessments, a proportionate approach tailored to the financial structures and the nature of activities of these organizations should be adopted, ensuring that audit processes are conducted accordingly. This approach would allow for more equitable and effective oversight without compromising the functionality of these organizations or their capacity to serve the public interest.

Audits remain one of the key issues for civil society organizations. While internal auditing is fundamental for associations and foundations according to the relevant legislation, both substantive (purpose of activity) and formal (books kept, etc.) audits are conducted. Associations can be audited by the Ministry of Interior or the highest-ranking public authority in their location to determine whether they operate in line with their stated objectives and maintain their records and accounts in compliance with regulations. According to the 2022 and 2023 Administrative Activity Reports of the Ministry of Interior, 29,987 associations were audited in 2022. In 2023, audits were conducted on 26,093 associations, including 340 by the Ministry of Interior's Association Auditors and 25,753 by governorships and district governorships. As a result of the audits, judicial action was requested for five associations, administrative action for 165 associations, and both judicial and administrative action for 13 associations.¹⁷

Figure 1.4. Official number of audits (Source: Directorate General of Foundations. 2023 Activity Report; Ministry of Interior. 2022 and 2023 Activity Reports.)



¹⁷ Ministry of Interior. 2023 Activity Report, p. 111; 2022 Activity Report, p. 199.

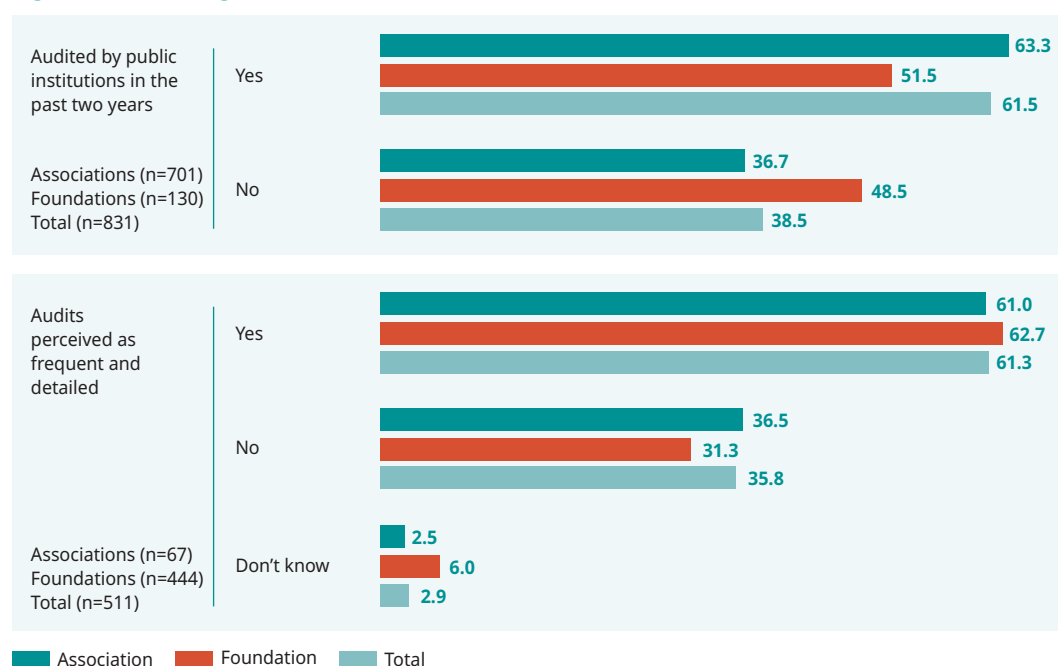
The DGoF is responsible for auditing foundations to ensure compliance with their objectives and legal requirements, as well as for overseeing the operations and regulatory compliance of their economic enterprises. In 2022, the DGoF conducted audits on 488 foundations, including 109 comprehensive audits, 292 annual work program audits, and 87 opinions and evaluations. Based on the audit reports, 11 proposals for criminal complaints were drafted for submission to the Office of the Chief Public Prosecutor.

In 2023, 512 foundations were audited, including 12 comprehensive audits, 305 annual work program audits, and 86 opinions and evaluations. Based on the audit reports, thirteen proposals for criminal complaints were drafted for submission to the Office of the Chief Public Prosecutor.¹⁸

According to the findings of field research, over the past two years, 63% of associations, 51.5% of foundations, and 61.5% of all CSOs were audited by public institutions. Among these organizations, 35% underwent two audits, while 10% were audited three or more times. The majority of audited CSOs (61%) stated that the audits were frequent and highly detailed.

Regarding the institutions conducting the audits, 48% of CSOs reported being audited by the Governorships/Provincial Directorates for Relations with Civil Society, 28% by the Directorate General for Relations with Civil Society, and 18% by the General Directorate of Foundations.

Figure 1.5. Auditing of CSOs (%)



Only 3% of CSOs reported experiencing complications related to the conduct and attitude of the auditors. However, there is no significant difference between associations and foundations regarding the frequency and level of detail of audits or the attitudes of the auditors.

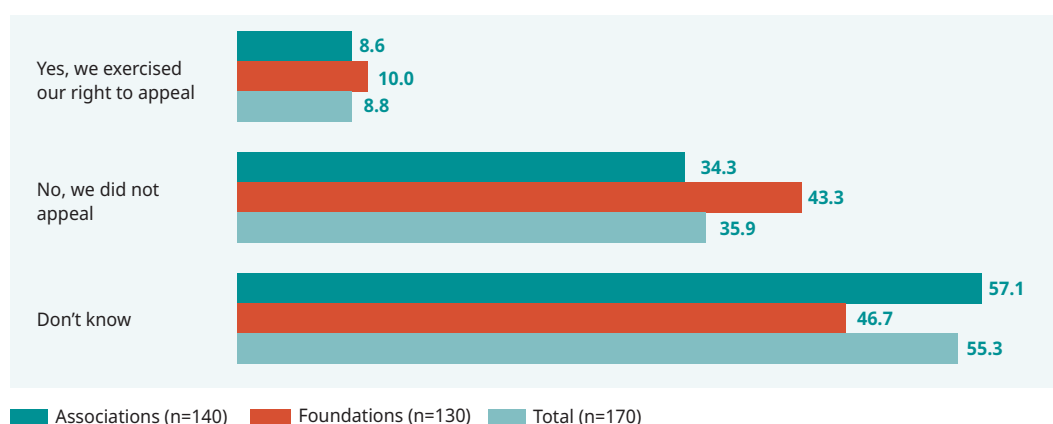
Written documents regarding audit findings were shared with the majority of audited CSOs (64%). Foundations (73%) were informed in writing at a higher rate compared to associations (62%), with the rate of sharing audit findings in writing being higher for foundations.

¹⁸ Directorate General of Foundations. 2022 Activity Report, 2023 Activity Report.

Following the audits, 57% of foundations, 41% of associations, and 43% of all CSOs were given the opportunity to correct or address identified deficiencies. Seventeen percent of CSOs reported facing administrative sanctions, such as fines, as a result of the audits. Only one association reported that its members or executives had been subjected to judicial measures, including detention, arrest, or legal proceedings.

While 57% of the organizations audited by district governorships were granted the opportunity to rectify identified deficiencies, this opportunity was provided to 50% of the organizations audited by the General Directorate of Relations with Civil Society and 44% of those audited by the Ministry of Finance/Tax Inspectors. Only 9% of CSOs appealed against the sanctions imposed following audits by pursuing administrative or judicial remedies. This low rate of appeal indicates that CSOs generally exhibit limited resistance to such sanctions. The data show that 34% of associations, 43% of foundations, and 36% of all CSOs did not challenge the sanctions they faced as a result of the audits.

Figure 1.6. Appeals against sanctions following audits (%)



The most commonly cited reason for not appealing was the belief that the appeal would be ineffective (39%). Other frequently cited reasons included concerns over the short appeal period (11.5%), lack of access to legal support (8%), and institutional capacity constraints (7%). About 15% of CSOs that did not appeal indicated that they were unable to do so due to a lack of necessary resources.

Foundations were less likely than associations to file appeals, primarily due to the limited appeal period and lack of legal support.

Furthermore, there is a notable correlation between the establishment date of CSOs and their audit rates. The audit rate for CSOs established in 2018 or later (54%) is lower compared to those established in 2010 or earlier (65%) or between 2011 and 2017 (66%). This indicates that CSOs that have been operating for a longer period—and are therefore more experienced—are subject to more frequent audits by public institutions.

The rate at which CSOs receive written documentation following an audit also varies by their year of establishment. Among CSOs established in 2018 or later, 51% received written audit reports, whereas this rate was higher for older organizations: 67% for those established between 2011 and 2017 and 71% for those established in 2010 or earlier. These findings suggest that older CSOs tend to receive more information and feedback following audits. Similarly, CSOs established in 2010 or earlier were more frequently granted opportunities to rectify deficiencies identified during audits (57%), compared to 35% of those established between 2011 and 2017, and 36% of those established in 2018 or later. This suggests that older CSOs have greater opportunities to address deficiencies following audits.

Following the amendments to the Law on Associations introduced by Law No. 7262, a significant number of rights-based CSOs and those receiving foreign funding underwent multiple audits by the Ministry of Interior in 2022 and 2023.

CSOs participating in in-depth interviews emphasized the restrictive impact of recent legal amendments on their organizational capacity, operations, and access to financial resources, rather than addressing the Law on Collection of Aid, the Law on Associations, and Law No. 7262 on the Prevention of Financing of the Proliferation of Weapons of Mass Destruction separately. Organizations that were already subjected to intensive audits stated that these legal changes have further intensified oversight, making audits even more burdensome.

Furthermore, within the existing civil society ecosystem, where CSOs are already required to report their administrative and financial activities to the state, the amendments to the Law on Associations and the Law on Collection of Aid under Law No. 7262 are perceived as exceeding their intended purpose of combating money laundering and the financing of terrorism. While many CSOs noted that the law has not yet resulted in significant criminal sanctions, they highlighted that its existence and the climate of fear it has created have led organizations to feel under pressure and subject to heightened control, prompting them to act with greater caution.

“This issue of terrorism financing scared everyone a lot, but its direct impact has not been that significant yet. However, its effect on organizations is deeply felt. Everyone is overly cautious. Everyone is scared now. ... People are constantly second-guessing themselves—‘Did I sign here when I should have signed there? What do we do now?’ These kinds of messages flood the group. It’s a terrible situation, really. These new regulations have spread an overwhelming climate of fear.” **Association - Children, Women, and Human Rights**

The amendments to the Law on Collection of Aid have notably led to restrictions on CSOs’ financial resources. These changes have prevented some CSOs from carrying out certain activities and/or caused them to lose critical funding sources, such as donations. Additionally, the new requirement to obtain official permission for online aid collection activities, coupled with the penalties for non-compliance, has placed solidarity and donation campaigns conducted over the internet at serious risk.

“Of course, the largest share of individual donations came from the Istanbul Marathon.” Through the Istanbul Marathon, we were able to cover a significant portion—or even the entirety—of the annual expenses, and those scholarships. However, with the enactment of this FATF-related law and the increased penalties for unauthorized collection of aid, our board decided not to participate in the Istanbul Marathon without obtaining an aid collection permit. We have been continuously submitting petitions to the governor’s office since 2018 to obtain an aid collection permit. However, we keep receiving rejections. As a result, since 2020, we have been deprived of a significant source of income. Now, we feel the need to think through our actions in greater detail beforehand, constantly asking ourselves, ‘What consequences might this lead to?’” **Foundation - Youth**

“This law was supposedly introduced to prevent money laundering, but in practice, it has created a restrictive environment for civil society, enabling measures such as appointing trustees to CSOs and blocking aid collection activities. For example, in the past, we could post on Facebook saying, ‘We need donations for earthquake relief due to [specific needs], can you support us?’ But now, we can’t do that anymore. Because such posts can quickly lead to audits, shutdowns, or even legal action. It effectively prevents us from fundraising on social media. You might remember the (...) Foundation—it faced significant problems because of this. These kinds of restrictions make it incredibly difficult for us to develop funding sources. Since we don’t have an aid collection permit here, we have to say, ‘We can’t do this.’ Now, we might be a highly visible civil society organization that can still raise funds quickly, but there are thousands of other CSOs out there that simply don’t have the budget to sustain their activities.” **Association - Social Aid and Solidarity**

Issues related to CSOs’ foreign aid reporting requirements have become a major point of contention during audit processes. It has been observed that some CSOs have been subjected to administrative fines for failing to report certain payments, including membership fees paid to organizations abroad, payments to experts residing abroad with foreign bank accounts, and fees for social media platforms like Zoom. For example, one CSO faced an administrative fine for failing to submit a foreign aid notification after transferring a membership fee to an international organization. This matter was brought before the judiciary, and the first instance court ruled in favor of the CSO.

However, upon the appeal of the Ankara Governorship, the regional court of appeals overturned the decision, issuing a legally flawed ruling. As a result, in some cases, local departments of DGRCS have started imposing administrative fines during audits for foreign membership fees or expert payments, although such instances remain relatively rare. Despite the clear definition of “aid” in the Law on Collection of Aid, each cross-border payment—such as payments to an expert residing abroad with an overseas bank account, payments to communication platforms like Zoom, fees for participation in international conferences, or membership fees for foreign organizations—is in some cases considered as aid sent abroad and may be subject to notification requirements. However, such transactions do not align with the definition of “aid” under the Law on Collection of Aid. This unjust and unlawful practice must be terminated, and the inconsistencies in its implementation must be resolved. Transactions such as international membership fees, conference participation fees, or expert payments are necessary for civil society organizations to operate internationally and should not be evaluated within the scope of the Aid Collection Law.

The audit process has not been the same for every CSO. Some CSOs described the audits they underwent as routine and noted that they primarily focused on financial matters. These types of audits mainly went smoothly. However, there are also cases where the purpose of the audit was not explained by the auditors. Some also stated that these audits fell under Law No. 7262. The most prominent characteristics of CSOs considered to be high-risk and therefore subject to audits are receiving funds from abroad. Additionally, it is understood that factors such as smear campaigns in the media, accepting funds from organizations considered “dangerous,” and being reported to the Presidency Communication Center (CİMER) play a role in these audits. The audits carried out after the law amendment were long and difficult for some organizations. Some CSOs were audited more than once. In addition, during these audits, not only administrative documents relevant to the audit, such as the minute book, but also educational materials and project documents were requested. A CSO stated that they were sued due to decisions made during the general assembly. In in-depth discussions, rights-based CSOs expressed concerns that audits were being diverted from their intended purpose, aiming to repress and control the civic space, and they believed that the process was not fair and equal. As a result, it has been observed that CSOs have increased their internal audits, attempted to follow different methods in advocacy activities, and occasionally resorted to self-censorship.

Participants believe that civil society should be subject to financial and administrative scrutiny. However, they emphasize the need for these audits to have clear criteria, be conducted according to specific standards, and most importantly, be uniform for all civil society organizations. According to the participants, audits should be carried out for guidance purposes rather than to intimidate, suppress, or impose penalties. CSOs should be shown their mistakes, provided with the correct information, and given time to make corrections before any immediate penalties are imposed. However, there are instances where audit reports were not provided to CSOs despite written requests. Participants emphasize that audits should be conducted at predetermined intervals, without arbitrariness or political considerations, and that requested documents should be limited to financial and administrative matters, with prior knowledge of which documents will be required for the audit. Additionally, the auditor should have knowledge of the field in which the CSO operates, be familiar with the language used and have a good understanding of national and international legislation in that field.

CSOs frequently encounter additional issues during audits. Improvements in these areas are of significant importance. For instance, the accounting of fixed assets acquired within the scope of projects creates confusion for CSOs due to different auditors recommending varying practices. Expenses should be recorded in accordance with project budgets and accounting records, and at the end of the project, fixed assets should be duly registered. Imposing an administrative fine despite the absence of any documents to be recorded in the document registry places an unnecessary burden on CSOs. In such cases, it would be more appropriate to establish a widespread practice of granting a grace period to rectify the error. Although the current regulation requires that audits be notified at least 24 hours in advance, this timeframe is insufficient for CSOs to adequately prepare. Considering situations such as board members being on leave or attending meetings, particularly during the summer months, it is recommended that the audit notification period be set at a minimum of 10 days. Given the long-term nature of CSOs’ activities under audit and the various operational processes necessary for sustaining their work, they require more time to adequately prepare for audits. This period would provide CSOs with sufficient time to prepare thoroughly for the audit process, enabling

audits to be conducted more effectively. Moreover, the focus of auditing authorities should not be on penalization but on collaborating to enhance the effectiveness of CSOs and support their activities for the public benefit. The proposed minimum 10-day notification period would facilitate more efficient audits and contribute to the preparation process, thereby fostering this collaborative environment. Furthermore, audits may occasionally involve inconsistent practices, and complaints regarding the actions and attitudes of auditors are sometimes raised by associations. At the end of audits, auditors do not provide any verbal or written information to association officials. For this reason, documenting the procedures conducted during the audit in a report, having the report signed by association officials, and providing a copy to these individuals could serve as evidence in resolving potential disputes related to audits and enhance the transparency of the process.

On the other hand, the targeting of CSOs operating in specific areas of work by politicians or media outlets contributes to the shrinking of civic space. One of the essential conditions for freedom of association is that CSOs must be able to operate without state interference.

Figure 1.7. Percentage of CSOs facing threats or being publicly targeted (%)



Among the CSOs participating in the quantitative research, 4% reported experiencing threats or being publicly targeted. Of these, 2.5% stated that they had been targeted by non-governmental actors, such as media outlets or corporations, within the past two years, while 1% reported being targeted by politicians and/or public officials. Additionally, only 1% of CSOs reported that their offices had been raided by the police or gendarmerie in the past two years.

Given the overall low incidence of public targeting or police/gendarmerie raids on CSO offices, no significant difference can be observed between associations and foundations. However, the fact that all five CSOs that were subjected to police or gendarmerie raids were associations suggests that associations may face such challenges and sanctions more frequently compared to foundations.

When examined by geographical scope, 2% of CSOs operating at the neighborhood, district, or provincial level reported experiencing threats or being publicly targeted. This rate increases to 8% for CSOs operating across multiple provinces or on a broader scale. Among the five associations whose offices were raided, two operate at the neighborhood, district, or municipal level, while three operate at the provincial level. However, due to the limited sample size, making broad generalizations based on these data remains challenging.

Among CSOs threatened by non-governmental actors, those engaged in civil society, advocacy, political, and international activities rank highest at 13%. This group is followed by CSOs in professional and scientific services (9%), environmental protection and animal welfare (6%), and health (5%). These findings indicate that non-governmental actors not only target CSOs active in political and social issues but also those working in scientific and environmental areas. Overall, threats from non-governmental actors occur at a higher rate than those from politicians and public officials.

Additionally, CSOs working with specific groups were targeted with legal action in 2022 and 2023. For example, in 2022, two lawsuits were filed against the Association for Supporting Tarlabası Community, which conducts activities aimed at empowering people living in Tarlabası—who face exclusion, poverty, and inequality—and raising their awareness of their rights. One of these lawsuits seeks the dissolution of the association, while the other requests a determination that the association has automatically ceased to exist on the grounds that achieving its objectives has become impossible. Twelve hearings were held in 2022 and 2023. While the first case is still ongoing, the second was dismissed in 2024.

Another lawsuit was filed against the We Will Stop Femicide Platform. The case was based on allegations that the platform engaged in ‘activities contrary to laws and morality under the guise of defending women’s rights’ and ‘undermining the family structure.’ However, at the hearing on September 13, 2023, the court dismissed the lawsuit seeking the dissolution of the association.

Finally, it is important to examine the deep impact of the February 6 earthquakes on civil society, as well as their broader societal effects. The earthquakes centered in Kahramanmaraş on February 6, 2023, caused severe destruction and loss of life in 11 affected provinces, while the magnitude of the disaster and its impacts were felt throughout Türkiye. According to official statements following the earthquake, more than 50,000 people lost their lives, and over half a million buildings were damaged. While the earthquake had varying effects on CSOs operating in the affected provinces and across Türkiye, it significantly impacted civic space as a whole. From the first day of the earthquake, civil society organizations played an active role in various efforts, ranging from search and rescue operations to long-term reconstruction initiatives. During their relief efforts, CSOs encountered numerous challenges, including administrative and bureaucratic obstacles, such as difficulties in obtaining permits for their activities and the suspension of activities, as well as non-governmental issues like limited access to financial resources.

Civil society organizations have reported facing certain challenges stemming from the approaches of public authorities while conducting their activities following the earthquake. These challenges included restricted access to affected cities and certain areas, accreditation and permit requirements, inconsistencies in public approaches and practices across different cities, bureaucratic procedures, permits and protocols, uncertainties and gray areas, psychological pressure and physical interventions. Organizations develop various strategies to continue their activities in the face of these challenges, such as avoiding the use of their official names, leveraging informal networks, or pursuing legal action.

Many CSOs emphasized that, immediately after the earthquake, the restriction on entering and exiting affected cities was the first major bureaucratic obstacle they encountered. This was later followed by further restrictions on accessing certain areas within the cities.

“Additionally, as has been reported, our volunteers were sometimes prevented from entering tent camps and container camps in the field. In some cases, we even heard that people were told, ‘You will volunteer through the ministry, but you will not be on the volunteer list of (...) Association.’” **Association - Right to Health**

“The primary issue was, of course, the restriction of free activity—the state-controlled entry and exit, preventing independent tents and organizations from operating. Essentially, they dominated the area, largely pushing civil society organizations out of it. We were able to monitor the activities of only a small number of organizations that managed to gain access.” **Foundation - Children’s rights**

The requirement for CSOs to obtain accreditation in order to operate in public service areas during emergencies and disasters significantly affected their activities—both during the initial crisis phase and in the post-earthquake period. This accreditation requirement had a restrictive effect on nearly all organizations, but the severity of the restriction varied depending on the organizational structure of the organization (such as whether it had legal personality). Newly formed civil initiatives that emerged after the earthquake struggled the most with this requirement.

"We faced serious obstacles due to the AFAD registration process. Civil initiatives had very limited mobility in the field. We mainly tried to provide aid to rural areas because we faced difficulties in more central locations. The registration process was a major challenge, especially since we were an initiative, not yet a formal association, and lacked legal personality. Even humanitarian aid efforts required navigating a complex bureaucracy. We encountered serious difficulties in search and rescue operations as well."

Association - Disaster Management, Humanitarian Aid

It was also observed that legal regulations and public administrative practices were not applied uniformly across the 11 earthquake-affected provinces, with significant regional differences in implementation. Intercity differences—such as the severity of the earthquake's impact, the level of civil society organization, and the established culture of civil society—affect both the activities and operational scope of CSOs.

"The procedures are truly problematic. You need to obtain multiple permissions from different authorities, and even when you do, it doesn't necessarily guarantee access. For instance, we secured permission and started working in Hatay, also in Kahramanmaraş, where the process also took quite a long time. However, in Adiyaman, despite multiple attempts, we were never able to start our activities. Every time we identified a location and began work, the site was reassigned to another entity, and we had to start over—this happened five times in a row." **Cooperative - Social Aid and Solidarity**

On the other hand, CSOs faced their most significant obstacles and restrictions not immediately after the earthquake, but in the later stages, after the initial crisis response period had ended. In the immediate aftermath of the earthquake, due to deficiencies in public service delivery, public institutions intervened less in civil society activities and demonstrated greater flexibility in enforcing legal regulations. As a result, many CSOs reported encountering fewer restrictions and navigating bureaucratic procedures more quickly during their initial response efforts compared to later phases.

"As others have also mentioned, we inevitably encountered several protocol-related issues in various regions. However, these did not arise immediately during the first phase but became a serious challenge later on, particularly when distributing humanitarian aid." **Foundation - Women's Rights**

"It wasn't just neighborhoods—the entire system was in collapse. The existing system... well, even when there was a district governor or a provincial governor, decisions were being made by officials brought in from outside the region instead. Local mayors were also affected by the disaster and unable to provide services. So, until an operational system was established, everyone just worked independently, however they could. However, they wanted." **Association - Disaster Response**

It was also observed that in areas where public service delivery was lacking, CSOs providing those services faced fewer interventions from public authorities.

"In the later stages, a few of our incoming truckloads of aid materials were seized by AFAD. But beyond that, they didn't interfere too much with our relief efforts. When they told us to distribute aid cards through Kızılay or AFAD, we responded, 'Okay, then let's go together with AFAD to distribute aid in Roma neighborhoods.' Since no one was working in those areas, and we were the only ones there, they backed off. We told them, 'If you can do it, please go ahead, and we'll assist you.' That way, they stopped interfering as much." **Association - Culture, Arts, and Refugee Rights**

Bureaucratic obstacles, on one hand, force organizations to operate in a "precarious" environment, undertaking activities while risking potential judicial and administrative sanctions. On the other hand, they face interruptions such as the suspension of their ongoing activities or the forced evacuation of their operational spaces. These obstacles are sometimes implemented through direct intervention by law enforcement forces, at times through the disconnection of utilities such as water and electricity, and occasionally under the pretext of "security" concerns. Organizations have reported experiencing such obstructions while discussing their post-earthquake activities.

"(...) There are some legal, administrative, and bureaucratic issues at the Community Center. The municipality wants to shut it down, essentially to eliminate that container area. I witnessed it myself—municipal police and gendarmerie conducted another raid together. The morning of my workshop, we saw a gendarmerie-municipal police raid, but it was fended off thanks to certain connections. I won't go into details." **Association - Culture, Arts, and Freedom of Expression**

“Yes, because, as I said, X was actually an autonomous place. AFAD did not support it at all and did not want to, because there were refugees there, and they wanted to gather all the refugees in Y village to isolate them from society—and they did. They created a camp in Y village and took the refugees there. But the refugee families we were working with did not want to go to that village, and since they did not want to go, we never left them alone. But first, they cut off our water. Then, they cut off our electricity. They did everything to make us abandon and dismantle that space. They talked to the landowner, and the landowner evicted us, and so on. We were subjected to all sorts of harassment. ... For example, we were providing training to women. At the same time, we were playing games with their children in the container—social support, complementary activities. But about two months ago, you might have followed it in the news, without any warning or written notice, they came with cranes, removed our containers with everything inside, cleared the area, and their only excuse was, ‘It is going to rain, we cannot ensure your safety. There is no infrastructure.’ Even though there was.” **Association - Children’s Rights**

As a result, it has been observed that CSOs have developed various strategies to navigate government restrictions and sanctions to continue their operations. While this approach allows organizations to sustain their activities, it also creates negative effects on freedom of association, as well as on CSOs’ financial and human resources.

1.1.3. Securing Financial Resources

Legislation

The Turkish Commercial Code, the Law on Associations, and the Law on Foundations regulate the economic activities of CSOs. CSOs are not allowed to engage in direct economic activities. CSOs can establish economic enterprises to generate additional income or to carry out ongoing activities beyond their revenue sources, such as donations, assistance, rent, and grants.

Associations and foundations can receive in-kind and cash assistance from individuals, institutions, and organizations abroad, subject to notification. Foundations are required to report funds or assistance received from abroad through bank transfers within one month. Associations and foreign CSOs operating in Türkiye with a permit must report the funds or assistance received via bank transfers from abroad before they are spent. Regardless of the amount, each aid/fund received must be reported separately, and the notification form must be completed and submitted with accompanying documents such as contracts/protocols that specify the purpose of the aid. However, due to the lack of a clear definition of “in-kind and cash donations received from abroad” in the legislation, even membership fees or individual donations received from abroad are subject to reporting.

The obligation to notify foreign donations and aid was introduced under Law No. 7262. According to this regulation, CSOs are required to notify the donation and aid they intend to send abroad before doing so. Furthermore, as a result of the amendment made in October 2021 in the Regulation on Associations, an activity outcome report must be submitted within ninety days after the provision of the aid. With this legislative amendment, the amounts to be sent to the headquarters of foreign CSOs operating in Türkiye with permits are also included in the notification requirement.

Associations and foundations can receive aid and donations from domestic companies, individuals, and other sources to achieve their stated objectives as written in their statutes/by-laws/official documents. While there is no explicit provision in the Law on Collection of Aid, in practice, income-generating activities conducted by CSOs outside their headquarters (such as public events, campaigns, SMS donations, etc.) are classified as collection of aid. Each aid collection activity carried out by a CSO is subject to prior permission. To obtain permission, a detailed application is required, including information on the amount of funds to be raised, how it will be used, the timeframe for the activity, and where it will take place. Permission and refusal authority to collect aid rests with the district governorships or governorships, depending on the region where aid is collected. As a result of the amendment made under Law No. 7262, fundraising activities conducted on the internet are also subject to the law and require permission. The same regulation also determines the actions to be taken to terminate unauthorized fundraising activities in the online environment and the sanctions stipulated in case of violation of the law.

Another restrictive regulation in the law is the obligation to spend the net income obtained from an aid collection activity in accordance with the specified purpose and within the authorized period. CSOs are required to submit reports in this regard. Additionally, the law stipulates that if the collected aid does not reach the desired/declared amount or exceed it, the entire amount or the excess amount shall be transferred to organizations deemed appropriate by the competent authority and operating for a similar purpose as stated in the permit. This regulation disregards the will of the donors and the autonomy of CSOs and violates property rights.

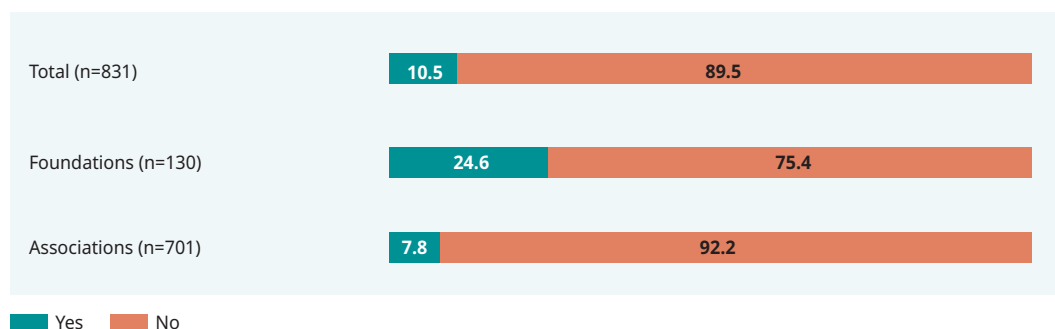
While Türkiye uses two different concepts, aid, and donation, the lack of a clear definition between the two in legislation caused difficulties until 2021. On November 10, 2021, an amendment was made to the Regulation on Principles and Procedures for Collection of Aid, defining donations as any in-kind or monetary support provided to a CSO without any specific call, whereas aid was defined as in-kind or monetary support given, either unconditionally or as a loan, when directly or indirectly requested to address a specific need. In this regard, voluntary donations that are spontaneously made are outside the permission procedure stipulated by the Law on Collection of Aid, and CSOs do not need official permission to publish their bank account numbers on their official websites. However, CSOs are not allowed to share their account numbers, make donation calls, or launch donation campaigns without permission on other websites or social media platforms. This situation causes difficulties for CSOs in fundraising and engaging in income-generating activities. On the other hand, only a very limited number of CSOs are exempt from the Law on Collection of Aid. Some of these exempted CSOs are organizations established by law and managed by the state. The determination of which organizations are exempt from the Law on Collection of Aid is made by the President upon the proposal of the Ministry of Interior.

The regulation and permission requirements for the collection of aid make it difficult for CSOs to maintain financial sustainability and access financial resources.

Practice

The procedures required for engaging in economic activities are quite burdensome for CSOs. The statutes, by-laws, or official documents of CSOs must include a provision stating that they can establish economic enterprises. In cases where this provision is not included, the statutes/ by-laws or official documents need to be amended. According to the latest data provided by the DGoF, in 2023, there were 1,442 profit-oriented organizations/businesses affiliated with foundations. However, the income from economic enterprises accounted for only 0.47% of the total revenue of new foundations.¹⁹ The fact that only a portion of new foundations have an economic enterprise, and that income generated from economic activities is significantly lower compared to other sources of income indicates the obstacles faced by CSOs in engaging in economic activities. In fact, only 10.5% of the organizations participating in the quantitative research indicated that they have economic enterprises. One in four foundations owns an economic enterprise, whereas this rate is relatively lower among associations, at 8%.

Figure 1.8. Percentage of economic enterprise ownership (%)



¹⁹ Directorate General of Foundations. *Select Data on New Foundations - Number of for-profit organizations/businesses owned by foundations.*

CSOs without an economic enterprise cited several primary reasons, including not seeing the need to establish one (43%), lacking sufficient capacity (39%), and the heavy bureaucratic and regulatory burdens (9.5%). No significant difference was observed between associations and foundations regarding the reasons for not owning an economic enterprise. However, all CSOs whose economic enterprises were shut down following audits by public authorities were associations.

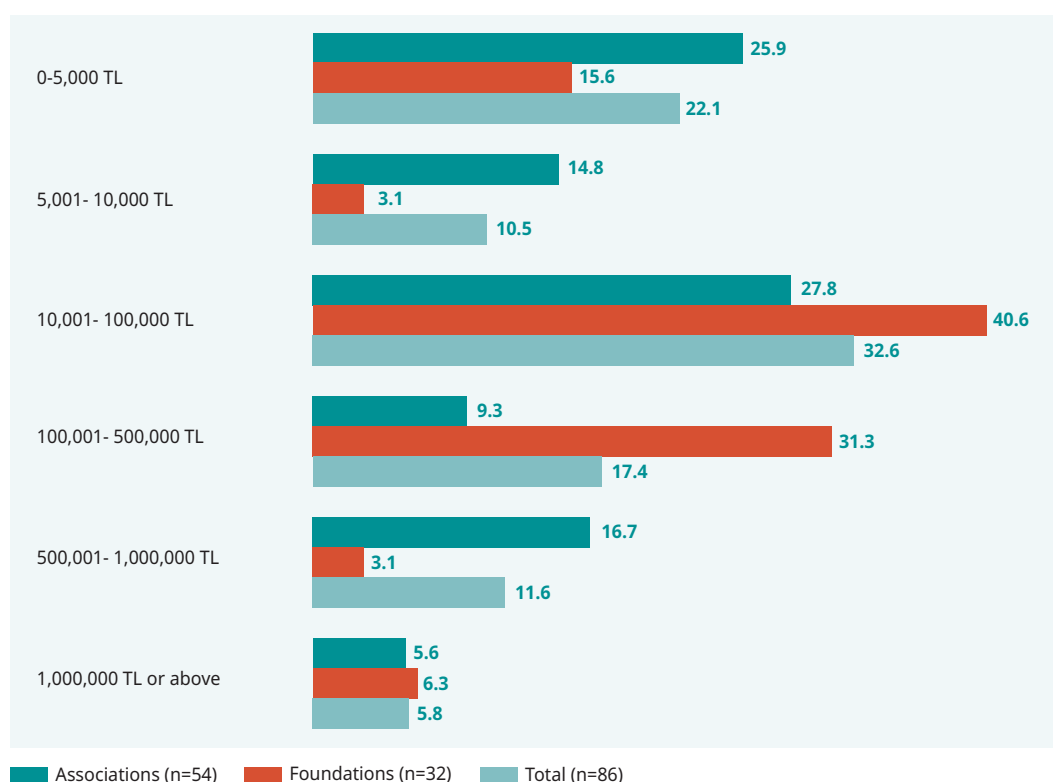
Table IV. Reasons for not owning an economic enterprise (%): (Multiple responses allowed)

	Association	Foundation	Total
We did not see the need to establish one	44.0	38.8	43.3
We lack sufficient capacity	39.2	34.7	38.6
The bureaucracy and regulatory burdens are too heavy	9.8	8.2	9.5
We had one but voluntarily closed it (due to financial losses or the discontinuation of the related activity)	1.9	3.1	2.0
We had one, but it was shut down following an audit by public authorities	0.5	0.0	0.4
Other	4.8	15.3	6.2

Among CSOs with an economic enterprise, annual income levels are as follows: 10,001–100,000 TL (33%), 0–5,000 TL (22%), 100,001–500,000 TL (17%), and over 500,000 TL (16%). One-third (33%) of these CSOs have an annual economic enterprise income of 10,000 TL or less, while two-thirds (65%) earn below 100,000 TL.

Among associations, 41% fall into the 10,000 TL or less category, compared to 19% of foundations. The majority of foundations (72%) generate annual income from economic enterprises in the 10,000–500,000 TL range, whereas only 37% of associations fall within this category. Conversely, 22% of associations report an economic enterprise income exceeding 500,000 TL, compared to 9% of foundations. Overall, as CSOs increase in scale and income levels, their tendency to establish economic enterprises also rises.

Figure 1.9. Annual income generated by economic enterprises of CSOs (%)



As the operational scope of CSOs expands, so does the likelihood of owning an economic enterprise. While 9% of CSOs operating at the neighborhood, district, or municipal level have an economic enterprise, this figure rises to 9.5% for those at the provincial level and 13% for those operating across multiple provinces or at a broader scale.

Access to financial resources remains one of the most critical factors influencing the institutional sustainability of CSOs in Türkiye. It is widely acknowledged that civil society operates within a framework that requires achieving significant impact with limited resources. However, this resource scarcity also negatively impacts their capacities and activities. In particular, economic crises and rising inflation in recent years have further restricted CSOs' ability to generate and manage financial resources. However, not all organizations are affected in the same way. The challenges CSOs face in financial sustainability, their approaches to these challenges, and their search for alternative solutions vary depending on their institutional capacity, characteristics, and financial resource composition.

Findings from qualitative research indicate that organizations with a weak rights-based approach, limited oversight perspective toward public authorities, and strong institutional capacity do not face significant financial sustainability issues. These organizations possess a professional institutional approach and advanced capacity in resource development and financial management. However, organizations with a strong rights-based approach, a critical distance from public authorities, and relatively lower institutional capacity face more challenges in this regard. Yet, among organizations with this profile, two distinct approaches to financial sustainability emerge. On one hand, there is a tendency to prioritize securing financial sustainability, enhancing institutional capacity for this purpose, and striving to establish more professional financial management. Organizations aligned with this tendency largely sustain their rights-based activities through grant support and project-based work. On the other hand, there is a tendency to view financial sustainability as secondary to activities, addressing institutional capacity needs only to the extent necessary to enable their operations. Organizations aligned with this tendency are predominantly field-focused, maintain strong ties with social movements, and exhibit a profile where political standing and character are prominent. While these organizations also rely on funds and grants to carry out their activities, they are able to generate in-kind or cash support through their own social and political networks and develop solutions accordingly.

These two differing tendencies among rights-based organizations do not create two sharply distinct, fixed profiles. Rather, they describe two fundamental approaches and operational models that can more decisively shape and direct the institutional structures and activities of rights-based organizations at different times, depending on the economic, political, and institutional conditions they face. Organizations may adopt one or both of these tendencies to varying degrees based on changing circumstances. For instance, an organization that does not face issues accessing funds and grants noted that they paused grant-funded projects for a year, identified needs in the field, redesigned their activities, and then resumed work. Another organization stated that while they occasionally conduct activities supported by funds and grants alongside those financed by their own resources, the inability to secure funding does not interrupt these activities. It can be said that rights-based organizations prioritizing financial sustainability, striving for professionalism, and compelled to rely on funds and grants are more institutionally affected by resource development challenges. Conversely, organizations that view access to financial resources as relatively secondary demonstrate greater institutional resilience and capacity to sustain their activities, even when financial resources are neither sufficient nor diverse.

"In terms of financial management, our association has never been very strong. I mean, raising money, securing funding. Because ... we were in a hurry to preserve a language ... It took us ten years to realize that institutionalization and the economic dimension of this work make it a serious occupation. This is, in fact, real work... Recently, I gave a presentation on finance and economic enterprises in civil society. I initially thought we were the only ones struggling with this... but it turns out that financial sustainability is a major issue for all civil society organizations. Everyone is asking, 'How do we survive? How do we continue?' It is a conversation happening across the sector." **Association - Environmental and Cultural Rights**

“Funding is always a major concern. It is one of the biggest obstacles to organizing and carrying out activities. For example, in our case, when a staff member was hired, they sometimes chose not to use their entire allocated salary—or even any of it at all—so that we could save the funds for the association's future needs.” **Association - Human Rights, Democracy**

Although the primary income sources of CSOs in Türkiye include various categories, creating an impression of income diversity, the income sources for civil society in general—and rights-based organizations in particular—remain quite limited. Membership fees are generally symbolic and collected in very small amounts; the number of organizations with rental income is negligible. Economic enterprises, due to the absence of facilitative legal regulations regarding taxes and other financial transactions, as well as the lack of sufficient capacity among organizations to operate them efficiently, fail to become a regular and adequate income source. As a result, membership fees, rental income, and economic enterprises are not viable sources of long-term financial sustainability for CSOs. Given these conditions, the two primary income sources for most CSOs remain grants/funds and donations. Generally, foundations and CSOs without a strong rights-based approach are more successful in securing donations, whereas associations and those with a strong rights-based approach tend to rely more heavily on grant funding.

“The biggest dilemma in Türkiye's civil society sector is that you have to choose: Either you work with grant funding—where you must comply with specific conditions—or you try to sustain yourself independently.” **Foundation - Human Rights**

“When we attempt to develop independent financial sources, we run into other procedural obstacles. I wouldn't call it a privilege, but perhaps some facilitation could be provided for CSOs in this regard. Having the same tax obligations as a for-profit business puts us in a bind; I mean, managing economic enterprises is already highly complex, and without one, independent fundraising is nearly impossible. As an association, I could collect aid or receive independent resources, but that's not allowed. I can't get permission anyway. So, I set up an economic enterprise thinking I could sell something. But the taxes are so high that I face issues when using that money.” **Association - Environmental and Animal Rights**

“Our goal was to create a financially self-sustaining model. But unfortunately, in Türkiye, there is a huge gap between a civil society organization aiming for this and actually achieving it. Especially for a new, small-scale association like ours, new to this field, achieving sustainability through donations or membership fees is impossible ... continuing without grants as an association in Türkiye ... it was never easy, but in recent years, it has become significantly harder ... even if we aim for and work toward a grant-free structure, it doesn't seem feasible in the short term.” **Association - Culture, Arts, and Freedom of Expression**

After grants and funds, donations from members and individuals constitute the second most significant source of income for CSOs. Out of the 42 organizations interviewed, 30 identified donations as one of their primary income sources. These donations come in various forms, including regular or needs-based contributions from volunteers, as well as income generated from educational activities or fundraising events such as charity fairs. Given the short-term and inconsistent nature of grants and funds, donations stand out as a crucial resource for covering fixed costs. Organizations without regular donors typically rely on informal networks or personal connections to collect donations as needed, whereas more institutionalized organizations tend to have a stable base of regular donors.

“We have a donor and supporter base made up of both trustees and volunteers of (...) Foundation, totaling around 500 people. These are individuals who regularly donate every month.” **Foundation - Research**

“Occasionally, we receive small donations, but we do not see this as a steady income source, so we do not count it among our revenue streams. It does happen, but only in very small amounts. However, the association does not actively pursue this”. **Association - Rights of Women with Disabilities**

"We receive donations, mainly from volunteers who contribute regularly, especially to our scholarship funds. If we have 50 volunteers, around 30 to 40 of them directly cover the scholarships for our beneficiaries. Additionally, many other volunteers donate to our foundation. We also generate income through the sale of handmade items produced by our volunteers, which helps cover the core expenses of the foundation's activities." **Foundation - Children's rights**

Although some associations rely primarily on donations or collect large amounts in donations, foundations generally have a more stable and substantial flow of corporate and individual donations. Donations from trustee boards, whether in cash or in-kind, strengthen institutional capacity, enabling these organizations to operate without financial strain despite fixed costs. Meanwhile, other CSOs with a broad base of individual donors sustain their activities and long-term sustainability through their visibility and public recognition. It can be noted that all organizations with a wide individual donor base have a relatively weak rights-based approach and do not engage in monitoring activities. These organizations generally have limited advocacy efforts and primarily undertake activities that complement services provided by public authorities.

"Our entire operation runs on donations. We have two types of donors—corporate and individual. Our corporate donors can either sponsor one of our events, adopt one of our event locations, or collaborate with us to develop training programs suited to their sector... Beyond that, we have individual donors. Some of our individual donors make regular contributions via credit card, or through our website, we offer certificates for every special occasion imaginable—birthdays, Women's Day, Mother's Day, Father's Day, etc. These are certificates supporting education. They can purchase these certificates, and each one supports a child's education for a year." **Foundation - Education**

"As a foundation, our most important asset is our individual donors. Currently, we have over 3 million individual donors. These donors contribute through our telephone and SMS banking systems... Approximately 85-90% of our revenue comes from individual donations. We receive no support from the government." **Foundation - Humanitarian Aid**

Organizations that rely primarily on donations have experienced declines in revenue due to the economic crisis. This creates a need to restructure donor relations or adjust donation amounts based on changing economic conditions. Even organizations with a large donor base struggle to maintain a consistent level of donation income in times of economic uncertainty. Like grants and funds, individual donations contribute to financial sustainability but can also impose limitations on organizational activities and public discourse. Just as grants require CSOs to align their projects with funders' objectives, the profile of donors also influences how organizations operate. While this influence may manifest as responsibility toward donors or considerations of their general political preferences, it ultimately affects the scope and framing of an organization's activities.

"We have over 3 million individual donors, and we feel accountable to them—not to a specific entity, but to our donor base. We try to be mindful of their sensitivities in our work." **Foundation - Humanitarian Aid**

On the other hand, the fact that the legislation does not encourage organizations to receive donations results in donation revenues remaining insufficient and inefficient. The absence of tax deductions for individuals or legal entities donating to organizations without public benefit or tax exemption statuses restricts these organizations' resource development potential. These statuses, which are granted at the discretion of public authorities, do not involve direct intervention but function as a pressure mechanism that restricts civil society's financial resource development opportunities. Additionally, under the obligation to report foreign donations and aid, organizations perceive that submitting numerous reports could lead to their classification as high-risk, benefiting such donation income both uncertain and restricted. This situation particularly hinders organizations with a rights-based focus or strong international connections from benefiting from foreign donations and aid.

"In fact, our potential to receive donations from abroad is very high, but then there is this law related to the financing of terrorism. Even if just one euro comes in, you have to report it. So, you report it. For example, someone sends 50 euros, someone else sends 100 euros, and you have to report each of them separately. The more reports you submit, the more you fall into their risk assessment system. There are low-risk, medium-risk, and high-risk organizations. The more donations you receive, the higher your risk level becomes. So, even for just a few euros, our risk level increases, and we don't want that. When our risk level rises, they keep conducting audits." **Association - Children's Rights**

Individual donors also hesitate to donate to organizations that may be considered oppositional or objectionable by public authorities. The possibility that donating to an organization could constitute a criminal offense and result in legal sanctions limits the potential donor base.

"For example, those who donate to us sometimes ask whether we can erase their names or not disclose them to anyone. That is hardly possible. I mean, with audits... You have donated once, it's not that simple. But I don't think these concerns stem from us." **Foundation - Youth**

"(...) We want to establish an ecological children's village where children can have a holiday, stay for a week, and spend time in the fields and other activities. So, we thought of launching a donation campaign for this. However, people don't want to become regular donors. In Diyarbakır, for example, during the period when associations were shut down by decrees, their regular donors were also investigated. So, people are worried. They think, 'Who's to say the same won't happen to us tomorrow?' And frankly, we think the same way... People are right to be concerned. That is why we do not even ask for money from people anymore." **Association - Children's Rights**

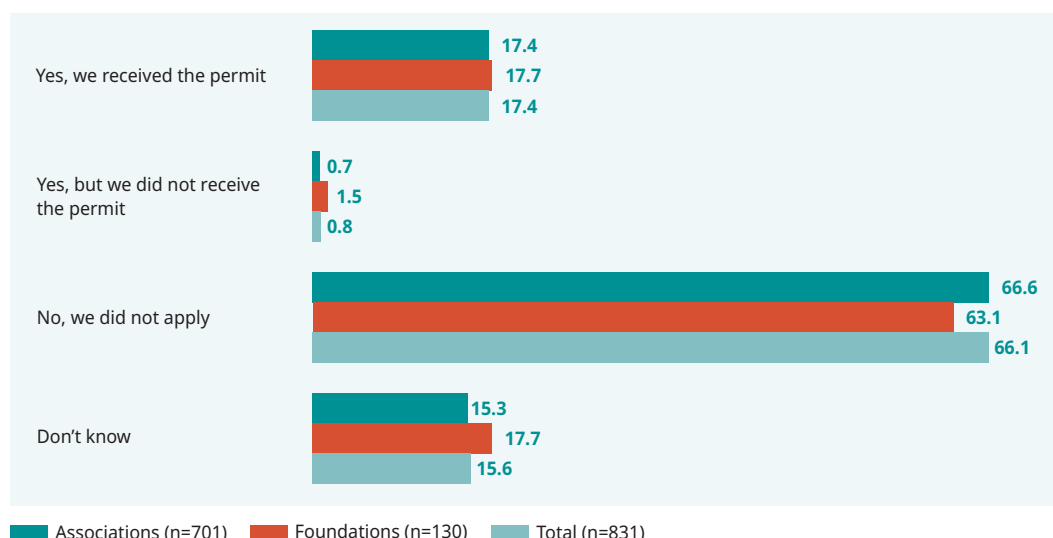
Similar to their preferences in funding sources, organizations do not accept donations or aid from institutions, entities, or companies that have a negative impact on their areas of activity. They seek to avoid any adverse effects or perceptions arising from these financial relationships.

"We are also conducting work on coal-fired power plants, explaining the damage they cause to nature. Therefore, we cannot collaborate with companies involved in thermal power plants. There are certain fundamental issues for us—such as nuclear energy—which are predetermined matters. We cannot accept donations from companies operating in those sectors. We communicate this openly from the outset." **Foundation - Environmental Rights**

On the other hand, CSOs face significant problems in fundraising activities due to the restrictive and bureaucratic Law on Collection of Aid. Obtaining permission for fundraising requires filling out a detailed form. The evaluation and outcome of the permit application are at the discretion of the public administration. The evaluation criteria are neither clear nor predictable, leading to inconsistencies in practice. Obtaining a permit can be easy or difficult depending on the attitude of the relevant official in the province where the application is made. The evaluation process for permission to collect aid is not transparent for CSOs and is considered a stage that complicates the process of obtaining permission. According to data shared by DGRCS, there are 50 associations and foundations that have the right to collect aid without obtaining permission. Requests for information were submitted as part of the research to determine the number of applications for aid collection permits, the acceptance/rejection rates, and the reasons for rejections. However, the relevant public institutions did not disclose these data.

The barriers and procedures introduced by the Law on Collection of Aid make it difficult for CSOs to generate income and constitute a significant interference with their rights to association and property. In the past two years, among the organizations participating in the study, 17% applied for and obtained an aid collection permit, 1% applied but were denied, while 66% did not apply.

Figure 1.10. Aid collection permit application (%)



The proportion of CSOs that have successfully obtained an aid collection permit increases as their income level rises. CSOs with an annual income of 0-10,000 TL have a significantly lower success rate in obtaining aid collection permits compared to those with higher income levels. Over the past two years, the percentage of rights-based CSOs that applied for and successfully obtained an aid collection permit (31%) is notably higher than that of other organizations (14.5%). This difference can be attributed to the higher level of activity among rights-based organizations.

In-depth interviews reveal that, particularly for rights-based organizations, the ability to conduct aid collection or donation campaigns is highly restricted.

"For example, in England, launching a donation campaign after an earthquake—let me exaggerate—takes about 3-5 minutes. No permits, no bureaucracy. You set it up online, people donate, and within no time, over three million pounds are raised. If a foundation in Türkiye wanted to launch a donation campaign—not necessarily for the earthquake, but say, last year for women's rights—whether they would be granted permission is always uncertain. It is always a problem. The fact that organizations relying on donations must obtain permission to run an aid collection campaign is absurd. It is like saying, 'I want to sell Coca-Cola, but I need permission to do so.'" **Foundation - Civil Society and Grantmaking**

"We have never launched a campaign, and the main reason is this regulation. (...) because it is subject to permission, obtaining that permission, ensuring that all funds raised go directly to the intended cause... and if, for some reason, it cannot be transferred—since we are a large organization—there could be issues due to an error caused by staff, unintentionally or mistakenly. To avoid these risks, we do not organize any campaigns at all." **Association - Refugee Rights, Humanitarian Aid**

"Understandably, resource development should have a defined framework and rules, and of course, it should. However, there is a growing concern that these regulatory processes and frameworks are becoming increasingly restrictive. There is a clear pattern in practice. For example, participating in a marathon, organizing a fundraising run, or raising community funds... One of the permit requirements is that the activity must not involve a public service already provided by the government. Transparency, accountability, and clarity are essential, and no one disputes that. But the real question is whether space is being created for civil society and under what conditions it is being monitored. If we examine the legislation from this perspective, we could say a lot." **Foundation - Sexual Health Rights**

"Aid collection and donation campaigns are core activities for voluntary organizations like ours. Therefore, a voluntary organization should somehow be able to collect aid and support, and ... we should be able to obtain the necessary permits for this in some way. I do not know whether to call it being obstructed or something else, but our inability to carry out activities in this regard and being able to operate only through funds is the biggest problem in the legislation." **Association - Environmental and Animal Rights**

Associations with public benefit status or foundations with tax exemptions face fewer obstacles in the permit process and can conduct aid collection and donation campaigns more easily. However, organizations with a strong rights-based approach and advocacy work encounter greater difficulty in obtaining these permits.

"As I mentioned, in (...) campaign, our foundation already has public benefit status. We also have the right to collect donations, so the (...) campaign is conducted through that framework." **Foundation - Research**

"These are efforts ongoing within the framework of the aid collection legislation. Within that scope, we have a project, again fully permitted and being carried out. That effort is currently an educational project related to wildfires. We have an SMS hotline, which we are also using to sustain it. So, we are conducting an aid collection campaign as well." **Foundation - Environmental Rights**

"As a human rights organization, freedom of association is also one of our areas of focus. When the earthquake struck, for example, Circassian Associations I work with struggled for a day and a half to get a permit. On the second day, I called the head of the association and told them not to wait for the permit because this was a massive disaster. Two or three days later, a general directive was issued stating that no permits were needed. But even in such dire circumstances, the permit requirement stood as an obstacle to civil society for days. Nowadays, if an issue is not politically sensitive or has no political implications—such as raising funds for a child with SMA—permits are granted. Otherwise, obtaining permission for a civil society organization has turned into a security issue. Yet, civil society organizations are actually all established for the public benefit. There is something called public benefit status in Türkiye. This law is clearly against human rights but let's put that aside. An organization has to get permission from the governorship every time it wants to collect financial aid, and that permission is time-limited—you can only collect membership fees, really. Donations are only acceptable if people voluntarily contribute. It is a strange thing. I was active in (...) during its establishment for a while... In Northern Ireland, on a (...) night, volunteers collect money at the exit. Here, that is prohibited. You can still collect, but it is against the law... This is a clear violation of freedom of association." **Association - Human Rights**

"Because we could collect aid that way, maybe we could set up booths in many places. Our volunteers could work there. I mean, we could both generate financial resources—a free resource—or directly generate resources for our activities, and ... we have thousands of volunteers waiting for work... You set up a booth, explain your work. They would explain where there is a need, but unfortunately ... we have not been able to secure either our organizational freedom or our freedom to develop resources in this regard." **Association - Environmental and Animal Rights**

While some organizations struggle to obtain permits for aid collection or donation campaigns, others operate without obtaining any permits and face no sanctions. Events like marathons, which could be key opportunities for aid collection, are subject to restrictions, preventing organizations from obtaining the necessary permits. Those that persist in applying multiple times also report difficulties in securing permits. Some organizations exploit loopholes in the legislation to conduct aid collection activities in alternative ways. However, rights-based organizations, which often feel constantly monitored and scrutinized, hesitate to take any steps that might jeopardize their legal status. The ability to conduct an aid collection or donation campaign, as well as the risk of facing sanctions for any procedural violations, varies depending on the type of organization and the city in which it operates. Ultimately, the approval process remains at the discretion of public officials, leading to inconsistencies across different regions.

"For instance, we can never get a permit from the Izmir Governorship. If we request a permit for a small-scale project, they say, 'Your budget is already high enough; fund it yourself, you don't need donations.' We say, 'OK'. Let's do a larger project. When we propose a larger project, they reject it, saying, 'We do not see enough public benefit here. Your budget is too large for such a project.' Eventually, after years of applying, we stopped trying for the past 2-3 years. We realized they will never approve our aid collection efforts. We have the potential to run major campaigns, and our community is ready to support

us. But we cannot do it—I mean, if our lawyers or financial advisors allowed it, I would actually do it. I say, 'Let's take the risk and do it', but of course, the penalties are very high, and the team does not allow it because we might get into trouble." **Association - Environmental and Animal Rights**

"In Adiyaman, nothing works. We are talking about something completely different. Aid collection permits... For example, we are now going to apply for an aid collection permit in Adiyaman for (...) Association. It depends on the deputy governor's mood... For instance, CSOs in Bursa get it very easily. Those in Istanbul cannot get it at all... Because there are tons of procedures and whatnot. There is also this issue—if you say you will collect a certain amount of money, it is a problem if you fall short, and it is a problem if you exceed it. The state can seize that money. And you have to say what you will do with that money. CSOs collect this money for their own expenses anyway. Of course, it is tied to a project, but they say, for example, 'Supporting 100 young people.' What does supporting 100 young people mean? It is actually collecting money for the staff supporting those 100 young people." **Platform - Humanitarian Aid, Solidarity**

"I had a very specific experience. We obtained an aid collection permit in Istanbul for a particular campaign. Later, we submitted the exact same application in another city, simply changing the organization's name. It was rejected—even though the documents were identical." **Foundation - Civil Society and Grantmaking**

"How else will they find resources if they want to carry out a major project? They have to collect donations... In these matters, the state, with this donation clause, actually hampers the development of a more modern, formal, democratic civil society. But you can put a donation box in places of worship and collect there. No one audits it. I mean, this is what I mean by inequality in practice." **Association - Refugee Rights**

The aid efforts that emerged following the earthquake, the distribution of aid, and the aid collection permit process have become significant areas of concern. Although a Presidential Decree was issued under the post-earthquake state of emergency to regulate CSOs' earthquake-related activities and relax aid collection permit procedures, the permit process continues to have a restrictive impact on organizational activities. This restrictive effect also varies depending on the organizational structure (cooperative, association, foundation, etc.) of the CSOs.

"For instance, we faced serious regulatory challenges simply because we are a cooperative. Can we accept donations or not? How should we proceed? These were our concerns. You mentioned that aid collection regulations were eased. But for whom? That is the real question. They were not eased for us or for many other organizations. Only a select few benefited from this flexibility, and some were even obligated to go through specific channels. For example, in order for foreign aid and humanitarian supplies to enter the country tax-free and without customs duties, they had to be processed through AFAD or the Red Crescent. This was not impossible—we, of course, initiated discussions and are still in talks. However, critical supplies such as beds, heat pumps, tents, and blankets could have arrived during the early stages of the disaster but were delayed due to bureaucratic and regulatory hurdles. And when they finally arrived—well, that is a whole other story." **Cooperative - Social Aid and Solidarity**

Nevertheless, as with other bureaucratic obstacles, some organizations have continued their aid collection and distribution activities despite the risk of legal and administrative sanctions. At the same time, they attempt to comply with the necessary procedures, even at a symbolic level, to protect themselves from potential penalties.

"In the early days of the earthquake, there were discussions about whether foreign donations for earthquake relief should be managed solely through AFAD. Could we distribute those funds? Were we even allowed to? How should we proceed? This, in a way, hindered our agility. These things do not get resolved easily in Türkiye—you have to take the initiative. You just take a leap of faith and go for it." **Foundation - Civil Society and Grantmaking**

Obtaining permission for aid collection and donation campaigns is nearly impossible, especially for rights-based organizations, due to the lack of transparent and well-defined evaluation criteria and the discretionary power of public authorities. The risk of legal and administrative sanctions further eliminates any possibility of exploiting loopholes in the system. For many organizations, even receiving donations—though technically not subject to a permit—is perceived as risky due to the authorities' stance toward CSOs and the severity of potential sanctions. In an environment where resource development opportunities are restricted, many CSOs sustain their institutional existence and activities through grants and funding programs. However, this dependency locks organizations into a grant cycle, forcing them to allocate their already limited capacity to constantly preparing grant applications and project proposals rather than focusing on their core activities. This cycle particularly affects lower-capacity organizations by limiting their operations, development, and human resources.

Even in cases where small amounts are donated from abroad or membership fees are paid, the obligation to notify imposes a disproportionate administrative burden on CSOs. There is no publicly available information regarding how and to what extent CSOs in Türkiye can benefit from foreign sources. As a result, a request for information was made to the DGRCS, DGoF, and the Financial Crimes Investigation Board (MASAK) regarding the number of CSOs that were sanctioned due to deficiencies in their reporting obligations for foreign funding or assistance, as well as those that were prevented from benefiting from foreign funding or assistance for various reasons during the years 2022-2023. However, the responses to these inquiries did not provide any information on these questions.

Among the funding sources utilized by CSOs, domestic grants from associations and foundations, and sub-granting programs play a significant role. However, compared to other income sources, domestic funding remains relatively underdeveloped in Türkiye's civil society landscape.

"In Türkiye, after the earthquake, I believe one of the best organizations providing and distributing funds effectively to those in need was (...) Foundation. They specifically support CSOs that truly need assistance."
Association - Culture, Arts, and Refugee Rights

"I think (...) is currently the best grant-making institution in Türkiye. They have an incredibly flexible structure and source their funds through philanthropy. This is critical—it's not from donors or institutions but from philanthropic efforts, which I believe will shift the dynamics."
Platform - Humanitarian Aid, Solidarity

Sub-grant programs are designed based on European Union funding, where high-capacity, rights-based organizations receive funds to support smaller CSOs. Compared to direct applications to EU or other international funding bodies, these programs are more accessible to organizations with lower institutional capacity. Amidst the erosion of democratic institutions and structures, the shrinking of civic space, and strained relations with international institutions, sub-grant programs play a vital role in sustaining Türkiye's civil society.

"This sub-grant issue is very problematic. It is turning into a situation where an organization, instead of working in its area of expertise, ends up handling accounting tasks for whoever provided the money—maybe the delegation. Initially, we thought it would be liberating—good for supporting small structures and organizations that lack the skills to apply for funds. But I think sub-grants are not working... This sub-grant system has introduced a hierarchical relationship, in my opinion. I think it has had a negative impact."
Association - Human Rights

While CSOs express criticism toward foreign funding and grant programs for various reasons, the majority still rely on them. Especially in economic conditions where financial predictability and budget planning capacity are strained, and amid currency fluctuations, receiving funds or grants in foreign currency becomes increasingly appealing. Among the 42 CSOs interviewed, 31 reported benefiting from foreign funding and grants. However, securing and managing these funds effectively requires strong institutional capacity, making the process burdensome for many

organizations. This characteristic of foreign funds challenges the institutional capacity of many CSOs and can limit their access to such funding sources. Furthermore, due to public scrutiny and social pressures, some CSOs perceive foreign funding as high-risk and opt to avoid it to prevent potential complications.

In recent years, the resources available to CSOs have significantly declined due to both global and domestic crises. The Russia-Ukraine war, the conflict in Gaza, the COVID-19 pandemic, and the February 6 earthquake have all heightened social vulnerability. However, as funding and grant providers focus on issues, such as wars and conflicts that dominate the political agenda of the Global North, sidelining other topics on Türkiye's civil society agenda, the resources accessible to civil society further diminish. Finding less space in the ever-shifting agenda of global donors, driven by political dynamics, leads to both a reduction in the amount of funds and grants and a change in their nature. Under these conditions, as CSOs' prospective target groups expand and become more vulnerable, resources to enhance their capacity to respond to social needs diminish.

"With global crises like the Ukraine war and the conflict in Gaza, we are witnessing a global decline in humanitarian aid funding, and interest in Türkiye has also waned. However, this financial shrinkage does not mean that the needs we aim to address with our projects have decreased—quite the opposite. After consecutive crises like the pandemic, economic downturns, and the earthquake, the number of vulnerable groups has only grown. This means we need to do even more. Yet, at the end of 2023, we had 3,000 people—now that number is down to 2,300. We have had to downsize, and it is simply not enough."
Association - Refugee Rights, Humanitarian Aid

"In general, civil society resources in Türkiye have decreased due to various factors, including the Ukraine-Russia crisis. Additionally, the availability of long-term funding has diminished compared to the past. This means more applications, more administrative work, and greater challenges for organizations with limited institutional capacity. While we are responsible for implementing ongoing projects, we must also focus on new applications and opportunities. Some grant terms have now been reduced to as little as six months, meaning that within this short period, we must not only plan and implement the project but also complete all reporting requirements. This uncertainty is placing increasing pressure on civil society organizations and their employees."
Association - Right to the City

"We are finding it increasingly difficult to secure large projects because funding has shrunk compared to previous years. Meanwhile, the number of CSOs requiring funding, the number of experts in the field, and the overall demand for services have all increased. In the past, securing funding was much easier; now, we are facing challenging times."
Association - Environmental and Animal Rights

While available funds and grants are shrinking, their structure is also changing, shifting toward short-term, project-based funding that lacks continuity. These short-term, project-based resources not only fail to ensure financial sustainability for organizations but also confine them within a grant cycle. CSOs must simultaneously complete one project while applying for others and continuously seek new funding sources. This exhausting cycle reinforces a tendency among CSOs to prioritize their own viability over activities that could generate impact and transformation within civil society, placing greater emphasis on their institutional sustainability rather than societal issues and relationships. This situation contributes to the broader insularity of civil society, weakening its engagement with societal dynamics, and impedes organizations' ability to specialize in their fields, maintain institutional memory and culture, employ qualified human resources, and plan long-term activities.

The grant cycle caused by project-based, short-term resources places organizations with relatively lower capacity in a dilemma between focusing on activities and ensuring sustainability. Access to core funding or institutional grants is identified as the most effective way to break this cycle. Institutional grants enable organizations to enhance their capacity and focus on their institutional goals and objectives without requiring them to undertake specific projects or activities. In this context, for many organizations, foreign funding—particularly institutional grants provided through sub-grant programs—helps mitigate the negative effects of project dependency and the grant cycle while enhancing organizations' sustainability. Core or institutional grants, in this

regard, provide CSOs with the opportunity to evaluate, design, and plan their activities, thereby strengthening civil society's capacity to operate in a qualified and effective manner.

"We have occasionally faced challenges within our organization. We have a defined area of work and apply for project calls that align with it. However, sometimes a project comes along, and since we work well with the colleagues involved and they are familiar with many aspects of our organization, we end up saying, 'Let's have them continue for another three months on something else.' But then, things start branching out in an unstructured way. That is why core funding is a better solution. Project-based funding is problematic. If we, as organizations, are to insist on something from donors, it should be core funding." **Association - Human Rights**

Amid rising human resource and office expenses due to the economic crisis, institutional and core grants have become the most critical financial resources for CSOs to sustain their operations and keep their doors open. However, accessing these highly limited resources is exceedingly difficult for most organizations. The presence of upper limits on fixed expenses in some existing grant programs restricts organizations' ability to manage their resources as desired. While these long-term supports facilitate a departure from project burdens and the grant cycle, it is also noted that they may encourage organizations to overlook resource development activities.

Beyond the nature and structure of funding, the approaches of grant-making institutions significantly influence CSOs' access to financial resources. Rather than adopting a structural approach to strengthening civil society, the continuous reallocation of resources based on shifting humanitarian crisis agendas further distances funding sources from sustainability. The lack of continuity in accessed resources due to shifting priorities disrupts the sustainability of activities. Rights-based organizations, in particular, struggle to secure resources when they cannot align with the agendas of grant-making institutions, which prioritize their own interests over the needs of civil society. Conversely, organizations may be compelled to plan their activities based on the shifting priorities of funding sources rather than their own goals and objectives. When the criteria and frameworks established by grant-making institutions lack the necessary flexibility, organizations must balance addressing the needs of their target groups with meeting the expectations of grant providers.

"For example, most funders may not intervene directly, but they already dictate, 'I am funding this and that now.' As a result, many organizations feel compelled to shift their focus just to ensure their survival, even if that work does not align with their mission... Many organizations that had no prior connection to refugee-related work suddenly started working in that field. But they have no knowledge of it. They have no expertise. They entered this field to ensure organizational survival and a significant portion of those doing so with this intent have lost their organizational identity, transforming into entities that operate more like agencies or subcontractors. This neither advances that association nor preserves local organizational efforts. They end up doing work they never intended to do." **Association - Youth, Civil Society**

The physical and social devastation caused by the February 6 earthquake triggered the urgency-driven economy within the funding ecosystem, leading to a rapid reallocation of financial resources toward earthquake-focused efforts. While increased funding enhanced the scope and quality of organizations' earthquake-related efforts, it also introduced various challenges. Grant-making institutions' demands for swift allocation and utilization of funds in the field complicated their efficient management and transfer to organizations capable of using them effectively. The urgency of grant-making institutions to act quickly led to the allocation of resources primarily to large-capacity organizations with which they already had established relationships. The inability of funders to create conditions that would facilitate local organizations' access to resources in the earthquake-affected areas further restricted these organizations' ability to secure funding. The fact that local organizations actively involved in earthquake response were unable to access financial resources at the required level, while organizations outside the earthquake zone that did receive funding faced challenges in operating locally, limited the overall effectiveness of the allocated resources.

Moreover, the shift in the funding ecosystem's focus toward earthquake response has also restricted the availability of resources for organizations operating in other fields, limiting their access to funding. These conditions have led organizations to design earthquake-related initiatives despite lacking expertise in the field, primarily as a means to secure funding. However, such activities—driven more by the need to meet funding eligibility criteria than by a genuine intent to address needs and create impact—have resulted in limited societal benefit and effectiveness. Consequently, such organizations face difficulties in accessing funding and grant resources that require prior or ongoing work in the earthquake-affected region. While the February 6 earthquake increased the volume of funds and grants allocated to the civil society sector, the persistence of issues within the funding ecosystem has prevented these from becoming effective and efficient resources. Furthermore, it has also generated effects that exacerbate the existing financial vulnerabilities of organizations.

"I am certain that, alongside the reality of all funds being directed to the earthquake region, many organizations went there solely for that reason. I am not saying this just to criticize them—there is a genuine economic reality. Many donor institutions you normally receive funding from suddenly say, 'We're now only funding the earthquake region.' In civic space, you are often forced to do what the funder wants rather than what you intend, and some organizations may have gone there for that reason too."

Association - Children, Women, and Human Rights

"The earthquake response is a concrete example of that. Donors say, 'I want my money to reach the field immediately.' We say, 'No, don't send it right away—let's hold onto it.' 'If you use that money three years later, that's when the real impact will emerge.' 'There's already chaos there now—sending money there won't help', we argue. This technical issue arises with emergency funds too. That is why we try to hold onto the money and distribute it carefully."

Foundation - Civil Society, Grant-Making

"Highly institutional structures like the European Union did not address that rigidity, and—it is almost laughable—they say, 'Let's prioritize the earthquake region,' but does the team preparing that application in the earthquake region have internet? Electricity? Computers? All of this is overlooked. It is just a rote approach, and that is the rigidity institutionalization brings."

Association - Culture, Arts, Democracy

When examining access to financial resources in recent times, it becomes evident that the worsening economic conditions over the past two years have resulted in a financial contraction within civil society. The inflationary environment caused by the economic crisis has led to a decline in accessible financial resources, while also making it increasingly difficult to manage, plan, and utilize available funds efficiently. The fluctuating exchange rates and depreciation of the Turkish Lira have reduced the sufficiency and predictability of domestic revenue sources, making foreign currency-based funding more attractive. Under these economic crisis conditions, organizations face declining revenues while simultaneously experiencing rising fixed costs. In particular, organizations struggling to generate non-grant income find that the limited funds they receive are insufficient to cover their expenses.

"Especially in today's inflationary environment, something can be both sufficient and insufficient at the same time. That is the kind of period we are in. We are currently managing to sustain our activities internally. If we had more revenue, could we conduct more transformative and impactful work? Yes. But for now, we have to focus on optimizing our resources. ... They suffice for efficiency rather than diversity. So, our current resources are just enough to sustain our ongoing work."

Foundation - Civil Society, Research, Policy

"Public funds have been cut and redirected according to a specific vision. Municipal resources are already scarce. So... while financial resources have always been limited, in the midst of a prolonged, unresolved, and worsening economic crisis between two elections... they have become even more constrained."

Foundation - Arts and Culture

"Our internal resources are very limited. In previous years, they allowed us to focus more on our own programs or undertake activities we wanted to pursue. However, with the current economic crisis, our priority has shifted to simply sustaining our operations."

Foundation - Sexual Health Rights

“Some consulates are now providing grants in Turkish Lira at absurdly low levels. The amount is not even enough to cover human resource expenses for a year—likely not even for half a year—due to inflation and the lack of financial predictability.” **Association - LGBTI+ Rights**

“Recently, we have managed to adapt, but we see this as an impending risk. Funding has become increasingly scarce. Costs have risen dramatically—hotel rentals, accommodation fees, transportation costs, everything has surged. At this point, we need to consider alternative plans and different approaches.” **Association - Right to Health**

The economic crisis has not only made it more difficult for CSOs to achieve financial sustainability but has also altered the composition of their primary income sources. Under the current conditions, the limited internal resources that previously covered certain expenses are no longer sufficient for this purpose. Two of the most significant expenses for CSOs—human resources and office rent—have seen continuous increases, posing serious challenges to sustainability. Even when organizations are not actively implementing projects, they still require a minimum level of income just to “keep the doors open,” as one interviewee put it. However, rising personnel and rent costs have made it impossible for many organizations to meet even these basic expenses using their internal resources.

“Rent, employee salaries—these are the biggest cost burdens. Even if you are not running any activities or receiving donations, you still have to cover these expenses. In that regard, we are in a slightly better position. Even if we are not implementing a project, at least we do not have office rent or staff salary obligations. That is an advantage for us.” **Foundation - Human Rights**

Sub-Area 1.2. Related Freedoms

1.2.1. Freedom of Peaceful Assembly

Legislation

The right to assembly and peaceful protest in Türkiye is regulated by the Constitution, Law No. 2911 on Meetings and Demonstrations, the Regulation on the Implementation of the Law on Meetings and Demonstrations, Law No 2559 on the Duties and Responsibilities of Police, Law No. 3713 Anti-Terror Law, and Law No. 5326 on Misdemeanors. According to Article 34 of the Constitution, everyone has the right to organize meetings and marches without prior permission. However, this right can be limited based on reasons such as “national security,” “public order,” “prevention of crime,” “protection of general morality,” “protection of public health,” and “protection of the rights and freedoms of others.” While the purposes for restrictions comply with Article 11 of the European Convention on Human Rights, they can be subject to arbitrary interpretations.

Law No. 2911 on Meetings and Demonstrations significantly restricts the exercise of the right to peaceful assembly with comprehensive limitations. Meetings and demonstrations of foreigners are subject to the permission of the Ministry of Interior. Furthermore, according to Article 10 of TGYK, all members of the regulatory board are required to sign a declaration at least 48 hours before the meeting and submit it to the governorship or district governorship to which the meeting venue is affiliated during working hours. Otherwise, meetings, demonstrations, or marches are considered illegal, and the government is authorized to take any necessary measures, including police intervention, to disperse the gathering. Therefore, it can be argued that the law prohibits spontaneously occurring, unplanned demonstrations.

The Law delegates the authority to determine the places where meetings and demonstrations can take place to district governorships and governorships, thus imposing restrictions. According to Article 6/2 of the Law, meetings held outside the locations determined by the local authorities become illegal: “The location and route for meetings and demonstrations in provinces and districts are determined annually in January by the highest-ranking local administrative authority, taking into account the written opinions of the provincial or district representatives of political parties with parliamentary groups at the Grand National Assembly of Türkiye, mayors of districts and

provinces along the route, the three largest trade unions, and the representatives of professional organizations that have the status of public institutions, while adhering to the limitations listed in the first paragraph of Article 22 of the Law. These determinations should ensure that the activities do not disrupt public order and general peace, and do not excessively or unreasonably impede the daily lives of citizens. In cases where it is necessary for the maintenance of public order and general security, the location and route of meetings and demonstrations can be changed using the same procedure throughout the year. Multiple locations and routes for meetings and demonstrations can be determined taking into account the size, development, and settlement characteristics of the province and district.” According to Article 22 of the Law, organizing meetings and demonstrations in numerous public places is prohibited. These include parks, places of worship, buildings, and facilities providing public services, as well as their extensions, and areas within one kilometer of the Grand National Assembly of Türkiye (GNAT). According to the decisions of ECtHR, all the aforementioned areas are places where the freedom of assembly can be exercised, and a broad restriction of this nature directly violates the ECHR.²⁰

According to Article 17 of the law, “The regional governor, governor, or district governor may postpone a specific meeting for a maximum period of one month for the purpose of maintaining national security, public order, crime prevention, protecting public health and general morality, or safeguarding the rights and freedoms of others; or prohibit it if there is a clear and imminent danger of committing a crime.” According to Article 18 of the Law, these institutions must notify the organizing committee of their decisions at least 24 hours in advance. Another basis for the prohibition decisions is Law No. 5442 on Provincial Administrations. According to Article 11, paragraph (c) of the law, “Ensuring peace, security, personal immunity, safety related to possessions, public welfare, and preventive police authority within the provincial borders are the duties and responsibilities of the governor... The governor takes the necessary decisions and measures to ensure all these.” There is no specific and expedited appeal procedure regulated in the legislation for CSOs to object to the prohibitions imposed by public authorities. Individuals and CSOs who have experienced human rights violations, including the freedom of assembly, can seek recourse to the Human Rights and Equality Institution of Türkiye (TİHEK), established with the aim of protecting human rights, combating discrimination, and developing a national preventive mechanism against torture and ill-treatment. Similarly, they can also turn to the Ombudsman Institution, established to examine, investigate, and make recommendations on the actions, decisions, and attitudes of the administration in accordance with a human rights-based understanding of justice, legality, and fairness, specifically regarding any actions, decisions, or behaviors of the administration that infringe upon the freedom of assembly. These institutions are responsible for reviewing, investigating, and making recommendations regarding the applications received.

Article 16 of the Law No 2559 on the Duties and Responsibilities of Police stipulates that “If the police encounter resistance while performing their duty, they are authorized to use force to break such resistance, to the extent necessary. Within the scope of the authority to use force, the use of firearms is permissible when the nature and degree of resistance and the conditions of rendering the resisters ineffective require the gradual and increasing use of physical force, material force, and legal conditions.” With this article, law enforcement authorities have been given the power to disperse demonstrations that have not been notified to or have been postponed/banned by local authorities, and to physically intervene in case of protest by demonstrators. The fact that unannounced meetings and demonstrations are deemed unlawful per the TGYK, paves the way for police interventions, which are often disproportionate.

Widely known as the “Internal Security Reform Package,” enacted by the Grand National Assembly of Türkiye (GNAT) in March 2015, which includes Law No 2559 on the Duties and Responsibilities of Police, Law on the Gendarmerie Organization, Duties, and Authorities, as well as the Law on Amending Certain Laws, has expanded the authority of the police to detain individuals without consulting the prosecution and has also strengthened the powers of the police during demonstrations. The Law on Meetings and Demonstrations and its related secondary legislation introduce restrictions concerning the location, duration, and timing of demonstrations and marches, granting extensive discretionary powers to the administration and security forces.

20 Gökçeçişek Ayata, Ulaş Karan. *Active Participation in Civil Society: International Standards, Obstacles in National Legislation, And Proposals Report*.

Practice

In international human rights law, there is a tendency to apply restrictions on the freedom of assembly for organizations and individuals working in the field of human rights only in necessary and exceptional circumstances. In the event of attacks on protests involving human rights defenders, prompt investigation of the attacks and imposition of disciplinary sanctions or other criminal penalties on responsible third parties or law enforcement personnel are expected.²¹ Therefore, it is important for public authorities to identify and investigate these cases.

In response to information requests made by TÜSEV within the scope of this research on the right to assembly and demonstration, the requested information has not been provided. However, according to the official figures announced in the budget presentations of the Ministry of Interior for 2023 and 2024, interventions were made in 335 out of 64,993 demonstrations/events in 2022, and in 121 demonstrations/events during the period up to June 30, 2023. Since these data have not been shared in the budget presentations or administrative reports starting from 2024, it is unknown how many demonstrations/events were intervened in during the remainder of the year. Requests for information directed to the Ministry of Interior on this matter have not yielded a response.²²

During the years 2022-2023, a significant number of incidents occurred in which demonstrations, meetings, and marches were obstructed (including the Feminist Night March on March 8th, LGBTI+ Pride Week Events, bans on demonstrations and marches imposed for varying durations in numerous provinces such as Bursa, Eskişehir, Adana, Van, and Şanlıurfa, as well as protests by various groups including students, workers, the environmental movement, and others).

The majority of the bans on meetings, demonstrations, and marches are justified based on the potential for acts of violence before, during, and after the gatherings. In addition to official data, the data collected by human rights organizations on the right to assembly and demonstration also constitutes an important source in this field. According to data compiled by the Documentation Center of the Human Rights Foundation of Türkiye (HRFT), in the first 11 months of 2022, governorships and district governorships imposed 72 blanket bans on all demonstrations and events in 19 provinces and 3 districts, with durations ranging from a minimum of 1 day to a maximum of 30 days. During this period, at least 482 peaceful meetings and demonstrations were intervened by law enforcement forces, while 54 events were completely blocked. As a result of these interventions, at least 5,148 people, including 143 children, were detained through practices amounting to torture and ill-treatment, while at least 42 individuals were injured. Among those detained, 24 individuals were arrested, 111 were released under judicial control, and 2 were placed under house arrest. According to data from the Documentation Unit of the Human Rights Association (HRA), at least 5,323 people were subjected to torture and other forms of ill-treatment due to law enforcement interventions in peaceful meetings and demonstrations.²³ In the first 11 months of 2023, governorships and district governorships imposed 94 blanket bans on all demonstrations and events in 24 provinces and 11 districts, with durations ranging from 1 to 30 days. As a result of law enforcement interventions against peaceful protests and demonstrations within the scope of freedom of assembly, at least 3,679 people, including 58 children, were detained through torture and ill-treatment practices, while at least 44 individuals were injured. According to data from the Documentation Unit of the HRA, at least 3,766 people were subjected to torture and other forms of ill-treatment as a result of law enforcement interventions in peaceful demonstrations and events held within the scope of freedom of meetings and demonstrations.²⁴

Quantitative research findings indicate that the majority of registered CSOs consist of inactive organizations with weak financial status, a lack of rights-based approach, limited capacity, and low levels of participation in collaboration with the public and decision-making processes. A significant portion of these organizations have not participated in or organized any meetings or demonstrations. However, within the sample, some groups are more active in exercising this right, and some of the CSOs with specific characteristics state that they encounter more challenges regarding the right to assembly and demonstrations. Qualitative interviews also confirm this analysis, which is based on the

21 United Nations Human Rights Committee. *Argentina, ICCPR, A/56/40 vol. I (2001) 38, para. 74(13)*.

22 Ministry of Interior. *2023 Budget Presentation*, p. 169.

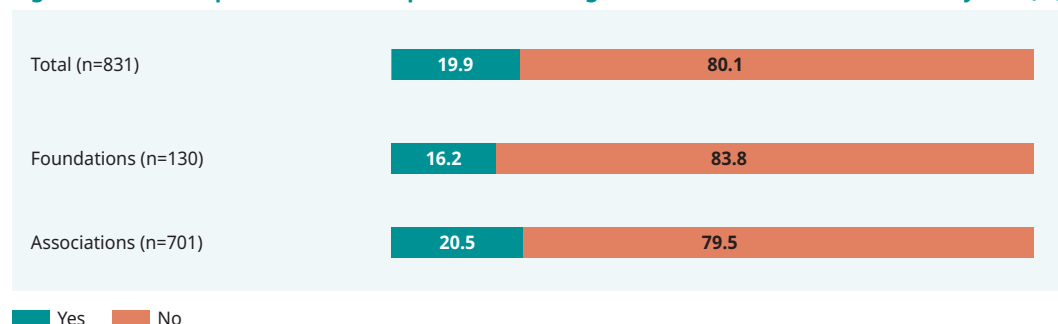
23 Human Rights Foundation of Türkiye. *Human Rights Violations in Turkey, 2022 Data*.

24 Human Rights Foundation of Türkiye. *Human Rights Violations in Turkey, 2023 Data*.

data compiled in the quantitative research. For instance, organizations experiencing challenges in terms of freedom of association/expressions are subject to greater pressure, and increased scrutiny, and feel the “presence” of the administration more in other aspects as well. However, this group organizes and participates in a higher number of public meetings/protests.

Findings from the quantitative research indicate that 20% of the CSO representatives interviewed stated that either their organization or its members had participated in a peaceful meeting or demonstration. A small portion of those who participated in these events encountered various challenges: 4% reported that the demonstration was obstructed, 2% stated that participants were subjected to disproportionate intervention, 2% indicated that demonstrators were detained, and 1% mentioned being asked to hold the meeting or demonstration at a different location. In contrast, the vast majority (93%) of CSOs participating in these events stated that they did not experience any issues while exercising their right to assembly and demonstration.

Figure 1.11. Participation of CSOs in peaceful meetings/demonstrations in the last two years (%)



The participation rates of associations (20.5%) and foundations (16%) in peaceful demonstrations are relatively similar. However, all CSOs that reported experiencing issues while exercising their right to assembly and demonstration were associations.

The scale at which CSOs operate also affects their participation rates in peaceful demonstrations. CSOs operating at the neighborhood, district, or local level tend to have lower participation rates in larger-scale events, whereas those operating across multiple provinces or broader geographical areas play a more active role in participating in peaceful demonstrations. When examined by province, participation in peaceful meetings and demonstrations remains at 15.5% in Ankara and Istanbul, while in other provinces, this rate rises to as high as 24%.

Table V. Participation of CSOs in peaceful meetings/demonstrations by field of activity (%)

	Yes	No	Total
Culture, Communication, and Entertainment Activities	19.5	80.5	100.0
Educational Services	21.1	78.9	100.0
Healthcare	10.3	89.7	100.0
Social Services	16.0	84.0	100.0
Environmental Protection and Animal Welfare	15.1	84.9	100.0
Social and Economic Development and Housing	40.0	60.0	100.0
Civil Society, Advocacy, Political and International Activities	38.3	61.7	100.0
Philanthropy and Volunteering	14.6	85.4	100.0
Religious Associations	30.0	70.0	100.0
Business, Professional Organizations, and Trade Unions	12.7	87.3	100.0
Professional and Scientific Services	45.5	54.5	100.0
Other	0.0	100.0	100.0
Total	19.9	80.1	100.0

There are significant differences in the participation rates of CSOs in peaceful meetings and demonstrations based on their areas of activity. Members of CSOs engaged in professional and scientific services (45.5%), social and economic development and housing (40%), and civil society, advocacy, political, and international activities (38%) have participated in such events at higher rates over the past two years compared to CSOs operating in other areas. However, the participation rate of CSOs such as business and professional organizations in peaceful meetings or demonstrations remains at 13%, whereas the 30% participation rate of religious associations is noteworthy.

When evaluated based on their founding purposes, CSOs established for information dissemination, empowerment, development, and protection tend to have lower participation rates in peaceful meetings or demonstrations. In contrast, CSOs defending rights and freedoms or advocating for their members' interests have significantly higher participation rates. CSOs established to defend rights and freedoms have a participation rate of 50%, while those advocating for their members' interests have a participation rate of 34%. These rates are significantly higher than the participation rates of CSOs founded for other purposes.

Additionally, the participation rate of rights-based CSOs or their members in peaceful meetings or demonstrations is higher than that of the other group (28% and 18%, respectively). The rate at which rights-based CSOs encounter issues while exercising their right to assembly and demonstration is higher across all specific challenges compared to other groups.

Similarly, the proportion of rights-based CSOs reporting pressure on freedom of expression is also higher than that of other groups (5% and 2%, respectively).

Figure 1.12. Participation in peaceful meetings/demonstrations based on rights-based approach (%)

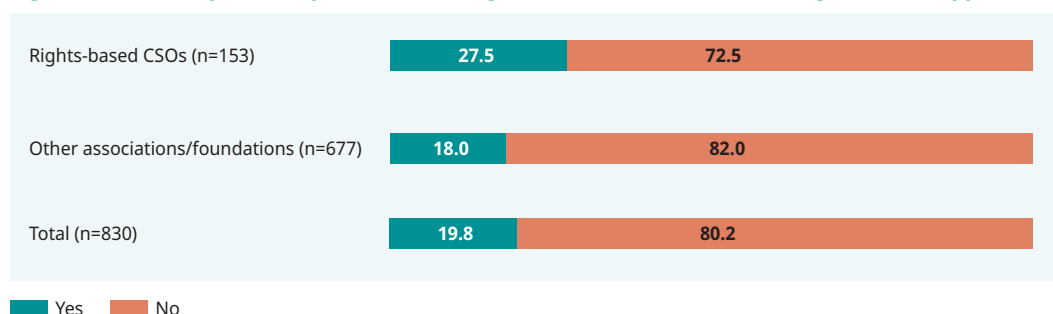
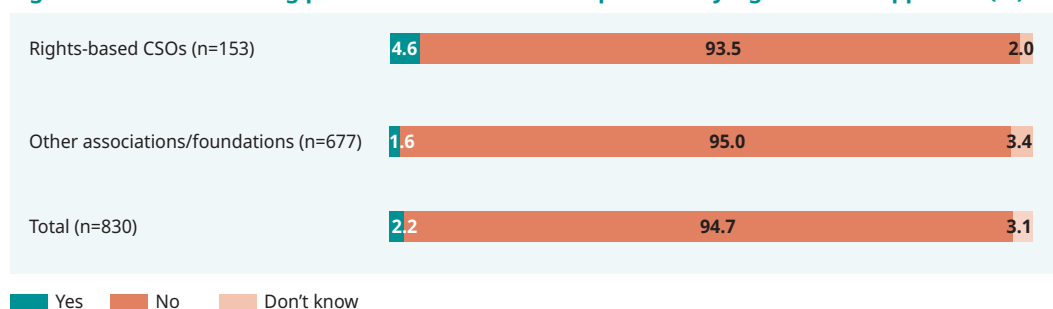


Figure 1.13. Rate of facing pressure on freedom of expression by rights-based approach (%)



In the past two years, the proportion of CSOs participating in a peaceful meeting or demonstration was 18% among low-capacity CSOs, 16% among medium-capacity CSOs, and 37% among high-capacity CSOs. High-capacity CSOs exercise their right to assembly and demonstration more frequently.

Among CSOs with a high level of participation in decision-making processes, 21% have exercised their right to assembly and demonstration, whereas this rate remains at 12% for those with low participation levels. This demonstrates that CSOs that exercise their right to participation more frequently also engage more actively in social and political activities. CSOs with a high level of advocacy activities are more active in participating in peaceful meetings, with 39% reporting that they have attended such events in the past two years. Among CSOs with a moderate level of advocacy activities, this rate stands at 20%, while it drops to 14% among those with a low level of advocacy activities. As organizational capacity increases, the participation rate of CSOs in peaceful meetings also

risers. While 24% of high-capacity CSOs reported attending such activities in the past two years, this rate decreased to 14% among low-capacity CSOs. Larger organizations are more likely to participate in peaceful meetings or protests; 31% reported having attended such events, whereas this rate is 17.5% among smaller organizations. This suggests that larger organizations may be more active or have more resources to engage in such activities.

Analyzing both audited organizations and CSOs participating in peaceful meetings reveals a significant finding. Among the CSOs surveyed, 61.4% have been audited by public institutions in the past two years. While 75% of CSOs that reported participating in peaceful meetings were audited, the audit rate among those that did not participate was 58.1%. CSOs that participated in peaceful meetings and had a statute explicitly stating the protection of fundamental rights and freedoms were audited at a rate of 81.5%, whereas this rate was 57.8% for those without such a statement. All CSOs that participated in peaceful meetings, included this statement in their statutes and were members of at least two national federations/confederations were audited. In comparison, 78.4% of CSOs with one or no federation/confederation memberships were audited. Among CSOs that did not participate in peaceful meetings and did not prepare regular activity reports, 51.7% were audited, whereas the audit rate was 61.5% for those that did prepare reports. Furthermore, among CSOs that did not participate in peaceful meetings, did not prepare regular activity reports, and did not have a written statement against discrimination, 48.2% were audited, while this rate was 71.4% for those with such a statement.

The Venice Commission considers the notification procedure for meetings and demonstrations to be a more favorable practice compared to the permission procedure in pluralistic democracies.²⁵ In this sense, it is considered positive for the legislation to subject meetings and demonstrations to notification rather than permission. However, in practice, the requirement for prior notification of all types of meetings can lead to the categorization of spontaneously occurring, unplanned meetings as “illegal” and their subsequent prevention. The European Court of Human Rights (ECtHR) defines the purpose of the notification system as enabling authorities to effectively ensure the exercise of the freedom of assembly by taking preventive measures for the conduct of meetings or demonstrations. The ECtHR emphasizes that notification or authorization requirements should not constitute hidden obstacles to the freedom of assembly.²⁶ Court decisions also state that there is a positive obligation on states to ensure the effective exercise of the right to freedom of assembly and peaceful demonstration by citizens.²⁷ The Constitutional Court has also issued decisions stating that the state should show tolerance towards the non-violent actions of individuals or groups who have come together for peaceful purposes and do not pose a danger to public order.²⁸ Nevertheless, many individuals who seek to exercise their right to assembly and demonstration face administrative fines under the Misdemeanors Law for allegedly participating in or organizing gatherings/demonstrations deemed unlawful. Moreover, investigations and legal proceedings can be initiated against individuals for violating the law regulating assembly and demonstrations. According to the Annual Justice Statistics published by the Ministry of Justice, in 2022, public prosecutors launched investigations against 6,618 individuals for violations of the Law on Meetings and Demonstrations (TGYK), while in 2023, this number was 4,504, including 240 children. Public lawsuits were filed against 2,831 individuals in 2022 and 3,575 individuals in 2023. Additionally, 601 people in 2022 and 426 individuals in 2023—including 43 children—were convicted of this offense.²⁹

As part of the qualitative research, most CSOs interviewed reported facing various challenges regarding their right to peaceful assembly and demonstration, particularly concerning press statements. Organizations that operate in specific advocacy areas or are part of the democratic opposition encounter greater difficulties in this regard. Although press statements are a crucial tool for CSOs to publicize their activities and highlight human rights violations, many organizations have reported being unable to exercise this right effectively. Moreover, restrictions on the right to peaceful assembly and demonstration do not merely prevent these activities from taking place but also lead to

25 European Commission for Democracy Through Law (Venice Commission), OSCE Office for Democratic Institutions and Human Rights (OSCE/ODIHR). *Guidelines on Freedom of Peaceful Assembly* (3rd Edition, 2019).

26 European Court of Human Rights. *Oya Ataman v. Türkiye*, Application no. 74552/01, 05.03.2007; *Samüt Karabulut v. Türkiye*, Application no. 16999/04, 19.11.2009.

27 European Court of Human Rights. *Nurettin Aldemir and Others v. Türkiye*, Application no. 32124/02, 32126/02, 32126/02, 32132/02 and 32138/02, 02.06.2008.

28 Constitutional Court of the Republic of Türkiye. *Ali Rıza Özer and Others*, Application no. 2013/3924, 06.01.2015.

29 Ministry of Justice, Directorate General for Criminal Records and Statistics. *Justice Statistics 2022*; *Justice Statistics 2023*.

additional obstacles and rights violations. Civil society actors seeking to hold press statements risk being subjected to detention, judicial or administrative investigations, public targeting, and physical violence.

"Many of our friends have been detained during the November 25 and March 8 demonstrations, as well as during press statements." **Association - Women's Rights**

"Naturally, detentions occurred in both instances. Some of our members were also detained. The first hearing in 2023 took place on February 14. Today is the 20th, so it was quite recent. The second hearing will be on March 1. A total of 18 people are on trial. I was present at that event. One of our LGBTI+ representative friends had just started the press statement. There was nothing in hand—no flag, no banner, nothing at all. There was no march, just a press statement. As soon as they began addressing the press, they were detained. One of our current co-chairs is among those who were detained." **Association - Women and Human Rights**

Among organizations, there is an increasing tendency to refrain from holding or participating in press statements. The decline in public interest and participation also plays a role in this decision. Even organizations working in the media field emphasize that they now prefer to refer to the press bulletins rather than attend press conferences in person, as they feel compelled to act cautiously. It has been stated that journalistic activities are being criminalized, leading to obstructions, investigations, and measures such as the revocation of press credentials for many journalists. A CSO that regularly publishes a magazine noted that publishing itself results in continuous surveillance.

"The moment you publish something, you are placed under scrutiny. This leaves you extremely vulnerable to attacks, and the legal framework justifies it." **Association - Culture, Arts, and Freedom of Expression**

"When a press statement is about to take place, the first to be targeted or obstructed is the journalist. Authorities can easily frame our reporting as propaganda. In the end, they confiscated my press card—my organization's press card—and never returned it." **Association - Press and Media**

"As a foundation, we do not issue press statements like civil society organizations or other associations do. However, if we did, I am sure we would face similar consequences. (...) Legal action is taken against press statements almost immediately. Even for the smallest action, an investigation can be launched within a few hours." **Foundation - Human Rights**

Given the current political climate, the risk of legal sanctions and the stance of law enforcement lead many organizations to avoid participating in or organizing street demonstrations. Since press statements are classified as demonstrations, they are closely monitored or obstructed by law enforcement, and some participants are detained.

"We always face problems there. While there may not be direct arrests, we are subjected to severe pressure and harassment. At our events, meetings, marches—even at an academic opening—they deployed an excessive number of riot police vehicles. It was just an opening ceremony, nothing more." **Association - Children's Rights**

"The March 8 Night March was also partially blocked. We called for a gathering at a designated location, but it was barricaded and obstructed in various ways. This, too, falls under the restriction of freedom of expression." **Association - LGBTI+ Rights**

LGBTI+ organizations, in particular, face intense pressure and restrictions on their demonstrations and meetings. Events held within the scope of Pride Week are systematically obstructed across Türkiye. CSOs report that during "sensitive" political periods, such as elections, these pressures and restrictions intensify further. Due to pressure, threats, and security concerns, many organizations choose not to organize or participate in protests and demonstrations. Organizations working on the LGBTI+ rights, in particular, report facing accusations of organizing illegal gatherings, which discourages them from actively promoting participation in protests and demonstrations.

"Year after year, Pride Week becomes a process marked by bans, lawsuits, injunctions, and postponements of the lawsuits for 6-7 months, ultimately leading to compensation being awarded. This cycle repeats annually. This is how it continues—a litigation process and an effort to make this visible. ... In the entire city, any activity involving LGBTI+ content is banned. Then, a new measure emerges: a ban on protesting the prohibition itself. ... Most recently, during the Trans Pride statement, I was detained." **Association - LGBTI+ Rights**

"Encouraging someone to attend a Pride event is extremely risky. Even if it is banned or conducted in secrecy, it still leads to repercussions. ... For instance, we consider whether informing someone about a particular event might later be interpreted as the association organizing an illegal gathering. This is because, in police interrogations, they explicitly ask, "Who directed you here?" or "Did someone send you?" If someone were to say, "I heard about this at such and such an association," it is highly likely that this statement would be forwarded to the ministry, triggering an audit. I believe this is not an unrealistic scenario." **Association - LGBTI+ Rights**

Under current conditions, organizations are hesitant to call for action and instead continue their activities through closed meetings in safe spaces. Some LGBTI+ organizations either do not specify meeting dates or announce them under different time frames to the public. Legal provisions such as the Misdemeanors Law are being used to restrict organizations' freedom of expression. Given these circumstances, organizations are approaching demonstrations and events with extreme caution. Understanding the full scope of an event and the content of any public statements to be read is among the methods used to protect both the organizations and their members.

"The authorities have issued fines—financial penalties—to individuals participating in demonstrations. Subsequently, a women's platform adopted the approach of explicitly stating, "We are protesting with our own money" and continued their demonstrations. Even then, fines, including administrative penalties, were imposed once again. This constitutes a form of economic violence." **Association - LGBTI+ Rights**

Beyond the obstructions faced during meetings and demonstrations, efforts to document and monitor these events are also met with sanctions and interference. In the current political climate and conditions, not only is holding meetings and demonstrations challenging, but producing information and documentation about the obstacles faced in these activities has also become increasingly difficult. The restrictions on the right to assembly and demonstration further contribute to the curtailment of press freedom.

"Just the other day, I personally experienced this firsthand in Urfa while monitoring a demonstration. I was accompanying my colleagues when the police confiscated the ID of our (...) regional coordinator who was with us. They obstructed news coverage. The police did not formally detain him, but they kept him under surveillance for hours, preventing him from doing his job." **Association - Press and Media**

"For instance, they blocked my entry into the area by surrounding me with riot police. This was the measure they took against me. Similarly, in Eskişehir, apart from the March 8 demonstrations, no other marches have been allowed for the past two years until December 10 Human Rights Day. Ever. The police intervened in every march, every attempt at a march, and even the mere intention of one, if possible—and they were indeed doing so." **Association - Human Rights, Democracy**

In addition to practical restrictions imposed on press freedom in meetings and demonstrations, legal regulations have also served as a limiting factor. The "Law No. 7418 on Amendments to the Press Law and Certain Other Laws," enacted in 2022 and is widely known as the "disinformation law," has sparked debates concerning freedom of expression. It has been stated that this regulation creates difficulties in expressing critical thoughts and diverse opinions, while also restricting the ability of civil society organizations to inform the public and draw attention to human rights violations. One of the most striking examples of the law's implementation is the case of a journalist who was arrested and detained after publishing a report on a judicial review submitted by the National Intelligence Organization (MİT) to the Presidency, under the charge of "publicly disseminating misleading information." This incident highlights the potential risks of the law in restricting freedom of expression. Civil society organizations have critically evaluated this legal framework, expressing concerns that it could negatively impact freedom of expression. In this context, calls have been made for the law to be reassessed within the framework of freedom of expression.

1.2.2. Freedom of Expression

Legislation

According to Article 25 of the Constitution, “Everyone has freedom of thought and opinion. No one shall be compelled to reveal their thoughts and opinions for any reason or purpose; nor shall anyone be criticized or accused based on their thoughts and opinions.” The first paragraph of Article 26 of the Constitution is related to the right to the dissemination of thought: Everyone has the right to express and disseminate their thoughts and opinions by speech, in writing, in pictures, or through other media, individually or collectively. This freedom includes the liberty of receiving or imparting information or ideas without interference by official authorities.” However, it should be noted that according to the second paragraph of Article 26 of the Constitution, the freedom of expression and dissemination of thought can be restricted for the purposes of “national security, public order, public safety, safeguarding the basic characteristics of the Republic, and the indivisible integrity of the State with its territory and nation, preventing crime, punishing offenders, withholding information duly classified as a state secret, protecting the reputation or rights and private and family life of others, or protecting professional secrets as prescribed by law, or ensuring the proper functioning of the judiciary”. Although the provisions regarding freedom of thought and expression in the Constitution bear similarities to the regulations in the European Convention on Human Rights, the freedom of expression is restricted by laws such as the Anti-Terror Law and the Turkish Penal Code. Article 301 of the Turkish Penal Code on “degrading the Turkish nation, the Republic of Türkiye, Grand National Assembly, the government of the Republic of Türkiye and the judicial bodies of the state”, Article 216 on “provoking people to hatred and hostility in one section of the public against another section”, Article 299 on “insulting the president”, Article 220 on “committing an offense on behalf of an organization without being a member of said organization” and Articles 6 and 7 of the Anti-Terror Law on “making propaganda of a terrorist organization” are some of the regulations that limit the right to freedom of expression.

Practice

In Türkiye, freedom of expression is limited by arbitrary and restrictive interpretations of legislation, repression, dismissals, and frequent lawsuits targeting journalists, writers, and social media users. Human rights defenders, journalists, academics, refugees, women, and LGBTI+ rights advocates are subjected to discriminatory treatment and penalties in various forms, including threats, stigmatization, judicial harassment, arbitrary detentions, and travel bans. All these restrictions lead to self-censorship among activists and deter individuals from joining CSOs and actively participating in civil society. The information requested by TÜSEV regarding the violations of the freedom of expression from the Human Rights and Equality Institution of Türkiye and the Ministry of Justice was not shared.

Some statistics, albeit limited, were shared by the Ministry of Justice. It is evident that the number of individuals being prosecuted and convicted for “insulting the president” in Türkiye has significantly increased. According to the Justice Statistics prepared by the Ministry of Justice based on data from judicial bodies, until 2022, investigations and court decisions related to “insulting the president” were reported separately. However, as of 2022, these figures have been aggregated under the category of “crimes against the symbols of sovereignty and the dignity of state organs” (Turkish Penal Code Articles 299-301), encompassing offenses such as “insulting the president,” “insulting the sovereignty symbols of the state,” and “insulting the Turkish nation, the Republic of Türkiye, and the institutions and organs of the state.” Accordingly, in 2022, investigations were launched against 18,734 individuals under these provisions, with public prosecutions filed against 6,554 individuals and 1,872 individuals convicted. In 2023, investigations were launched against 18,866 individuals, including 552 minors; public prosecutions were filed against 6,412 individuals, including 233 minors; and 1,602 individuals, including 34 minors, were convicted.³⁰

The state of freedom of expression and human rights defenders in Türkiye in 2022 and 2023 has been examined in various national and international reports. In a memorandum published on March 5,

30 Ministry of Justice, Directorate General for Criminal Records and Statistics. *Justice Statistics 2022; Justice Statistics 2023.*

2024, the Council of Europe Commissioner for Human Rights, Dunja Mijatović, assessed the situation of freedom of expression, press freedom, human rights defenders, and civil society in Türkiye. The report highlighted significant setbacks in the areas of freedom of expression and press freedom, emphasizing that journalists and human rights defenders are facing judicial proceedings.³¹

According to the Global Expression Report 2024, Türkiye is categorized as being in a state of crisis regarding freedom of expression and is identified as one of the worst-performing countries in Europe and Central Asia in this regard. The report specifically underscores the Turkish government's interventions in social media platforms and systematic restrictions on freedom of expression.³²

According to the 2023 statistics of the European Court of Human Rights (ECtHR), Türkiye remains among the countries with the highest number of violation rulings against it. The ECtHR's 2023 report highlights that a significant number of applications from Türkiye concern violations of freedom of expression.³³

The European Commission's Türkiye 2023 Report evaluates developments in democracy, human rights, and the rule of law in Türkiye. The report notes a regression in freedom of expression and press freedom, the shrinking space for civil society activities, and increased pressure on human rights defenders. Concerns about judicial independence and the rule of law were also raised.³⁴

The Council of Europe's "The Safety of Journalists Platform 2024 Annual Assessment" emphasizes the rising threats and physical attacks against journalists in Türkiye. The report states that opposition journalists are particularly targeted and that systematic attacks against press freedom have formed a discernible pattern.³⁵

The Human Rights Foundation of Türkiye's (HRFT) report titled "Repression, Obstacles, and Challenges Faced by Human Rights Defenders in Türkiye in 2022" highlights the increasing judicial and administrative investigations against human rights defenders, the frequent interventions in peaceful meetings and demonstrations, and the public targeting of human rights defenders. The report documents numerous cases throughout 2022 in which human rights defenders faced threats and detentions.³⁶

These reports demonstrate that pressures on freedom of expression and human rights defenders in Türkiye persisted—and in some areas intensified—throughout 2022 and 2023. Enhancing compliance with international standards on freedom of expression and strengthening protection mechanisms for human rights defenders are essential for progress in this area.

According to quantitative research, in the past two years, 2% of CSOs reported facing restrictions on freedom of expression due to their critical statements, opinions, activities, or reports. Nearly all of these CSOs have association status.

Among the CSOs facing restrictions on freedom of expression, one-fifth operate at the neighborhood, district, or city level (11%), while an equal proportion (11%) operate at the provincial level. However, the majority of these CSOs (78%) operate across multiple provinces or at a broader scale.

When examining CSOs facing restrictions on freedom of expression based on their areas of activity, it appears that professional associations, professional and scientific services (9%), civil society, advocacy, political, and international activities (8.5%), and social and economic development and housing (7%) experience greater pressure compared to organizations operating in other areas.

When analyzed based on target groups, CSOs advocating for LGBTI+ individuals (33%), victims of human rights violations (29%), self-employed individuals (17%), and workers (10%) reported experiencing higher levels of pressure on freedom of expression.

31 Council of Europe Office of the Commissioner for Human Rights. *Memorandum on Freedom of Expression and of the Media, Human Rights Defenders and Civil Society in Türkiye*.

32 ARTICLE 19. *Global Expression Report 2024: Europe and Central Asia*.

33 European Court of Human Rights (ECtHR). *Analysis of Statistics 2023, Annual Report 2023*.

34 European Commission. *Türkiye 2023 Report*.

35 Council of Europe, the Safety of Journalist Platform. *Press Freedom in Europe: Time to Turn the Tide, Annual Assessment 2024*.

36 Human Rights Foundation of Türkiye. (HRFT) *Repression, Obstacles and Challenges Faced by Human Rights Defenders in Türkiye in 2022*.

The proportion of CSOs that reported practicing self-censorship in their statements and activities is 6%. Among them, 7% of associations and 5% of foundations stated that they practice self-censorship in their statements and activities.

According to research data, CSOs operating outside the fields of civil society, advocacy, political and international activities, and professional and scientific services generally practice self-censorship at rates below 10%. However, CSOs operating in professional and scientific services reported a relatively high self-censorship rate of 27%, while civil society, advocacy, political, and international activities recorded a self-censorship rate of 15%.

Among CSOs with high levels of advocacy activities, the self-censorship rate is significantly high at 39%. In contrast, self-censorship was reported by only 1% of CSOs with moderate advocacy activities, while no self-censorship was reported among CSOs with low advocacy activities. This indicates that CSOs engaged in high levels of advocacy activities experience greater pressure and are more likely to resort to self-censorship. It also highlights their ability to adapt to challenging conditions and develop strategic thinking skills to sustain their advocacy efforts.

On the other hand, in-depth interviews frequently raised issues related to freedom of expression and self-censorship. In light of these findings, it should be also taken into account that interviewees may have avoided making comments on sensitive areas while answering the survey in the quantitative research. Among the 42 CSOs that participated in the research, 33 reported facing various challenges related to freedom of expression. These challenges manifest in different ways, such as restrictions on the right to assembly and demonstration, public targeting of organizations, judicial or administrative sanctions, and cyberattacks or restrictions on social media accounts and websites. The restrictions on CSOs' freedom of expression form a complex and intertwined structure. These restrictions often cannot be assessed as isolated incidents, as any form of restriction may directly or indirectly lead to others. For example, when a CSO exercises its freedom of expression by making a critical statement, it may be publicly targeted on social media, which can subsequently lead to investigations. Such situations push CSOs toward self-censorship, further restricting freedom of expression.

The majority of organizations believe these issues stem from the overall political and cultural climate. The increasing restrictions on freedom of expression significantly affect and constrain the work of civil society.

"Now, that period of freedom of expression from the 90s or up until 2010—something like a 6–7-year period of freedom of expression—no longer exists in Türkiye. This is blatantly obvious... And what is worse, in my opinion, is that (...) every segment of society is now contaminated. (...) It is a period where everything is tainted. That is why freedom of expression and related issues are increasingly being squeezed into an ever-narrower space." Association - Culture, Arts, and Refugee Rights

To cope with these restrictions on freedom of expression, many organizations feel compelled to apply self-censorship. Among the 42 organizations that participated in the research, 25 stated that they practice self-censorship while carrying out their activities. Self-censorship is perceived as a key strategy for reducing the risks associated with exercising freedom of expression. However, this also means that CSOs are unable to fully express themselves, ultimately leading to further restrictions on freedom of expression.

In Türkiye, freedom of expression is particularly restricted in areas related to ethnic identity, gender, migrant rights, and LGBTI+ rights. In response, some organizations prefer to remain invisible and practice self-censorship, while others insist on "persistently speaking the truth" and "not compromising their principles."

"Visibility does not really exist. The reason for that is precisely this. For example, we cannot even upload anything to that website. If we were an 'X' association, we might be able to publicize all our activities much more easily. But this is partly about staying under the radar and also related to freedom of expression—because every single thing we say, or we do not say has consequences for us." Association - LGBTI+ Rights

"Of course, we will develop strategies, but at the core, we must remain persistent. It seems we have no other choice." **Association - Human Rights, Democracy**

Another issue perceived as a restriction on freedom of expression is the exclusion of CSOs from parliamentary discussions on their areas of work. CSOs also encounter barriers in promoting their activities and engaging with their target audiences. The political climate in Türkiye has also led to the instrumentalization of certain professional regulations by the state, creating additional barriers for CSOs. For example, citing the ban on advertising for lawyers as a justification, CSO-affiliated lawyers were prevented from providing support to individuals in removal centers. In response, they reported resorting to writing down their organization's address and phone number on paper and handing it to those they met with as a way to circumvent this restriction.

"For instance, not being invited to the parliamentary committee is a form of obstruction in our view. Because in Türkiye (...) the knowledge we produce in this field is not even available within public institutions, let alone in civil society. That is why we believe we should have been there. We face these types of restrictions." **Association - Elderly Rights**

"For example, in our Edirne office, our colleagues visit the deportation center in Edirne every week to meet with people there, and they used to give their business cards to those they spoke with. Then this was banned (...) and the justification was the prohibition of advertising for lawyers. (...) But suddenly, there was a business card ban, which does not exist anywhere. Even when reported to the bar association, they could not resolve the issue." **Association - Refugee Rights**

On the other hand, some CSOs reported not being affected by these issues at all. These groups may be insulated not only due to their political stance but also because of factors such as their size, affiliations, or long-standing institutional traditions.

"One of the most defining characteristics of (...) is that it is completely apolitical. Absolutely no political activities are carried out, and nothing political is discussed. We have a formal protocol with the Ministry of National Education, and we are particularly well-known for that. Even when selecting the institutions we work with, we always prioritize independent and autonomous ones. Whether an institution is seen as right-wing or left-wing does not matter. Also, if any of our board members wishes to engage in politics, they must completely resign from (...). We are very careful about remaining apolitical because our work is related to education, and we are committed to equal opportunities in education." **Foundation - Education**

Field research also highlights the link between freedom of expression and freedom of association. CSOs engaged in rights-based work and those with high levels of collaboration with public institutions tend to face higher levels of pressure and intervention. However, it has also been noted that these CSOs tend to carry out more advocacy activities to combat violations of freedom of expression.

Additionally, the post-earthquake period emerged as a factor influencing pressures on freedom of expression. The research found that CSOs critical of government policies in the aftermath of disasters faced freedom of expression violations. For instance, some CSO representatives who criticized post-earthquake relief efforts were subjected to administrative reviews and investigations.

These findings indicate that restrictions on freedom of expression not only limit individual rights but also significantly hinder the functionality of civil society as a whole. Protecting freedom of expression is crucial for strengthening civil society and supporting democratic processes.

1.2.3. Open, Safe, and Secure Civic Spaces

Legislation

The right to access information is a prerequisite for CSOs to act as stakeholders in the determination and implementation of public policies. The additional paragraph introduced in the Constitution's Article 74 with the amendment made in 2010 stipulates that "Everyone has the right to obtain information..." The Law on the Right to Information regulates the rights, responsibilities, and freedoms related to this issue in detail. However, the scope of information requests has been narrowly defined, and access to certain information may be restricted on grounds such as public security, economic interests, or the protection of private life.

On the other hand, freedom of communication and the confidentiality of communication are guaranteed by the Constitution for everyone. However, Law No. 5651 on Regulation of Publications on the Internet and Combating Crimes Committed by Means of Such Publications (also known as the Internet Law), and the general legislative framework allow the executive branch to block online content without court permission. With the enactment of the 'Disinformation Law' in 2022, amendments were made to Law No. 5187 on the Press Law, Law No. 5237 on the Turkish Penal Code, and Law No. 5651 on the Regulation of Publications on the Internet and Combating Crimes Committed by Means of Such Publications. Additionally, an amendment was added to Article 217/A of the Turkish Penal Code. The additional provision to Article 217 of the Turkish Penal Code defines the crime of disseminating false information and imposes severe penalties within this scope. However, ambiguities remain regarding which types of content fall under this law, creating a legal framework that could lead to arbitrary enforcement.

The Radio and Television Supreme Council (RTÜK) has expanded its oversight of online media service providers and platform operators and has been criticized for its authority to control content broadcast from abroad. Law No. 7188 on Criminal Procedure, which came into effect on October 24, 2019, has facilitated decisions to block access to websites, enabling the complete restriction of access to entire sites. However, there is insufficient transparency regarding the criteria used to justify these decisions.

Under the state of emergency (OHAL), with Decree Law No. 671, the Telecommunications Communication Presidency was shut down, and the authority for internet surveillance was transferred to the Information Technologies and Communications Authority (BTK). With Law No. 7188 on the Criminal Procedure Code and Amendments to Certain Laws, which came into effect on October 24, 2019, it is now possible to issue a blocking order for access to the entire website if access to content related to the violation is not blocked.

On the other hand, Law No. 5651 on the Internet regulates the operations of social media platforms in Türkiye and mandates the removal of specific content. Under this law, social media platforms are required to appoint representatives in Türkiye and comply with access restriction requests. Furthermore, platforms must submit periodic reports to facilitate the enforcement of content removal decisions. These regulations, while aiming to monitor information sharing in the online environment and enable faster content control, have sparked debates in the context of freedom of expression. However, there is insufficient transparency regarding the implementation of these measures and the criteria used to determine content removal decisions.

In Türkiye, there is no comprehensive legal framework protecting CSO representatives from threats, harassment, or attacks in online spaces. Nevertheless, Article 19 of the Constitution generally safeguards the freedom and security of individuals, while Article 106 of the Turkish Penal Code regulates the crime of threats, providing legal protection against attacks on individuals' personal security. However, these regulations do not provide a specific protection mechanism against threats and attacks targeting CSO representatives, nor do they offer special measures for online environments; such cases are evaluated within the framework of general criminal law provisions.

Furthermore, Law No. 5651 on the Internet does not contain explicit provisions to prevent the surveillance of CSO representatives' communications or the collection of their personal data.

Existing legal regulations do not effectively limit authorities' ability to monitor communication channels or collect user data without a court order. Additionally, Law No. 6698 on the Protection of Personal Data (KVKK) restricts the processing of personal data, requiring explicit consent from the data subject. However, the law grants broad exemptions in cases related to public security or criminal investigations. This situation paves the way for practices that threaten the communication privacy of CSO representatives.

On the other hand, while there is no direct legal regulation in Türkiye regarding the collection of biometric data and the use of surveillance technologies, this issue is addressed particularly within the framework of the KVKK and Law No. 5651 on the Internet. KVKK classifies biometric data as special category personal data and stipulates strict rules for its processing. Article 4 of the law states that biometric data must be processed lawfully, for specific, explicit, and legitimate purposes, and should be proportionate and limited to necessity. Additionally, Article 6 defines biometric data as a special category of sensitive information, requiring explicit consent for its processing. However, the same law provides an exception to the requirement for explicit consent in cases involving public security, judicial investigations, or intelligence activities, leading to ambiguity regarding the boundaries of data processing. Law No 2559 on the Duties and Responsibilities of Police grants broad powers on the grounds of public security, thereby supporting the collection of data by security forces through systems such as CCTV cameras. However, it has been observed that there is a lack of oversight mechanisms regarding the implementation of these powers and that the purposes and scope of the technologies used are not clearly defined.

Practice

Analyses conducted in 2022 and 2023 on freedom of expression, internet access, media freedom, and civic space in Türkiye indicate that certain restrictions in these areas persist. National and international reports highlight legal and administrative regulations that impact the activities of civil society organizations.

According to Freedom House's 2023 Freedom on the Net Report, Türkiye scored 30 out of 100, placing it in the "not free" category. The report states that internet freedom in Türkiye has steadily declined over the past decade, with widespread censorship and the blocking of numerous articles and social media posts.³⁷

The EngelliWeb 2023 Report by the Freedom of Expression Association reveals that, as of the end of 2023, the number of websites blocked in Türkiye had reached 953,415. Additionally, access to 260,000 URLs, 13,300 Twitter/X accounts, 67,100 tweets, 24,730 YouTube videos, 14,625 Facebook posts, and 13,820 Instagram posts was restricted.³⁸

Data shared by social media platforms also serve as critical sources in this domain. According to Meta's Transparency Report, in 2023, the company received a total of 8,383 requests from the government, including 8,332 legal action requests and 51 emergency disclosure requests. Additionally, requests were made for information on 8,902 users/accounts. The rate at which Meta complied fully or partially with government requests in 2023 averaged 78.6%.³⁹

In Reporters Without Borders' (RSF) 2023 World Press Freedom Index, Türkiye ranked 165th out of 180 countries. The report emphasizes that press freedom in Türkiye has not shown significant progress over the past decade, with continued pressures on journalists.⁴⁰

37 Freedom House. Freedom on the Net 2023 (*Internet Freedom in Türkiye 2023 Report*).

38 Freedom of Expression Association (İFÖD). *EngelliWeb 2023 Report: Symbol of Injustice in Türkiye: Criminal Judgements of Peace & Internet Censorship*.

39 Meta Transparency Center. *Meta Transparency Report, Government Requests for User Data*.

40 Reporters Without Borders (RSF). *2023 World Press Freedom Index*.

According to the Turkish Statistical Institute's (TÜİK) 2023 Household Information Technologies Usage Survey, the internet usage rate among individuals aged 16-74 increased from 85.0% in 2022 to 87.1% in 2023. In terms of gender, the internet usage rate in 2023 was 90.9% among men and 83.3% among women.⁴¹

As part of the qualitative research, it was observed that visibility on digital platforms creates a contradictory situation for CSOs. On one hand, gaining media coverage is becoming increasingly difficult, while on the other, being visible in the media entails various risks. This dilemma forces CSOs to navigate between visibility and security concerns. Organizations with a strong rights-based approach and ties to social movements are particularly concerned that media exposure may make them targets. These concerns arise not only from the pressures imposed by public authorities but also from reactions from social media trolls, opposing groups, and, at times, even their own supporters. The risks associated with media visibility range from comments that exceed the boundaries of criticism to hate speech, cyberattacks, and restrictions on access to websites or social media accounts. CSOs interviewed shared their experiences of being targeted and attacked on social media, and facing various sanctions as a result.

CSOs working on sensitive issues such as gender equality, ethnic identity, and migrant rights face more frequent attacks, including public targeting, website hacking, and provocative comments on social media accounts. These attacks not only hinder their operations but also complicate their collaboration with public institutions.

"There have been some incidents. For example, the foundation's work on minorities, Levantines, migrants, and refugees... You already know the general sentiment in society towards these topics, the resentment, whatever it may be called. In this regard, we received critical (...) and even insulting long articles, some written by journalists on Facebook." **Foundation - Education, Research, Policy**

"It is as if we introduced the process of gender transition in Türkiye. We were publicly targeted, and photos of our members were shared. ...Instead of seeing a landscape where civil society is supported, growing, and encouraged, we find ourselves merely trying to survive while still being targeted." **Association - LGBTI+ Rights**

*"We work on gender equality, and although the situation seems to have calmed down for now, during the election period, organizations like ours were frequently targeted. A newspaper even placed us at the top of a list of groups 'harming the family structure.'" **Association - Women's Rights***

"The anti-migrant movement, the hate speech, the racism—these elements seem strong at the moment. Although we have not been directly affected in practice, from time to time, there are attacks on social media, particularly regarding our activities related to LGBTI+ individuals and gender equality, as well as social media posts. But we are an organization that mostly keeps our head down and focuses on our work in that regard." **Association - Culture, Arts, and Refugee Rights**

"There were comments on maps. People search and find our location. Someone posted a racist comment about refugees, which we reported. Another instance was clearly malicious—someone pretended to be Afghan and wrote in Turkish: 'I love harassing women, but it is illegal in Türkiye. Thankfully, the X Association helped me avoid punishment.' This was clearly a provocation." **Association - Refugee Rights**

The threats faced by organizations working on LGBTI+ rights, gender equality, ethnic identity, and migrant rights not only target the institutions themselves but sometimes also their employees or members. The increased visibility and recognition of work on socially and politically contentious issues make these organizations more susceptible to public targeting.

⁴¹ Turkish Statistical Institute (TÜİK). *Survey on Information and Communication Technology (ICT) Usage in Households and by Individuals, 2023*.

"For example, during (...) Hanım's candidacy for parliament, there was intense debate and controversy on social media. However, this was independent of the foundation." **Foundation - Human Rights**

"There was a smear campaign from accounts linked to (...) Party regarding statements made by some of our members on migrants in newspapers. The social media attack was directed at individuals rather than the association's official accounts. In other words, members of the association who spoke on migration were personally targeted." **Association - Refugee Rights**

Human rights-based organizations in Türkiye report that they face the risk of legal sanctions if they are publicly targeted on social media. Social media platforms, in this sense, can function as a mechanism for "denouncing" organizations. In the current political climate, public targeting and smear campaigns have become significant tools of pressure on civil society, restricting the work of these organizations.

"At one point, we were publicly targeted on Twitter. A list was published—titled something like 'organizations disrupting public order.' We were explicitly included in that list. Of course, this affects us. How could it not? It affects our volunteers. For example... It really upsets me to see our university student friends affected. At our events, there are more police officers than attendees. We organize a Seresale event—Seresale is New Year's for Kurds, celebrated on January 13. And yet, there are more police officers at the event than us. Now, when we play the erbane or sing, they cover their faces and say, 'One day we'll graduate, and this could come up in our security clearance.' This situation instills fear in everyone." **Association - Children's Rights**

Civil society organizations also face public interventions in their online content. These interventions often include access restrictions on pages within their websites. For example, a journalism-focused organization faced access bans on its web pages for publishing reports about censorship decisions. Another organization working on health rights had its website content blocked after publishing an informational note on a harmful medical practice discussed in a television program, highlighting regulatory gaps and its negative impact on public health. Such examples illustrate how CSOs frequently encounter online restrictions imposed by public authorities, which can limit both civil society and media actors' ability to share information.

"Yes, there were access bans, and interestingly, these bans were imposed on the very sections of our reports where we documented such restrictions. Since access bans on news articles constitute a violation of rights, we include them in our reports. However, the news and informational content related to these bans were also restricted. One of these decisions was overturned upon our appeal—we even published the news about it recently. Interestingly, the same court that issued the original decision later reversed it." **Association - Press and Media**

"Of course, we took action because we were genuinely pointing out a public health issue and highlighting a practice that could be psychologically harmful. The appeal process was completed, and ultimately, the Constitutional Court ruled that blocking access to our informational notes constituted a violation of freedom of expression and the right to an effective remedy, so the restriction was lifted." **Association - Right to Health**

Some interviewees noted that opposition newspapers have also engaged in similar practices, publicly targeting them. One organization reported being singled out by opposition media outlets, demonstrating that public targeting is a tactic used across the political and social spectrum, with its consequences felt in various domains.

"Let me give you an example from the news coverage against us. Certain newspapers— (...) Newspapers— constantly publish special reports about every project we undertake. They repeatedly label us as religious extremists, jihadists, or Al-Qaeda affiliates. These newspapers publish the news without offering us a right of reply. This is true for all of them. I call them, send messages, emails—I say, 'Let's talk, what's going on?' But they refuse. Why escalate things like this?" **Foundation - Humanitarian Aid**

It has been observed that organizations working in various fields can be subjected to public targeting. An organization focusing on environmental and animal rights was subjected to a smear campaign due to its opposition to thermal power plants. Beyond such cases, even the most unexpected reasons can be used to justify public targeting or smear campaigns. For instance, one organization was both publicly targeted and faced the threat of legal action simply for using literature in Turkish-language (instead of Turkish literature) terms in a social media post.

"When we engage in effective communication and gain visibility in the media, it causes discomfort and is unwelcome. As a result, it is not us but the local organizations we support are the ones that suffer the most. These organizations face pressure, with questions such as: 'Why are you engaging with this association?' Accusations arise, suggesting that hydropower companies or corporations might be backing us. Consequently, they are told not to accept our support, and they are prevented from receiving assistance from us. Others also refrain from supporting them. As a result, these efforts end in failure."

Association - Environmental and Animal Rights

"When we post something related to Turkish literature on Twitter, we experience a level of backlash that we are not accustomed to. Normally, we receive criticism from time to time on such topics, but this particular instance spread more widely and led to more specific targeting. For example, on our website, my name and (...)’s name appear in the 'About Us' section as program coordinators. Someone took a screenshot of that section—not necessarily to directly target us, but our names were still included. Then, an individual posted: 'I have decided to file a criminal complaint against the persistent and planned attacks on the national identity of the written language. Let the judiciary determine whether this falls under the scope of Article 309 of the Turkish Penal Code and other relevant provisions. I will follow this process to the end and share the results.'" **Association - Culture, Arts, and Freedom of Expression**

"Some of the works exhibited at the (...) Festival were also displayed at (...), located in Feshane, where (...)’s work was heavily criticized, and an investigation was launched." **Foundation - Arts and Culture**

As "troll" attacks do not follow a specific target or methodological approach, any CSO can be at risk of being targeted. These attacks are not limited to organizations working in highly sensitive areas with strong rights-based approaches; they can also target organizations operating in different fields. However, organizations specializing in technical matters or those not directly engaged in political activism tend to be less exposed to such attacks.

"We bring workplace issues to public attention, and as a result, we sometimes face attacks from different troll groups. They attempt to undermine the news by posting comments suggesting that the company is actually a good one. Upon investigation, we can usually identify that many of these accounts are indeed trolls." **Association - Worker's Rights**

"There has been no intervention in these matters yet. In essence, if there is no action taken, meaning if the information cannot be put into action, then it is not seen as a problem. However, when that information is translated into action, when it reaches neighborhoods or workplaces and transforms into a movement, that is when intervention occurs." **Foundation - Children's rights**

It has been observed that civil society organizations lack protective mechanisms and legal remedies to effectively counter targeting and smear campaigns. The measures they take and the legal avenues they pursue generally yield no results, often leading to impunity. In response, CSOs try to mitigate risks and sustain their activities by ignoring incidents, practicing self-censorship, or avoiding certain words.

"In the meantime, we submitted a petition to Twitter. We also filed a criminal complaint against (...), who published these news articles. All of these were dismissed under the pretext of freedom of expression. We also filed a lawsuit against a newspaper, which was also dismissed. It is all because of (...) Newspaper. We even filed against (...) and a news channel. That channel aired a horrifying program about us... We had expected at least one definitive outcome from these efforts, but none materialized. For instance, a voice recording surfaced on Twitter where our address was clearly stated, and someone said, 'Let's go there and take them out, they must be eliminated.' We presented this as evidence, yet it was deemed freedom of expression. However, when a study was conducted on gender and children, and something was shared stating that girls wanted this, it was not considered freedom of expression. We are talking about an extremely political situation. This ideology is embedded in all these institutions, and it is something that could be resolved through behavioral change. ...We are continuously attacked, and still targeted, with constant tweets and Instagram messages filled with insults and profanity. No action has been taken against this. We keep documenting everything with screenshots and adding them to our files, but it remains a largely individual effort." **Association - Children, Women, and Human Rights**

"Whenever we publish a statement on behalf of the association, our lawyer reviews it first. We always do this. The same applies when signing a joint statement. But, of course, we also restrain ourselves in many ways. I do not believe that anyone fully exercises their freedom of expression. Many organizations probably try to avoid using certain keywords. However, the real issue is deciding how strong our tone should be in a given text, what we should say, whether stating something is telling the truth, and whether it will create change in our field. We evaluate whether it is worth taking on this risk. So, we do not necessarily hold back, but we are careful about what we say—yes, we feel compelled to be cautious." **Association - Civil Society, Education, Human Rights**

The implementation of new technologies for public security purposes has become widespread. CCTV cameras and other surveillance technologies are deployed, particularly in city centers and crowded areas, to track and record individuals' movements. These systems are justified as measures to ensure public safety and combat crime; however, concerns persist about whether fundamental rights are being protected during the data collection processes. For example, footage recorded by CCTV cameras during protests is sometimes analyzed using facial recognition technology to identify individuals.

While recording individuals participating in demonstrations is considered beneficial for maintaining public order, there is no publicly available information on the criteria used to process these images and how long they are stored. In some cases, it has been reported that images collected during protests have been used later to identify individuals and initiate legal proceedings against them. Such practices may have a chilling effect on individuals' willingness to exercise their right to protest.

A similar monitoring mechanism is evident on social media platforms. Security forces track posts deemed to threaten public order or constitute "terrorist propaganda," identifying accounts and initiating legal actions against their users. The lack of transparency regarding the criteria and oversight of these processes makes it difficult to safeguard individuals' freedom of expression.

A fundamental issue regarding the implementation of surveillance technologies is the lack of transparency in their use. In particular, the legal basis and operational boundaries of CCTV cameras and facial recognition technology used during protests remain undisclosed to the public. This creates significant shortcomings in protecting individuals against arbitrary use and human rights violations. Additionally, increasing the independence and effectiveness of oversight mechanisms is crucial both for ensuring public security and for safeguarding individual rights. In Türkiye, there is a pressing need for a more transparent and accountable governance approach in this area.

Area 2: Framework for CSOs' Financial Viability and Sustainability

Civil society organizations require various resources to sustain their activities. The Monitoring Matrix classifies the resources utilized by CSOs into financial aid (tax benefits, income-generating activities, donations, grants, and state support) and human resources (employees and volunteers). According to the monitoring standards in this area, it is important to implement tax incentives that encourage CSOs and donors to support their ability to generate income and mobilize local resources. The fundamental standard in the case of providing state support is the transparent distribution and accountable utilization of these resources. The third standard emphasizes the necessity of having public policies and legal conditions in place that promote and facilitate the development of sustainable human resources in CSOs through employment and volunteerism.

Sub-area 2.1. Tax/Fiscal Treatment for CSOs and Their Donors

2.1.1. Tax Benefits

Legislation

Grants and donations received by CSOs to support their non-profit activities are exempt from taxes. Additionally, all CSOs are exempt from corporate income tax. However, the economic enterprises established by CSOs to engage in economic activities are subject to the same tax regime as commercial companies, and all income-generating activities are taxable.

Rental income from real estate owned by foundations and associations, dividends from participation shares and stocks, interest income from bond investments in Turkish Lira and foreign currency are subject to withholding tax under the Income Tax Law. Foundations and associations themselves withhold income tax on profit shares obtained from their economic enterprises.

The most important means for CSOs to enjoy tax benefits is to have the status of a Public Benefit Association or a Tax-Exempt Foundation. These statuses are granted to a limited number of organizations through a presidential decree with the aim of supporting activities beneficial to the public and come with certain tax exemptions. The application requirements and procedures for obtaining and losing these statuses vary between associations and foundations, and they are regulated in different sections of the legislation.⁴² Associations with public benefit status benefit from exemptions stipulated in the Stamp Duty Law, Fees Law, Real Estate Tax Law, Inheritance and Gift Tax Law, and Municipal Revenues Law. Tax advantages provided to foundations with tax exemption status are regulated under the Stamp Duty Law, Fees Law, Real Estate Tax Law, Inheritance and Gift Tax Law, and the Foundations Law. Currently, only a few CSOs benefit from these statuses, which allow donors to deduct their donations from taxable income up to certain limits or without limits. The incentives provided to donors through these statuses will be discussed in the following sub-area. Additionally, various tax benefits are granted to foundations and associations established by special laws. Whether donations and aid to these foundations and associations are subject to any limits is specified in some of their establishment laws. For those not

⁴² For the status of public benefit association, see the Law on Associations, Regulation of Associations. For tax-exempt foundation status, see Law No. 4962 on Amendment to Certain Laws and Granting of Tax Exemption to Foundations, Communiqué on Granting Tax Exemptions to Foundations (Serial No: 1).

explicitly stated, the general rates determined in the Corporate Income Tax and Income Tax Laws apply.

While there is no general value-added tax (VAT) exemption for CSOs, associations with public benefit status and tax-exempt foundations have certain exceptions for the purchase of goods and services related to education, culture, and social purposes. Additionally, VAT exemption is granted to CSOs for expenses incurred under contracts within the framework of the Instrument for Pre-accession Assistance (IPA) signed between Türkiye and the European Union. To benefit from VAT exemption, CSOs need to apply to the relevant public institutions and obtain a Value Added Tax Exemption Certificate.

The legislation allows organizations to constitute their endowments. CSOs are exempt from inheritance and gift tax and corporate income tax for donations to endowments.

The limited scope of the defined tax benefits, coupled with the taxation of all income-generating activities, makes it difficult for foundations and associations established to create public benefits and serve the community to operate and grow.

Practice

Grants and donations to CSOs are tax-exempt, and there is no hidden taxation in practice.

The regulations in the Corporate Income Tax Law regarding the economic enterprises of foundations and associations are quite restrictive. Some activities undertaken by CSOs to fulfill their objectives require the establishment of economic enterprises, but these enterprises generally do not generate profits and cannot sustain their operations without financial support from the foundation or association. CSOs that participated in the qualitative phase of the Freedom of Association Research reported that economic enterprises fail to become a stable and sufficient source of income due to both the absence of a facilitating legal framework concerning taxes and other financial transactions and the lack of capacity within organizations to efficiently operate such enterprises.

Similarly, according to the Fiscal/Tax Framework Concerning Civil Society Research conducted by TÜSEV at the end of 2023, 53.3% of the CSOs surveyed stated that their economic enterprises mostly operated at a loss.⁴³ When an economic enterprise incurs losses, the funds transferred to it by associations and foundations are not recognized as expenditures incurred for their intended purpose. Additionally, in practice, economic enterprises that distribute their after-tax profits to associations and foundations are also required to withhold income tax on these transfers, further increasing the tax burden on associations and foundations. In lawsuits filed by CSOs challenging the taxation of profits transferred from economic enterprises to associations and foundations, the 3rd Chamber of the Council of State has ruled against CSOs, while the 4th Chamber has ruled in their favor. This inconsistency in case law undermines legal certainty in practice.⁴⁴ In 2022, a draft regulation released for public consultation by DGRCS included a proposal stating that profit shares transferred by economic enterprises to associations and foundations should not be considered as capital income or profit distribution and therefore should not be subject to withholding. However, this proposal was not put into effect.

The almost complete lack of tax benefits and the extremely limited eligibility criteria for accessing them—such as being established under a special law or holding public benefit/tax-exempt status—lead tax regulations to be discussed among CSOs primarily in terms of the tax burden they impose, rather than as a form of incentive. Only 39% of the organizations participating in the quantitative research are aware of tax incentives available to CSOs, and among those, only 31% have benefited from any tax incentives within the past two years. Foundations have a higher level of awareness and utilization of tax advantages compared to associations. Moreover, as income levels increase,

⁴³ Leyla Ateş & Özgün Akduran. *Taxation of the Economic Enterprises of Associations and Foundations*.

⁴⁴ Ibid.

awareness and utilization of tax benefits among CSOs also rise. Since access to any benefit requires a certain level of institutional and financial capacity, the taxation system, in its current form, does not contribute to the growth of the sector and hinders its equitable and balanced development.⁴⁵

Figure 2.1a. Awareness of tax benefits (%)

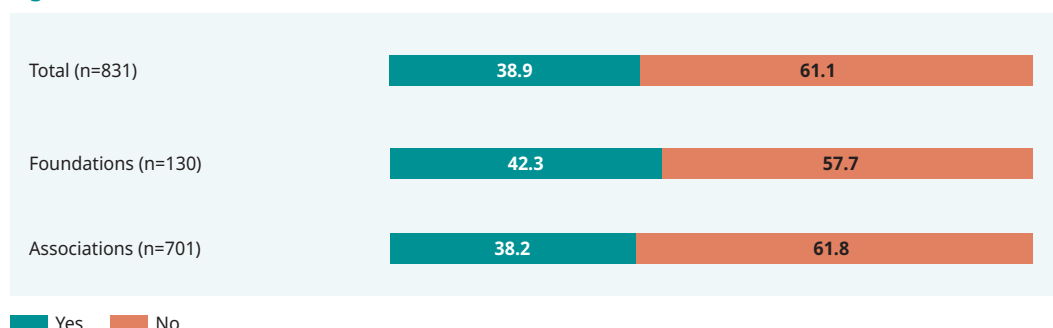
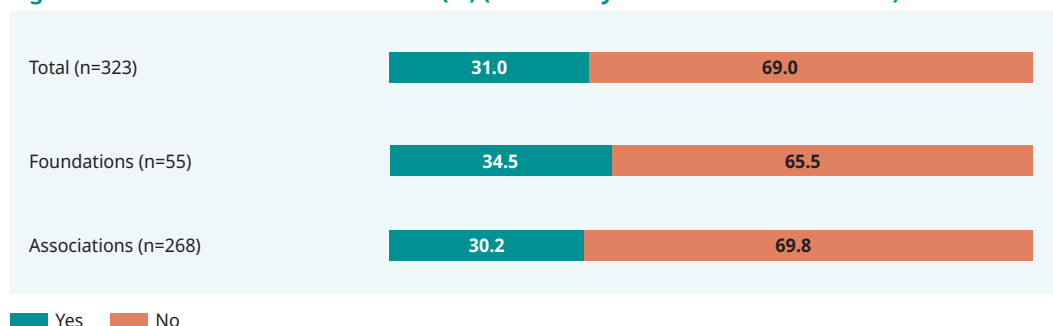


Figure 2.1b. Utilization of tax benefits (%) (Asked only to those who are aware.)



In Türkiye, the number of CSOs granted certain, albeit limited, benefits corresponds to just 0.6% of the total number of active associations and foundations. According to data published by the DGoF, as of July 2023, only 323 out of 5,848 foundations held tax-exempt status. The proportion of tax-exempt foundations to the total number of foundations remains limited to 5%, as in previous years. According to data published by the DGRCS, by the end of 2023, 363 associations held public benefit status, representing 0.3% of the 101,149 active associations.

Separate definitions of public benefit and distinct legal statuses exist for associations and foundations. The criteria required to obtain these statuses also differ. The areas of operation for foundations eligible for tax exemption status are limited to health, social assistance, education, scientific research and development, culture, environmental protection, and afforestation. Additionally, foundations that do not operate nationwide but serve only specific regions or specific populations are ineligible to apply for tax exemption status. As the definition of public benefit is not clearly defined, the process for associations to obtain public benefit status remains subject to the discretion of public officials authorized to evaluate applications, which in turn leads to subjective practices. Since these statuses are granted by the Presidency, a politically influential and hard-to-reach authority, only a few organizations can benefit from these statuses, and the decision-making process becomes bureaucratic and lengthy. Despite the challenging application and approval process, the privileges obtained through these statuses remain limited and do not provide sufficient ease for CSOs to establish sources for their financial sustainability.

⁴⁵ For detailed information, see Third Sector Foundation of Türkiye (TÜSEV). *Tax Legislation Related to Foundations and Associations in Turkey and Public Benefit Status: Current Situation and Recommendations*; Leyla Ateş & Özgün Akduran. *Tax Regulations Concerning Associations and Foundations*; Özgün Akduran & Leyla Ateş. *Public Benefit and Tax Exemption Statutes*.

Participants in the field research were asked if they were familiar with the public benefit/tax exemption statuses and if they had applied for these statuses. 68% of respondents stated that they had no knowledge of these statuses; 0.6% reported having applied for and obtained one (all of which were foundations, except for one); 2.3% indicated that their applications were rejected; and 29% said that although they were aware of the statuses, they had deliberately chosen not to apply.

Figure 2.2. Applications for public benefit association or tax-exempt foundation status (%)



The findings of the Fiscal/Tax Framework Concerning Civil Society study conducted at the end of 2023 also reveal that even among those who have heard of or currently hold such statuses, the level of awareness regarding tax benefits—both those granted to donors that benefit organizations indirectly, and those granted directly to organizations—remains low. Among the association representatives interviewed within the scope of this study, 36.7% stated that the application process was bureaucratic and complex. Similarly, 39.4% of the foundation representatives who expressed an opinion on the same issue considered the application procedures to be complex and bureaucratic. Additionally, the requirement to possess a certain level of assets and annual income—listed among the application criteria—was found to be challenging by both associations and foundations. The purpose-based restriction imposed for eligibility for tax-exempt status in Türkiye was found to have a discouraging effect on foundations with regard to applying for this status. Furthermore, 51.5% of the respondents stated that they found the requirement to reduce the burden of public service on the state to be “extremely vague.” Another primary concern raised by applicants is the delayed response times in the evaluation of applications. There are cases in which the application process has taken up to two years. One of the key findings of both the quantitative and qualitative phases of the Fiscal/Tax Framework Concerning Civil Society study is that CSOs holding such statuses do not find the tax benefits granted to them sufficient. An increase in these benefits is being requested, with the argument that such an increase would enable the provision of more services that help reduce the public service burden.⁴⁶

CSOs can engage in passive investments, but different tax practices apply. It is mandatory for foundations to establish an endowment. For 2022, the minimum endowment requirement for newly established foundations was set at 90,000TL, and for 2023, it was set at 120,000TL.

⁴⁶ For detailed information, see Özgün Akduran & Leyla Ateş. *Public Benefit and Tax Exemption Statuses*.

2.1.2. Incentives for Individual/Corporate Giving

Legislation

Tax incentives for individuals and legal entities are applicable only for donations and contributions made to foundations enjoying tax exemption status and associations with public benefit status. According to the legislation, the areas of operation for foundations eligible for tax exemption status are limited to health, social assistance, education, scientific research and development, culture, environmental protection, and afforestation. There are no restrictions in terms of the areas of work for associations to be eligible for public benefit status. However, their activities must be aimed at addressing societal needs and problems and contributing to social development.

Donations and contributions can be made in cash or in-kind. Individuals with an annual income exceeding 1,900,000 TL in 2023, who file an income tax return,⁴⁷ and legal entities can deduct their donations and contributions made to CSOs with these statuses, provided that they are declared on the tax return. The deductible amount may be limited to 5% of their income for the year (10% for priority development regions), depending on the purposes of the donations and contributions and the organization receiving them, or it may be fully deductible as an expense from the taxable base. The full cost of food, cleaning supplies, clothing, and fuel donated to associations and foundations engaged in food banking activities, as well as the full amount of donations and aid provided to associations and foundations with special status for culture- and tourism-related expenditures, is deductible.⁴⁸ There is no special tax deduction scheme for donations made by real persons on payroll.⁴⁹

Beyond these regulations, the state does not have a comprehensive corporate social responsibility policy or strategy that takes into account the needs of CSOs and promotes cooperation between the private sector and civil society.

Practice

The current tax regime, which allows tax deductions only for donations and contributions made to organizations with tax-exempt or public benefit status, results in only a few organizations in specific fields benefiting from public support through tax incentives. There is no specific policy to support organizations operating in areas such as human rights or monitoring the exercise of rights and freedoms, nor are there any rights-based or watchdog organizations among those holding these statuses. Among organizations that monitor public policy, produce critical knowledge, and operate from a rights-based approach, there is a widespread assumption that they would not be granted public benefit status even if they applied.

CSO representatives who participated in the qualitative phase of the study noted that the lack of tax benefits for donations made to CSOs without status creates a hierarchy within the sector and makes it especially difficult to attract support from corporate donors.

"...the definitions of public benefit associations and foundations. How can an association or foundation not be for the 'public benefit'? They are all for the public benefit..." **Foundation - Civil Society and Grantmaking**

"For example, we could not provide training to certain organizations because we could not issue invoices... We tell them, 'Donate to our association'. Because when an invoice is issued, they can record it as an expense. But when they make a donation, they currently cannot record it as an expense. The association needs to have public benefit status in order for it to be deductible." **Association - Disaster Response**

47 With the Law No. 7194 published in the Official Gazette on December 7, 2019, starting from January 1, 2020, an obligation was introduced for income tax at a rate of 40% on salary incomes exceeding 600,000 TL in the 2020 fiscal year. Furthermore, individuals earning salary income are now required to submit an annual income tax statement for their entire income. This threshold was updated to 1,900,000 TL in 2023.

48 For detailed information, see Leyla Ateş & Özgün Akduran. *Tax Regulations Concerning Associations and Foundations*; Özgün Akduran & Leyla Ateş. *Public Benefit and Tax Exemption Statutes*.

49 For detailed information, see Third Sector Foundation of Türkiye (TÜSEV). *Fundraising Activities of CSOs: International Standards on Legislative Practices*; Özgün Akduran & Leyla Ateş. *Public Benefit and Tax Exemption Statutes*.

The existing tax system lacks provisions that would encourage effective and strategic giving. The absence of tax benefits for individuals or legal entities making donations to organizations without public benefit or tax exemption status limits the fundraising potential of these organizations. These statuses, which are granted at the discretion of public authorities, function as an indirect control mechanism over civic space by restricting civil society's ability to generate financial resources.

The procedure stipulated for individual and corporate donors to benefit from tax deductions is clear but not functional. Individuals who are unable to file an income tax return (such as those with incomes below 1,900,000 TL in 2023) are not eligible to deduct their donations as expenses or benefit from tax exemptions. In draft legislation opened for public consultation by DGRCS in 2022, a provision was proposed to allow individuals whose income derives from wages to deduct their donations and aid from the tax base without submitting a tax return; however, it was not enacted. While there is a lack of information in publicly available sources regarding the number of individual and corporate donors benefiting from tax incentives in Türkiye, as well as the amount of donations and aid deducted from taxes during the year, information requests made to the relevant public institutions regarding this matter have not been fulfilled.

In Türkiye, there is no specific regulation or incentive mechanism related to corporate social responsibility aimed at promoting a culture of corporate giving and supporting civil society. In line with the 11th Development Plan and previous years, the 2022 Presidential Annual Program stated that tax regulations concerning contributions by individuals and legal entities to CSOs would be re-evaluated by examining practices from other countries in a way that would enhance social and economic benefit; however, these efforts did not result in any concrete regulation in favor of civil society. In the 12th Development Plan and the 2023 Presidential Annual Program, no measures were included to advance this objective.

Sub-area 2.2. State Support

2.2.1. Public Funding Availability

Legislation

There is no comprehensive legislation or national policy document in Türkiye that regulates state support for the institutional development of CSOs. Public institutions can provide aid to CSOs within the scope of the Public Financial Management and Control Law No. 5018, and the Regulation on Providing Aid from the Budgets of Public Institutions within the Scope of General Administration to Associations, Foundations, Unions, Organizations, Institutions, Endowments, and Similar Entities. This is subject to the provision of budget allocations by the said administrations. The relevant ministries (Ministry of Interior, Ministry of Youth and Sports, Ministry of Culture and Tourism, Ministry of Industry and Technology, Directorate General of Development Agencies affiliated with the Ministry of Industry and Technology, Presidency of Religious Affairs, etc.) have prepared regulations and guidelines based on this regulation regarding providing aids to associations and similar organizations from their budgets.

There is no central body or mechanism responsible for the planning and distribution of public funds for CSOs in Türkiye. Public aid is distributed through protocols, project partnerships, and activity-based cooperation mechanisms by ministries, development agencies, or local administrations, and rarely through grant allocations or service contracts. Public institutions establish their own internal directives and guidelines for the programming of resources to be provided to CSOs, in accordance with relevant regulations. There is no general coordination, shared practice, or understanding among public institutions. One of the consequences of this situation is the absence of support programs that aim to strengthen civil society as a whole by taking into account the diverse needs of CSOs, and the allocation of financial support only to certain sub-sectors.

The proper and effective utilization of grants distributed within the framework of programs funded by the EU is regulated by the Framework Agreements IPA II (2014-2020) and IPA III (2021-2027), which were signed between Türkiye and the European Commission, and by the binding legislation based on the Presidential Decree No. 2019/20 titled “Management of Pre-Accession Funds from the EU and Participation in EU Programs,” issued in 2019.

According to the legislation, the national coordinating authority responsible for the programming, implementation, monitoring, and evaluation of financial assistance provided by the European Union for accession purposes is the Directorate for EU Affairs under the Ministry of Foreign Affairs. In addition, institutions such as the EU and Financial Assistance Department and the Central Finance and Contracts Unit are held responsible—in accordance with their organizational laws and through accreditation granted by the European Commission—for ensuring the proper use of grants distributed within the framework of programs financed by the EU in Türkiye. Until 2017, a bilateral approach was followed in the programming and implementation of grants for CSOs, where both relevant public institutions and the Delegation of the European Union to Türkiye acted as contracting authorities. However, since 2017, the role of public institutions has decreased, and the Delegation of the European Union to Türkiye has become the main responsible institution for the programming and implementation of grants targeting civil society.⁵⁰

There is no specific budget item allocated solely to the civil society sector in the budgets of the central government and local administrations. It is not possible to accurately ascertain the exact amount of the public resources planned to be transferred to CSOs in the Central Government Budget Law proposals annually and actually transferred to CSOs at the end of the year. Nevertheless, the budget classification items, including current transfers and capital transfers made to non-profit organizations, within the sub-categories of associations, unions, institutions, foundations, funds, and similar organizations, also encompass the resources allocated to civil society. While these transfers provide some guidance, they do not provide a definitive conclusion. However, in addition to transfers made to associations and foundations under this budget item, there are also transfers made to other organizations such as foundation universities, political parties, and public employer associations. Furthermore, certain ministries with a significant number of public officials have their entire budget under this category comprised of payments for items such as lunch assistance for civil servants.⁵¹ Due to data limitations, relying solely on the item of current transfers to non-profit organizations as an indicator without examining the sub-categories of expenses is problematic.

According to the legislation, local authorities are not allowed to provide direct grant support to CSOs. However, Article 60 of the Municipal Law and Article 43 of the Special Provincial Administration Law enable local authorities to collaborate and engage in joint projects with CSOs. Collaborations such as joint service provision, utilization of expertise, and experience of CSOs in training and planning processes mostly progress through protocols. However, there is no standard regulation regarding the terms and criteria for these collaborations and resource transfers. Moreover, transparency and accountability standards to monitor the financial resources allocated throughout the year have not been established. Similar to central authorities, local authorities do not have a separate budget item specifically allocated for expenses related to collaboration with civil society organizations. As a result, it is difficult to accurately determine the total amount of public funds allocated to CSOs throughout the year. Information requests made to relevant public institutions on this subject were not fulfilled.

There are no specific regulations regarding the involvement of CSOs in the planning, evaluation, and monitoring stages of public funds. Only in cases deemed necessary by the sectoral monitoring committees, which are responsible for ensuring the effective and appropriate use of funds defined in the Presidential Decree No. 2019/20 regulating the management of financial support under the Instrument for Pre-Accession Assistance (IPA), it is stated that CSO representatives may participate. However, the participation of CSOs is subject to the discretion of the relevant public authorities.

⁵⁰ For detailed information, see Association of Civil Society Development Center (STGM). *What awaits Civil Society in the IPA III Era?*

⁵¹ For detailed information on the sub-items/organizations covered by the transfers made to non-profit organizations, see The Presidency of Türkiye, Presidency of Strategy and Budget. *Guide to Analytical Budget Classification*.

Practice

In the 2023 Presidential Annual Program, the lack of financing and fundraising is listed among the fundamental structural problems of CSOs. Within this scope, it is emphasized that regulations and practices are planned to be implemented to develop the areas of social entrepreneurship, social innovation, and corporate social responsibility to strengthen CSOs' capacities in access to resources, employment capacity, project development, grant utilization, and fundraising. However, these efforts have been limited to project development training for CSOs, and no steps have been taken toward establishing a comprehensive financing mechanism. The 11th Development Plan, covering the years 2019-2023, puts forward regulations to be implemented in the financial domain that are relevant to CSOs. However, these policy documents do not define concrete policies/measures or outline the essential steps to be taken for the development of regulatory mechanisms responsible for public funds or their allocation. Similar measures and approaches were also included in the 12th Development Plan, published in 2023 and covering the period 2024-2028.

According to the annual activity reports published by the Presidency of Strategy and Budget, under the section titled Transfers to Non-Profit Organizations, a total of 1.43 billion TL⁵² was disbursed for current transfers in 2022, and 1.9 billion TL⁵³ in 2023, to associations, foundations, unions, and similar entities for assistance purposes. The same reports indicate that the total amount of capital transfers made to associations, foundations, unions, and similar entities for assistance purposes was 362,244,000 TL in 2022 and 55,142,000 TL in 2023. However, since the total share of resources directed to CSOs within these transfers cannot be determined, the proportion of public funding within the sector's total revenue remains unknown.

There is no concrete, continuous, and sufficient public funding mechanism for supporting the institutional infrastructure, activities, and financial sustainability of CSOs. The sole public financing program established by the central administration to provide institutional support to CSOs is implemented by the Directorate General for Relations with Civil Society under the Ministry of Interior. According to the Directive on Providing Aid to Associations from the Ministry of Interior Budget, published in 2017, associations can submit their applications electronically through the Project Support System (PRODES) by preparing projects on topics determined by the ministry each year. The application announcement and guidelines are accessible throughout the year on the DGRCS website. Financial and in-kind support can be requested within the scope of projects. CSOs have no involvement in determining the supported areas of work. Although the Directive mentions the possibility of benefiting from experts and organizations in the evaluation process, there is no regulation or approach that guarantees the participation of civil society in this process. It is mandatory to sign a protocol between the approved association and the governorship of the registered province. Governorships are responsible for monitoring and supervising the implementation of projects according to the procedures, and there is no regulation or de facto implementation regarding the participation of CSOs in these processes. The Ministry of Interior, Directorate General of Relations with Civil Society, provided a total of 69,763,450 TL⁵⁴ for 393 association projects in 2022 and a total of 181,610,333 TL⁵⁵ for 492 association projects in 2023, based on the evaluation conducted. Although it has been stated in the relevant legislation that the names of associations benefiting from project-based support, the purpose and scope of the supported activities, and the amount of assistance will be disclosed on the ministry's website by the end of February of the following year, detailed information on this matter cannot be accessed through the websites of the Ministry of Interior and the DGRCS. The information request made to DGRCS within this scope was not fulfilled. Only the activity reports of the Ministry of Interior provide data on the distribution of supported projects according to thematic areas and the general scope of activities. The data made public is consistent with previous years and indicates that CSOs working on issues such as human rights and gender equality, as well as rights-based advocacy and monitoring activities, are not supported. In both years, the largest share of the budget was

⁵² Presidency of the Republic of Türkiye, Presidency of Strategy and Budget. *2022 Annual Activity Report*.

⁵³ Presidency of the Republic of Türkiye, Presidency of Strategy and Budget. *2023 Annual Activity Report*.

⁵⁴ Ministry of Interior. *2022 Activity Report*.

⁵⁵ Ministry of Interior. *2023 Activity Report*.

allocated to projects targeting youth-oriented education, cultural and sports activities, excursions, and various personal development training. Projects aimed at enhancing social cohesion through socialization, excursions, and cultural activities received the second largest share of the budget. In 2023, partly due to the impact of the February 6 earthquakes, there was an increase in the funds allocated to projects aimed at raising disaster awareness. The amount allocated to projects under these three themes accounts for approximately half of the budget. In 2023, compared to previous years, the budget allocated to association projects aimed at strengthening public–civil society cooperation and enhancing the capacity of CSOs increased.

In addition, ministries can establish grant programs for projects within various fields of work. In 2022, under the Rural Youth Empowerment Program implemented by the Ministry of Youth and Sports, a grant scheme was launched for CSOs in Kars and Ağrı provinces.⁵⁶ In 2023, a similar scheme was introduced under the Support Program for the Empowerment of Youth Affected by Disasters.⁵⁷ However, no disaggregated data is available on the number of CSOs supported or the amount of funding allocated. Development agencies under the Ministry of Industry and Technology are another source of funding for CSOs through partnerships or project-based mechanisms. In 2023, the Ministry launched the project Empowering Civil Society in Türkiye through Social Entrepreneurship under IPA III. Through four development agencies, the project earmarked a budget of EUR 4,040,000 in grants to strengthen the institutional capacities of civil society organizations and social enterprises.⁵⁸

Under the “Regulation on The Aid to Projects of Local Administrations, Associations, and Foundations,” the Ministry of Culture and Tourism allocated a total of 13,062,873 TL in 2022 to 217 municipalities, 88 associations, 1 foundation, and 11 local administration unions (General Secretariat of the Special Provincial Administrations, Village Service Unions). In 2023, 12,542,987 were transferred to 273 out of 353 approved projects.⁵⁹ However, the specific amount allocated to associations and foundations within these totals cannot be identified. The information request made to the Ministry within this scope was not fulfilled.

Ministries can also indirectly provide public funding to CSOs. In accordance with the Regulation on Aids for Accommodation and Meals to Students Residing in Higher Education Dormitories of Foundations Granted Tax Exemption and Public Benefit Associations, the Ministry of Youth and Sports, within the limits of the budget allocation amount, is able to provide financial support from the budget as accommodation and meal assistance to students residing in higher education dormitories owned by tax-exempt foundations and public benefit associations. In the 2022–2023 academic year, 46,117 students residing in 494 dormitories with a total capacity of 85,274, operated by 19 foundations and associations across the country, benefited from food and accommodation support. It is stated that these students receive a monthly total of 2,000 TL in support, consisting of 55 TL per day for food and 350 TL per month for accommodation. However, the total amount of funding allocated is not available through open sources.⁶⁰

Publicly available data on public funding for CSOs is extremely limited. No data has been obtained from information requests made to ministries and relevant public institutions on this matter.

The amount of public support allocated to CSOs, and the conditions and procedures of public fund distribution are separately defined by the relevant authorities. Annual public funding transferred to CSOs by ministries and local administrations is mostly not pre-planned. The regulations specify that the determination of fund amounts is left to the discretion of the minister in ministries or the highest executive in other authorities. The methods of fund allocation and the support transferred to CSOs vary from year to year. The lack of a standard approach, code of conduct, or legislation concerning public funding mechanisms to support the capacities and activities of CSOs makes it difficult to monitor where the allocated supports are concentrated, how they are utilized, and to what extent

⁵⁶ Ministry of Youth and Sports. *2022 Activity Report*.

⁵⁷ Ministry of Youth and Sports. *2023 Activity Report*.

⁵⁸ Ministry of Industry and Technology. *2023 Activity Report*.

⁵⁹ Ministry of Culture and Tourism. *2022 Activity Report*; *2023 Activity Report*.

⁶⁰ Ministry of Youth and Sports. *2022 Activity Report*.

they generate benefits. As a result, there is no data available on the total amount of annual public funding, the specific area of work, objectives, and the CSOs that utilize the funds. The requested data has not been shared in response to information requests made to ministries and DGRCS.

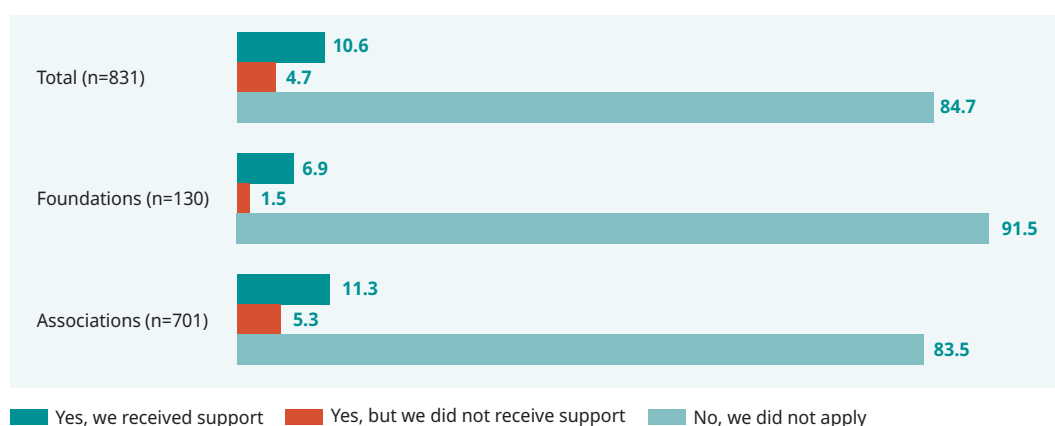
There is a lack of common strategy and coordination among ministries. This results in the inability to identify overlaps and gaps in the support provided to CSOs. Consequently, resources fail to meet the evolving needs of civil society, and certain areas of work, projects, and CSOs receive more support while others receive no support at all. Furthermore, the absence of a common strategy leads to the lack of a standardized criterion for fundraising capacity, variations in application and evaluation rules across administrations. This situation, which creates an obstacle to the effective implementation of the transparency principle, also jeopardizes the establishment of conditions for impartiality, equal treatment, and free and fair competition. The failure to adopt a shared understanding of mutual accountability in project implementation and evaluation exposes CSOs to different reporting and monitoring obligations.

While there is no specific administrative mechanism supervising public funding for CSOs, funding agencies are responsible for conducting monitoring and evaluation processes. General budget audits are carried out by the Ministry of Treasury and Finance, the Court of Accounts, and the Grand National Assembly of Türkiye.

There are no defined rules regulating and securing the participation of CSOs in the programming and distribution of public funds.

One of the findings identified in the field research is the lack of structured public funding for civil society. Among the CSOs participating in the quantitative research, 15% stated that they had applied for grants or funding from central or local public administrations in 2022 or 2023, while 10% reported having received support as a result of their applications.

Figure 2.3. Percentage of CSOs applying for grants/funding from central/local public administrations (%)



CSOs that reported applying for grants or funding from public institutions were also asked which institutions they applied to. Respondents were allowed to select more than one institution, and the most frequently cited were municipalities (38%), governorships/district governorships (36%), ministries (34%), and development agencies (17%). The most commonly cited reason for not applying for grants or funding from any institution or organization, including public institutions, was lack of capacity (42%).

The quantitative research sought evaluations from CSO representatives regarding public funding for civil society. Responses to related questions indicate that approximately 18% of participants do not have sufficient knowledge on the subject. While 64.5% of CSOs stated that public resources do not meet the needs of civil society, only 18% believed that they do.

As the financial capacities of CSOs increase, so does the rate at which they apply for grants or funding opportunities. Among CSOs that reported applying to central or local public administrations and receiving support, approximately three-quarters (70%) have an annual income of 100,001 TL or above. The proportion of CSOs that reported receiving support also increases in parallel with income level.

Similarly, factors such as a CSO's institutional capacity, the geographical scale at which it operates, and the presence of full-time staff also have a positive impact on its potential to apply for and benefit from public support. This indicates that the limited public budget allocated to the development of civil society does not contribute to the institutional development or financial sustainability of small-scale CSOs.

Despite the low overall application rates, the quantitative research shows that CSOs with a rights-based approach have a higher rate of benefiting from public support when they apply, compared to those without a rights-based approach. The qualitative research provides insights into the underlying reasons for this situation. The stronger institutional capacities and more established structures of rights-based organizations—along with their more systematic practices in applying, planning activities and strategies, and reporting—can increase the likelihood of their applications being positively evaluated. Nevertheless, findings from the qualitative research reveal that among rights-based CSOs and those that form part of the democratic opposition, public grants and support are the least known and least preferred type of funding. One of the main reasons behind this is the widely held view among these CSOs that public resources are not intended to strengthen civil society, but rather to delegate the state's responsibilities and obligations to civil society in exchange for carrying out specific activities. Another reason for their reluctance to apply for public support is that such support is tied to the provision of specific services, while certain areas of work receive no support at all. This reinforces the perception that public authorities favor organizations aligned with their political stance and values, and that public resources are not distributed in a transparent and impartial manner. As a result, in-depth interviews reveal that a negative avoidance relationship has been established with public authorities, and that no demand or attempt is made to benefit from public resources.

"For example, I do not even know what kind of funding the public sector provides to CSOs. But we are also somewhat aware that working with the public sector is a bit difficult. When the Ministry of Family, which is the one we work with the most or have the most potential to work with, or other ministries are involved, we struggle. We have difficulty establishing communication, and they have different expectations. You are not supposed to get into certain topics at all, you have to avoid them... So, because of the general atmosphere, we tend to stay away. I would not say it is absolutely impossible. But I would say there is a bit of prejudice. Still, is that the reason no one is applying? I think the real reason is more that we do not know enough, and we are not organized." **Association - Women's Rights**

*"The public eye is always on LGBTI+ organizations—there are constant inspections, being targeted, and so on. But in the end, when you apply for a grant, the documents you submit, your policies, the work you describe... those documents, yes... the risk plans go through the state. So, it can always pose a risk. But even before that, there is already a very dominant feeling of 'we would not be able to get anything anyway.'" **Association - LGBTI+ Rights***

"What is the reason for that? I guess it is partly a sense of resignation. It is kind of like, 'they wouldn't give it anyway,' or maybe the work we do does not really align with what they are looking for. It might not be the kind of work they want. After all, we are an organization that works with a rights-based approach or tries to maintain that focus. So, we thought it would not go through. We decided not to waste our energy there." **Foundation - Youth**

In addition to the approach of accepting the biased use of financial resources by public authorities, there are also organizations that, as a matter of principle, refuse to receive support from the public sector. Largely due to the discretionary nature of public funding allocation, such funds are perceived by organizations as politically driven and are therefore often avoided in an effort to maintain distance from public authorities. Among the CSOs that document state violations of human rights and monitor public services, there are those who state that they cannot receive public funding due to the nature and objectives of their activities, and therefore they do not apply for it. Some also mention that they would face pressure and interference if they were to benefit from public funds, hence their decision not to apply. There is concern that both the institutional documents required during the application process and the procedures involved in receiving support could place organizations under increased scrutiny by public authorities. It is anticipated that public support may

limit the scope of organizational activities and make it more difficult to work in areas not aligned with existing policies. More fundamentally, it is emphasized that receiving public support could compromise the role and mission of civil society in holding public authorities accountable, and that, given the current political climate, it is necessary to operate independently of public resources.

"We have never tried. What I am going to say probably has to do with our perspective on the public sector. We simply do not believe the public would offer us this kind of support. Second, entering into this kind of exchange with the public sector could give them an opportunity to keep us under close scrutiny. That is why we never considered it. It never even reached the level of being an alternative for us."

Association - Human Rights, Democracy

"As a matter of principle, we do not find it appropriate to apply to the public sector... Let me put it this way. The fundamental aim of civil society organizations is to place limits on those in power without claiming power themselves. Therefore, it is not appropriate for a structure with such a mission to become integrated with the government or public authorities." **Foundation - Human Rights**

"There's an inherent contradiction in receiving funding from the state while functioning as a structure that monitors the state." **Association - Human Rights**

In addition to these issues, it is also noted that even when public funds are accessible, the amounts received are limited and insufficient. The economic crisis and inflation cause grants received in Turkish lira to quickly lose value, leading organizations to face additional financial burdens due to rising expenses.

"I do not think we have ever applied for public support. We have not really considered it either. Because... the amounts are small... and I am saying that part about the small amounts based a bit on my personal opinion... In general, support is hard to get. Because those processes operate heavily through networks and connections. So, if we do not have a direct connection, I do not think it is all that fair. That is why putting effort into that process ends up being a waste of energy and leads to resource loss on our side. So, we did not consider it." **Association - Education**

"Public funds are usually in Turkish lira. You receive the money today, but by the time the project ends, that amount has lost its value to inflation. That's not the case with international funding. Those are in dollars or euros. When you apply for a one million lira fund, you get one million liras—but by the time the project is completed, your actual expenses may have doubled to two million. What are you supposed to do?" **Foundation - Education**

2.2.2. Public Funding Distribution

Legislation

The regulations and guidelines established by ministries regarding the allocation of funds to CSOs include provisions that govern the distribution of funds. As per Article 8 of the Regulation on Providing Aid from the Budgets of Public Institutions within the Scope of General Administration to Associations, Foundations, Unions, Organizations, Institutions, Endowments, and Similar Entities, public institutions are required to disclose the list of recipient organizations, their information, the purpose and subject of the funding, and the amount of provided funding by the end of February of the following year. However, the method of sharing this information with the public is not specified in the relevant regulation.

Some ministries publish project application guidelines that outline selection criteria. However, the discretion to determine the procedures and principles for implementation lies with the respective public administrations and can vary.

There are no detailed regulations in the legislation concerning the distribution of public funds by ministries regarding disputes arising from selection criteria. For example, while the Ministry of Interior does not define an appeals mechanism for applicants in case of disputes, the Ministry of Youth and Sports, in its Project Management Regulation, assigns the responsibility of resolving doubts and deficiencies arising from the implementation of the legislation to the ministry.

Practice

In many cases, the total budget, selection criteria, and evaluation conditions for funds allocated to civil society by ministries and other relevant public administrations are not specified.

Apart from EU funding, there are no common practices for ministry funds. Even if the total allocated and distributed budget is announced, committee decisions, information about projects that have been awarded funding, their budgets, or evaluation scores/results are not shared with the applying CSOs or the public. Consequently, it is extremely difficult to track how resources are distributed to CSOs.

There is no common understanding or practice among ministries regarding providing financial support to CSOs. Some ministries provide direct project support, while others work based on collaboration frameworks established through protocols with CSOs. Particularly in protocol-based collaborations, there is no standard approach or procedure regarding the selection criteria for protocols and CSOs. In terms of the information requests made to relevant public administrations, inquiries have been made regarding whether any CSOs have encountered problems in the implementation of project application and selection procedures and whether they have lodged official complaints, but the responses did not provide any information on these matters.

Applying for public funds does not create an additional financial burden for CSOs. The application requirements may vary. It is possible to apply electronically for support programs of the Ministry of Interior and the Ministry of Youth and Sports.

The qualitative phase of the field research indicates a prevailing view among CSOs that public funds are not distributed fairly or transparently. It is believed that CSOs that take a critical approach to the government and advocate for rights are not supported or rarely receive support, while those operating within the boundaries set by the political will are generally supported. This situation is said to apply not only to the central government but also to local administrations.

"In Türkiye, public funds are allocated to certain civil society organizations to carry out specific tasks. Since none of the organizations working in the field of human rights define themselves in that way, they do not qualify—but there are many foundations and associations through which public funds are channeled, for example via the Ministry of National Education... They have established a system where the public fulfills some of its responsibilities by delivering services through civil society. I think that's how public funding works here." **Association - Human Rights**

2.2.3. Accountability, Monitoring and Evaluation of Public Funding

Legislation

Each public administration that provides public funds to CSOs determines and announces their accountability, monitoring, and evaluation procedures through regulations, guidelines, and application guides prepared in accordance with relevant legislation. There is no general regulation or common approach in this regard. Measures to prevent the misuse of funds are also regulated by the respective public administrations within the framework of the relevant legislation, in a manner that is not contrary to the law. The measures to be applied in such cases are proportionate to the violations.

The Directive on Providing Aid to Associations from the Ministry of Interior Budget (03.03.2017), prepared by the Ministry of Interior, introduces certain regulations to ensure that the support is used for their intended purposes. Associations supported through project-based funding are required to submit information, documents, records, and progress reports demonstrating how the funds were utilized to the local governorship within the specified periods stated in the protocol. When deemed necessary, project monitors or auditors may be assigned to monitor and audit scientific, technical, administrative, and financial aspects of projects. The local governorships are responsible for implementing monitoring, evaluation, and accountability procedures. However, DGRCS is authorized

to fill in implementation gaps and regulate matters deemed necessary in the application guideline. Additionally, in accordance with the legislation, direct approval from the minister allows for providing assistance. In the event of misuse of funds, measures such as suspending the aid, canceling the project, and reclaiming improperly made expenditures are envisaged.

The monitoring and evaluation of support provided by the Ministry of Youth and Sports are regulated by the Ministry of Youth and Sports Project Regulation. According to the regulation, progress reports showing the activities carried out within the scope of the project and the stage the project has reached must be submitted to the Directorate General of Project and Coordination by the project manager every three months from the date of signing the contract. For the conclusion of the project, a project completion report, including expenditure information and documents, as well as evidence of activities carried out, must be submitted to the ministry within two months from the project end date. Unlike the procedures of the Ministry of Interior, the qualifications and duties of the organs and individuals responsible for evaluating applications, selecting projects, and monitoring and auditing them are also defined in detail in the regulation. If funds are not used in accordance with the procedures and reporting processes are not followed, the projects may first be suspended, and if it is determined that the errors will not be rectified, they may be canceled, and the unspent amount may be returned in accordance with the procedure.

The Regulation on The Aid to Projects of Local Administrations, Associations, and Foundations, prepared by the Ministry of Culture and Tourism, was amended in 2020 to introduce new measures aimed at ensuring the proper expenditure of grants. Accordingly, to monitor and evaluate projects, it is necessary to assign rapporteurs. The beneficiary of support should prepare a project outcome report where all information, documents, and records regarding the project's expenditures and activities are submitted. Furthermore, in conjunction with the provincial director, the rapporteur responsible for overseeing the project must prepare an activity report that assesses the project as a whole. Although the regulation is not detailed, it also includes provisions regarding the committee that will evaluate applications, evaluation criteria, and measures to be taken in case of non-compliance with procedural requirements during the project implementation process.

Practice

Although some public administrations include general information in their annual activity reports regarding how funds are allocated to different areas of work, impact assessment reports related to the use of public funds are not publicly available. Right to information applications submitted to ministries on this matter were not answered, and requests for relevant information and documents were not fulfilled.

The qualitative research reveals a prevailing view—particularly among rights-based CSOs—that mechanisms ensuring accountability during the allocation, monitoring, and impact evaluation of public funds are either lacking or non-functional. One organization with prior experience receiving public funding stated that these funds are not distributed in a neutral and objective manner and went on to describe how such resources are spent not for the benefit of civil society, but for the personal interests of certain public officials. They noted that no oversight is conducted regarding these wasted and misused resources, and as a result, they have become hesitant to form such partnerships or apply for public funds.

"We have not applied to development agencies in a long time. Because we have not seen fair project selection there for quite a while... We had a negative experience. For example, District Governor X secured funding from there and forced us to become a partner. We thought, 'Well, maybe it'll turn out to be something good.' They took the money, spent it, and did not do any actual work. They never faced any issues in audits either... they even restored their own houses under the tourism component. So, after that, we really pulled away. Development agencies feel very political to us now." **Association - Environmental and Animal Rights**

2.2.4. Non-Financial Support

Legislation

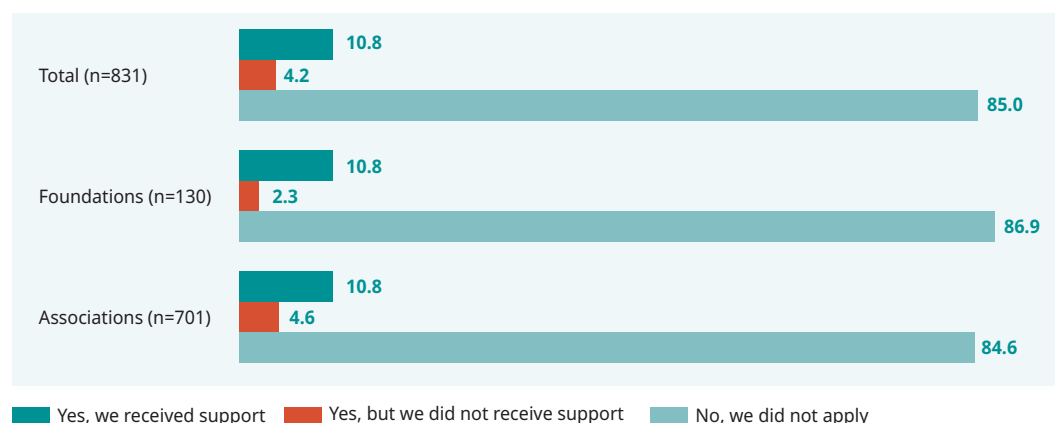
The legislation regulating the provision of financial support to CSOs by public administrations also allows for in-kind support. However, there is no regulation in place to ensure the transparent and objective distribution of such support.

Practice

Monitoring in-kind support provided by the public sector is much more challenging than monitoring financial support. Information on this topic cannot be obtained from open sources, and information requests made to the relevant public administrations have been denied. The distribution of support in completely closed conditions, without public monitoring and scrutiny, and the absence of objective criteria in determining the supported CSOs and areas of work make it difficult to address unequal treatment in the provision of in-kind support.

In 2022–2023, the total proportion of CSOs that reported applying to national or local administrations for in-kind public support—such as office space, free training, provision of equipment, or protocols established within the scope of a project—was 15%, while 11% reported having received such support. The most frequently cited institutions for in-kind public support applications were municipalities (54%), governorships and district governorships (37%), ministries (24%), and development agencies (9%).

Figure 2.4. Percentage of CSOs applying for in-kind support from central or local public administrations (%)



When participants are further grouped by financial capacity, the data show that the proportion of CSOs that applied for and received in-kind support from national or local authorities in the past two years increases with income level. CSOs with an annual income of 100,001 TL or above are clearly distinguished from those with lower annual income levels. Approximately four out of every five CSOs that reported benefiting from in-kind support have an annual income of 100,001 TL or above. As the governance and institutional capacities of CSOs increase, their rate of benefiting from these forms of support also increases.

Sub-area 2.3. Human Capital

2.3.1. Employment in CSOs

Legislation

CSOs, like all other employers, are subject to the Labor Law. There is no specific regulation or practice regarding the employees of CSOs.

Practice

CSOs are subject to the same employment procedures as other employers, but there are no employment incentives or programs specific to the sector. Like other private sector employers, associations and foundations are eligible for the general 5-percentage-point reduction in the employer's share of social security contributions (Social Insurance and General Health Insurance Law, Article 81/1-İ), which is intended to promote the timely payment of social security contributions, as well as for partial incentives provided for the employment of specific categories of workers.

One of the key findings of TÜSEV's 2023 study on the Fiscal/Tax Framework Concerning Civil Society is that tax withholdings on salaries and social security premium payments—which represent a significant share of CSOs' employment costs—pose a serious financial burden. In the quantitative phase of the study, 52.9% of participating CSOs reported that the employer's share of social security contributions constitutes a financial burden for them. In the qualitative phase, some CSO representatives argued that tax incentives should be introduced to ease this burden. They proposed an arrangement similar to the income tax and stamp tax exemptions granted for R&D personnel in technology development zones, including incentive-based reductions in employer contributions to facilitate employment in CSOs.⁶¹

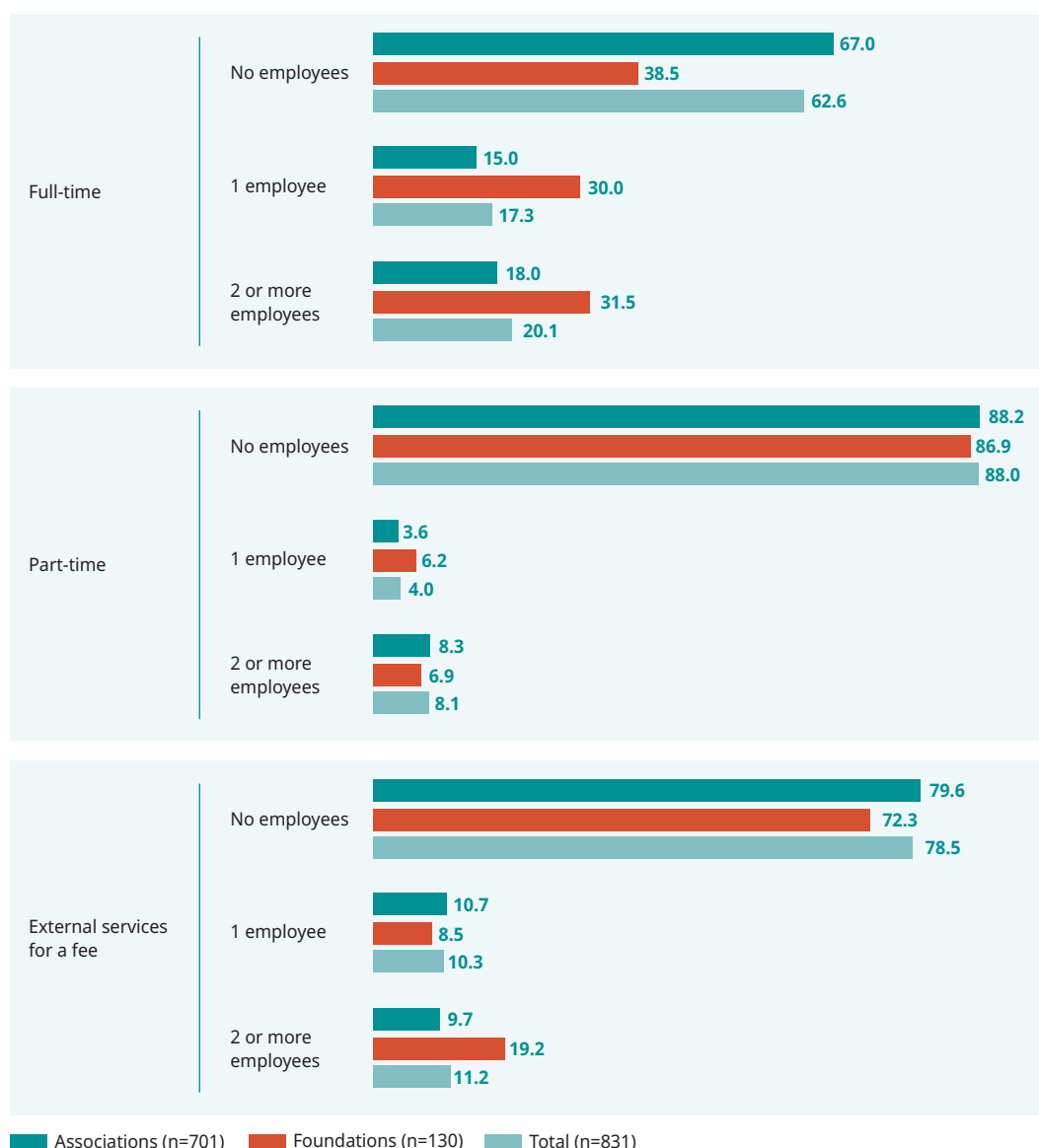
Employment data in the civil society sector is maintained by DGRCS and DGoF. According to DGoF data, the total number of personnel employed by foundations was 19,247 in August 2022, and 22,324 as of July 2024. Since mid-2023, DGRCS has not published any data and has declined to respond to information requests submitted within this scope, citing the need for comprehensive research. According to data obtained from DGRCS and cited in the Civil Society Organizations in Türkiye: Freedom of Association and Right to Participation Report, published in 2024 by the Association of Civil Society Development Center, in 2022 there were 40,419 full-time employees, 5,350 part-time employees, and 31,932 project-based employees working in associations.⁶² Based on this data, the average number of employees per association in 2022 was 0.76.

One of the issues negatively affecting the administrative and financial sustainability of CSOs in Türkiye is their inability to employ regular paid staff. Among the CSOs participating in the field research, 63% do not have full-time paid employees. 17% of associations had 1 full-time employee, while 20% had 2 or more full-time employees. The average number of full-time employees was 1.3. The number of part-time employees was even lower; 88% of CSOs reported having no part-time employees. 4% had 1 part-time employee, and 8% had 2 or more. The average number of part-time employees was 0.4. Approximately four out of every five CSOs (78.5%) stated that they did not procure paid external services. 10% reported hiring 1 paid external service provider, while 11% reported hiring 2 or more. The average number of external service providers was 0.7.

⁶¹ Leyla Ateş & Özgün Akduran. *Tax Regulations Concerning Associations and Foundations*.

⁶² Association of Civil Society Development Center. *Civil Society Organizations in Türkiye: Freedom of Association and Right to Participation Chapter I: Freedom of Association*.

Figure 2.5. Number of employees in CSOs (%)



Foundations employ a higher number of full-time paid staff compared to associations. The average number of paid employees in associations is 1, while in foundations, it is 2.5. Another reflection of this situation is the percentage of organizations without paid staff. 67% of associations do not have full-time employees, while this rate is 38,5% for foundations. In terms of part-time paid staff and paid external service providers, there is no significant difference between associations and foundations.

When examined by year of establishment, CSOs founded in earlier years have slightly higher rates of employing full-time, part-time, or paid external staff compared to those established more recently.

The proportion of organizations without full-time employees drops to 35% in Istanbul and 58% in Ankara, whereas in provinces outside these two cities, the rate rises significantly above the overall average (68%) to 80%. Considering the geographical scope, CSOs active at the provincial level report the highest rate of employing full-time staff (45%), compared to those operating at the neighborhood, district, or sub-provincial level (31.5%) and those operating across multiple provinces or on a broader scale (31%). The proportion of CSOs employing part-time staff or engaging external service providers for a fee increases in line with geographical scale, indicating a positive correlation between geographical scale and the number of employees.

The proportion of CSOs with full-time paid staff also increases with income level. Among CSOs with an annual income of 100,000 TL or below, the majority have either no full-time employees or only one. In contrast, among those with an income of 100,001 TL or above, the majority employ two or more full-time paid staff. There is also a positive correlation between the number of employees and factors such as governance, institutionalization, participation in cooperation and consultation processes with public institutions, and advocacy capacities.

More than half of rights-based CSOs participating in the quantitative research have one full-time paid employee, whereas only one-third of CSOs outside this group have one full-time employee. Compared to other CSOs, rights-based organizations report a higher proportion of employing both one full-time employee (24% vs. 16%) and two or more full-time employees (30% vs. 18%). The qualitative field research confirms this finding. Nearly all rights-based CSOs interviewed employ staff in varying numbers, depending on their level of institutionalization and professionalization. Although employment costs are covered through various sources such as project-based funds, core funding, and donations, the need to frequently reassess these costs due to inflation was a common issue emphasized by nearly all CSOs.

As in previous years, the findings of the qualitative field research indicate that challenges in maintaining professional human resources persist and continue to hinder the development of civil society. In the face of steadily rising living costs, maintaining employment has become a significant challenge for organizations. Especially in metropolitan areas, increasing employment costs make it more difficult for CSOs to access qualified human resources and may even prevent them from continuing their activities. Worsening economic conditions are making civil society work increasingly less attractive.

"The area we struggle with institutionally is our financial situation... The foundation is, after all, an independent organization. There is no holding company behind it, no large capital group. It has always managed to sustain itself independently, but... There is a steady period, and then suddenly, the financial situation takes a sharp downturn. Now salaries have become an issue, and so on..." **Foundation - Research**

"In Türkiye's current economic situation, with rising human resource costs—well, all expenses are increasing—but for our colleagues who live in Istanbul, who have to live and work there, things are unfortunately even harder. It is a burden on civil society organizations, and it is a real strain on us. Meeting the conditions they expect—the ones we also want to offer—while also ensuring the continuity of the organization is, unfortunately, going to become even more difficult in the near future." **Foundation - Youth**

Organizations point out that, due to both the shrinking civic space and the decline in human resources, they face difficulties in building and maintaining institutional memory and culture. Short-term, project-based employment; inadequate salaries; and the targeting of CSOs or their staff by public or non-public actors are cited as factors contributing to frequent staff turnover, difficulties in connecting with younger generations, and the decreasing number of people engaged with civil society. The inability to ensure long-term and qualified employment within CSOs negatively impacts both institutional sustainability and capacity. A lack of institutional memory hinders CSOs from developing long-term strategies, while difficulties in reaching new individuals undermine the dynamism and innovative nature of civic space.

"Not being able to secure resources, not being visible, being so cautious and restrained about membership numbers... Since we have not been able to grow and reach a certain scale, we are reaching fewer people." **Association - LGBTI+ Rights**

Findings from the previous field research are echoed here: The heavy reliance of CSOs on irregular efforts of members and volunteers, for even the most fundamental matters like engaging in economic activities, seeking funds, and administrative tasks, hampers sustainability. The absence of a favorable legal framework and socio-economic conditions for effectively utilizing diverse sources such as donations, membership fees, and income from economic enterprises continues to lead CSOs to prioritize grants and funds as their primary means of sustaining employment.

“Continuing without grants as an association in Türkiye was never easy, but in recent years, it has become significantly more difficult. The reason for this is employment. Especially if you are an association operating in Istanbul, considering the cost of living and high expenses, employment costs become very substantial. For an association to have more than two or three employees, it needs to have a substantial financial resource. That is why grants have always been considered critical inputs, especially in terms of employment, and they continue to be viewed that way for associations.” **Association - Culture, Arts, and Freedom of Expression**

“For example, I am one of the youngest, but also one of the most vulnerable. I am the one who has to find a job. That is the reality. It is really just a few people putting in the effort, and we cannot maintain that mobilization or division of labor in a sustained way. And if I want to work, yes, I can take part in writing a project—we’d all do it together—but while doing that, we also need to have another job so we can earn a living at the same time.” **Association - Education, Democracy**

Some of the CSOs interviewed also pointed to increasing difficulties in accessing funding sources, identifying the project-based employment of staff as a problem. In project-based employment, the budget allocated to human resources is strictly limited, employees are hired for short durations, and their work is heavily focused on project activities. This makes it difficult for CSOs to carry out strategies and plans beyond the scope of specific projects and often results in unrealistic expectations from project staff. On the other hand, some have pointed out that when project-based grants or income from economic enterprises are seen as the only option for sustaining employment, a “bring your own project/idea” approach may become entrenched within CSOs. This model is criticized for creating a fragile employment regime in which individuals can only be part of a CSO to the extent that they generate their own funding, and their income is limited to the resources they themselves are able to secure. Moreover, such circumstances can cause an organization’s purpose and activities to be overshadowed by concerns about financial sustainability. When the financial resources needed by both the organization and its staff are expected to be generated through the “entrepreneurial initiative” of the staff, this negatively impacts both the quality of activities and the ability to retain qualified personnel, leading to physical and emotional burnout in civil society.

“At this stage, the prevailing perspective is often as follows: someone—a member, a stakeholder—may want to carry out something related to your area of work. For that, they need an instrument. The association positions itself as capable of being that instrument. That is, when an idea can be turned into a project and funding can be secured, the association continuously positions itself as a space that can offer that person both a form of employment—albeit temporary—and a platform to realize the project they want to implement. We define the contradiction between the commercial activities of the economic enterprise and the activities of the association as irreconcilable. But since failing to reconcile it would make it nearly impossible for us to sustain our existence—especially as the tension has intensified—we have been compelled to merge and reconcile the two.” **Association - Culture, Arts, and Freedom of Expression**

2.3.2. Volunteering in CSOs

Legislation

There is no overarching regulation that can be designated as the legal framework for volunteering or volunteer services. However, certain laws and regulations, such as the Law on Special Provincial Administration and the Municipality Law, regulate the participation of volunteers in providing public services.

In August 2022, DGRCS published a draft law on its website prepared under the Legal Framework and Capacity Building Project I–II, aiming to regulate volunteering and the relationship between CSOs and volunteers. The draft was opened to public consultation for feedback from CSOs, relevant experts, academics, and the general public. Together with the volunteering legislation, only a fifteen-day period was granted to submit feedback on three other draft laws concerning civil society.⁶³ While the draft includes positive elements such as the definition of key concepts like volunteering and volunteer, and proposals to enable the provision of health and safety insurance for those engaged in hazardous

⁶³ For drafts, see Association of Civil Society Development Center. *Directorate General for Relations with Civil Society put the drafts for amending the legislations on its website for CSOs’ evaluations*. <https://www.stgm.org.tr/sivil-toplumla-iliskiler-genel-mudurlugu-mevzuat-degisiklikleri-icin-hazirladigi-taslaklari-sivil>

volunteer activity, certain articles have the potential to undermine volunteer activities and the principle of CSO autonomy. The most prominent of these proposals include requiring CSOs to publicly announce calls in order to recruit volunteers, recognizing only those who respond to such calls as volunteers, obligating CSOs to sign a “gentlemen’s agreement” with their volunteers, and requiring them to register volunteers in a central system. The draft also included the establishment of a National Volunteering Council to develop policy proposals and make recommendations on volunteering. However, it did not introduce any measures to ensure that the council would have a participatory and transparent structure open to all CSOs wishing to take part.⁶⁴

Despite the insufficient consultation period, the fact that the draft legislation was opened to public consultation was positively received by CSOs. However, by 2023, no feedback had been provided to CSOs regarding how the submitted opinions were evaluated. In September 2023, a working group was established under the project *Strengthened Civic Engagement for Enhanced Democratic Local Governance in Türkiye (Civic Engagement Project)*, implemented by the United Nations Development Programme (UNDP) and financed by the European Union, with the Union of Municipalities of Türkiye (UMT) as the main beneficiary and the Ministry of Interior Directorate General for Relations with Civil Society (DGRSC) as the co-beneficiary. The working group was tasked with developing recommendations on legal regulations concerning volunteering in Türkiye. In addition to relevant public institutions, the working group includes the National Volunteering Committee (UGK) and several CSOs working in the field of volunteering. The project, which remains ongoing as of 2024, incorporates the feedback collected in 2022, publishes reports informed by research and international examples, and is supported by focus group discussions and workshops held with CSOs. The working group, which includes TÜSEV, has thus far focused on promoting volunteering by clearly distinguishing it from paid employment and prioritizing measures to safeguard both volunteers and CSOs. The process appears to have shifted away from overly regulatory proposals, such as requiring formal contracts between CSOs and volunteers or mandating the registration of volunteers in a centralized system.

Practice

The Report of the Specialized Committee on Civil Society Organizations in the Development Period, prepared in line with the consultations during the preparation process of the 11th Development Plan stated that a legislative effort is needed regarding volunteering. However, the 11th Development Plan objectives are limited to promoting the participation of university students in volunteering and CSO activities, as well as facilitating internship opportunities in CSOs. The 12th Development Plan, adopted in the last quarter of 2023 and covering the period 2024–2028, does not explicitly include the development of legislation. However, it does include measures such as promoting volunteering across various fields, conducting effective communication and visibility activities on volunteering, and encouraging civil society engagement, participation in CSOs, and volunteering within the formal education curriculum and at universities. As in the previous annual programs, the 2022 and 2023 Presidential Annual Programs also identified the need for administrative and financial regulation in the field of volunteering. Introducing an inclusive framework regulation that strengthens civil society and volunteering has been listed among the measures to be taken. The ongoing efforts of the administration in this regard are in progress.

The public policies on volunteering are limited to specific areas of work and target groups. Response to disasters and emergencies, social services, and activities targeting “disadvantaged” groups such as children, youth, the elderly, and persons with disabilities, as well as combating poverty and providing social assistance, are identified in the 2023 Presidential Annual Program as areas of activity in which citizen participation in voluntary activities—particularly that of children and youth—is to be increased. In addition, under the coordination of the Ministry of Youth and Sports, activities and projects have been defined to raise awareness among youth about volunteering and to encourage their participation in voluntary activities. The Ministry of Interior, on the other hand, allocated a budget of 2,057,385 TL in 2023 for activities aimed at raising awareness of volunteering within CSOs, organizing volunteer meetings, and holding social and cultural events.

The Ministry of Interior’s 2023 Activity Report outlines the next steps of the ongoing *Strengthened Civic Engagement for Enhanced Democratic Local Governance in Türkiye (Civic Engagement Project)* with respect

64 For TÜSEV’s opinions and recommendations on the Draft Legislation on the Law on Associations, the Law on Collection of Aid, the Legal Framework on Volunteering, and Tax Benefits Provided to CSOs, see: https://www.tusev.org.tr/usrfiles/files/MevzuatGorus_06092022.pdf

to volunteering legislation as follows: "... to further institutionalize volunteering in our country, efforts on 'Volunteering Legislation' are being carried out; to this end, a 'Volunteering Working Group' has been established within this component and has commenced its activities." Within the scope of this component, field visits will be conducted by the project team and beneficiaries to the pilot provinces as well as other designated provinces. Under the third component, a Green Paper will first be prepared, followed by a White Paper, to support efforts in the field of volunteering."

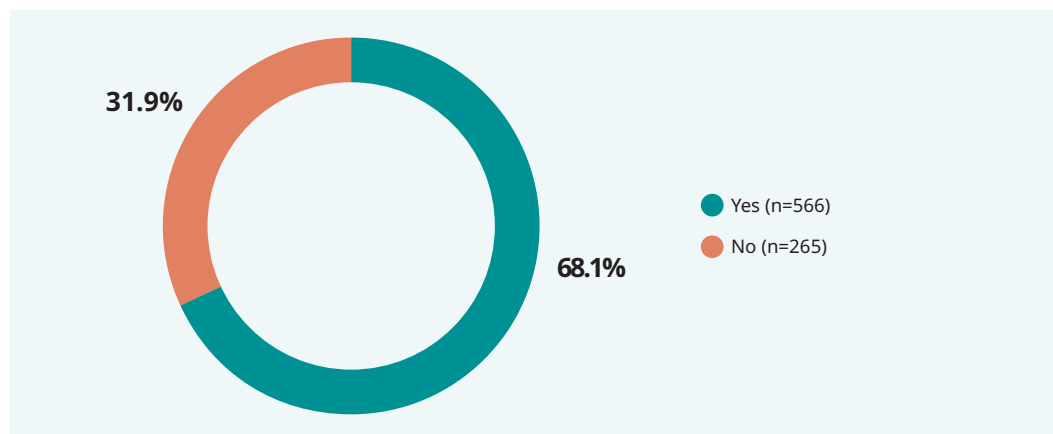
There is no centralized unit responsible for increasing volunteering activities and coordinating volunteers. However, there are ongoing efforts by various institutions and authorities in thematic areas. For instance, the Disaster and Emergency Management Authority (AFAD), Ministry of Youth and Sports, Ministry of Interior, and local administrations are engaged in activities related to volunteering. AFAD organizes national-level training for AFAD volunteers and accepts volunteer applications electronically through the e-government system for those interested in volunteering during disasters and emergencies. As of June 2023, according to data shared by the Ministry of Interior, the number of volunteers who have completed their training in disaster response and search and rescue is 174,220.⁶⁵ However, areas such as the development and advocacy of human rights are excluded from the government's volunteering promotion efforts.

In Türkiye, there is no widespread culture of volunteering. According to the World Giving Index 2023 Report, Türkiye ranks 126th out of 142 countries, with 54% of respondents reporting that they helped a stranger, and 9% reporting time spent volunteering. Although volunteering has become a topic on the public administration's agenda in recent years, it has not resulted in outcomes that would effectively promote volunteering within CSOs. Indeed, 82% of the CSOs participating in the quantitative research stated that they did not benefit from any public initiative aimed at encouraging volunteering.

According to 2022 data from the DGoF, the number of volunteers involved in the activities of foundations was 361,071, whereas this figure increased to 411,945 as per the data published by the DGoF in July 2024. The public authority responsible for collecting data on the number of volunteers in associations, DGRCS, has not published any data since mid-2023 and has been rejecting to respond information requests in this regard on the grounds that they require extensive research.⁶⁶ However, it is unclear how these data were collected and how the concept of volunteering was defined, so it does not provide a clear picture of the current situation regarding volunteering in Türkiye.

Both quantitative and qualitative phases of research include evaluations of CSOs on the number of volunteers, their relationships with volunteers, and the government's approach to volunteering. Accordingly, 68% of participating organizations in the research have volunteers, unlike the number of paid employees. The average number of volunteers is 268. Despite the high proportion of CSOs that conduct their activities with the support of volunteers, only 29% of the CSOs participating in the quantitative research have policy documents such as volunteering agreements or principles for working with volunteers. The proportion of associations with written policies for volunteers (30%) is higher than that of foundations (25%).

Figure 2.6. Presence of volunteers in CSOs (%)

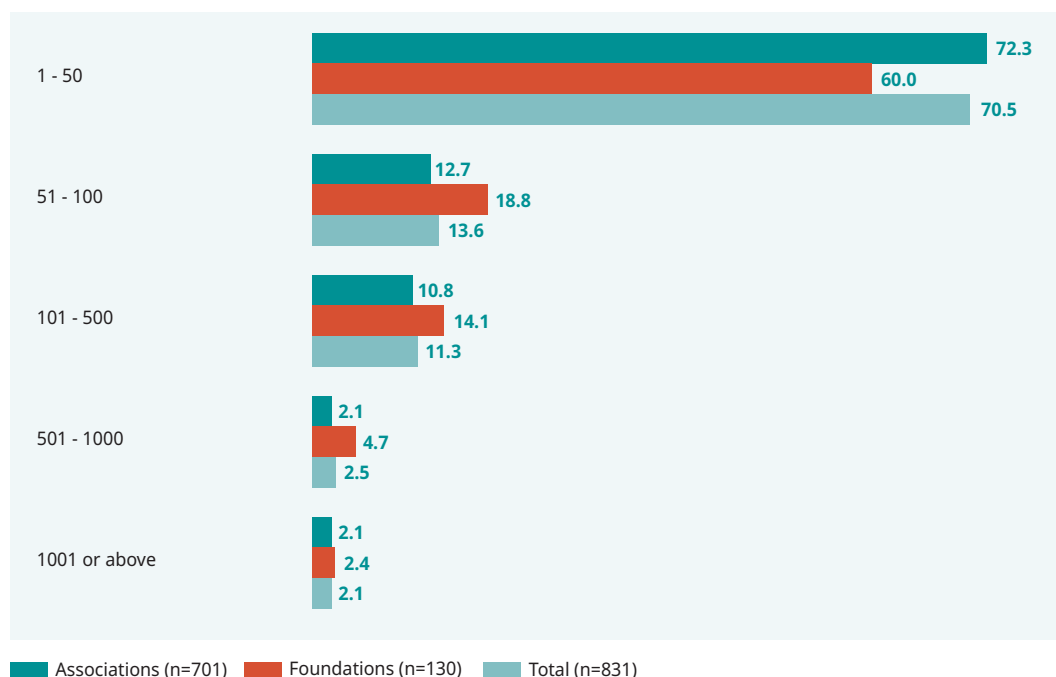


⁶⁵ Ministry of Interior. Budget Presentation for the First Half of 2023.

⁶⁶ According to the latest data obtained from DGRCS, the number of individuals volunteering in associations in 2021 was 32,929. See Third Sector Foundation of Türkiye (TÜSEV). *Monitoring Matrix on Enabling Environment for Civil Society 2020-2021 Türkiye Report*.

Approximately 70.5% of CSOs with volunteers stated that the number of volunteers participating in their activities ranges between 1 and 50. The proportion of CSOs with more than 100 volunteers is 16%. Among the CSOs participating in the research, 69% of associations and 65% of foundations have volunteers. This indicates that associations have more volunteers than foundations. On the other hand, 72% of associations and 60% of foundations with volunteers reported that the number of volunteers participating in their activities ranges between 1 and 50. Among CSOs with more than 50 volunteers, however, the proportion of foundations exceeds that of associations.

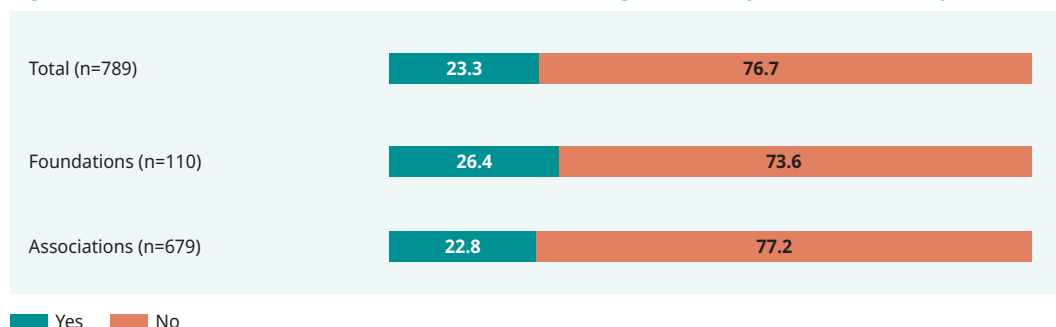
Figure 2.7. Number of volunteers in CSOs (%)



As the geographical scale of CSOs' operations expands, the number of volunteers increases. An analysis of the relationship between the year of establishment and the number of volunteers shows that among CSOs with more than 100 volunteers, those established earlier tend to have higher numbers of volunteers. The proportion of CSOs with more than 100 volunteers is higher among those with an annual income of 100,001 TL or above, compared to those with lower income. The proportion of rights-based CSOs is relatively low among organizations with 51–100 volunteers and relatively higher among those with 101–500 volunteers.

The swift response to the massive destruction caused by the February 6 earthquakes in 2023 highlights the presence of a social and cultural infrastructure in Türkiye that can serve as a foundation for the development and expansion of volunteering. Immediately after the earthquakes, in addition to CSOs and their volunteers from across Türkiye, civil initiatives—formed by individuals who often knew one another and came together on the basis of traditional cultural values, generosity, and solidarity—carried out voluntary activities in nearly every phase of disaster response, from search and rescue operations to the provision of basic needs. CSOs' ability to rapidly respond to the disaster zone in the aftermath of the earthquakes resulted in a greater inclusion of volunteers in their activities.

Figure 2.8. Increase in the number of volunteers following the earthquakes on February 6, 2023 (%)



Regardless of whether they were directly involved in efforts to mitigate the impact of the earthquake, 23% of CSOs reported an increase in the number of volunteers after the earthquakes on February 6. The proportion of associations (23%) and foundations (26%) that reported an increase in the number of volunteers is similar. Among those reporting an increase, 88.5% are CSOs engaged in efforts to mitigate the impact of the earthquake. While 41% of CSOs that were actively working in the field during the earthquake reported an increase in the number of volunteers, this rate remained at 5% among CSOs not involved in earthquake-related efforts. Although the majority of CSOs based in the earthquake-affected region have limited institutional and financial capacity, the increase in the number of volunteers was higher in these provinces compared to others. This indicates a direct correlation between active engagement during the February earthquakes and the increase in the number of volunteers within CSOs.

Many of the CSOs interviewed as part of the qualitative research stated that their relationships with volunteers strengthened and their number of volunteers increased in proportion to their level of activity in the earthquake-affected region. CSOs that operate in areas such as emergency response, humanitarian aid, and social solidarity particularly noted that the earthquake enabled rapid mobilization. This increase in the speed of mobilization and volunteer participation has strengthened CSOs' capacity to develop more effective and sustainable solutions in post-disaster periods. At the same time, it has underscored the need for more CSOs to focus on establishing more professional structures for volunteer engagement, enhancing the effectiveness and continuity of volunteering, and addressing volunteers' rights, health, safety, and mutual responsibilities.

"Previously, we were active in around seventeen, twelve, maybe thirteen provinces. After the February 6 earthquake, this number rose to nearly forty. ... We had about four to five thousand volunteers in Istanbul, but we were only able to engage around 1,000 to 2,000 of them in activities. That number increased to 12,000–15,000 within a year. ... As of March or April, we have trained over 10,000 volunteers in Istanbul alone. Across Türkiye... this time, we reached between 30,000 and 50,000 volunteers. We engaged with over 30,000 people and provided them with training across the country. We opened local branches in many provinces and delivered training there. Those individuals are now in a position to provide training themselves. We accomplished in one year what might otherwise have taken twenty."

Association – Disaster Response

"... the earthquake was a major learning experience for us... In this sense, we realized that volunteering activities need to become more professional... we came to believe—or rather, we experienced firsthand—that volunteers deployed in such urgent and chaotic situations must be professional volunteers. After the earthquake, we went through a significant internal renewal. Now, my colleagues are also transitioning to the concept of professional volunteering. This is essential because sending an untrained volunteer to an earthquake zone can do more harm than good." **Association - Social Aid and Solidarity**

The presence and role of volunteers within CSOs can vary depending on the organizational model, area of activity, or mission. For many rights-based civil society organizations, volunteer engagement is not only a means of mobilizing human resources for activities but also a way of fostering a safe space and a culture of solidarity. Especially among CSOs with a strong rights-based approach and a grassroots organizational model, volunteer networks tend to be more active and effective than formal membership structures, regardless of their target group or area of work. At the same time, many CSOs that rely on volunteer support for their activities follow a hierarchical organizational structure. Those that adopt a hierarchical model and have active volunteers are generally engaged in areas such as education and empowerment for youth and children, women's rights, search and rescue, humanitarian aid, or environmental protection. Among these, CSOs that focus more on civil society, advocacy, and the monitoring and documentation of rights violations tend to work less with volunteers.

"In our case, the organization is not actually very formal—it does not operate strictly through the association. Think of it this way: even before these associations were established, everyone was already aware of the solidarity work. So, they do not necessarily have to be a member of the association to be involved in the activities." **Association - Women's Rights**

75% of the CSOs participating in the quantitative research stated that the lack of legal regulation on volunteering did not have a negative impact on their work. In the qualitative research, participants shared their assessments of the potential effects of the absence of legislation and the preparation of legislation on volunteering. The inclusion of proposals such as mandatory volunteering contracts and the registration of volunteers in a system managed by central public administration in the draft volunteering legislation published in 2022 has led many rights-based CSOs to take a negative view of the legislative efforts. Interviewees who referred to recent regulations known for restricting civic space—such as the obligation to notify members—expressed concerns that such legislation would interfere with the autonomy and internal affairs of CSOs and discourage individuals from engaging in volunteering.

Many interviewees emphasized that, due to the political and legal developments of the past decade, CSO membership has come to be associated with the risk of political pressure and stigmatization. As a result, people prefer to engage with CSOs through volunteering, which they perceive as a more informal and less risky form of involvement. The ongoing targeting, criminalization, and auditing of LGBTI+ organizations in particular has led individuals to avoid formal membership out of concern for disclosing their identities, compelling these organizations to adopt more informal, volunteer-based models of organizing. However, this situation is not exclusive to LGBTI+ organizations.

“After July 15 [the 2016 coup attempt], people were afraid that being a member of a civil society organization would cause them problems—not because the organization had a bad reputation or there was anything wrong with its activities, but simply out of fear. For example, many teachers were part of our membership network, but they told us they were scared... that they would continue as volunteers. They said that they would still make donations and attend events, but they did not want their connection to the association to be visible in an official capacity. Right now, when it comes to membership, it is generally people who have reached a certain point in their careers... people who do not have anything to worry about in this regard... I have noticed, for example, that the average age among members has increased. But that is not the case with volunteering. It is young people who are applying to volunteer.”

Association - Environmental and Animal Rights

On the other hand, CSOs operating in areas such as search and rescue, emergency disaster response, humanitarian aid, and healthcare emphasize the need for minimum regulations that would protect both volunteers and the CSOs themselves. Among the CSOs participating in the quantitative research, the rate of those that faced sanctions due to their volunteers being classified as uninsured workers by the Social Security Institution is 2%. Another 5%—all of which are associations—reported experiencing problems due to the lack of insurance to protect volunteers in the event of accidents. Although not frequently encountered, these cases underscore the need for a clear distinction between volunteering and paid work, as well as the establishment of minimum protective measures that safeguard CSOs from potential liabilities during volunteering activities while ensuring that volunteers do not experience a loss of rights. Interviews conducted as part of the qualitative research emphasized that legislative efforts aimed at facilitating and promoting volunteering should not impose additional bureaucratic or financial burdens on CSOs. Requiring accident insurance for volunteers only in activities classified as hazardous, with the insurance premiums covered by the public, was defined as an example of good practice.

Area 3. Public Sector–CSO Relationship

The third and final area focuses on the relations between public authorities and CSOs. While the principles in this area are primarily evaluated based on the relationship between CSOs and the central administration, they can also be applied to CSOs' interactions with the parliament and municipalities. The third area is divided into three sub-areas. The first sub-area addresses legislative framework and practices for collaboration, and the fundamental standard emphasizes the establishment of a strategic approach and institutional mechanisms that serve as the basis for public sector-CSO collaboration, aiming to foster the development of civil society organizations. The second sub-area highlights the assurance of citizen and CSO involvement in policy and decision-making processes. The third sub-area focuses on the delegation of various services (such as healthcare, social services, research, etc.) to CSOs through tendering and similar methods, and increased collaboration with CSOs through the provision of services.

Sub-area 3.1. Framework and Practices for Cooperation

3.1.1. State Policies and Strategies for the Development of and Cooperation with Civil Society

Legislation

There is currently no specific legal framework dedicated to regulating public sector-CSO relations or contributing to the institutionalization of these relationships, aimed at enhancing the development of civil society.

The 11th Development Plan, covering the years 2019–2023, defines civil society as an actor in social development and progress. It emphasizes the importance of CSOs actively participating in policy- and decision-making processes, strengthening their capacities, ensuring transparency and accountability, enhancing cooperation among public institutions, the private sector, and CSOs, and fostering social dialogue. However, the 11th Development Plan lacks sufficiently concrete steps for implementing these objectives, leaving the measures to be taken largely at the discretion of the relevant public authorities. In this regard, the 12th Development Plan—adopted by the Parliament in 2023 and covering the years 2024–2028—largely mirrors its predecessor in terms of the goals and measures it outlines. The plan states that cooperation with CSOs will be strengthened in the formulation and implementation of policies related to information and communication technologies, culture and the arts, migration, education, and social policy areas concerning groups such as women, children, the elderly, persons with disabilities, youth, and low-income populations.

In line with the objectives of the 11th Development Plan, preparations are underway to develop policy documents at the ministry level to regulate relations with civil society and contribute to its development. Within this scope, the only policy document enacted in 2022–2023 was the Civil Society Vision Document and Action Plan for 2022–2023, prepared by the Ministry of Family and Social Services. The plan aims to strengthen cooperation with CSOs operating in the ministry's areas of responsibility, particularly in the planning of social policies and the provision of social services.

According to the regulations, these documents should include specific objectives aligned with the general purposes, activities, and measures for each objective, performance indicators related to these objectives, and the responsible organizations for achieving the objectives. However, the allocated share from the public budget for the effective implementation of these policy documents is not disclosed.

There is no policy or strategy recognizing the importance of participation in the decision-making processes of CSOs, defining or promoting participation processes. Although the Regulation on the Procedures and Principles of Legislation Preparation includes provisions on consulting with CSOs, it does

not guarantee the right to participation for CSOs in the process of law and policy-making, leaving the initiative to the relevant public administration.

Practice

The Specialized Committee on Civil Society Organizations, established for the preparation of the 12th Development Plan covering the years 2024–2028, began its meetings in December 2022. Prior to the official start of the Committee's work, input was gathered from a limited number of CSOs, experts, and academics to determine the topics to be addressed and the CSOs to be invited. CSOs were invited to participate through a selection process, and some organizations working specifically to advance and strengthen civil society were removed from the list of participants at the last minute. No official explanation was provided for the exclusion of the recommended CSOs and experts from the Committee or the last-minute removal of certain CSOs from the list. The Committee was composed predominantly of bureaucrats and public officials, and the number of participating CSOs was kept very limited. The recommendations of the CSOs that participated in the Committee were reflected in the report only to a very limited extent. Unlike during the preparation process of the 11th Development Plan, the Committee Report was not made public.

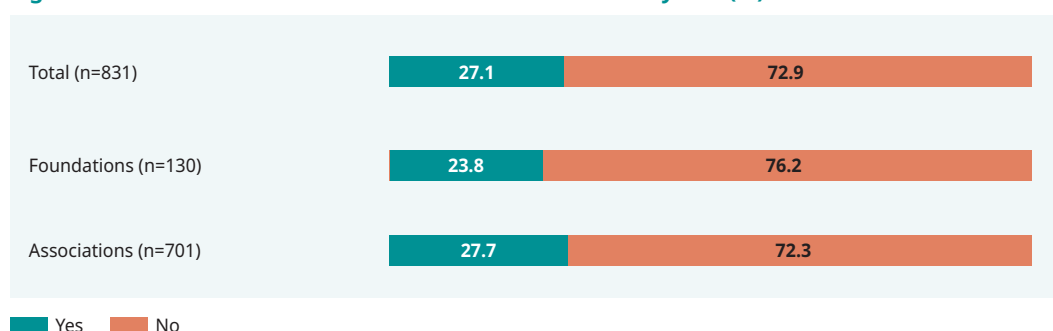
With the aim of supporting the development and strengthening of civil society, the Directorate General for Relations with Civil Society, established under the Ministry of Interior, published the Draft Civil Society Strategy Document and Action Plan 2023–2027 on its website in August 2022, inviting feedback from CSOs, relevant experts, academics, and the general public. As of the end of 2023, this policy document had not entered into force. No information was shared with the individuals and organizations that provided feedback regarding how their input was evaluated.

According to the response to an information request submitted to the Ministry of Family and Social Services, workshops were organized to ensure the inclusion of CSOs in the implementation and evaluation phases of the 2022–2023 Civil Society Vision Document and Action Plan. A “Monitoring and Evaluation Committee” was established, informational digital content was published, and an online survey was conducted with CSOs to gather feedback on both the existing vision document and action plan, as well as the new vision document. However, no information was provided regarding the number of CSOs that participated in these activities or the criteria by which they were selected. Examples encountered during periodic monitoring efforts indicate that the selection of CSOs was not sufficiently transparent or inclusive and that CSOs with a critical stance toward the government faced barriers to effective participation in these processes.

Although these strategy documents are considered policy programs, they do not have legally binding force, and the responsibility to demonstrate due care in practice is entirely left to the discretion of the relevant ministries and public personnel. The broad discretionary authority granted to public administration often results in the absence of binding measures to ensure the meaningful participation of CSOs in monitoring the impact and outcomes of implementation.

Among participants in the quantitative research, 27% stated that they carried out any joint work with a public institution in 2022 or 2023. Although foundations reported less collaboration compared to associations, the proportional difference is not significant.

Figure 3.1. Public sector-CSO collaboration in the last two years (%)



Among the CSOs that reported any joint work with a public institution (ministry, municipality, etc.) in the past two years: 44% stated that they participated in consultation and advisory meetings, 37% implemented joint activities, and 27% signed a cooperation protocol. Submitting written opinions during the legislative and policy-making processes remains a rarely utilized form of collaboration and participation.

Table VI. Areas of public sector-CSO collaboration (%) (Only respondents who engaged in collaboration answered. Multiple responses were allowed.)

	Association (%)	Foundation (%)	Total (n= 225) (%)
Participation in consultation/advisory meetings	41.8	58.1	44
Involvement in working groups	15.5	0	13.3
Submission of written opinions in legislative/policy-making processes	8.2	3.2	7.6
Signing of cooperation protocols	29.4	12.9	27.1
Implementation of joint activities	37.1	38.7	37.3

In all areas of collaboration except for submitting written opinions in legislative/policy-making processes, CSOs most frequently engaged with municipalities. While 56% of CSOs reported participating in consultation/advisory meetings organized by municipalities, 25% participated in those held by governorships, and 24% by ministries. Participation in meetings organized by the Presidency (5%), the Committees of the Grand National Assembly of Türkiye (5%), and the Presidential Policy Boards (4%) was significantly lower. In the implementation of joint activities, cooperation with municipalities also stands out at 61%. Joint planning and implementation of activities with ministries (23%) and governorships (17%) were less frequent. Among the CSOs that carried out collaboration under a protocol, 49% signed protocols with municipalities, 36% with ministries, and 16% with governorships. 43% of CSOs took part in working groups established by municipalities, 30% by ministries, and 17% by governorships. When it comes to submitting written opinions in legislative and policy-making processes, ministries were by far the primary counterparts for collaboration (53%), while 27% of CSOs submitted written opinions to municipalities and 20% to processes conducted by the Presidency.

Among the organizations collaborating with the public authorities, those with higher financial and institutional capacities and stronger rights-based approaches are more prevalent. It is observed that the broader the geographical scale at which CSOs operate, the higher the rate of collaboration with public institutions. Among CSOs operating at the neighborhood or district level, 18.5% reported collaboration with public institutions, compared to 23% of those operating at the provincial level and 42% of those operating in multiple provinces or at a broader scale. CSOs with missions related to informing and agenda-setting; empowerment; advocating rights and freedoms; development; and philanthropy and social aid were more likely to participate in consultation and advisory meetings. Meanwhile, those with missions related to solidarity, socialization, defending the interests of their members, and service provision were more likely to develop collaboration with public institutions through the implementation of joint activities.

CSOs with missions focused on development (68%) and protection/preservation (57%) were more likely to participate in one-off mechanisms such as consultation and advisory meetings. In contrast, CSOs focused on advocating rights and freedoms (24%) and informing and agenda-setting (21%) were more present in long-term participatory mechanisms such as working groups. Among the CSOs that signed cooperation protocols to implement long-term joint activities with public institutions, those aiming to defend the interests of their members (33%) and to promote development (32%) were the most prominent.

In the qualitative phase of the research, CSOs were asked to share their experiences of collaboration with the public authorities and evaluate the implemented practices. As in the research conducted in 2020-2021, interviewees approached this issue as a process and drew attention to the changes that have taken place over the years. In this regard, the assessment remains valid that the conditions

shaping public sector–civil society relations in 2022–2023 have not changed, and that it has become more difficult to establish partnerships with public institutions compared to ten years ago. The channels of dialogue that once enabled joint training, consultation and advisory meetings, and engagement in legislative and policy work have narrowed. Several respondents operating in various fields referenced their previous collaborations with the public sector, but they also noted that similar partnerships cannot be established today. According to interviewees, the primary reason for this shift is the current political climate, in which public authorities take an increasingly restrictive approach toward civic space and view it as a potential risk. It is a shared observation—both among rights-based CSOs and among those that do not experience difficulties in collaborating with public institutions and whose activities are aligned with government policies—that CSOs are classified according to “security sensitivities,” and that the development of civil society and public sector–CSO collaboration is built upon this categorization. Under these conditions, channels for developing partnerships or collaboration with public institutions are narrowing—particularly for rights-based CSOs or those that, by their nature, monitor public policy from a critical perspective, but also for civil society at large. Conversely, for organizations in civil society that public authorities perceive as aligned with their own worldview, establishing collaboration and conducting joint initiatives with public institutions has become considerably easier.

“It really depends on the CSO, you know? Some work in the field of humanitarian aid, others in human rights. The state’s attitude toward them can vary... it depends on the field, I mean. And within the human rights field, Türkiye has its own sensitivities. You have to be mindful of that.” **Foundation - Humanitarian Aid**

“If you look at relations with public institutions from a civil society perspective... for some, everything is going much more smoothly. For those aligned with the public sector’s direction, things have actually become easier. But for those that are more oppositional—rights-based organizations, women’s organizations... those working on anti-discrimination, human rights organizations—it has become more difficult.” **Platform - Humanitarian Aid, Solidarity**

The security-focused approach of public authorities toward civil society is accompanied by a growing centralization trend in decision-making processes within the public sector. Interviewees noted that since the mid-2010s, an additional barrier to the establishment and diversification of public–CSO collaborations has been the rise of a centralized bureaucratic structure. Under these conditions, it is particularly emphasized that public officials at various levels hesitate to establish partnerships with CSOs or take the initiative to foster collaboration.

“The Ministry of Health, Ministry of Family and Social Policies, Ministry of National Education—these are all institutions we have worked with from time to time, but they are no longer very open to collaboration. And it is not just about us. This is for all civil society organizations. Because in some way, they are perceived as a risk factor by the authorities. It is not something we criticize—we understand it. Simply carrying out any kind of work has become risky for public institutions. Producing something, taking initiative, doing the work itself. Even attending a simple meeting is seen by administrators as something that could be used against them. Because it is used against them. That is why public sector collaboration has become seriously restricted.” **Foundation - Sexual Health Rights**

“At the district level—whether it is about the environment, urban planning, or education—the more centralized the administration has become, the less it engages with public matters. So, if you suggest doing something together, like a small project in schoolyards, they used to consider it, they had the authority to act. That is no longer the case. There is a witch hunt going on. If one of them gives permission, it could cause an uproar. They are afraid. And at the same time, public administration isn’t functioning as public administration anymore.” **Association - Human Rights, Democracy**

The absence of a strategy or policy regulating collaboration with public institutions, or of a legally guaranteed mechanism with clear and understandable procedures, results in such collaboration being informal and reliant on personal relationships rather than formal frameworks. Building trust with public officials and maintaining good communication has become a key way to establish formal partnerships and expedite bureaucratic processes. The decisive role of public officials’ attitudes and discretion in the collaboration process leads organizations to devote part of their capacity to cultivating personal relationships. This, in turn, contributes to the personalization of public sector–CSO relations and may weaken ties between institutions. To persuade public authorities to collaborate, carry out an activity, or protect the responsible institution and personnel, CSOs may adopt a tactical approach of conducting joint activities with public institutions in an unofficial and implicit manner.

"We were entirely mindful of the political climate. For example, here is what we did not do during that process: we did not design anything that would put the school administration in a difficult position. It was entirely implicit. The administration knew, we knew. Because once you bring in a formal protocol, the Ministry of National Education, the governorship, etc., the process breaks down. And I do not just mean operationally... I can name a number of issues—pressure, threats, or simply refusal to cooperate. The likelihood of that happening is very high." **Foundation - Education, Research, Policy**

It is emphasized that public administrators with experience working with civil society play a facilitating role in partnerships and attempt to foster an institutional culture in this regard. However, especially following the July 15 coup attempt, the number of experienced and competent public officials in civil society relations has steadily declined. Moreover, the frequent reassignment of public personnel forces organizations to continue their collaboration processes—initiated and developed with one public official—with whoever replaces them. This situation can disrupt collaboration based on trust-building and makes it difficult for public institutions to develop an institutional culture around engaging with CSOs.

"In this trust-building process, we have to develop personal relationships. We assign certain team members specifically to this role... Their responsibility is actually to follow up on protocols, engage with Provincial Directorates of National Education, and maintain those relationships and lines of communication. So yes, it is definitely something that takes time and energy. And since there is not a functioning system, the process depends heavily on individuals' personal characteristics, and their approach—on whether or not they adopt a nonviolent language, for example. Whether the process moves forward easily or not, whether the communication is balanced or not, all depends on the person involved." **Association - Education**

"This has actually been happening for the past year or two. Other CSOs are surely experiencing it as well—there's constant turnover in public institutions. You meet someone one week, a department head, and you are just starting to make progress on a project or issue, and the next week that person is gone. Then you have to start over from scratch—both the discussions and the relationship. In my view, this is a fundamental challenge." **Foundation - Environmental Rights**

Public institutions may approach collaboration with CSOs not as a means of establishing common ground and partnership within civil space, but rather on the basis of outsourcing their public responsibilities to organizations or leveraging them for resource generation. On the other hand, it has also been noted that public institutions tend to engage in partnerships with CSOs as a formality—particularly in the international arena—preferring collaborations that create the appearance of civil society being treated as a stakeholder by the public sector.

"The public sector asks civil society: what will you give us? Especially in the field of migration, it is shifted toward this: you should be transferring the resources to us... In humanitarian aid, for years now, institutions have had to approach the public sector like, 'OK, do you need something? We can handle the distribution, we will provide the blankets.'... Civil society—particularly in our field—has been acting as a substitute for the state for a very long time... Yes, in disaster times, civil society responds. But this has become systematic... The prevailing attitude is that civil society is there to make the state's job easier. A very strange kind of public sector–civil society relationship is taking shape at the local level. In fact, it has already taken shape—and now the public sector sees civil society as simply doing its job." **Association - Refugee Rights**

"Right now, it is all just for show—like, they have received a grant from somewhere, say the Council of Europe, and the project requires a consultative committee, so they say, 'Let's invite one token rights organization.' But there are no real criteria, no standards. Of course, on paper, the law defines certain criteria—like having representative capacity, a certain number of members, and so on—but those are not realistic." **Association - LGBTI+ Rights**

Although some CSOs have stated that public authorities try to exclude them from policy and service development processes, a number of organizations still view persistence in building partnerships and shared platforms with the public sector—and insistence on keeping channels of dialogue open—as a form of "defending civic space," a kind of advocacy in itself. At the same time, there are also CSOs that take a more cautious stance toward collaboration or partnership with public institutions. Due to such collaborations often being shaped by the discretion of public authorities and lacking procedures that guarantee impartiality and transparency, it is believed that the scope and outcomes of these partnerships may remain unclear and that such cooperation may be perceived as proximity with public authority.

"We maintain relationships on different levels—both with local administrations and with central government—and we also make a conscious effort to sustain them. Starting from the ground up, we try to maintain our relationships with municipalities, Provincial Directorates of National Education, the Ministry of National Education, and other relevant departments. Because we also see this as a form of defending the civic space. We believe this kind of advocacy work is valuable, and that it is important to never give up on dialogue." **Foundation - Arts and Culture**

"In a context of such polarization, standing alongside the public sector comes with a cost—perceived, practical, and otherwise. There is a whole package of consequences. It was not like this fifteen years ago. I say fifteen years ago deliberately because we have never had a principle like 'we do not accept public funding' or 'we do not collaborate with the public sector.' But today, there is a cost—on every level. And for public institutions too, there is a cost to cooperating with us. It is mutual." **Foundation - Civil Society, Grant-Making**

CSOs that struggle to establish partnerships with central government authorities are often able to access local-level partnerships and dialogue channels more easily through personal and informal relationships. For organizations that operate with a rights-based approach and maintain a more distant relationship with public authority, municipalities—especially those administered by the opposition—have become the most viable public institutions for collaboration. On the other hand, some interviewees noted that political polarization affects not only collaboration with the central government but also with municipalities. The appointment of governors as trustees by the central government in place of elected mayors was also raised as a concern by interviewees. In addition to examples where municipalities terminated their partnerships following the appointment of trustees, some CSOs stated that they view this practice as a violation of the right to vote and be elected and that they are opposed, on principle, to collaboration with trustee-led municipalities.

*"For example, we work with a municipality—we go, sign a protocol, and collaborate. Let's say it is a municipality affiliated with Party X. Then we go to another municipality, and they say, 'They work with Party X—don't work with them.' Then we go somewhere else and sign a protocol with a Party Y municipality... and Party X says, 'Oh, they work with Party Y—so we don't want to work with them.' We are a team accredited by AFAD, and they say, 'They're with AFAD—we don't want to work with them.' Or during times when AFAD leadership—directors, presidents—change, they say, 'These people work with Party X municipalities,... and that minimizes our relationship with AFAD. These are the kinds of situations we encounter.'" **Association - Disaster Response***

"Of course, the presence of trustees prevents us from even thinking about it (laughs). Let me put it that way. We rule it out entirely from the outset... At the end of the day, yes, municipalities are public institutions, but they are also representatives elected by the people of this city. ... At this point, since there are trustees in place, we rule out that possibility altogether." **Foundation - Human Rights**

Following the earthquake, collaboration and solidarity emerged as a critical theme for enabling support to reach affected regions, addressing needs, and ensuring that civil society could conduct its activities. These partnerships and forms of solidarity were established across various levels and forms—between the public sector and CSOs, as well as among local, national, and international CSOs. Of the CSOs participating in the qualitative research, 33 reported operating in the earthquake-affected region, and 29 stated that they engaged in collaboration with public institutions or other civil society organizations. These collaborations made it possible to overcome public restrictions and bureaucratic obstacles, allowing for the delivery of essential supplies to the affected areas. CSOs established communication and partnerships not only with municipalities but also with public institutions such as governorships and AFAD. Through these channels, public institutions—particularly at the local level—were able to benefit from the rapid mobilization capacity of CSOs, thereby attempting to address the coordination problems that arose in the aftermath of the earthquake. In particular, it became apparent that due to the fast mobilization capacity of local organizations, public institutions such as governorships and AFAD turned to CSOs for "support" to manage post-earthquake coordination challenges. Considering both the limited nature of communication and contact between civil society and the public sector in Türkiye and the frequent obstacles encountered by the civic space following the earthquake, these requests for "support" can be interpreted as a form of collaboration.

While partnerships formed between CSOs and the public sector in the wake of the earthquakes were not without challenges—such as institutional reluctance and bureaucratic barriers—numerous positive examples also emerged, partly as a result of the extraordinary circumstances. It should be noted that for CSOs that were already accredited or had existing protocols with public institutions prior to the earthquake, it was easier to establish and maintain collaboration with the public sector, and many of these organizations continued their collaborations during the post-earthquake period as well.

“At that time, AFAD was distributing all the aid coming from abroad. We also shared that information with AFAD—we told them ‘These supplies are coming to us, and we will distribute them in coordination with you and the governorship. Is that acceptable?’ They then said, ‘Send three trucks to Maraş, three trucks elsewhere’. We directed everything based on that and distributed the aid through our teams on the field. So, what I am trying to say is... maybe they also wanted this information to be able to plan all resources properly and to ensure that the distribution was carried out by competent actors.” **Association - Refugee Rights, Humanitarian Aid**

“Personally, on the second day of the earthquake, I called the governorship and, with some persistence, managed to get involved in the provincial coordination efforts—and I worked within that coordination structure. In that sense, the fact that we are clearly a rights-based organization and that we work with municipalities, governorships, and ministries... I do not think that poses an obstacle to our work. We also know that, as an organization with a clearly defined stance, we are needed, and we are invited to meetings. For example, we are currently one of the organizations that has a protocol with the Ministry of National Education, and we are working within schools.” **Association - Culture, Arts, and Refugee Rights**

3.1.2. Institutions and Mechanisms for Development of and Cooperation with Civil Society

Legislation

There is no agency or cooperation department at the national level that engages in dialogue with stakeholders and addresses the issues and advancements of civil society while possessing adequate resources. However, some ministries have units at the level of the general directorate or department for relations with civil society.

Within the Presidential Government System, nine boards have been established within the Presidency to ensure the participation of CSOs, academia, and sector representatives in the decision-making process and to develop policy recommendations. The members of the committees, consisting of at least 3 people, were determined by the President on October 8, 2018. However, the working methods of these committees with public administrations and civil society have not been clearly defined.

The Directorate General for Relations with Civil Society was established within the Ministry of Interior in September 2018, through a Presidential Decree. According to the regulation issued regarding its organizational structure and responsibilities, it has been tasked with determining and enhancing strategies related to civil society relations, ensuring and strengthening coordination and collaboration between the public and civil society organizations.

The administrative, regulatory, and supervisory activities of the Directorate General for Relations with Civil Society primarily focus on associations, with certain exceptions. The responsible public institution for foundations is the Directorate General of Foundations (DGoF), which operates under the Ministry of Culture and Tourism. According to the Law on Foundations and Regulation on Foundations, the highest decision-making body of the DGoF is the Foundations Council. Out of the 15 members of the Council, 10 are appointed and 5 are elected. Three of these members are elected by foundations, while annexed foundations and community foundations have the right to select one member each. The tasks of the Foundation Council mainly involve carrying out administrative and supervisory procedures and decisions, such as evaluating immovable properties belonging to fused and annexed foundations, determining the minimum amount of endowment required for the establishment of foundations, initiating legal actions for the removal of foundation administrators in cases mandated by law, and determining the salaries of contractors employed at the DGoF. However, draft regulations, bylaws, and matters deemed necessary by the General Directorate are also discussed and decided upon in the Council.

There is no specific structure within the Parliament responsible for civil society relations.

Practice

Due to the lack of binding legislation and equitable, sustainable, and accessible mechanisms, it is not possible to speak of a comprehensive practice in terms of CSO participation in decision-making processes. CSOs rarely participate in legislative and other decision-making processes, and when they do, the consultation process is one-sided. As in previous years, the 2022 and 2023 presidential annual programs list the development of CSOs' institutional capacities, the improvement of the legal framework and administrative structure, and the enhancement of civil society-public sector cooperation among their primary objectives. However, upon examining the policies and measures included in the program, it is revealed that there is no mention of mechanisms that need to be developed within the public sector to ensure the participation of CSOs in decision-making processes. The measures outlined have been limited to training and workshops for CSOs, consultation meetings between institutions, and gap analysis studies. Additionally, although the program includes topics such as fundamental rights and freedoms, justice, women, children, and youth, it does not emphasize the contribution of CSOs to decision-making processes. However, collaboration with CSOs is envisaged for the implementation of certain activities.

In line with the 11th Development Plan, the DGRCS has been carrying out efforts to strengthen civil society. In the budget proposal submitted to GNAT at the end of 2023, 14.2 million TL was allocated to DGRCS in the 2024 investment program. DGRCS carries out information and capacity-building activities—primarily targeting associations—as well as visits to CSOs, surveys and research on specific topics, and legislative drafting efforts. Additionally, within DGRCS, the Civil Society Advisory Board has been defined as a new mechanism for participation. The Duties and Working Directive of the Civil Society Advisory Board regulates that the Board should meet at least twice a year with the agenda determined by the Minister of Interior. The Directive also introduces general criteria for the selection of CSO representatives to be included in the Board. The criteria for determining whether an organization is a CSO include having a status, number of members, financial capacity, number of branches and offices, as well as the ability to provide solutions to societal issues at the local and national levels. Within the framework of these general criteria, CSOs are directly selected by the minister. It is not disclosed whether a budget allocation is made for the selected CSOs and the activities of the Board. The response to the information requests regarding this matter did not contain the requested data. According to data obtained from open sources, the Board was last known to have convened once in 2022. Taking into account the exclusion of CSOs from the formation of the Board and the preparation of the Directive, as well as the absence of any influence by civil society on the working methods, it is concluded that the Civil Society Advisory Board does not adequately represent the diverse structure of civil society and fails to fulfill the necessary missions of consultation and collaboration required for the development of civil society. In addition, in 2022–2023, the provincial directorates affiliated with the DGRCS held ad hoc consultation meetings at the local level, as well as training and information sessions aimed at explaining the risk-based audit practice.

One of the co-beneficiaries of the Civic Engagement Project, launched in the last quarter of 2023 and implemented by UNDP with EU funding, is DGRCS. Within the scope of the project, Civic Engagement Task Forces were established in seven designated pilot provinces and have commenced their work. The overall objective of the project is defined as follows: developing a two-year action plan for CSO–local government partnership; strengthening the capacities of stakeholders involved in the project to support civic engagement; enhancing the capacities of CSOs and local governments to facilitate their participation in decision-making processes; and preparing a legal framework for volunteering.⁶⁷

In response to an information request, the Ministry of Family and Social Services shared the activities carried out in line with the objectives of the Civil Society Vision Document and Action Plan. Within this scope, it was stated that consultation meetings were held, and cooperation protocols were signed with CSOs working on themes within the mandate of the ministry. On 20 July 2023, a workshop titled “Enhancing Public Sector–Civil Society Cooperation” was held in Ankara with the participation of public institutions, aimed at evaluating experiences related to services implemented in the field of public sector–civil society cooperation. In addition, a workshop titled “CSO Training and Case Study Workshop for the Earthquake Region” was held on 30 November–1 December 2023 to evaluate post-earthquake collaboration practices and cases.

⁶⁷ Ministry of Interior. 2023 Activity Report.

The fact that some members of the Foundations Council are determined by foundations provides opportunities for foundations, albeit limited, to have an influence on decisions that concern them. However, the Assembly does not function as an effective participation and collaboration mechanism in line with international standards, due to the fact that the majority of the Assembly members are appointed persons, the Assembly is not open to consultation with broader participation, and the members to be elected are not expected to have expertise in the civil sector.

Sub-area 3.2. Involvement in Policy- and Decision-Making Processes

3.2.1. Standards for CSO Involvement

Legislation

There is no policy or strategy recognizing the importance of participation in the decision-making processes of CSOs, defining or promoting participation processes. The Regulation on the Procedures and Principles of Legislation Preparation foresees the utilization of CSOs' opinions regarding legislative drafts. However, it is at the discretion of the relevant public administration whether CSOs will be effectively included in legislative activities and non-legislative regulations and policy works. The Regulation on the Procedures and Principles of Legislation Preparation, which entered into force with the Council of Ministers Decision dated 19/12/2005 and numbered 2005/9986, was repealed by a new regulation published in the Official Gazette on 24 February 2022. With the new regulation, the period for submitting opinions on draft legislation was reduced from 30 days to 15 days. Additionally, while previous regulations required CSOs to review regulatory impact assessments and evaluate whether the issues stated in the analysis are valid, the new regulation completely removes this measure. While the Prime Ministry Circular No. 2007/6 on Regulatory Impact Analysis explicitly included civil society organizations among the stakeholders to be consulted in the course of such analyses, the Presidential Decree on the Procedures and Principles for the Implementation of Regulatory Impact Analysis, published in the Official Gazette on 4 June 2022, removed all references to civil society. Although regulatory impact analyses are to be carried out with relevant stakeholders, it remains unclear who those stakeholders are. These changes in relevant legislation expand the discretionary power of public institutions to include CSOs in decision-making processes and further narrow down the already limited participation opportunities for CSOs.

The Rules of Procedure of the Grand National Assembly of Türkiye (GNAT) do not include provisions that guarantee the participation of civil society in the legislative process and define consultation processes. Only the specialized parliamentary committees established by law, such as the Committee on Equality of Opportunity for Women and Men and the Human Rights Inquiry Committee include provisions in their establishment laws stating that CSO opinions and contributions can be sought in committee work. However, the GNAT Rules of Procedures and other relevant legislation grant discretion to committee chairs in including CSOs in the activities of parliamentary committees.

The 11th Development Plan emphasizes the importance of creating social consensus through the participation of CSOs and other stakeholders in fundamental transformation decisions and highlights the need for effective CSO involvement in decision-making processes. However, the steps to be taken to achieve these goals have been limited to strengthening the institutional, human resources, and financial capacities of CSOs. There is no mention of the mechanisms and regulations that need to be developed at the public level. The 12th Development Plan, adopted in 2023, similarly emphasizes the importance of consultation with civil society in policy-making and includes provisions for collaboration with CSOs in specific policy areas. Measures for CSO participation are outlined in areas such as social policies aimed at groups affected by social inequalities—including women, children, youth, elderly, and persons with disabilities—as well as in the field of international migration management.

Article 5 of the Regulation on Procedures and Principles for Strategic Planning in Public Administrations, prepared in accordance with the Public Financial Management and Control Law No. 5018, stipulates the participation of CSOs and the inclusion of their contributions as one of the general principles to be followed in the strategic planning process.

Articles 13, 24, 41, and 76 of the Municipal Law ensure the participation of civil society in the decision-making and policy-making processes of municipalities. They regulate the inclusion of CSOs in council committees, city councils, and the strategic planning process of municipalities with a population of over 50,000, aiming to guarantee their involvement. In addition, some municipalities may set goals related to engagement with civil society and supporting civil society in their strategic and action plans and create policy documents and mechanisms specific to this matter. However, there is no standard approach or widespread practice in this regard.

Practice

The relationship between the public sector and CSOs lacks continuity, and practices are determined unilaterally based on the approach of the relevant public institutions, especially senior executives, and politicians. There are no accessible mechanisms that regulate CSO participation in decision-making processes, provide defined and continuous representation for diversity within civil society, and ensure inclusivity. Due to the lack of official procedures and criteria regulating collaboration between the public sector and CSOs, the participation of CSOs in consultation and engagement processes is not guaranteed independently of their political orientations. The European Commission's 2023 Türkiye Report highlights the need to establish systematic and inclusive mechanisms for effective consultation with independent civil society organizations.

In practice, there are also examples where CSOs are given a much shorter time than what is prescribed in the legislation, on rare occasions where their opinions are sought. There are no objective procedures and mechanisms determining feedback, negotiation, and collaboration methods regarding consultation processes. The general tendency in ministries and affiliated public administrations is not to include CSOs in drafting bylaws and similar legislative works. However, it is relatively more common to seek the opinions of CSOs in drafting processes of strategies and action plans in particular policy areas. There are a limited number of instances where CSOs expressed their opinions during the Committee discussions in the Grand National Assembly of Türkiye (GNAT) regarding draft laws. However, in these cases, the time interval between the submission of the draft law to the GNAT and its discussion in the Committee is often kept very short, and many CSOs are excluded despite their request to participate in the discussions. In right-to-information requests submitted to ministries, relevant public institutions, and the Office of the Speaker of the Grand National Assembly of Türkiye, questions were asked regarding how many of the laws and regulations that entered into force in 2022–2023 involved the participation of CSOs in their preparation processes. Of all the institutions contacted, only the Ministry of Labor and Social Security responded, stating that in 2023 it had issued one new regulation, one regulation amendment, and one communiqué amendment, and that in the preparatory process of all three, opinions were requested from relevant CSOs.

According to the mapping conducted as part of the report *Civil Society Organizations in Türkiye: Freedom of Association and the Right to Participation*, published by STGM, the total number of participation mechanisms defined by legislation at the central level in Türkiye is 309. Of these, 177 pertain to units under the Presidency and ministries, including their provincial organizations, while 132 are mechanisms defined as separate boards, committees, or working groups. In 74 of the mechanisms defined as separate bodies, CSO participation is clearly and explicitly regulated. The majority of these mechanisms are dedicated to the adoption of regulatory decisions in areas of commercial activity and are primarily open to the participation of associations and umbrella organizations established by legal entities such as private companies, for-profit cooperatives, and tradespeople.⁶⁸

Due to the lack of feedback and information mechanisms, consultation processes are one-way and, with rare exceptions, occur as one-time activities. As a result of consultations, relevant public institutions can conduct internal reporting activities, but these are not shared with the public and stakeholders. There is no written notification regarding the extent to which the opinions and recommendations of CSOs are taken into account.

⁶⁸ Association of Civil Society Development Center (STGM). *Civil Society Organizations in Türkiye: Freedom of Association and Right to Participation*.

The relevant ministry and public institutions provide various training to public personnel in the process of preparing strategic documents. Ministries did not provide answers in response to freedom of information requests, which included questions regarding the details of these training courses and the number of personnel trained in 2022-2023.

While it is generally believed that there is a lack of capacity among civil servants regarding the participation and including civil society in decision-making processes, there is no specific data on this. The requests for information submitted to the ministries contained questions about the number of personnel trained on civil society, participation, and other related issues; yet no response was received.

In the quantitative research, CSOs that reported participating in any joint work with public institutions in 2022 or 2023 were asked to what extent their recommendations and contributions were taken into account by the relevant public institutions during legislative and policy development processes: 15% stated that their opinions and recommendations were fully taken into account, 26% said most were taken into account, 36% indicated that some were taken into account, 9% said they were not taken into account at all, and 13% were unaware of whether their opinions and recommendations were taken into account.

Figure 3.2. Responses to the question “To what extent were your recommendations and contributions taken into account by the public institutions?” (%)



Participants in the qualitative phase of the research were asked about their participation experiences in decision-making processes. The majority of CSOs emphasized that participating in decision-making processes, particularly at the central government level, has become more difficult compared to the past; however, they also stated that they regularly monitor legislation, policymaking processes, and public practices related to their areas of work. According to interviewees, the absence of a transparent participation mechanism with defined criteria and procedures has been replaced by an informal structure shaped by political stance, the discretion of public officials, and the cultivation of personal relationships. It is widely acknowledged that this situation particularly results in the exclusion of independent, critical CSOs with a strong rights-based approach from decision-making processes. Although it is noted that rights-based organizations are deliberately excluded from decision-making processes due to activities such as organizing press conferences or protests, publishing critical reports on public policy, and other forms of advocacy, it is also emphasized that the narrowing of dialogue channels constitutes a structural issue that affects the civic space as a whole. Even organizations that are able to actively participate in such processes do not consider the existing means and forms of participation to be sufficient or effective. Moreover, the absence of a robust and functional feedback mechanism regarding the opinions and recommendations of CSOs makes it impossible to assess the impact of civil society participation.

"We also carry out lobbying activities in the GNAT, and there have been instances where we were able to attend committee meetings—on topics like the climate law or issues related to land use and land degradation. Of course, there are spaces where our input is requested, and we are able to contribute—but it is not enough. There should be more." **Foundation - Environmental Rights**

"After July 15... we have started to see that there is hardly anyone left in public institutions who knows how to engage with civil society. In the past, when there was a consultation meeting, there was at least a basic sense of protocol—criticism would be voiced, and civil society was expected to criticize, so that public officials could listen. There was a formality to it. Maybe they would not act on it, or maybe they would implement two things and say, 'We followed civil society's recommendations,' and that would be how they polished their own image. There are no consultation meetings anymore. And when they do take place, civil society is expected to simply fall in line." **Association - Refugee Rights**

"For example, we were not invited to the parliamentary inquiry committee. Because our presence there would mean speaking—and that would mean these research findings entering the official record. These are the kinds of obstacles we have faced. But we do not see them as real obstacles." **Association - Elderly Rights**

Interviewees stated that consultation processes are shaped on a political and cultural basis, where personal and political proximity are taken as the primary criteria. This is exemplified by the fact that CSOs are often included in consultation mechanisms through closed, invitation-only procedures, and that invited organizations are generally those that have not expressed any critical stance or carried out activities opposing government policies. Among rights-based CSOs, those that are able to take part in such processes frequently point to the lack of an environment in which they can openly express their views. On the other hand, some noted that participation in decision-making processes becomes more accessible when research and professional expertise are involved. In cases where participation at the institutional level is not possible, CSOs reported attempting to convey their views through the individual expertise of their members or via umbrella organizations.

"I was invited only once—and I had always wanted to be invited. Because I genuinely wanted to understand how things work there... and I tried to stay as quiet as possible so I would not end up blacklisted. But I was, anyway. Why? Because they could see that I am not one of them—even if I did not say anything critical. There's a kind of circle there now, and they know each other so well, through their shared habitus and all, that they can tell right away you are not one of them..." **Association - Refugee Rights**

"One of our colleagues, for example, contributed because she specializes in climate issues—there was a new climate law being drafted... so she joined with the aim of influencing policymaking processes. She was there on behalf of the association, yes, but at the same time also through her individual professional expertise. So, we sometimes engage in activities that exist somewhere between the individual and the association." **Association - Right to the City**

On the other hand, there are also CSOs that reported no difficulties in participating in consultation or decision-making processes. Some of these organizations stated that they were able to work jointly with public institutions and, in some cases, even acted as an extension of the public sector in areas where the public sector was lacking—such as post-earthquake response and coordination. Compared to rights-based CSOs, these organizations appeared to be granted easier access by public institutions not only in establishing collaboration but also in participating in decision-making processes. They shared that public institutions frequently engage with them and that when they wish to convey their opinions and recommendations, they are able to reach the appropriate public officials without encountering obstacles. However, it was also underlined that active involvement in consultation processes does not necessarily mean that opinions and recommendations will be taken into account in all cases, and that it remains difficult for civil society to meaningfully influence the formulation and implementation of public policies. Strikingly, regardless of whether they face challenges in collaborating with public institutions, CSOs commonly agree that one of the key factors determining which policy and implementation areas civil society is allowed to engage in is the public authority's security-oriented perspective.

“The state—the public sector—has clearly drawn its lines on certain issues, categorized as red, yellow, and green. And for the red areas, it is simply not possible to gain any access. Some areas fall into the yellow zone—refugee policy and issues related to refugees, for instance. At times, these can involve highly restrictive decisions and policies. The direction changes—at times, due to security concerns in the country. Education and health are no different... there are certain points where influence is possible, which relates to civil society’s room for maneuver, its international access, and, at times, international monitoring.”

Foundation - Humanitarian Aid

It is noted that participation mechanisms in the decision-making and policy-making processes of municipalities are often more accessible and pluralistic compared to those of central public institutions. Some civil society organizations are able to take part in decision-making processes only through municipalities. However, in practice, since participation in collaboration and decision-making mechanisms at the local level also largely depends on personal relationships, as well as the capacity and initiative of the officials, it is widely held that civil society is the party that must take the lead and persist in ensuring participation and pluralism.

3.2.2. Public Access to Draft Policies and Laws

Legislation

The Regulation on the Procedures and Principles of Legislation Preparation states that if a draft regulation is of public interest, the relevant public institutions may make it available to the public through the internet, press, or other media for their information, and the collected opinions may be evaluated. However, it does not explicitly mandate this as a requirement.

All draft laws submitted to the Office of the Speaker of the GNAT are published on its official website. The schedule of meetings is usually announced shortly before a draft law is discussed in the relevant committee, and the public mostly obtains this information through the press. However, in practice, this period is not sufficient for CSOs to review proposals and prepare their opinions.

The Law on the Right to Information regulates the principles and procedures for individuals’ access to information and documents. Article 7 of the Law provides public officials with broad discretion to reject information requests if the requested information and documents require separate special work, research, or analysis.

Applicants whose information requests are rejected or who do not receive a response within the legal timeframe have the right to appeal to the administrative court or the Board of Review for Access to Information. The Law on the Right to Information has established penal provisions for officials and other public servants found to have negligence, fault, or intent in the implementation of the law.

Practice

There is no national portal where the Presidency, ministries, and affiliates publish draft legislation and policies, or a separate electronic system dedicated to this issue on the websites of the institutions. Drafts are rarely announced and open to evaluations on the websites of relevant administrations. In cases where opinions and evaluations will be received from the CSOs regarding the drafts, closed consultation methods are mostly adopted with the CSOs selected by the ministries. Although not commonly encountered, it is known that some public institutions utilize survey-like tools to gather the opinions of the public or CSOs and identify their needs before drafting policies.

Laws adopted by the parliament, presidential decrees, bylaws, etc. must be published in the Official Gazette in their final form, and all of them can be accessed online.

In the qualitative research, interviewees were asked how they monitor law- and policy-making processes. CSOs mostly referred to draft laws as drafts of legislation and policy and pointed to media outlets close to the government as one of the main sources from which they monitor developments. In some cases, it was noted, that academics, experts, professional chambers, or opposition party members who work on specific issues might have knowledge and share it with CSOs. Legislative

and policy drafts, such as regulations, circulars, and presidential decrees, other than draft laws, are not accessible in advance, and CSOs access the final versions of these regulations from the Official Gazette or the Presidency's Legislation Information System. Among the interviewees, there are very few CSOs that can access these sources by requesting them from public institutions.

In addition to following official channels, one of the most important ways for civil society to monitor policy and legislation development processes is to form flexible networks and platforms dedicated to working on these issues. Many organizations indicate that they acquire information about policy and legislation drafts through the work of umbrella organizations and platforms. These networks, composed of CSOs, experts, academics, and activists working in specific fields of activity, come together at national or regional levels. They form working groups that monitor and examine draft laws, newly enacted laws, decrees, and regulations, and share information with their members and constituents for the purpose of advocacy.

Both individuals and legal entities can submit information requests to public institutions and professional organizations with public entity status through the CIMER system within the scope of the right to information. According to Article 30 of the Right to Information Act, the Board of Review for Access to Information submits data on applications made during the year to the Office of the Speaker of the GNAT under the name of the General Report on Information Access. These reports are published annually by the Grand National Assembly of Türkiye.

Table VII. Exercising the right to information in 2022-2023

	2022	2023
Total number of information requests	2,082,824	2,258,624
Applications where access to information or documents is granted	1,435,082	1,948,402
Applications where access to information and documents is partially granted and partially rejected	112,603	137,585
Rejected applications	230,084	168,872
Applications where access to information and documents is granted, with classified information redacted	4,834	3,765
Applicants who appealed to the judiciary after their applications are rejected	844	1,223

(Source: GNAT General Report on the Right to Information, 2023)

Those who requested information can appeal not only to the administrative court but also to the Board of Review for Access to Information against the responses provided by public institutions and organizations. In 2022, a total of 1,905 appeals were submitted to the Board; however, detailed information on the decisions is not accessible. In 2023, the number of appeals submitted to the Board was 1,685, and the number of decisions issued by the Board was 1,784. Of these decisions, 705 were rejections, 344 were rejections on procedural grounds, 242 were partial approvals and partial rejections, 156 were approvals, 4 were approvals on procedural grounds, 33 were decisions to review, and 36 were referrals. The remaining 264 cases involved transfers, miscellaneous matters, missing documentation, or issues outside the scope. Of the 74 applications filed with the administrative court against the Board's decisions, 22 were rejected, 11 were approved, and 41 remain pending.⁶⁹ Disciplinary penalties are stipulated for violations of legislation, but there is no available data on its implementation.

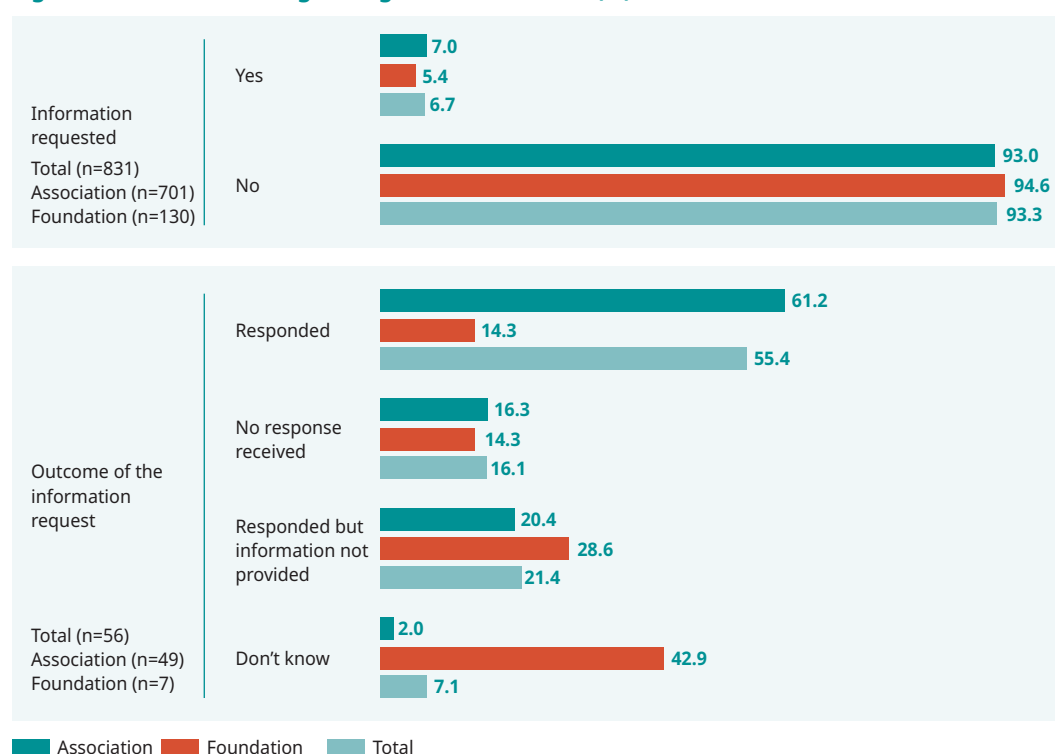
This data indicates that in two years, approximately 80% of information requests were responded to positively, resulting in access to the requested information and documents. However, during the

⁶⁹ Office of the Speaker of The Grand National Assembly of Türkiye. GNAT General Report on the Right to Information, 2023.

preparation of the Monitoring Matrix, although public institutions received information requests regarding issues related to civil society, the majority of the questions were left unanswered even though a response was given by relevant institutions. Public institutions have often cited Article 7 of the Law on the Right to Information No. 4982 as the reason for not responding to inquiries, as stated in their generic responses. This article states that “Public institutions and organizations may provide negative responses to requests for information or documents that could be generated as a result of separate or special work, research, investigation, or analysis.” Additionally, in one application, despite asking questions unrelated to privacy or trade secrets—such as the types of volunteer programs students can participate in, the number of protocols signed with CSOs, and the overall financial support provided to CSOs—a response was given citing Articles 21 and 23 of Law No. 4982 on the Right to Information, stating that “it is not deemed appropriate to provide the requested information and documents.” Instances have been encountered where responses to information requests were provided after the legally determined timeframe or where the shared information in positive responses was inadequate. Only a few institutions partially met the requests in the applications and provided relatively informative responses by sharing data given by multiple departments within the institution. There are also other examples where standardized responses were given, and the right was not effectively exercised.

To evaluate the exercise of the right to access information, which is one of the fundamental tools for effective and meaningful participation, monitoring, and advocacy in decision-making processes, questions were asked to the participants in the research. Among the CSOs participating in the quantitative part of the research, only 7% used the means for information requests in 2022 or 2023.

Figure 3.3. CSOs exercising the right to information (%)



Among CSOs that submitted information requests, 55% reported receiving a response, 21% stated that they received a response but were not provided with the requested information, and 16% reported receiving no response at all. Nearly all CSOs that received a response to their request stated that the information was provided within the timeframe stipulated by law (97%) and that the response was clear and included the requested information (97%).

It was observed that associations and foundations submitted right-to-information requests at similar rates. However, the proportion of associations reporting that their requests were either answered or answered without providing the requested information (82%) was significantly higher than that of foundations (43%). No difference was observed between associations and foundations in terms of the response time or the quality of the responses received.

These descriptive ratios indicate that the right to information is not intensively and functionally exercised. Therefore, it is important to understand how CSOs that make information requests differ from those who do not. Among the participants, the CSOs that reported making requests have a stronger rights-based approach and higher institutional capacity. This group also consists of CSOs that are more knowledgeable about decision-making and consultation processes, more critical of existing participation mechanisms, and more actively involved in these mechanisms. When CSOs are analyzed by their areas of work, those working in the health sector were more proactive than other CSOs regarding access to public information, submitting information requests at a rate of 20.5%. Rights-based CSOs also exercised their right to information at a higher rate (10%) compared to the general average. Factor analyses indicate a direct correlation between the use of the right to information and its recognition as a tool for participation and advocacy.

3.2.3. CSOs' Representation in Cross-Sectoral Bodies

Legislation

Mechanisms responsible for establishing sectoral collaboration and coordination for ministries and affiliated public institutions can be established pursuant to the legislation. These structures primarily serve as advisory bodies rather than decision-making authorities and can function on a permanent or temporary basis. Some of the mechanisms established through laws, regulations, circulars, and communiqués, such as committees, councils, and working groups, also stipulate the participation of CSOs.

CSOs and citizens can be involved in participation processes at different levels within municipalities. In the relevant legislation, reference is made to the participation of CSOs and their views during the preparation of strategic plans and annual programs, city councils, neighborhood administrations, preparation of city plans, and development and management of projects. Additionally, CSO representatives can also be part of specialized committees formed with the participation of municipal councils, metropolitan municipal councils, and provincial general assemblies, which are decision-making bodies at the local level. However, the participation of CSOs is limited to specialized committee meetings where only issues relevant to their areas of work are discussed due to the criterion of "duties and area of work" in the legislation. Besides, it is not always possible to determine the scope and activities of a particular CSO due to the possibility of having multiple areas of focus.

There is no general regulation ensuring that civil society is represented in these structures in an appropriate and equitable manner. Some regulations do not specify any standards for determining the selection measure, number, or roles of CSOs that will be included in similar bodies to be established.

Practice

Various ministries can establish permanent or temporary committees or working groups that include representation from CSOs within the scope of policy and strategic planning activities under different ministries. However, such decisions are mostly at the discretion of the relevant ministries, and there is no common practice in identifying the CSOs that will participate in the advisory bodies or working groups. At the central government level, the general approach is to directly invite specific CSO representatives to these committees rather than issuing open calls. When examining the websites of ministries, it was observed that almost none of them publish pre-notification and invitation/application announcements for the establishment of such boards. Moreover, there is a tendency to select CSOs for collaboration based on their status of public benefit or tax-exemption, rather than their expertise and competence in the respective subjects, as indicated in the guidelines regulating the working procedures and principles of these bodies.

In 2021, the Ministry of Family and Social Services established the Social Partners Cooperation Board, which includes representatives from CSOs, universities, international organizations, and the private sector, with the aim of collaborating and developing projects. According to the Duties and Working Directive of the Social Partners Cooperation Board, the Board must meet at least three times a year. The selection of CSOs to be included in the Board is decided by the Directorate of Strategy Development under the Ministry to which the Board is affiliated and submitted for the Minister's approval. The criteria taken into consideration in the selection of CSOs include whether the CSO has a legal status, its membership size, financial magnitude, the number of projects it carries out using national and international funds, the number of branches and representative offices it has, and its engagement in activities that provide solutions to the problems of the community at the local and national levels. However, the list of selected CSOs is not shared with the public. In response to the information request, no answer was provided to the specific question; however, it was stated that the Board convened in 2022 with the agendas of "Family Counseling," "Services Provided for Children," and "Women's Empowerment," and in 2023 with the main agenda of "Post-Earthquake Recovery Activities" and the sub-agenda of "Family and Children."

There are no measures or guarantees in place to ensure favorable conditions for CSO representatives to freely express their views in advisory boards.

While there are a total of 1,404 municipalities in Türkiye, there are approximately 400 city councils.⁷⁰ Although the number of city councils is lower compared to the number of municipalities, collaboration mechanisms within local governments are more recognizable and accessible to CSOs compared to mechanisms under central administration.

The quantitative research conducted within the Monitoring Matrix also reveals a similar result. Municipalities distinctly stand out among the institutions with which CSOs collaborate. While 56% of CSOs stated that they participated in municipalities' consultation meetings, collaboration with municipalities in implementing joint activities also prominently stands at 61%.

In the quantitative research, representations within city councils and provincial disaster and emergency coordination boards—whose significance increased following the 2023 earthquakes—were examined to analyze CSOs' relationships with public institutions at the local level and their access to inter-sectoral mechanisms. It is observed that one-fifth of CSOs participate in city councils, which serve as inter-sectoral local participation mechanisms. Approximately one-quarter of CSOs indicated that they participated in provincial board meetings in their respective provinces following the February 6 earthquakes.

Figure 3.4. CSO participation in city council and provincial disaster and emergency coordination board meetings (%)



⁷⁰ Ankara City Council. *What is City Council?*

While no significant difference was found between associations and foundations regarding participation in provincial disaster and emergency coordination board meetings, associations participate in city councils at a higher rate compared to foundations (20% and 9%, respectively). CSOs established earlier have higher rates of participation in city councils and provincial disaster and emergency coordination board meetings than those established more recently. The increase in participation rates in these mechanisms is directly proportional to the development of CSOs' institutional capacities and advocacy reflexes.

In qualitative research, some CSOs have reported that they find it easier to participate in local-level decision-making processes compared to the central level. CSOs are able to communicate their opinions, criticisms, and recommendations within mechanisms such as action plans, city councils, and provincial coordination boards more easily and systematically and can be effective in doing so. This may be attributed to the fact that unlike governorships and district governorships, which represent executive power, municipalities are elected. Additionally, local administrators are more accessible and accountable compared to central bureaucracy.

However, some argue that municipalities invite CSOs in certain cases due to legislative requirements, and such participation is not meaningful and effective enough. The lack of standard practice and the fact that municipalities are governed by different political parties are important reasons for the differentiation of experiences from one locality to another.

Collaboration with municipalities can become the sole method for developing relationships with the public sector, especially for CSOs adopting rights-based and critically oriented approaches and those working in areas such as LGBTI+ rights or minority rights, where collaboration with the central government is impossible. However, even in such cases, CSOs may prefer to conduct joint activities and collaborations discreetly and informally to protect both themselves and the institutions they work with.

"Our most significant collaboration with the public sector—we can say—was not very openly conducted, but within the scope of a project, we provided a one-year training program to therapists at X Municipality's therapy center on how to counsel LGBTI+ clients... This was carried out through local dynamics and local collaboration. Rather than obtaining approval from the municipal council, it took place through the initiative and approval of the respective department head. Making this collaboration visible would have led to this center becoming a target, cancellation of the program, and potentially job losses for the people involved."

Association - LGBTI+ Rights

"We especially try not to publicize our collaborations with local governments... Public disclosure of such collaborations makes the municipality a target, leaving the issue unresolved. For instance, a recent gender equality [training] was held at X Municipality. It sparked significant controversy, leading to an investigation against the municipality. Frankly, we feel compelled to self-censor in such activities." **Association - LGBTI+ Rights**

Sub-area 3.3. Collaboration in Service Provision

3.3.1. CSO Engagement in Service Provision and Competition for State Contracts

Legislation

Relevant laws and regulations allow CSOs to collaborate with the public sector and provide services in various fields. There are no specific provisions in the legislation regarding the provision of services by CSOs. The provisions in the relevant regulations are also binding in terms of the additional services provided by CSOs. The relevant legislation and regulations do not discriminate between CSOs and other legal entities.

Practice

From a legislative perspective, there are no barriers for CSOs to compete. However, there is no general regulation or incentive regarding the participation of CSOs in these processes. Although there are some examples in practice, the instances where services are provided by CSOs are limited. The practice of licensing CSOs before providing services, as seen in various countries, is not present in Türkiye.

Due to the lack of accessible, publicly available and sufficient data, information requests were made to relevant public institutions to obtain information on this matter. There have been unanswered inquiries regarding several aspects, such as the number of protocols established with CSOs for services provision in the year 2023, the quantity of service delivery tenders/contracts, the number and qualifications of appointed public officials responsible for managing the procedures related to the tendering of public services, and the criteria used to monitor the enforcement of contracts and protocols.

Quantitative research provides significant findings for general trends in this sub-area. According to field research data, among CSOs that stated they conducted joint activities with public institutions in 2022 or 2023, 27% (n:61) reported signing protocols with public institutions for cooperation purposes. Of these cooperation protocols, 49% were signed with municipalities, 36% with ministries, and 16% with governorships.

When examining the tendencies among different groups of CSOs, associations sign cooperation protocols more frequently than foundations (29% and 13%, respectively). Additionally, the proportion of CSOs signing cooperation protocols increases as the scope of their field of activity broadens.

In-depth interviews and focus groups reveal that there are only a few institutions that have engaged in long-term collaboration with the central government. These organizations have been conducting joint work with ministries for a long time, providing training to various groups of public officials, or developing new training that can also be used by public institutions. Due to these long-term relationships, they have a certain recognition by public institutions. Moreover, interviewees stated that signing protocols with municipalities to provide joint services is more common and easier than with central government institutions. Due to the greater accessibility of municipalities as the primary public service providers in cities, protocols with municipalities are considered necessary and prioritized for CSOs to become involved in local and concrete service delivery.

"Our main collaborators are municipalities. Because they are directly affected by the disasters and serve as the primary decision-makers. If there is a disaster somewhere, the municipality decides on and implements related policies. It is the key local actor responsible for disaster preparedness. Therefore, we sign protocols with municipalities, cooperation protocols. In these protocols, we outline the framework...In the field of search and rescue, we are supporting partners. So, whenever the district governorship or municipality conducts an operation, they must collaborate with us, and likewise, we must also collaborate with them. In other words, we also have to work with them beyond our own specific field." **Association – Disaster Response**

In recent years, particularly following the February 6 earthquakes, having a cooperation protocol with public institutions has gained increased importance, especially in terms of sustaining activities that can be considered public services. One primary reason for this is that activities involving direct contact with various segments of society—such as environment, education, health, and humanitarian aid—are now subject to greater public scrutiny than in the past, often requiring permission, approval, or protocols with the relevant public institutions. In situations where such a protocol or permission is not obtained, there have been instances of CSOs being prevented from operating in their respective fields. Although obtaining approval or permission from authorized public institutions is not explicitly required by legislation, it has become a de facto obligation in practice. This situation can particularly restrict the activities of rights-based CSOs with a critical stance or result in increased oversight and control of their activities. The significance and necessity of formal public sector-CSO cooperation protocols are further emphasized as a means to facilitate CSOs' effective engagement with their target groups, improve access for these groups—particularly disadvantaged groups—to public services provided by public institutions, and enhance the quality of public services overall.

"Because if you want to implement a social responsibility project in a container city, you must obtain that permission anyway. Or if you are planning to meet with students, you must obtain a permit from the Ministry of National Education. Therefore, we pay considerable attention to all these protocols."

Association - Social Aid and Solidarity

"Working in collaboration with the public sector is a necessity—a requirement—in many areas. Because the mission of civil society in these contexts is not to create an alternative service network to public services. Rather, it is about improving the quality of the existing services or enabling access for more marginalized or disadvantaged groups. Thus, it is about influencing service policies."

Foundation - Sexual Health Rights

"To deliver the types of services I mentioned earlier, there's always a need for collaboration with the public sector—sometimes through notifications, sometimes through permission, sometimes both. It is not only about accessing services; there is also a need to be familiar with the institutions to ensure that beneficiaries can effectively utilize the services provided. Knowing that the case has been professionally evaluated allows beneficiaries quick and direct access to the services offered by the municipality or public institution. Such relationships are necessary to ensure this. Therefore, these types of public collaborations or partnerships—though I am not sure if they fully qualify as partnerships—are crucial for carrying out activities in the field. Nevertheless, we do engage in collaborative work that could be considered a partnership. Really makes a difference. However, considering Türkiye's current structure, these regulations are enforced quite strictly. That's why they're beneficial."

Association - Refugee Rights, Humanitarian Aid

In interviews, as in previous years, some CSOs stated that departments affiliated with the central government have become more cautious since the attempted coup in 2016, and they now prefer to work with the CSOs they trust, aiming for collaborations based on verbal permissions rather than signing protocols or obtaining written approvals. The reluctance of public officials to take initiative in partnerships that may require formal approval or protocol agreements creates obstacles to institutionalizing joint efforts.

There are documented instances in which public authorities have rejected protocol applications or terminated existing protocols due to CSOs' activities or statements critical of government policies. The decision to enter into a cooperation protocol lies entirely at the discretion of the public authority, and in cases where a protocol is terminated, there is no available mechanism for appeal or oversight. This effectively places CSOs' role in public service delivery fully under the control of public authorities, while also eliminating the possibility of monitoring or influencing public discretion in this area. Moreover, the existence or absence of a cooperation protocol with a public institution can significantly shape how public officials approach CSOs. For example, having a protocol in place may facilitate a CSO's ability to perform its activities freely and to establish further collaboration with public institutions. At the same time, it may introduce bureaucratic challenges—such as in aid collection processes that require permission—by prompting public officials to seek the opinion or approval of the public institution party to the protocol, even when not required by legislation.



Conclusion and Recommendations

Recommendation 1: Eliminating legislative and practical restrictions on freedom of association and aligning relevant regulations with international standards

Although Article 33 of the Constitution guarantees freedom of association, various legal regulations and the complexity of bureaucratic procedures in practice create challenges in the establishment process of CSOs. Terms that are considered to restrict freedom of association—particularly vague concepts such as “public morality” and “public order”—should be removed from the legislation. Digitalizing and streamlining all procedures required for the establishment and management of associations and foundations will reduce bureaucratic burdens and help prevent discrimination in practice. CSOs must be guaranteed the freedom to define their statutes and areas of activity independently and be able to manage statute amendment processes with ease. Ensuring that the registration and operational procedures for foreign CSOs are regulated equally with those for domestic CSOs will contribute significantly to international collaboration and knowledge exchange. Easing restrictions on the right to associate for children and public officials will support a more inclusive and non-discriminatory environment.

Recommendation 2: Development of simplified accounting systems and mechanisms to enhance transparency, tailored to civil society organizations

A new accounting system should be designed to reduce the complexity CSOs face in maintaining accounting records and to ensure compliance with legal requirements. The introduction of alert mechanisms regarding legal notifications would enable civil society organizations to address issues before being subjected to sanctions. Simplifying the strict procedures applied to the reporting of foreign aid and grants would facilitate the work of CSOs and strengthen transparency.

Recommendation 3: Ensuring that audit processes are objective, transparent, and free from discrimination

Current audit processes may have restrictive effects on the activities of civil society organizations. The guidelines developed and the training conducted in recent years by the DGRCS regarding audits have had a positive impact. However, the lack of consistency in practice, along with vague and broadly interpretable regulations, may create pressure particularly on rights-based CSOs. The frequency and implementation of audits adversely affect the ability of CSOs to operate freely.

Conducting audits in a transparent, predictable, and impartial manner is of vital importance for the development of civil society. Providing CSOs with sufficient information before an audit, allowing the opportunity for correction, and ensuring that penalties are proportionate will help prevent arbitrary practices in these processes. Additionally, monitoring and reporting of audits by an independent mechanism would enhance their credibility.

Recommendation 4: Development of transparency and incentive mechanisms to support CSOs' access to donations and funding

Policies and legal regulations should be developed to increase donor support for CSOs. Incentives such as tax deductions should be provided to individual and corporate donors, and these incentives should be structured in a way that facilitates the donation process. Furthermore, additional procedures applied to foreign funding should be simplified, and reporting requirements should be reduced. An online database should be established to ensure the transparency of public funding distribution processes and to enhance the traceability of these processes.

Deficiencies in the current donation and funding distribution system negatively affect the financial sustainability of organizations, particularly those operating with a rights-based approach. There are cases in which CSOs have been targeted for the funding they receive, which leads to a tendency to withhold the transparent disclosure of their sources of income. This lack of transparency reduces donor confidence and limits civil society's access to financial resources.

Recommendation 5: Simplification of regulations on aid collection activities and restructuring them with a rights-based approach

Regulations should be introduced to facilitate aid collection activities carried out by CSOs, and the current permission requirement should be replaced with a notification-based system. Bureaucratic barriers in aid collection processes should be removed, and unnecessary restrictions on the use of donations raised by CSOs should be eliminated. In addition, clear and supportive legislation should be established to govern the use of online platforms in aid collection activities. In particular, accelerating and digitalizing the aid collection permission process would enhance CSOs' aid collection capacity. CSOs have stated that legal and administrative restrictions encountered in aid collection activities have disrupted their resource mobilization efforts. In particular, small and local CSOs face significant challenges in aid collection processes due to the complexity of existing procedures. A significant number of CSOs have reported that they applied for aid collection permits but were not granted permission. The absence of clear regulations on online donation activities limits the use of digital platforms.

Recommendation 6: Simplifying legal procedures and removing bureaucratic obstacles to support the sustainability of economic activities carried out by civil society organizations

Regulations should be introduced to encourage the establishment of economic enterprises and support their sustainability. The requirement for CSOs to include a provision in their by-laws or deeds allowing for the establishment of an economic enterprise should be relaxed, and the procedures applied in making such provisions should be simplified. In addition, making the public audit process of economic enterprises more transparent and supportive could serve as a safeguard against their closure.

A clear distinction should be made between economic enterprises operating in line with CSOs' missions and commercial enterprises established to compete in the market economy. Accordingly, CSO-affiliated enterprises should either be exempt from corporate tax or granted a corporate tax exemption up to a certain threshold. Transfers made from profit-making economic enterprises to associations or foundations after the corporate tax from the remaining profit should not be considered as profit distribution and should not be subject to income tax withholding. Although various chambers of the Council of State have issued rulings against CSOs on this matter in previous years, in recent years the 4th Chamber of the Council of State has ruled that there is no shareholder relationship between a foundation and its enterprise, and therefore the transfer of profit from an enterprise to its parent foundation cannot be classified or taxed as a dividend arising from shareholding. In line with this ruling of the Council of State, the parenthetical clause in Article 94/6-b-i of the Income Tax Law should be amended to read: "the addition of profit to capital (and the transfer of the profit of an economic enterprise of an association or foundation to the association or foundation) shall not be considered dividend distribution."

The categorization of CSOs' economic enterprises should be based on whether their activities are aligned with their objectives rather than whether they pursue profit. The economic activities of CSOs that are aligned with their objectives should not be considered commercial activities. Furthermore, income-generating activities such as bazaars, meals, balls, trips, and concerts, organized by foundations and associations more than once a year should not be considered as economic activities requiring the establishment of an economic enterprise, if they meet certain conditions..

Recommendation 7: Ensuring that the right to meetings and demonstrations can be exercised without restrictions and without being subject to arbitrary decisions by the administration

The Law No. 2911 on Meetings and Demonstrations contains provisions that restrict freedom of assembly. The freedom of assembly and demonstration is limited on vague grounds such as "national security" and "public order." Spontaneous or impromptu protests should be allowed without being subject to prior notification requirements, and the powers of law enforcement should be limited in accordance with human rights standards. Practices that result in the punishment of individuals participating in demonstrations—such as administrative fines imposed under the Misdemeanors Law—should be abolished to pave the way for a free civic space. Between 2022 and 2023, interventions by law enforcement led to the dispersal of assemblies and demonstrations, thereby restricting the space for the free expression of rights holders.

Recommendation 8: Removal of legal and administrative restrictions on freedom of expression

Freedom of expression is restricted by certain legal regulations, which negatively affect the capacity of civil society to express critical views. Practices that restrict freedom of expression contribute to the shrinking of civic space. Certain provisions in the Anti-Terror Law and the Turkish Penal Code are restrictive of freedom of expression and are not aligned with international standards. Regulations such as Law No. 7418 on the Amendments to the Press Law and Certain Other Laws—commonly referred to as the “disinformation law”—which entered into force in 2022, must be reviewed in terms of their impact on freedom of expression. Legal provisions must be clarified to ensure an environment in which CSOs and individuals can freely express their opinions.

Recommendation 9: Establishing open, safe, and secure civic spaces

Rights-based CSOs are frequently subjected to targeting and smear campaigns. Such practices restrict the civic space and endanger the safety of CSOs. Legal safeguards must be established to limit interference with civil society, and violations such as targeting must be effectively investigated. Preventing negative statements targeting CSOs by public officials, politicians, as well as non-political actors such as companies and individuals, and introducing deterrent measures for such cases would contribute to the protection of civic space. In addition, the establishment of independent mechanisms to which CSOs can appeal in such cases is of critical importance. To ensure that civil society can operate freely and safely, protection mechanisms must be strengthened by the state and relevant institutions. Deterrent measures should be taken against physical, online, or legal threats targeting CSOs, and pressure aimed at closing civic spaces must be eliminated. Additionally, specific regulations should be introduced to ensure that human rights defenders can carry out their activities in a secure environment.

Recommendation 10: Regulation and support of new technologies and digital tools to enhance the safety and effectiveness of CSOs

New technologies and digitalization offer significant potential for CSOs to enhance information sharing, advocacy, and operational capacity. However, policies must also be developed to improve digital security for CSOs. Legal and technical regulations are needed to prevent the targeting of CSOs on online platforms and to counter disinformation campaigns.

On the other hand, new surveillance systems such as CCTV cameras and facial recognition technologies are increasingly used on the grounds of public security. However, the protection of individuals' fundamental rights in the use of such technologies remains a matter of concern. In particular, the use of footage recorded during protests for identification and legal proceedings has a chilling effect on freedom of expression and assembly. A clear and transparent legal framework must be established regarding the use of surveillance technologies and biometric data by public institutions. The legal basis for the processing and storage of footage collected during protests should be publicly disclosed.

Recommendation 11: A comprehensive review of tax legislation relevant to CSOs and the introduction of regulations to support their financial sustainability

Although the income that CSOs generate through donations, aid, membership fees, and public funds is exempt from income taxation, taxes incurred during the use of these funds for designated purposes pose a significant burden. This burden—arising from passive investment income such as dividends, interest, and rent—should be alleviated by excluding all or part of such income from withholding tax, reducing withholding rates for civil society, or introducing tax exemptions up to a certain threshold. The tax burden arising from rental withholding tax or value-added tax on premises rented as headquarters by CSOs; stamp duty on contracts to which they are a party; and other liabilities such as VAT, property tax, environmental cleaning tax, motor vehicle tax, special consumption tax, as well as notary fees incurred during and after establishment, should be reduced.

Recommendation 12: Amending legislation governing the statuses of public benefit associations and tax-exempt foundations to support the development of CSOs' financial infrastructure

To promote the public benefit or tax exemption status, which are prerequisites for enjoying from tax benefits, an overarching definition should be established for CSOs working for the public benefit. Activities deemed to be of "worthy purpose" in the public interest should not be defined narrowly and restrictively; rather, they should be determined as broadly and flexibly as possible, taking into account future needs. Public benefit and tax exemption statuses should be based on clear and objective criteria, and the conditions and procedures required for obtaining these statuses should be revised. To ensure consistency in the legislation, the distinctions in criteria required for foundations and associations should be reviewed and minimized, the scope of activities for foundations should be expanded, and there should be no requirement to operate nationwide. The status of public benefit and tax exemption should be granted to organizations that meet certain criteria by an independent mechanism that is easily accessible to all organizations, rather than being determined by a difficult-to-reach position of political power like the Presidency. The evaluation process for status applications should follow a transparent timeline, and long waiting periods should be eliminated. Organizations whose status applications are rejected should be provided with a reasoned decision and granted the right to appeal.

Recommendation 13: Introducing regulations to promote individual and corporate giving

The tax deduction rate for income and corporate taxpayers who can currently deduct up to 5% of their income (or up to 10% in priority development regions) for donations and contributions from their taxable income should be increased. The tax deduction earned for donations made to associations and foundations should not be limited only to CSOs with tax-exempt and public benefit status but should be expanded to include a wide range of organizations, including rights-based ones. By defining a comprehensive scope of activities, the number of CSOs eligible for tax deductions should be increased. Taking into account differences in CSOs' legal status, areas of activity, and objectives, a tiered system could be adopted whereby donations to such organizations are deductible from taxable income at increasing rates.

Barriers preventing salaried employees from making donations should be removed, and salaried employees should be allowed to deduct their donations from their taxable income by declaring them to their employers, to be deducted through payroll.

Corporate social responsibility (CSR) policies should be promoted and specific tax exemptions should be defined. Practices that increase the contribution of the private sector through CSR policies and programs should be supported by public institutions.

Recommendation 14: Establishing an effective public funding mechanism to strengthen CSOs and support their financial infrastructure

Relevant amendments should be made in the legislation to regulate the planning, distribution, and monitoring processes of public support to CSOs, and a national strategy should be developed.

A national structure/mechanism responsible for coordinating public funding planning and distribution to CSOs should be established. Detailed information on the annual budget allocated to CSOs, which CSOs and activities are supported, and how the provided resources are utilized should be disclosed by public institutions annually.

Public documents such as the development plan and the presidential annual program limit the goals related to the financial strengthening of CSOs to enhancing their capacity to write projects and access funds. The scope of measures in public funding should be expanded. The ministries responsible for programming public financing for CSOs should be appointed. The allocation of public resources to CSOs should be increased, and in addition to project-based financing, core funds aimed at the institutional development of CSOs should be provided.

A mechanism that includes representatives from CSOs should be established in a manner that reflects the diversity of civil society. This mechanism should function as a specialized advisory body responsible for monitoring and evaluating the allocation of funds transferred from the public budget, as well as ensuring compliance with legislation pertaining to public financing.

The criteria for the distribution of public funding to CSOs should be made explicit, transparent and accountable, and a code of conduct should be developed to standardize and make independent the selection criteria for CSOs.

Decisions regarding project-based funding and selection of CSOs, and project management processes should be subject to independent audits. An accelerated feedback and appeal procedure against rejection decisions should be explicitly regulated in the legislation for disputes during the selection process.

Recommendation 15: Promoting qualified and secure employment in civil society

To strengthen the institutional and financial capacities of CSOs, regulations should be introduced to support employment within CSOs. Measures aimed at reducing the costs of social security contributions for CSO employees could contribute to this objective.

DGRCS and DGoF should collaborate to develop and share CSO statistics in a timely manner in a comparable and user-friendly format, including employment data, in line with international standards. CSO statistics should be included in the official statistical program maintained by the Turkish Statistical Institute and regularly updated.

Regular, qualified, and secure employment plays an important role in the development of the institutional and financial capacity of CSOs and the formation and transfer of institutional memory. Public and other funding institutions should review and diversify grant programs in a way that addresses the need to strengthen human resource capacity in civil society.

Recommendation 16: Promoting volunteering in civil society and diversifying the areas in which voluntary activities are carried out

Legislative efforts to establish a legal framework for volunteering should primarily aim to clearly distinguish between paid labor and voluntary work while creating a volunteer status based on protective regulations that encompass various forms of volunteering. A regulation should be introduced that focuses not on overseeing the relationship between volunteers and CSOs, but on safeguarding the rights of both parties and promoting volunteering. Measures that could lead to hesitation in volunteering, such as mandatory notification or registration of volunteers, should be avoided, as they may contradict the principle of CSO autonomy.

Volunteers should be insured when engaging in hazardous activities. A state-supported insurance scheme should be established to cover accidents that may occur during voluntary activities involving hazardous tasks as defined under Law No. 6331 on Occupational Health and Safety. This insurance should be easily accessible and either free of charge or low-cost (provisions regulating the insurance of domestic workers may serve as a model). Volunteers engaged in non-hazardous activities should also be given the option to benefit from this insurance scheme on a voluntary basis.

Tax laws also provide an important basis for introducing measures that promote volunteering. Provisions may be added to related tax laws to exempt donations and financial support related to volunteering from certain taxes or to allow for tax deductions.

Public policies to promote volunteering should not be confined to specific areas such as disaster response and social aid; they should encompass a range of approaches—including rights-based work. Consultation processes should be continued with a group representing the diverse structure of civil society for the development of volunteering policies. Public awareness should be raised about volunteering, and volunteering should be included in formal education curricula in various forms. Volunteering opportunities should be created, and volunteering should be encouraged through various means and mechanisms.

Recommendation 17: Developing public policies and mechanisms to strengthen public sector-CSO collaboration and enhance CSO capacity

Framework legislation and relevant policy documents regulating the relationship between public institutions and CSOs, including agreed-upon principles, mechanisms, and mutual responsibilities should be prepared in a participatory manner. To eliminate inconsistencies between policies and legislation and ensure greater participation and accountability, procedural rules and processes concerning decision-making should be clearly defined.

At the national level, an institution or mechanism (such as a collaboration department/unit, contact points in ministries, etc.) should be established to strengthen public sector-CSO collaboration and promote CSO participation.

The formulation of policies to be pursued by DGRCS regarding civil society, as well as the monitoring and evaluation of their implementation, should be open to the participation of CSOs. The Civil Society Advisory Board should be structured to reflect the diversity of civil society in Türkiye. Representatives from CSOs should be identified through an open-call method and transparent criteria, and an approach should be adopted where both the public and civil society actively participate in shaping the Board's work through dialogue.

Recommendation 18: Removing barriers to the meaningful participation of CSOs in decision-making processes

Legal regulations should be enacted to ensure the effective participation of CSOs in legislative, policy-making, and decision-making processes. The establishment of consultative bodies in decision-making processes should be made mandatory, and the rules governing the formation of such bodies should be regulated in a clear and unambiguous manner. The procedure for selecting CSOs to be represented in decision-making and advisory boards should be made concrete and objective, and the legislation containing such provisions should be amended accordingly. Necessary changes should be made in the Regulation on the Procedures and Principles of Legislation Preparation Principles to make it mandatory to seek the opinions of CSOs in legislation and policy development processes. Feedback mechanisms for the opinions provided should also be regulated in the Regulation. Necessary amendments should be made to the Rules of Procedure of the GNAT to ensure the effective and meaningful participation of CSOs in legislation. Similar regulations should be implemented in the Regulation on Legislation Working Committees issued by the Ministry of Justice.

Activities and mechanisms should be developed to enable CSOs to contribute with their expertise and knowledge, enhancing their impact on decision-making and legislation processes. The participation methods (information, consultation, dialogue, active participation) of CSOs in decision-making processes should be pre-designed by public institutions in collaboration with civil society. Furthermore, the necessary technical and administrative measures (such as the duration for feedback provision and the location of the meeting) should be implemented to ensure the effective execution of these methods.

Regular and systematic training programs should be organized for public officials at all levels regarding public sector-CSO collaboration. The content of training programs should not be uniform and should include practical information on possible areas of collaboration between CSOs and relevant public institutions.

Public institutions should regularly share detailed and up-to-date information and documents related to work plans, draft legislation, or policies on their websites. Mechanisms that allow civil society to express its views through new technologies should be developed, and CSOs must be granted a reasonable amount of time to submit their opinions.

Improvements should be made to the legislation by amending the provisions that limit the exercise of the right to information. Public officials responsible for responding to requests for information should be supported through regular training programs, and measures should be taken within public institutions to facilitate coordination and information sharing to provide comprehensive and up-to-date information.

CSOs must be equally represented alongside public and private sector actors in intersectoral councils. To this end, provisions should be introduced to ensure that CSOs are equally represented in consultative and collaborative bodies at both central and local levels.

Amendments should be made to allow representatives of CSOs who wish to attend the meetings of specialized committees to be established within the Municipal Council.

Recommendation 19: Effective, transparent, and accountable public sector–CSO collaboration in the provision of public services

Public institutions, both central and local, may not have specialized personnel for all the services they are responsible for. In such cases, transparent, inclusive, and accountable mechanisms should be developed to enable CSOs to participate in the development and delivery of public services within their areas of expertise.

Current legislation largely leaves decisions and practices—such as granting permission, signing protocols, or issuing accreditation for such cooperation and for CSO activities of a public service nature—at the sole discretion of public authorities. Therefore, specific provisions should be introduced and incorporated into legislation through relevant amendments to support and regulate the participation of CSOs in the delivery of public services.

Information such as the number of protocols signed between public institutions and CSOs for this purpose, the CSOs involved, and the areas of focus should be made public. The purpose and scope of the protocols, as well as the criteria and procedures used to select CSOs, should be transparently disclosed on an annual basis. CSOs whose protocol or collaboration requests are rejected should be provided with a reasoned decision.



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