



EU TECHNICAL ASSISTANCE
TO CIVIL SOCIETY ORGANISATIONS
IN THE WESTERN BALKANS AND TÜRKİYE

DG NEAR Guidelines for
EU Support to Civil Society
in the Enlargement Region
2021–2027

2023 Assessment Report

ANNEX 7

COUNTRY ANALYSIS
TÜRKİYE



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Introduction to Annex

This country analysis is an Annex to the DG NEAR Guidelines for EU Support to Civil Society 2021–2027: Assessment Report 2023.

The Guidelines outline the results towards which EU support to civil society in the enlargement region will aspire in this seven-year period. This assessment provides evidence for the situation against the Guidelines' indicators for 2023.

This annex provides a summary of the evidence for assessment of the situation in Türkiye against each of the 59 indicators in the Guidelines. This annex should be read in conjunction with the main report, which will be available on the tacso.eu website.

Methodology

The analysis presented in the main report and country annexes is based on data collected from primary and secondary sources. Primary research included surveys of CSOs and public officials, as well as a legal analysis of relevant laws and two focus group meetings organised on 19 March with the participation of CSOs. Secondary sources such as reports produced by CSOs, national human rights institutions, government, and others were reviewed to provide relevant information and data. The data collection and analysis refer to 2023.

The survey of public officials was run between 27 February and 13 March 2024. The aim of the survey was to collect the perspectives on specific relevant indicators of selected public officials who, in their work, engage most closely with CSOs. The survey consisted of mostly closed questions and was anonymous. For Türkiye, 3 responses were received from public institutions. The survey was anonymous.

The CSO survey was run between 31 January and 19 February 2024. The CSO survey was circulated broadly and elicited 142 valid responses from CSOs in Türkiye in total; it was 184 in 2021. It consisted of mostly closed questions. The survey was open to any CSOs willing to participate. It was disseminated through various channels with the support of CSOs, CSO networks, EUD Türkiye, embassies, UN agencies, international organisations and public institutions, to make sure that the outreach covered a broad variety of CSOs. The relevance of responses was ensured at the data cleaning stage when respondents who indicated that they did not belong to the target group were filtered out. While it was not possible to ensure geographical representation within Türkiye or determine the size of the CSO population, given the lack of reliable data on the number of active CSOs within the definition relied upon in this exercise, on the basis of the number of valid responses received, the margin of error has been under 10%. This margin of error has been statistically calculated using the number of CSOs listed in the official CSO register to determine the size of the population.

Almost two third of the respondents, 68%, were senior officers within the organisation, mostly board members, executive directors, managers, senior managers but also administrators. 51% of the respondents were identified as women; only 2% did not select a binary identification. More than four-fifths of respondents, 87%, were aged 31 or older; 44% were older than 51 years of age.

Just over a quarter of respondents, 31%, identified as belonging to a minority or marginalised community or group. Of those who identified as belonging to such a group, identified themselves as persons with disabilities, belonging to the LGBTQIA+ community, or belonging to the Roma, Kurdish, Armenian, Laz, Alevi, or Syriac communities, as well as “woman”, “feminist”, “opponent” and “human rights defender”.

More than two-thirds of participating CSOs, 75%, were established over the past two decades, the majority of them, 44%, between 2011–2021. Only 13% of participating CSOs were established in 1990 or earlier. Virtually all respondents, 95%, came from officially registered organisations. Almost two-fifths of participating CSOs, 64%, are registered as citizen’s associations; 16% are foundations.

Two-thirds of participating CSOs, 69%, work at the national levels, including 36% locally, and 25% regionally. More than one third of the participating CSOs, 38%, work internationally, in addition to domestically.

The highest proportion of CSOs participating in the survey, 29%, work on human rights, followed by education, research and innovation, 22%; environment and climate action, 15%; gender equality and LGBTQIA+ rights, 15%; and children’s rights, 14%. In addition, 12% of participating CSOs work on social inclusion, minority rights and non-discrimination, while 11% of participating CSOs work on community-building and development and public participation in policy and decision-making.

Half of participating CSOs, 51%, are small organisations with no or 1–10 permanent, full or part-time staff and volunteers working at the time of the survey; whilst 24% of participating CSOs engaged 51 or more staff and volunteers.

While 8% of CSOs did not have any annual turnover, just over a third of participating CSOs, 35%, had an annual turnover of up to EUR 25,000. In addition to that, 46%, had an annual turnover of up to EUR 50,000. Following that, 10% of respondents stated that the annual turnover of their CSO was between EUR 50,001 and EUR 100,000, and 17% of respondents stated that their annual turnover was between EUR 100,001 and EUR 500,000. 12% stated that the annual turnover of their organisation exceeded EUR 500,000.

Similar to sample of 2021, the sample of 2023 represents medium and large-sized organisations rights-based organisations who are working at the national and international level. As it was in 2021, almost half of the CSOs have an annual income of up to 50,000 EUR. Besides, the highest proportion of CSOs participating in the survey work on rights-based issues, such as human rights, environment and climate action; gender equality and LGBTI+ rights ; and children’s rights.

Assessment against indicators

The data collected informed the analysis of the situation in 2023 against each indicator and the comparative values against the 2021 baseline.

The data collected informed the analysis of the situation in 2023 in Türkiye against indicators under review.¹ The indicators were reviewed and assessed following the same method used in the baseline assessment. To ensure greater clarity and accuracy of the assessment, the methodology for three indicators was enhanced with additional analysis.² The changes to simplify the CSO survey affected eight indicators for which the 2021 baseline was recalculated.³

1 The following indicators were not reviewed for 2023: 1.7.b; 1.10.e; 2.1.b; 2.1.c; 3.2.b; 3.8.c. These indicators were excluded from the review because data collection for their assessment was not feasible or because the language of the indicator was insufficiently specific to enable consistent data collection and analysis.

The assessment of the following indicators was enhanced with additional analysis: 1.2.a; 1.3.b; 1.6.b.

The baseline for the following indicators was recalculated: 1.1.a; 1.4.a; 1.5.b; 1.7.d; 1.9.a; 3.3.a; 3.4.a.

For indicators that have a normative assessment, such as compliance with legislation or standards, the following traffic-light system was used to provide a quick visual guide:

5 – fully meets standards
4 – meets most standards
3 – moderately meets standards
2 – minimally meets standards
1 – does not meet standards

The traffic light system was applied to those indicators where such an assessment was deemed meaningful. It was based either on the data collected through the CSO survey or on the detailed analysis of applicable laws, policies and procedures against standards. The justification of the assessment is available in the respective IPA Beneficiaries reports and related analysis in Annexes 1–7.

The remaining indicators provide an overview of year-on-year trends building on the baseline established in 2021.

The report compiles the assessments and level of implementation of individual indicators following the structure of specific objectives under each of the three areas.



Specific Objective 1

A conducive environment for civil society to carry out its activities is in place.

SO 1.1. All individuals and legal entities in the Enlargement Region can establish, join and participate in non-formal and/or registered organisations, can assemble peacefully and can express themselves freely.

Indicator 1.1.a: Extent to which relevant domestic legislation provides that:

- Associations can be established or registered without discrimination on any grounds;
- No unlawful restrictions are placed on the scope of their activities or pursuit of their objectives;
- Their termination may only occur following a decision by an independent and impartial court;
- No unlawful restrictions are placed on freedom of peaceful assembly;
- Freedom of expression is exercised by all, and no unlawful restrictions are imposed.

2021 assessment:

1 – does not meet standards

2023 assessment:

1 – does not meet standards

The pertinent legal framework for the freedoms of association, peaceful assembly and expression remained unchanged in 2023, because, despite the apparent conformity of constitutional arrangements with international norms, challenges persisted at the legislative level. Beyond this point, the primary issue emerged in matters of practical application, where constitutional regulations remain unimplemented.

As identified in the baseline assessment for 2021, although the freedom of association in Türkiye is secured and regulated by the Constitution of the Republic of Türkiye, two major legal changes were enacted in 2020, consisting of the obligation for the disclosure of personal information about members of civil society organisations (CSO)², and subsequent amendments brought in with the Law on Associations and Law on Collection of Aid, together with the Law on Preventing Financing of Proliferation of Weapons of Mass Destruction³, which remain obstructions for CSOs. It is an important fact that the obligation for disclosing the personal information (i.e. names, surnames, ID Numbers, professions, and date of birth) of their existing members, and of those whose membership is admitted or terminated, to the public authorities (Ministry of the Interior, the Provincial Directorate for Civil Society Relations or the associations information system - DERBIS) resulted in the decrease in 2023 of the total number of association members to 8 million⁴ - it was more than 11 million prior to this alteration. At the same time, the legal amendment introduced by the Law on Preventing Financing of Proliferation of Weapons of Mass Destruction paves the way for arbitrary audits, and ultimately direct intervention by the government in the operation of CSOs, aimed specifically at foreign-funded CSOs. Besides, as mentioned in the baseline assessment report, criminal law provisions in the legislation that safeguard the freedom of association do not foresee any sanction that has been stipulated for associations and foundations in cases where the freedoms of associations and foundations have been impeded.

² Regulation on Amendment to the Regulation on Associations is available at: <http://www.resmigazete.gov.tr/eskiler/2018/10/20181001-1.htm>. Articles 23 and 32 of the Law on Associations were amended by the Law no. 7226 Amending some Laws published in the Official Gazette on 26 March 2020. Amendments made to the Regulation became law.

³ <https://www.mevzuat.gov.tr/MevzuatMetin/15.7262.pdf>

⁴ See, <https://www.siviltoplum.gov.tr/>

Similarly, as identified in the baseline assessment for 2021, although the freedom of assembly in Türkiye is secured and regulated by the Constitution, the restrictive articles in some laws and secondary legislation continue to make it difficult to exercise the constitutionally granted freedom of assembly. In 2022–23, the authorities banned numerous public assemblies in Türkiye, which can be considered as to be a recurring trend for last years⁵. The common practice of banning or intervening in assemblies disproportionately obstructs the effective realisation of freedom of assembly and in some cases even eliminates it. Currently, the legal framework covering freedom of assembly does not meet international human rights law standards.

When it comes to the freedom of expression, similarly to the freedom of association and assembly, although the freedom of expression is clearly guaranteed by the Constitution, statutory law and the actual practice of public authorities continue to hamper its use in practice⁶. The present memorandum by the Council of Europe Commissioner for Human Rights for Türkiye takes attention to the Turkish authorities' negative stance vis-à-vis freedom of expression/freedom, high level of intolerance towards legitimate criticism about actions of the authorities, and systematic pressure and legal action against journalists which resulted in staggering levels of self-censorship and a lack of pluralism⁷. In 2022–23, there were 42 judgments rendered by the European Court of Human Rights related to freedoms of association, peaceful assembly and association (freedom of association: 4 violations, 1 no violation; freedom of expression: 18 violations, 1 no violation; freedom of assembly: 18 violations, 0 no violations)⁸. The number of judgments given by the Constitutional Court in the same period in relation to the said rights was 248 (freedom of association: 9 violations, 2 no violations; freedom of expression: 125 violations, 33 no violations; freedom of assembly: 68 violations, 11 no violations)⁹. Given the tremendous number of cases before the Constitutional Court and the European Court of Human Rights as well as harsh criticism expressed by the rights based CSOs both at domestic and international level as regards its material scope and application, domestic legislation fails to satisfy established standards as a consequence¹⁰.

5 As an example which can partly illustrate the current situation, one of the latest reports stated that in the first three months of 2022, at least 96 peaceful meetings and demonstrations were subject to intervention in Turkey and at least 1326 people were detained. In 19 of the 96 interventions, demonstrators were dispersed by using force, in 3 interventions by using rubber bullets, and in 10 interventions by using disproportionate force. In the same period, 31 general and 7 specific banning orders issued by the local administrative authorities restricted the right to peaceful assembly in 15 provinces a total of 38 times. (See, Association for Monitoring Equal Rights, https://www.esit-haklar.org/wp-content/uploads/2022/05/ESHID_Toplanti-ve-Gosteri-Hakki-Ocak-Mart-2022-Bulteni.pdf)

6 Turkish Penal Code, Law no. 5651 on Regulation of Publications on the Internet and Combatting Crimes Committed by Means of Such Publications, Press Law, Law on the Establishment of Radio and Television Enterprises and Their Media Services and Law on Combatting Terrorism no. 3713 provide the basis for violations of freedom of expression in Türkiye, and are in conflict with the guarantees given by the Constitution for freedom of expression. The ambiguous statements in the Law on Combatting Terrorism no. 3713, which refers to "those who print or publish declarations or announcements of terrorist organisations which legitimise, praise or encourage the employment of their coercive, violent and threatening methods are imprisonable by one to three years" and leaves the definition of "legitimise, praise or encourage" ambiguous, pave the way for arbitrary implementation of the law.

7 <https://rm.coe.int/memorandum-on-freedom-of-expression-and-of-the-media-human-rights-defe/1680aebf3d>

8 See, <https://hudoc.echr.coe.int>

9 See, <https://kararlarbilgibankasi.anayasa.gov.tr>

10 <https://www.icisleri.gov.tr/kurumlar/icisleri.gov.tr/lcSite/illeridaresi/Mevzuat/Kanunlar/Anayasa.pdf>

SO 1.2. Public authorities protect CSOs from interference and attacks and respect their right to privacy.

Indicator 1.2.a: Extent to which CSOs have access to an effective remedy to challenge or seek review of decisions affecting exercise of their rights.

2021 assessment:

2 – minimally meets standards

2023 assessment:

2 – minimally meets standards

There have been no major improvements in terms of CSOs' access to an effective remedy in 2023. Despite the potential existence of effective remedies for CSOs, the current legal framework pertaining to their access to justice seems to minimally satisfy the standards. This is primarily due to the existing challenges in areas such as judicial independence, the rule of law, human rights, judicial workload, and the inaccessibility of legal aid mechanisms. The fact that only public benefit associations and tax-exempt foundations can receive legal aid if their claim appears to be justified, remains an obstruction for CSOs where the total number of associations given public benefit status and the total number of tax-exempt foundations is quite few when compared to the total number of associations and foundations¹¹.

With regard to the right to access to legal counsel, while it is not expressly prohibited in any manner within the legislation, in fact, CSOs are regarded as not eligible to apply for free legal counsel from bar associations and only natural persons that fulfil the criteria are able to access such services. The legal aid allowance for 2023 was determined as TRY 185,412,586 (EUR 5,705,002)¹² which means that the allowance per capita is a mere TRY 2,18 (EUR 0,067). Given the limited financial resources allocated to legal aid and the prioritisation policies of bar associations, it is exceedingly improbable that CSOs are able to obtain the opportunity to obtain substantive legal assistance at no cost, even in the absence of such a *de facto* circumstance.

According to the results of the CSO survey, in 2023, the percentage of CSOs who stated that government authorities took decisions on their organisation which negatively impacted their ability to exercise their rights, increased from 18% to 21% when compared to 2021. What is more, 8% of CSOs were not able to effectively challenge such decisions through official, legal, judicial or administrative channels.

¹¹ As of 18 February 2024, among the 101,806 associations registered by the administration, the total number of associations given public benefit status is only 363. The total number of tax-exempt foundations is only 329 among the 6,264 foundations registered by the civil courts. Given the minuscule proportion of public benefit associations (0.35%) and tax-exempt foundations (5%), the vast majority of associations and foundations remain without access to free legal aid and, therefore, without access to an effective remedy. (See, <https://www.siviltoplum.gov.tr/> and <https://www.siviltoplum.gov.tr/kamu-yararına-calisan-dernekler>; <https://www.gib.gov.tr/yardim-ve-kaynaklar/yararli-bilgiler/vergi-muafiyeti-taninan-vakiflarin-listesi> and https://cdn.vgm.gov.tr/genelicerik/genelicerik_945_290519/vakif-istatistikleri/veni-vakiflar2023-sorasi/01-vakiflarin-turlerine-gore-dagilimi-14072023.pdf.)

¹² Union of Turkish Bar Associations, <https://www.barobirlik.org.tr/Haberler/duyuru-202333-83680>

Indicator 1.2.b: Extent to which CSOs are protected by law from threats, attacks, judicial harassment and discriminatory treatment, in particular:n, as well as hate speech online and offline;

- threats including intimidation, harassment, defamation, as well as hate speech online and offline;
- attacks including acts of violence, physical abuse, searches and damage to property;
- judicial harassment including arbitrary arrest and detention, unlawful interference with communications, and abuse of criminal, civil and administrative proceedings. or threats thereof;
- discriminatory treatment, including disproportionate reporting requirements for CSOs..

2021 assessment:

1 – does not meet standards

2023 assessment:

1 – does not meet standards

No legal change in place in terms of the protection of CSOs by law from threats, attacks, judicial harassment and discriminatory treatment in the last two years. The fact that there is no specific law to protect CSOs from abovementioned acts and treatments leads to a lack of legal protection for CSOs. The fact that certain acts targeting persons or organisations exercising the freedom of association for various reasons are not prohibited under criminal law leaves organisations unprotected and may lead to persons and organisations becoming easier targets and vulnerable for such acts. The existing legal provisions¹³ only applies to natural persons who are victims of a crime and refers to legal persons as perpetrators of discriminatory treatment. On the other hand, legal regulations to prohibit hate speech are insufficient. Indeed, the existing applicable provisions to eliminate hate speech are neither implemented or nor applied appropriately.

Indicator 1.2.c: Proportion of CSOs that operate effectively without threats, attacks, judicial harassment and discriminatory treatment, in terms of:

- number of complaints concerning lack of protection of CSOs;
- number of attacks on CSOs and their members;
- number of instances of damage to property;
- number of instances of discriminatory treatment in reporting;
- number of instances when CSO offices were unlawfully searched, or subjected to inspections;
- number of instances of interference with the communications of CSOs.

Nine percent of the CSOs stated that both their organisation and members were subjected to threats or physical attacks, whilst 5% of the CSOs stated that it was only their organisation and 6% of them only their members who were subjected to threats or physical attacks, as compared to 4%, 1% and 2% respectively in 2021. In other words, according to the results of the CSO survey there was an increase in the percentages of CSOs who declared that they were subjected to threats or physical attacks when compared to 2021. In this regard, another important finding related to the question of the proportion of CSOs that operate effectively without threats, attacks, judicial harassment and discriminatory treatment. 22% of the participating CSOs declared that they were subjected to threats or physical attacks, or experienced property damage as part of the threats and physical attacks, or that their offices were subjected to unlawful searches or unlawful inspections, or that the authorities interfered with the communications of their organisation, as compared with 11% in 2021. Among the CSOs who declared that their organisation and members were subjected to threats or physical attacks, some of the CSOs

¹³ Eg. Turkish Criminal Code, Art. 114 (on prevention of the exercise of political rights), Art. 115 (on prevention of the exercise of freedom of belief, thought and opinion) and Art. 118 (on prevention of the exercise of trade union rights). These provisions also cover only certain aspects of freedom of association such as freedoms of political parties and trade unions, however, no sanction has been stipulated for associations and foundations.

expressed that their organisation encountered threats in social media because of their clear stance against antisemitism, or because of their social media posts in support of LGBTQIA+ people, while some other CSOs expressed that their members were constantly exposed to threats and physical attacks. It was also underlined that the physical attacks were also perpetrated not only by the general public but also by law enforcement officers. In addition to this, some CSOs expressed that they were subjected to detentions when on demonstrations and marches aimed at defending the rule of law, while other CSOs stated that their members were threatened through the press.

Besides, participating CSOs¹⁴ drew attention to the fact they encountered unlawful implementations, such as obtaining permission from the relevant public institution and notifying the local governorate whether they would like to cooperate with public institutions, although there is no obligation as such. In addition to that, other participating CSOs underlined the irregular inspections carried out by the Ministry of Internal Affairs, Directorate-General for Civil Society Relations and the Ministry of Labour and Social Security, which were not accompanied by a justification, and discriminatory practices against CSOs who received funds from international associations through vague and ambiguous risk analysis and arbitrary audits. Besides this, some other CSOs emphasised that they had difficulty in obtaining the VAT exemption certificate, and faced obstruction, issues with missing documents and prohibitive extension. Another important difficulty that was experienced by one of the participating CSO was with the passive barriers imposed by the banks, such as disrupted money transfers and increase in the fees charged for money transfer. Fines imposed on CSOs as a means of punishing their advocacy activities against Law no. 5651¹⁵, which is known as “the disinformation law”, was another obstacle highlighted by some CSOs. One of the crucial points that was highlighted by the CSOs interviewed was the gap between the Labour Law and the Law on Associations and the lack of a framework law that would regulate social security, access to justice and tax incentives for CSOs. Moreover, some of the participating CSOs expressed that they faced the routine rejection of their applications when they tried to seek for legal remedies.

¹⁴ In the CSO survey and in the focus group meetings that were held on 19 March 2024.

¹⁵ Law no. 5651 on Regulation of Publications on the Internet and Combatting Crimes Committed by Means of Such Publications.

SO 1.3. Measures used to fight extremism, terrorism, money-laundering or corruption are targeted and proportionate, in line with the risk-based approach, and respect human rights standards on freedom of association, assembly and expression

Indicator 1.3.a: Extent to which laws to combat extremism, terrorism, money-laundering and corruption do not unduly restrict legitimate activities of CSOs.

2021 assessment:

1 – does not meet standards

2023 assessment:

1 – does not meet standards

There was no legal change in place in terms of the laws to combat extremism, terrorism, money-laundering and corruption, that did not unduly restrict the legitimate activities of CSOs in 2023. On the contrary, the “Law on Preventing Financing of Proliferation of Weapons of Mass Destruction”¹⁶ continued to pose a challenge to the legitimate activities of CSOs, while the subsequent amendments to the “Law on Associations” and “Law on Collection of Aid” granted extraordinary powers to public institutions which paved the way to further unlawful limitation of the activities of CSOs¹⁷. One of the latest reports published by CSOs¹⁸ in September 2023 revealed that closure cases against associations had become a systematic method of the authorities to silence critics and hinder the critical work of civil society in Türkiye, particularly in relation to women’s and LGBTQIA+ rights and the Kurdish issue. It was emphasised in the report that the involuntary dissolution of CSOs working in various fields, through both emergency decrees and court judgements, have become a common practice in recent years and are frequently used to target human rights defenders. Among the CSOs against whom closure cases were filed as of 2021 were the Religious Scholars Mutual Aid and Solidarity Association (Din Alimleri Yardımlaşma ve Dayanışma Derneği – DİAYDER), the Migration Monitoring Association (Göç İzleme Derneği – GÖÇİZDER), the We Will Stop Femicides Platform (Kadın Cinayetlerini Durduracağız Platformu – KCDP), and the Tarlabası Community Centre (Tarlabası Toplum Merkezi – TTM)¹⁹.

16 <https://www.hurriyetdailynews.com/turkish-parliament-adopts-law-on-prevention-of-financing-of-proliferation-of-wmds-161172>
<https://www.duvarenglish.com/turkish-parliament-passes-law-that-will-stifle-civil-society-news-55639>

17 On 27 December 2020 the Turkish Parliament adopted a new law called the “Law on Preventing Financing of Proliferation of Weapons of Mass Destruction”. Although it seems like the scope of the law is limited to the prevention of the financing of the proliferation of weapons of mass destruction, the additional amendments brought together in the “Law on Associations” and “Law on Collection of Aid” grants the administration an extraordinary authority, including the authority to remove board members of CSOs without judicial review and to replace them with trustees, significantly reducing the freedom of association. The Minister of the Interior also has the authority to decide on the suspension of a CSO, which may lead to the dissolution of an association. Although such decisions should be reviewed by the judiciary, it cannot be regarded as a measure of last resort, in conformity with the principle of proportionality. (See, The Venice Commission, “Opinion on Compatibility with International Human Rights Standards of Law No. 7262 on Prevention of Financing of Proliferation of Weapons of Mass Destruction”, CDL-AD(2021)023cor, 6 July 2021, [https://www.venice.coe.int/webforms/documents/default.aspx?pdf-file=CDL-AD\(2021\)023cor-e](https://www.venice.coe.int/webforms/documents/default.aspx?pdf-file=CDL-AD(2021)023cor-e))

18 The report entitled “Uncertain and Eerie: Closure Cases Against Associations in Turkey” which was published by The Observatory for the Protection of Human Rights Defenders, Human Rights Association (İnsan Hakları Derneği – İHD) and Human Rights Foundation of Turkey (Türkiye İnsan Hakları Vakfı – TIHV) (see, <https://en.tihv.org.tr/wp-content/uploads/2023/09/TurquieOBS2023-ENG.pdf>)

19 Concerning the Religious Scholars Mutual Aid and Solidarity Association, in the closure case that was heard in the Bakırköy 1st Civil Court of First Instance, a precautionary suspension of activity was decided on 22.07.2022 and the association was sealed. Besides, the lawsuit filed for the dissolution of the We Will Stop Femicides Platform was rejected by the 13th Civil Court of First Instance on 13.09.2023. The lawsuit filed for the dissolution of Migration Monitoring Association and Tarlabası Community Centre are still ongoing.

Indicator 1.3.b: The proportion of CSOs whose ability to undertake legitimate activities is not restricted by the implementation of laws to combat extremism, terrorism, money-laundering and corruption, and in particular by:

- being judicially harassed for their alleged connections with extremism, terrorism, money-laundering and corruption;
- discriminatory restrictions placed on funding,
- authorities or banks preventing them from opening bank accounts, sending or receiving money.

The Law on the Prevention of the Financing of Weapons of Mass Destruction and the decision of the Financial Action Task Force (FATF) dated 21 October 2021 to put Türkiye on the “grey list” in terms of preventing money-laundering and financing of terrorism, have provided the grounds for an arbitrary “risk assessment”, resulting in CSOs being categorised as high-, medium- or low-risk groups, as well as for frequent inspections, and they were implemented by the Ministry of the Interior Directorate-General for Civil Society Relations. On 21 March 2022, the Ministry of the Interior Directorate-General for Civil Society Relations sent a notification to CSOs regarding the measures to be taken, the Action Plan that would be implemented by the Ministry of Treasury and Finance Financial Crimes Investigation Board (MASAK), and the “risk assessment” that would be applied to CSOs in order to combat laundering of assets resulting from crime, financing of terrorism and financing of the proliferation of weapons of mass destruction.

Although Türkiye identified humanitarian aid associations operating close to conflict zones as the highest terrorism financing risk within the CSO sector, the rights-based CSOs audited for various reasons. There were no major improvements in this area in 2023. Accordingly, in the light of the arbitrary nature of the legal framework governing this subject and its abusive application, the regulations in this area must be deemed not meeting standards.

Eleven percent of the CSOs who participated in the CSO survey declared that their organisation or its members were subjected to judicial harassment for alleged connections with extremism, terrorism, money-laundering or corruption, or their organisation was subjected to discriminatory restrictions as a consequence of receiving funding from a particular source, or their organisation was prevented, by government authorities or banks, from opening a bank account, or sending or receiving money. It is also important to note that, while it was 8% of CSOs who suffered these obstructions in the 2021 assessment, there was in 2023 an increase in the percentage of CSOs who answered with a “Yes”, although the total number of participants in the CSO survey in 2023 was lower than 2021. In addition, some of the CSOs stated that, as a part of the law, organisations which receive money from abroad are getting more strict and detailed investigations about their budgets as a precaution against money-laundering and terrorism, while some other CSOs expressed that they were treated as if they were financing terrorism, while their bank accounts were blocked and, owing to extra bureaucratic obstacles, they had to move their accounts from public banks to other banks²⁰.

²⁰ In the CSO survey and in the focus group meetings that were held on 19 March 2024.

SO 1.4. Public authorities should treat all CSOs equally with regard to their operations, and equitably with other entities (such as businesses)

Indicator 1.4.a Extent to which laws (1) do not require CSOs to submit more reports and information, and (2) do not submit CSOs to more inspections and sanctions, than business entities, all else being equal.

2021 assessment:

1 – does not meet standards

2023 assessment:

1 – does not meet standards

The Law on Associations remains unaltered with regard to notification obligations and the potential consequences of administrative penalties. In addition to the notification requirements for associations and foundations stipulated in the Law on Associations²¹ and by the Directorate-General of Foundations, additional obligations for CSOs who receive funds and donations from abroad, to notify the local administrative authority before using them, continued to impose disproportionate and burdensome measures on CSOs²². What is more, there was no improvement in the status of CSOs, whilst the law continued to require CSOs to submit more reports and information to authorities than business entities. Therefore, the legislation is considered disproportionate and does not meet standards.

SO 1.5. Central and/or local public authorities have enabling policies and rules for small community organisations and civic initiatives (grass-roots organisations)

Indicator 1.5.a: Small community/local organisations and civic initiatives are allowed to operate by law without registering.

2021 assessment:

2 – minimally meets standards

2023 assessment:

2 – minimally meets standards

There was no change in the legal framework in 2023. Despite not being explicitly prohibited, small community or local organisations and civic initiatives are unable to fully exercise their freedom of association without registering. The legal framework for CSOs in Türkiye only recognises associations and foundations, federations, confederations, trade unions, labour unions and cooperatives as registered non-profit legal entities, and does not allow the establishment of other types of not-for-profit legal entities, including not-for-profit companies. In the Law on Associations Art. 2, platforms are also recognised and defined but not accepted as legal entities.

21 According to Article 32 of the Law on Associations, a series of administrative fines are envisaged for associations which have failed to fulfil their notification obligations duly, ranging from TRY 1.018 (EUR 31 EUR) to TRY 331.289 (EUR 10.193) in 2023. (See, Administrative Fines to be Applied in 2023, <https://www.siviltoplum.gov.tr/kurumlar/siviltoplum.gov.tr/lcSite/Istanbul/2023Idari-Para-Cezalari.jpg>)

22 Financial Action Task Force (FATF), <https://www.fatf-gafi.org/content/dam/fatf-gafi/fur/T%C3%BCrkiye-Follow-Up-Report-2023.pdf.coredownload.pdf>

Indicator 1.5.b: In law, unregistered small community/local organisations and civic initiatives enjoy the same right to participation in decision-making processes as registered CSOs.

2021 assessment:

2 – minimally meets standards

2023 assessment:

2 – minimally meets standards

There has been no change in the legal framework in 2023. Despite not being explicitly prohibited, small community or local organisations and civic initiatives are not eligible to fully participate in decision-making processes without registering, owing to the fact that participation of CSOs in public decision-making processes is regulated by law only to a limited extent. The two main legislations²³ which regulates consultation with CSOs, do not explicitly refer to CSOs, and do not make it obligatory to submit to the CSOs the laws, presidential decrees, presidential decisions, by-laws and other regulatory proceedings to be prepared by the Presidency or other administrative bodies. Thus, the existing legal framework does not explicitly envisage the participation of either CSOs in the form of legal entities, or unregistered small community/local organisations and civic initiatives, and leaves it to the related public institutions.

SO 1.6. All CSOs are free to solicit and receive funding.

Indicator 1.6.a: Extent to which relevant laws allow CSOs to seek a broad range of funding, including from abroad, without undue restrictions, as regards:

- cash and in-kind donations from all sources;
- funding from domestic public bodies;
- funding from institutional, corporate or individual donors;
- funding from foreign governments or multilateral agencies.

2021 assessment:

2 – minimally meets standards

2023 assessment:

2 – minimally meets standards

There was no change in the legal framework in 2023, and the main legislation on collecting donations, which is the Law on Collection of Aid, remains restrictive in terms of enabling CSOs to seek a broad range of funding, including from abroad, without undue restrictions. The fact that Türkiye uses two different notions – “aid” and “donation”²⁴ –, and that the difference between the two is not clearly specified in the applicable legislation, continues to cause problems in practice. Although associations and foundations do not have to obtain permission for the donations of their members (such as membership fees) and other people’s donations, or for the income they will generate through their own equity capital, it is mandatory to obtain permission in order to collect aid. Only the associations, institutions and foundations serving the public interest and allowed by the President are entitled to collect aid without obtaining permission. On the other hand, the fact that obtaining public benefit status is subject to special

²³ The Rules of Procedure of the Grand National Assembly of Turkey and the By-law on the Procedures and Principles of Drafting Legislation.

²⁴ In the “Regulation on Amending the Regulation on the Principles and Procedure of Collection of Aid” that was published in the Official Gazette on 10 November 2021, “aid” is described as financial and in-kind support which can be collected by natural persons and legal entities in pursuit of the public interest and to achieve a specific purpose through a public call and by obtaining prior permission from authorised bodies. On the other hand, “donation” refers to financial and in-kind support to civil society organisations made by individuals and institutions without their specific call or request for support. There is no requirement for prior permission from authorised bodies for donations. It is important to note that the ambiguous distinction between “aid” and “donation” makes such a distinction open to interpretation and paves the way for the arbitrary implementation of the law and regulations.

permission, which is implemented by a presidential decision upon a recommendation by the Ministry of the Interior, and that there are no concrete and accountable criteria which identify the necessary conditions for obtaining public benefit status, prohibits many CSOs from collecting aid without permission. What is more, the obligation for associations and foundations to notify the relevant authorities before using the in-kind and cash contributions that they received from individuals, institutions and organisations abroad creates another obstacle for CSOs to raise a broad range of funding.

Indicator 1.6.b: Proportion of CSOs that can access a broad range of funding without undue government interference.

Ten percent of the CSOs who participated in the CSO survey stated that they experienced some form of interference, such as arbitrary audit or frozen account. It is also important to note that, while the indication here was 4% in the 2021 assessment, there was an increase in the percentage of CSOs who answered “Yes” to these questions, although the total number of participants in the CSO survey in 2023 was lower than in 2021.

SO 1.7. Public financial and non-financial support to CSOs is available in IPA beneficiaries, and provided in a transparent, accountable, fair and non-discriminatory manner

Indicator 1.7.a: The level of public funding²⁵ available for CSOs and associations is clearly articulated in laws and regulations, and the rights and duties of the state body invested with the ability to set and revise the level of public funding available is clearly defined in law.

2021 assessment:

1 – does not meet standards

2023 assessment:

1 – does not meet standards

The circumstances regarding the provision of public financial and non-financial support to CSOs remained unchanged in 2023. Due to the absence of explicit articulation of the public funding level within the legal framework, public funding for CSOs remains limited and can be regarded as far from being transparent, accountable, fair and non-discriminatory. The current legal framework for public funding²⁶ leaves it to the relevant public authorities to determine the budget to be allocated to the organisations, and the law and regulations do not specify clearly the level of public funding available for CSOs in a given year. Besides, there is no state body invested with the ability to set and revise the level of public funding available, and there exists no law defining the rights and duties of such a body.

²⁵ “Public funding” refers to funds allocated and disbursed from the state’s own resources. It does not include European Union funds distributed through public institutions in Türkiye, since they are subject to different rules and procedures which are in line with the rules and procedures of European Union. Here the analysis only refers to the total amount of public funding for CSOs which is distributed according to rules and procedures defined by public institutions.

²⁶ The Public Financial Management and Control Law (See, <https://www.mevzuat.gov.tr/mevzuatmetin/1.5.5018.pdf>) and the By-law on Assistance to Associations, Foundations, Unions, Institutions, Organisations, Provident Funds and Similar Organisations from the Budgets of Public Administrations under General Administration (See, <https://www.mevzuat.gov.tr/MevzuatMetin/3.5.200610656.pdf>).

Indicator 1.7.b: Percentage of public budget actually disbursed to CSOs in a year.

There has been no alteration in the law in 2023. Of the funding provided within the scope of the calls for projects by the Ministry of the Interior, the funding allocated to the CSOs for their projects has only been publicised since 2022.²⁷ The Directive on Assistance to Associations from the Budget of the Ministry of the Interior²⁸ dated 03/03/2017 does not encompass any concrete provisions about the annual budget allocated to the projects conducted by the CSOs. The funds allocated to the CSOs²⁹ in 2022 and 2023 from the annual budget of the Ministry of the Interior were TRY 69,766,000 (EUR 2,146,000) and TRY 100 million (EUR 3,076,000) respectively, which is circa TRY 1,000 (EUR 30,76) per CSO and far from being considered adequate.³⁰

Indicator 1.7.c: Extent to which legal provisions regulating the award of public funding to CSOs ensure that:

- funding criteria are clearly defined, objective and publicly announced;
- evaluation of proposals is clear and impartial;
- conflict of interest is clearly regulated;
- reporting requirements are clear and proportionate.

2021 assessment:

1 – does not meet standards

2023 assessment:

1 – does not meet standards

In 2023, with no amendments to the existing legal framework for regulating the award of public funding to CSOs, such funding remains restricted in terms of clearly identified funding criteria, clear and impartial evaluation of proposals, and clearly regulated conflict of interest³¹. It is up to the relevant ministries, as long as it is provided in the budgets of public administrations, to provide aid to associations, foundations, unions, institutions, organisations, funds and similar organisations by considering the public interest. Ministries rarely publish circulars or regulations on the financial support they offer, or provide application guidelines that identify the criteria. The respective legal framework does not require that funding criteria be fair and impartial and does not regulate the conflict of interest. In addition to that, funding criteria are not clearly defined and do not provide any substantial criteria as to eligibility for aid, which can be regarded as restrictive for the vast majority of associations.

27 See, <https://www.siviltoplum.gov.tr/2022-yili-proje-donemi-proje-yardimlari-istatistigi>; <https://www.siviltoplum.gov.tr/2023-yili-proje-donemi-proje-yardimlari-istatistigi>.

28 https://www.siviltoplum.gov.tr/kurumlar/siviltoplum.gov.tr/Projeler/Prodes/icisleri_Bakanligi_Butcesinden_Derneklere_Yardim_Yapilmasi_Hakinda_Yonerge_03_03_2017.pdf

29 It is also important to take attention to the state of CSOs after the 6 February 2023 Kahramanmaraş - Pazarcık and Elbistan Earthquake. Some of the reports published by CSOs after the earthquake underlined that while CSOs were not allowed to enter into the cities affected by the earthquake, concrete time-based actions and financial resources have not been defined in the disaster action plans. (<https://ihop.org.tr/wp-content/uploads/2023/03/6-SUBAT-2023-KAHRAMANMARAS-PAZARCIK-VE-ELBISTAN-DEPREMLERI-ON-GOZLEM-RAPORU-SON-HALI.pdf>)

30 See, Ministry of the Interior 2023 Budget Presentation, https://www.icisleri.gov.tr/kurumlar/icisleri.gov.tr/lcSite/strateji/Butce/2023_Butce_GenelKurul_K.pdf; Central Administration Budget Law 2023, Law No. 7427, <https://www.resmigazete.gov.tr/eskiler/2022/12/202212-B11.pdf>

31 The Public Financial Management and Control Law and the By-law on Assistance to Associations, Foundations, Unions, Institutions, Organisations, Provident Funds and Similar Organisations from the Budgets of Public Administrations under General Administration, provide the legal basis for aids that are allowed for the organisations cited in the title of the regulation.

Indicator 1.7.d: Central governments make the information on awards publicly available and sufficiently detailed to identify individual awards.

2021 assessment:

2 – minimally meets standards

2023 assessment:

2 – minimally meets standards

The legal framework remained the same in 2023. Due to limited transparency concerning publicly available information on awards, it minimally meets standards. As per the by-law on provident funds from the budgets of the public administrations³², public institutions are obliged to publicise on their website the list of organisations that have received aid, as well as the purpose and amount of such aid, by February of the following year. Although some ministries (the Ministry of the Interior, Directorate-General for Civil Society Relations) publish the total amount disbursed to the organisations as well as the total number of organisations who have received support in their activity reports, public institutions do not make public the names of the organisations who have received support from the related public institutions.

Indicator 1.7.e: Proportion of CSOs indicating that the provision of domestic public funds is transparent, fair, and non-discriminatory.

2021 assessment:

1 – does not meet standards **9%**

2023 assessment:

1 – does not meet standards **9%**

Similar to the baseline assessment, according to the CSO survey, in 2023 only 6% of the participating CSOs reported that they found the provision of domestic public funds fair and transparent. Indeed, there was an increase in the percentage of respondents who did not find the provision of public funding to CSOs transparent and fair. More than half of the CSOs (63%) stated that they did not find the provision of public funding to CSOs transparent (38%, not transparent at all, and 25%, insufficiently transparent), compared to 49% in 2021. Only 16% of the CSOs stated that they found the provision of public funding to CSOs sufficiently transparent or very transparent (14%, sufficiently transparent, and 2%, very transparent). In addition to that, 71% of the participating CSOs stated that they did not find the provision of public funding to CSOs fair, compared to 56% in 2021 (42%, not fair at all, and 29%, insufficiently fair), compared to 56% in 2021. Only 8% of the CSOs stated that they found the provision of public funding to CSOs sufficiently fair or very fair (6%, sufficiently fair, and 2%, very fair).

Indicator 1.7.f: Public funding does not exclude CSOs on the basis of their constituency representation.

The CSO survey reveals that 22% of the participating CSOs applied for public funding in 2023 and 78% of those who applied for public funding declared that their application was unsuccessful. Among those who declared that their organisation applied for public funding, but their application was unsuccessful, a considerable amount of CSOs (76%) stated that their application was unsuccessful because the authorities fund their preferred organisations, while 33% of CSOs stated that the authorities did not want to fund the work with the people they serve and represent. In addition to that, 14% of the CSOs stated that the competition was very strong, while 5% thought that their proposal was not good enough. On the other hand, among those who declared that they did not apply for public funding in 2023, more than half of the CSOs (53%) stated that they did not think they had a realistic chance of winning. In addition

³² By-law on Assistance to Associations, Foundations, Unions, Institutions, Organisations, Provident Funds and Similar Organisations from the Budgets of Public Administrations under General Administration.

to that, to the open-ended question regarding the reason for not applying for public funding, CSOs expressed that they believe the choices that were made by public institutions were biased, and that public institutions do not have a policy regarding human rights. Some other CSOs stated that they preferred not to apply for public funding in order to be politically independent, and even during periods when they experienced financial difficulties, they did not consider public financing an option. CSOs working in the field of LGBTQIA+ rights and gender equality specifically underlined that it was meaningless to apply for public funds, when LGBTQIA+ rights organisations and human rights organisations are a target of the government and considered as high-risk according to the scale used by the Directorate-General for Civil Society Relations. Besides, some feminist organisations emphasised that they put great emphasis on their independence and that they know that if they apply for public funding, the funds will never be allocated to them; thus they did not even try to apply for public funds.

SO 1.8. Individuals and corporations enjoy tax benefits for their donations to CSOs.

Indicator 1.8.a: Tax legislation allows for tax relief as regards:

- Individual giving
- Corporate giving

2021 assessment:

2 – minimally meets standards

2023 assessment:

2 – minimally meets standards

There was no change in the law in 2023. Taken as a whole, the tax system seems minimally to meet standards, as it allows for limited tax exemptions. According to the Income Tax Law and Corporate Tax Law, donations made to associations and foundations with public benefit or tax exemption status by natural persons and legal entities are tax deductible up to 5% of their taxable income. In certain regions with priority for development, the rate of tax deduction increases up to 10% for income taxes. However, the number of associations and foundations with public benefit or tax exemption status are quite low when compared to the total number of associations and foundations in Türkiye.

Indicator 1.8.b: Proportion of private individuals who have given money to a CSO.

According to the CAF World Giving Index, Türkiye ranked 126th in the proportion of private individuals who gave money to a CSO in 2023, which was 18%³³.

SO 1.9. Tax benefits are available to CSOs.

Indicator 1.9.a Extent to which applicable tax laws provide for the following:

- CSO income generated from grants, donations, and membership dues, income from economic activities, investment income, real property, gifts and inheritance is not subject to taxation;
- any excess revenue or profit generated through economic activity and used for mission-related purposes by CSOs is not subject to corporate income/profit tax.

33 https://www.cafonline.org/docs/default-source/about-us-research/wgi_report_2023_final.pdf?sfvrsn=402a5447_2

2021 assessment:

3 – moderately meets standards

2023 assessment:

3 – moderately meets standards

There has been no alteration in the law regarding the tax benefits. Given the limited exemption to the donors and tax burden on the CSOs, the existing legal framework remains restricted in terms of supporting CSOs. All income-generating CSO activities (such as income in the form of rent from property owned, dividends from participation stocks and shares, interest yield from bonds, foreign exchange investments), other than grants, aids and donations, remains subject to tax, which is regulated by the Income Tax Law. The fact that all associations and foundations in Türkiye are exempt from corporate tax helps CSOs to a limited extent, owing to the fact that the economic enterprises belonging to CSOs are subject to corporate tax and the revenues generated from such economic enterprises are not exempt from tax, even though they are not-for-profit entities.

SO 1.10. The policies and legal environment provide incentives and facilitate volunteering for and employment in CSOs.

Indicator 1.10.a: Laws regulating volunteering are adopted.

2021 assessment:

1 – does not meet standards

2023 assessment:

1 – does not meet standards

While there is no definition of volunteerism or a legal framework for volunteering, the draft “Civil Society Strategy Document and Action Plan” that was prepared and opened to public consultation on 3 August 2022 by the Ministry of the Interior, Directorate-General for Civil Society Relations (STIGM)³⁴, and which is planned to be implemented in the 2023–2027 period, includes the strategic objective (Strategic Objective 5) of encouraging volunteering, through preparation of a legal framework for volunteering, facilitating university students to carry out activities in the field of volunteering and civil society, and encouraging volunteering from an early age.

Indicator 1.10.b: Government volunteering strategies and programmes support volunteering for CSOs and have sufficient resources allocated for implementation.

2021 assessment:

1 – does not meet standards

2023 assessment:

1 – does not meet standards

In 2023, no volunteering strategy or programme was in effect. The only existing strategy or programme to do with volunteering is “The Project on Strengthening Civic Engagement for Enhancing Democratic Local Governance in Türkiye (Civic Engagement Project)”³⁵, which was launched in September 2023

³⁴ <https://www.siviltoplum.gov.tr/kurumlar/siviltoplum.gov.tr/PromoSlider/STKStr-ve-eylem-pln2022/Ek1TaslakSivilToplumStratejiBelgesi-ve-EylemPlani.pdf>

³⁵ <https://www.sivilkatilim.org.tr/en/homepage/>

and is financed by the European Union within the framework of Instrument for Pre-Accession Assistance-II (IPA II) Funds. The project is being implemented by the United Nations Development Programme (UNDP) and the main beneficiary of the project is the Union of Municipalities of Türkiye (UMT), while its co-beneficiary is the Ministry of Interior Directorate-General for Relations with Civil Society (DGRSC). The Ministry of Foreign Affairs Directorate for EU Affairs, as the leading institution of the IPA-II Civil Society Sector, also carries out activities for effective implementation and monitoring of the project. The main objective of the project is to strengthen civic engagement and volunteerism for democratic local governance in Türkiye, and the project aims to contribute to the participation of civil society organisations in decision-making mechanisms, to develop civil society-public cooperation based on trust and mutual understanding, and to support the creation of a favourable and sustainable environment for volunteerism. In addition, within the scope of the project, it is planned to carry out a draft study that will form the basis of the legal framework on volunteerism in Türkiye by strengthening the dialogue and cooperation between civil society organisations and public institutions.

Indicator 1.10.c: Proportion of CSOs that benefit from state employment strategies and programmes.

Only 2% of the CSOs stated that their organisation had benefited from government employment programmes in 2023, while it was 5% in 2021. The CSOs who stated that their organisation had benefited from government employment programmes expressed that they had benefited from Social Security Institution (SGK) incentives and from building and personnel support, as well as from being a member of an union.

Indicator 1.10.d: Proportion of CSOs that benefit from state volunteering strategies and programmes.

In 2023, no volunteering strategy or programme was in effect.

Indicator 1.10.e: Proportion of employees in CSOs in relation to the total workforce.

In 2022, the total number of full-time workers in associations was 77,701³⁶, and the total number of paid workers in foundations in 2023 was 21,625³⁷. The total workforce in 2023 was 34,796,000, and total employment was 31,835,000³⁸. The proportion of employees in CSOs in relation to the total workforce in 2023 was 0,28%, and the proportion of employees in CSOs in relation to the total employment was 0,31%.

Indicator 1.10.f: Percentage of people who have volunteered to give their time to an organisation.

According to the CAF World Giving Index, Türkiye ranks 126th in volunteering time. In other words, only 9% of people surveyed reported that they had volunteered their time to an organisation³⁹.

36 <https://www.stgm.org.tr/sites/default/files/2024-01/chapter-i-freedom-of-association.pdf>

37 https://cdn.vgm.gov.tr/genelicerik/genelicerik_945_290519/vakif-istatistikleri/yeni-vakiflar2023-sorasi/07-vakiflarin-uye-ve-gorev-alan-kisi-sayilari.pdf

38 <https://data.tuik.gov.tr/Bulten/Index?p=Isgucu-Istatistikleri-Ekim-2023-49377>

39 https://www.cafonline.org/docs/default-source/about-us-research/wqi_report_2023_final.pdf?sfvrsn=402a5447_2



Specific Objective 2

Strengthened cooperation and partnership between CSOs and public institutions.

SO 2.1. Public authorities and institutions include CSOs in decision- and policy-making processes.

Indicator 2.1.a: Laws, by-laws, strategies, other acts of public interest and policy reforms are effectively consulted with CSOs in that:

- CSOs have access to the draft document from the beginning of the drafting process to the end of the adoption procedure;
- At least 15 days are allowed for commenting before the draft document enters the adoption procedure;
- The use of extraordinary/expedited procedures to adopt legislation without allowing for consultation is an exception and duly justified;
- Reports on results of public consultations, including reasons for rejection of comments, are published in a timely fashion;
- Working groups members from CSOs are selected based on a public call, clear criteria and in line with equal treatment;
- Working group members from CSOs include representatives of society as a whole, including women's groups, LGBTIQ groups, migrant groups, minorities, disability groups, and others as appropriate, in line with the Human Rights Based Approach.

2021 assessment:

1 – does not meet standards 10%⁴⁰

2023 assessment:

1 – does not meet standards 11%

There was no change as regards decision- and policy-making processes in 2023. The only existing legal framework for public consultation, which is the By-law on the Procedures and Principles of Drafting Legislation⁴¹, remains restrictive in terms of providing a solid ground for CSOs' participation in policy-making processes. Due to the fact that the by-law does not make public consultation obligatory, it leaves it to the administrative decision to consult with CSOs, while it does not define objective mechanisms, procedures and criteria with respect to the consultation process and selection of the CSOs that are to be involved in the policy process.

In Türkiye, the main civil society consultation mechanism is the Civil Society Consultation Council, which was established by the Ministry of the Interior Directorate-General for Civil Society Relations in line with the objectives envisaged in the 11th Development Plan (2019–2023). According to the CSO survey results, 16% of the CSOs respondents stated that their organisation was a member of a working group tasked with the development of laws, by-laws, strategies or acts of public interest and policy reforms, compared to 7% of the CSOs in 2021. 11% of the CSOs who stated that their organisation was a member of a working group, declared that their organisation had access to the draft document from the beginning of the drafting process to the end of the adoption procedure, or that their organisation had

⁴⁰ The 2021 value for Indicator 2.1.a was 9%. Following the recalculation of the baseline to ensure the accuracy of the value, the revised value for 2021 was 10%.

⁴¹ <https://www.mevzuat.gov.tr/anasayfa/MevzuatFihristDetayIframe?MevzuatNo=5210&MevzuatTur=21&MevzuatTertip=5>

at least 15 days available for commenting before the draft document entered the adoption procedure, or that a representative of their organisation was a member of a working group tasked with the development of laws, by-laws, strategies or acts of public interest and policy reforms.

Participating CSOs⁴² underlined that although they were involved in the commissions in the Turkish Parliament and their recommendations were included in the report prepared by the commission, participation of CSOs in these commissions depended on the public institutions' decisions whereby the way in which they included CSOs did not depend on concrete and transparent criteria. Similarly, the public officials survey supported the idea that CSOs were not sufficiently informed and consulted during the consultation processes. However, while 2 of the participating public institutions stated that CSOs were not sufficiently informed and consulted, 1 of the participating public institutions stated that CSOs were sufficiently informed and consulted. With regard to the examples of successful consultation with civil society undertaken in 2023, one of the participant public institutions emphasised that in order to make sure that multiple perspectives of the CSOs were collected and examined, they organised a workshop with the wide-ranging participation of CSOs within the scope of the preparation of Civil Society Vision Document and Action for the ministry. Another participant public institution also stated that within the scope of the preparations for the 12th Development Plan covering the years 2024–2028, the opinions of academia, civil society and public institutions were sought, and sectoral policies were created through 90 specialisation commissions and working groups.

Besides this, public surveys were also organised to increase participation in the plan. With regard to the question of how CSOs had been informed about the opportunities to contribute to law- and policy-making in 2023, and whether anything should and could have been done differently, one of the participant public institutions underlined that the information was provided by using social media, internet, written and visual media. However, it would have been possible to reach out to a larger group through the Associations Information System (DERBIS), which contained the contact information of 112,000 associations. Asked about the methods and approaches their institution used to consult different communities and groups on the laws and policies that affected them, a respondent from a public institution emphasised that they had a limited reach-out, owing to their field of work and limited familiarity between CSOs. Moreover, they underlined that there was no institutional mechanism for relations with civil society, and thus their sector experts had individual contacts with CSOs operating in their respective sector, and a small number of civil society groups had contact with their institution. A representative from another public institution also stated that they held consultation meetings with CSOs working in the field of activity of their Ministry, while another stated that consultations were held with community foundations, and meetings were held throughout the year with the annexed foundations (foundations those were governed by the Directorate-General of Foundations)

Indicator 2.1.b: CSOs are effectively included in oversight mechanisms.

This indicator was not assessed.

Indicator 2.1.c: Proportion of CSOs that have participated in consultations during preparation of state reports under international human rights and other legal obligations, and the implementation of treaty body recommendations.

This indicator was not assessed.

⁴² In the focus group meetings that were held on 19 March 2024.

SO 2.2. Public authorities and institutions acknowledge the importance of civil society in societal policy debate and EU integration processes.

Indicator 2.2.a: Extent to which CSOs assess the attitude of public officials towards civil society as supportive.

2021 assessment:

1 – does not meet standards	18%
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2023 assessment:

2 – minimally meets standards	25%
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According to the CSO survey, the majority of the CSOs (68%) stated that they did not find the attitude of public officials towards civil society supportive, while 25% of the CSOs stated that they found the attitude of public officials towards civil society sufficiently supportive or very supportive. In addition to this, some other participating CSOs⁴³ underlined that it was not the fact that there was no legal framework for CSOs, but that the existing legal framework for CSOs is not well known and understood by the public officials, which creates an obstacle against the effective functioning of CSOs. One of the examples of support towards civil society organisations shown by public officials in 2023 was expressed by one representative of a public institutions as being demonstrated by the funds allocated for CSO projects by the Ministry of the Interior.

SO 2.3. Public authorities contribute to civil society strengthening by cooperating with civil society through strategic policy frameworks and relevant institutional mechanisms.

Indicator 2.3.a: Proportion of CSOs that were effectively consulted in the preparation of civil society cooperation strategies.

In 2023, there was no civil society cooperation strategy in effect. On the other hand, a draft “Civil Society Strategy Document and Action Plan” was developed by the Ministry of the Interior Directorate-General for Civil Society Relations (STIGM) at the meeting of “Civil Society Consultation Council Meeting”⁴⁴ on 13 October 2021⁴⁵. On 3 August 2022, this draft strategy, which has been planned to be implemented in the 2023–2027 period and will include short-, medium- and long-term public strategies for civil society, was opened to the opinions and suggestions of CSOs. On the website of the STIGM it was stated that the “Draft Civil Society Strategy Document and Action Plan” had been prepared by STIGM with the contributions of the academy, civil society and the public institutions, and the draft strategy and action plan aim to ensure cooperation and coordination between CSOs and related institutions and organisations, to activate and strengthen the activities of CSOs, to provide the necessary support and encouragement, and to provide resources to CSOs. CSOs were able to send their opinions and suggestions (which may be related to the issues included in the draft or issues not included in the draft but worthy of inclusion). Following the public consultation process no further announcement or feedback was published by the STIGM in 2023.

⁴³ In the focus group meetings that were held on 19 March 2024.

⁴⁴ <https://www.siviltoplum.gov.tr/sivil-toplum-istisare-kurulu-toplantisi-13-ekim-2020>

⁴⁵ It is important to note that no public call was announced by the Directorate-General for Civil Society Relations for the organisation of the “Civil Society Consultation Council Meeting” that was held on 13 October 2021, in Ankara.

Indicator 2.3.b: IPA beneficiaries have adopted currently valid civil society cooperation strategies.

2021 assessment:

1 – does not meet standards

No civil society cooperation strategy is in place

2023 assessment:

1 – does not meet standards

No civil society cooperation strategy is in place

In 2023, there was no civil society cooperation strategy in effect.

Indicator 2.3.c: Civil society cooperation strategies are accompanied by adopted budgeted action plans.

2021 assessment:

1 – does not meet standards

No civil society cooperation strategy is in place

2023 assessment:

1 – does not meet standards

No civil society cooperation strategy is in place

In 2023, there was no civil society cooperation strategy in effect.

Indicator 2.3.d: Proportion of CSOs that rate civil society cooperation strategies as relevant and effective.

In 2023, there was no civil society cooperation strategy in effect.

Indicator 2.3.e: Public structures responsible for the implementation of civil society cooperation strategies are appropriately resourced.

Although there was no civil society cooperation strategy in effect in 2023, the Ministry of the Interior Directorate-General for Civil Society Relations has been the state structure that was responsible for the development of the Civil Society Strategy Document and Action Plan. Some public officials who provided input for this report were of the view that human and financial resources which were available were not adequate.

Indicator 2.3.f: Mechanisms for dialogue between civil society cooperation councils and central governments meaningfully include CSOs in that:

- They have an agreed programme of work.
- They have agreed rules of procedure.
- They meet regularly.
- Rules allow CSOs to call the meetings and contribute to agenda setting.
- There is adequate follow up to conclusions and recommendations.

2021 assessment:

2 – minimally meets standards

2023 assessment:

2 – minimally meets standards

The current provisions as regards the Civil Society Consultation Council have remained the same since 2021. Civil Society Consultation Council that was established by the Ministry of the Interior, Directorate-General for Civil Society Relations, has remained the main civil society consultation mechanism. The Civil Society Consultation Council is regulated by the “Duties and Working Directives of the Civil Society Consultation Council”⁴⁶, which clarifies the rules of procedure for the identification of members of the Civil Society Consultation Council. According to the document, the Civil Society Consultation Council is composed of the Minister of the Ministry of the Interior, the relevant Deputy Minister, the Director-General of Civil Society Relations, university representatives, representatives of public institutions and representatives of civil society organisations. It is also mentioned in the document that the members of the Council are to be determined by the Minister, after taking into consideration and consultation with the public institutions and organisations, at least at the level of the General Director, representatives from universities who specialise in civil society, and representatives of CSOs and CSO platforms, according to their special status (public benefit status, tax exemption, etc.), their objectives and activities; these should be in line with producing solutions for the needs and problems of the society at local or national level and with contributing to and helping with the social development, the number of members, and the financial size and number of branches and representative offices throughout the country. While the rules for regulating the procedure for the identification of members of the Civil Society Consultation Council seem minimally to meet standards, the frequency of meetings and the nature of the agenda were only determined at the Minister’s discretion. No information is available regarding whether the Civil Society Consultation Council met in 2023.

46 https://www.siviltoplum.gov.tr/kurumlar/siviltoplum.gov.tr/Mevzuat/Yönergeler/sivil_toplum_istisare_kurulu_yonergesi.pdf



Specific Objective 3

CSO capacity and resilience to carry out their activities effectively are reinforced⁴⁷

SO 3.1. CSOs' internal governance structures follow the principles of good governance.

Indicator 3.1.a: Proportion of CSOs that have an independent and effective governing body, with clear terms of reference to oversee the organisation's strategic goals, impact, management, legal compliance, and accountability.

2021 assessment:

2 – minimally meets standards	31%
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2023 assessment:

3 – moderately meets standards	56%
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In terms of the CSO survey, more than half of the participating CSOs (56%) stated that they had an independent and effective governing body, meaning that their organisation had a governing body with no executive director or any other paid staff member of their organisation as a voting member of the governing body, whilst their organisation also had a governing document, a statute, articles of association or similar founding document. In this respect, the CSO survey signifies an increase in the proportion of CSOs that have an independent and effective governing body, with clear terms of reference to oversee the organisation's strategic goals, impact, management, legal compliance, and accountability, when compared to the baseline assessment. It is important to note that this was at 31% in the baseline assessment⁴⁸. In particular, 96% of the CSOs stated that their organisations had a governing body, while 39% of those who had a governing body did not have the executive director or any other paid staff member of their organisation as a voting member of the governing body. In addition, 97% of the participating CSOs stated that their organisation had a governing document, a statute, and articles of association or similar founding document.

Indicator 3.1.b: Proportion of CSOs that regularly check potential conflicts of interest with regard to the political, economic and personal relationships of their governing body.

2021 assessment:

1 – does not meet standards	6%
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2023 assessment:

1 – does not meet standards	7%
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⁴⁷ Based on the fact that the survey methodology is not representative of Türkiye, it is important to note that two-thirds of the organisations work at the national level and nearly 50% are medium and large-sized organisations with annual income of up to 50,000 EUR. In addition, 8% of CSOs state that they have no income. 38% of them work internationally. Half of the participating CSOs (51%) are small organisations with 1–10 permanent, full-time or part-time staff and volunteers, or no employees at all. 24% have 51 or more staff and volunteers. 75% of the participating CSOs were established in the last 20 years and the majority (44%) were established in the last 10 years. When we look at the thematic areas of CSOs, it is possible to say that the participating CSOs mainly work in rights-based areas: human rights (29%); education, research and innovation (22%); environment and climate action (15%); gender equality and LGBTI+ rights (15%); and children's rights (14%).

⁴⁸ The 2021 value for Indicator 3.1.a was 30%. Following the recalculation of the baseline to ensure the accuracy of the value, the revised value for 2021 was 31%.

The situation is more challenging with regard to potential conflict of interest of members of the governing body. Only 7% of respondents indicated that their organisation checked potential conflicts of interest on an annual basis with regard to the political, economic and personal relationships of the members of their governing body. On the other hand, 50% of the CSOs stated that the members of the governing body of their organisation had never signed a conflict of interest declaration, while 28% of the CSOs stated that the members of the governing body of their organisation signed a conflict of interest declaration once, upon their entry into their role. In response to the open-ended questions, some of the CSOs stated that they checked the conflict of interest during membership, while others stated that their organisation has strict rules and oversight in place, so there was no need for the declaration. Another participating CSO stated that the members of the governing body were not expected to sign a statement, but that the principle of the need for freedom from conflict of interest was clearly stated in the terms of reference for board members approved at the general assembly.

Indicator 3.1.c: Proportion of CSOs that share relevant information on their organisation, using the means and channels that are accessible to all stakeholders in terms of publishing.

2021 assessment:

3 – moderately meets standards	44%
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2023 assessment:

3 – moderately meets standards	42%
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According to the CSO survey, almost half of the CSOs (42%) reported that they published both their governing document and the structure of their organisations' board members on their website, whilst this percentage had been 44% in 2021⁴⁹. In this respect, 55% of the CSOs stated that their organisation published their governing document, while 58% stated that their organisation published the structure of their organisations' board members on their website. In addition, 64% of the CSOs stated that their organisation published the names of their organisations' board members.

Indicator 3.1.d: Proportion of CSOs that have an organisational gender equality policy.

2021 assessment:

3 – moderately meets standards	46%
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2023 assessment:

3 – moderately meets standards	56%
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According to the CSO survey, more than half of the participating CSOs (56%) stated that they had an organisational gender equality policy, whilst it had been 46% in 2021⁵⁰. When compared to the baseline assessment, there was an increase in the percentage of CSOs which had an organisational gender equality policy.

49 The 2021 value for Indicator 3.1.c was 45%. Following the recalculation of the baseline to ensure the accuracy of the value, the revised value for 2021 was 44%.

50 Within the scope of the focus group meetings organised on 19 March 2024, with regard to the question whether they had an organisational gender equality policy, some participant CSOs expressed that they had a gender equality policy that was created within the scope of a project, while some other CSOs stated that they were planning to prepare an organisational gender equality policy, since they saw the women's movement as an field intersectional with their own work. Another important feedback was given by one of the participant CSOs, that women's participation is higher in organisations where young people are the majority, but women's participation is less in middle-aged organisations, on account of the traditional gender roles adopted by the older generations.

Indicator 3.1.e: Proportion of CSOs that have an organisational strategy, including vision, mission, and goals.

2021 assessment:

3 – moderately meets standards	59%
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2023 assessment:

4 – meets most standards	71%
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In the CSO survey, with regard to the question of whether their organisation had an organisational strategy, a strategic plan or similar strategy document, 71% of the participating CSOs stated that they had an organisational strategy, a strategic plan or similar strategy document, when compared to the percentage of CSOs in the baseline assessment, which was 59%⁵¹, although the total number of participants to the CSO survey in 2023 was lower than in 2021.

SO 3.2. CSOs are able to communicate the results of their activities to the public.

Indicator 3.2.a: Proportion of CSOs that have at least one on-line channel of communication.

2021 assessment:

5 – fully meets standards	99%
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2023 assessment:

5 – fully meets standards	99%
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99% of the CSOs stated that they had at least one online channel of communication, which was also the same percentage as in the baseline assessment. In this respect, participating CSOs reported nearly full compliance in terms of having at least one on-line channel of communication. According to the responses of the CSOs, it can be seen that 76% of the CSOs had an Instagram account, while 74% of the CSOs had a Facebook account. The following most commonly used communication channels are their own website (72%), X (formerly Twitter) (60%), LinkedIn and messaging apps (Viber, Telegram, WhatsApp, Signal) (53%), YouTube (42%), Spotify (6%), and TikTok (4%). None of the participating CSOs stated that they use Snapchat as an on-line channel of communication, whilst, on the other hand, only 1% of the CSOs stated that they used none of those channel of communication.

Indicator 3.2.b: Proportion of CSOs that have specialised communication staff.

This indicator was not assessed.

Indicator 3.2.c: Proportion of CSOs that cooperate with the media.

The percentage of CSOs who stated that their organisation engaged in partnerships with the media in 2023 was 16%, while the figure in the 2021 assessment was 21%. There is therefore a reported decrease in the percentage of CSOs engaging in partnerships with the media.

⁵¹ The 2021 value for Indicator 3.1.e was 50%. Following the recalculation of the baseline to ensure the accuracy of the value, the revised value for 2021 is 59%.

SO 3.3. CSOs are transparent about their programme activities and sources of funding.

Indicator 3.3.a: Proportion of CSOs that publish their annual reports and financial statements.

2021 assessment:

3 – moderately meets standards	42%
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2023 assessment:

2 – minimally meets standards	37%
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Thirty seven percent of the participating CSOs stated that they published their annual reports and financial statements on their organisation's website or in hard copy, while this was 46% in the baseline assessment⁵². In this respect, the CSO survey shows a decrease in the proportion of CSOs those who published their annual reports and financial statements on their organisation's website or hard copy when compared to the baseline assessment. With regard to the question as to whether their organisation published an annual report and financial statement, 70% of the CSOs stated that they had only published their annual report, while 50% of the CSOs stated that they had only published their financial statement. Besides that, while 49% of the CSOs stated that they had published their annual report or financial statement on their web site, 29% of the CSOs stated that they had published their annual report or financial statement in hard copy. Under the "other" section, CSOs also stated that that they had shared their annual report or financial statement at their board meeting, with their members, or at their general assembly. Other CSOs also stated that they had shared their annual report and financial statement on the website of the "Açık Açık" Association⁵³, which is a platform established in Türkiye to bring together donors with transparent and fully accountable associations and foundations that recognise donor rights. The CSOs shared various answers for not publishing the reports, such as, that they were a newly established organisation, or that they did not have a website, or that they had submitted their annual and financial reports to the relevant public institutions, or that they were not aware of the necessity to publish their reports. Besides, some of the participating CSOs stated they did not have a budget to be reported. In addition to that, one LGBTQIA+ organisation stated that they preferred not to publish reports on their website owing to the fact that these reports were used by homophobic/transphobic publications that contain hate speech towards LGBTQIA+ organisations.

Indicator 3.3.b Proportion of CSOs that publish information on their sources of funding and amounts received in the previous year.

2021 assessment:

2 – minimally meets standards	22%
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2023 assessment:

2 – minimally meets standards	27%
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In the CSO survey, 27% of the participating CSOs stated that they published both the information on their sources of funding and the amounts received, whilst this percentage was 22% in 2021. At the same time, while 42% of the CSOs stated that their organisation only published information on its sources of funding, 41% of the CSOs stated that their organisation only published information on the amounts received. 35% of the CSOs stated that they did not publish information on any of the amounts received or their sources of funding.

⁵² The 2021 value for Indicator 3.3.a was 42%. Following the recalculation of the baseline to ensure the accuracy of the value, the revised value for 2021 was 46%.

⁵³ <https://acikacik.org>

SO 3.4. CSOs monitor and evaluate the results and impact of their work.

Indicator 3.4.a: Proportion of CSOs that have carried out an evaluation of their work in the last year.

2021 assessment:

5 – fully meets standards	85%
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2023 assessment:

5 – fully meets standards	88%
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Eighty eight percent of participating CSOs reported that they had conducted at least one evaluation at project level, or an evaluation of their strategy, or an evaluation of their internal process, whilst this percentage had been 85% in 2021⁵⁴. Some CSOs also stated that they conducted internal and external audits in terms of their financial evaluation and evaluation of their policy documents, while some other CSOs stated that they had conducted a risk analysis of their gender equality and child protection policy. Besides this, some other CSOs stated that they had conducted a self-evaluation of their organisation.

SO 3.5. CSOs use research and evidence to underpin their work.

Indicator 3.5.a: Proportion of CSOs whose work is based on evidence generated through research.

2021 assessment:

5 – fully meets standards	88%
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2023 assessment:

5 – fully meets standards	91%
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Ninety one percent of the participating CSOs stated that their work was based on evidence generated through at least one of the following modes of research: survey, public opinion survey, randomized control trial, desk research, field research, or focus group meetings – this percentage had been 88% in 2021⁵⁵. In this respect, the CSO survey signified an increase in the proportion of CSOs whose work is based on evidence generated through research, when compared to the baseline assessment. According to the responses given by the CSOs, the majority of the participant CSOs conducted focus group meetings (61%) and field research (48%), followed by surveys with specific groups (42%), desk research (39%), public opinion surveys (18%) and randomized control trials (4%). In addition, CSOs also stated that they conducted monitoring studies, evaluation surveys with internal and external stakeholders, and employee satisfaction research. As to the reason for not undertaking research, some CSOs stated that they did not have enough human or material resources, or that it was costly to conduct research, and that therefore they preferred to ask about people's opinions at the individual level. Some other CSOs stated that they were not able to conduct a research owing to the earthquake on 6 February 2023.

⁵⁴ The 2021 value for Indicator 3.4.a was 80%. Following the recalculation of the baseline to ensure the accuracy of the value, the revised value for 2021 was 85%.

⁵⁵ The 2021 value for Indicator 3.5.a was 92%. Following the recalculation of the baseline to ensure the accuracy of the value, the revised value for 2021 was 88%.

Indicator 3.5.b: Proportion of CSOs whose work is informed through consultation with people who have a stake in their current or future work.

2021 assessment:

5 – fully meets standards	95%
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2023 assessment:

5 – fully meets standards	98%
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Ninety eight percent of participating CSOs stated that their work was informed through consultation with at least one of the following: local communities, members, local authorities, national authorities, public institutions, private businesses, or academic institutions, whilst this percentage had been 95% in 2021. In this respect, the CSO survey signifies an increase in the proportion of CSOs whose work was informed through consultation with people who have a stake in their current or future work, when compared to the baseline assessment. According to the responses given by the CSOs, the majority of the participant CSOs stated that they consulted their members (74%), followed by local authorities (71%), local communities (64%), public institutions (55%), academic institutions (49%), national authorities (36%), private businesses (24%). None of the participating CSOs stated that they consulted with their partners. In addition, CSOs also stated that they consulted with sub grant holders, CSOs, experts, professional chambers, international communities, the target groups they served, people who wanted to receive training from their organisation, civil society professionals and donors.

SO 3.6. CSOs work in fair and respectful partnerships to achieve shared goals.

Indicator 3.6. Proportion of CSOs taking part in local, central and international CSO networks.

87% of the participating CSOs stated that they were taking part in at least one of the local, national or international CSO networks, while this percentage was 71% in 2021. In this respect, the CSO survey signifies an increase in the proportion of CSOs taking part in local, central and international CSO networks, when compared to the baseline assessment. 67% of the CSOs stated that they were members of a national network, 50% of them were members of an international network, and 40% of them were members of a local network.

Indicator 3.6.b: Proportion of CSOs engaged in cross-sectoral partnerships with academia, social partners and private sector.

Sixty four percent of the participating CSOs stated that they engaged in partnership with at least one university, or with social partners or the private sector, while this percentage was 65% in 2021. In this respect, according to the CSO survey, the proportion of CSOs engaged in cross-sectoral partnerships with academia, social partners or private sector remained almost the same, when compared to the baseline assessment. 51% of the CSOs stated that they engaged in partnership with universities, 30% of them engaged in partnership with private sector, and 24% of them engaged in partnership with social partners (which refers to trade unions and employer organisations).

SO 3.7. CSO have a diversified funding base.

Indicator 3.7.a: Proportion of CSOs whose sources of donor income are diversified.

2021 assessment:

4 – meets most standards	62%
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2023 assessment:

4 – meets most standards	63%
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The results of the CSO survey revealed that 63% of the CSOs had a diversified funding base, on the grounds that they had no single donor type contributing more than 50% of their funding, while this percentage was 62% in 2021. Thus, the proportion of CSOs whose sources of donor income were diversified remained almost the same when compared to the baseline assessment. On the other hand, 37% of the CSOs had more than 50% of their budget from a single donor type, which shows that their income mainly depended on one single type of resource. In accordance with the type of donors, it was seen that the majority of the CSOs received their funding from foreign private foundations (51%), followed by the European Commission (48%), intergovernmental organisations (22%), domestic private foundations (21%), bilateral donors (18%), and local, provincial/cantonal/entity and national government (17%). CSOs also stated that they had resources from EU programmes which provide in-kind support to CSOs, such as the EU Sivil Düşün (Think Civil) Programme.

Indicator 3.7.b: Proportion of CSOs raising funds from sources other than donors e.g. membership fees, corporate/individual giving and income generating activities.

2021 assessment:

5 – fully meets standards	89%
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2023 assessment:

5 – fully meets standards	96%
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The results of the CSO Survey show that 96% of the CSOs had at least one source of income other than from donors, while this percentage was 89% in 2021. Thus, the CSO survey signified an increase in the proportion of CSOs raising funds from sources other than donors e.g. membership fees, corporate/individual giving and income generating activities when compared to the baseline assessment. More than half of the respondent CSOs (66%) stated that they raised funds from individual donations, followed by membership fees (63%), the CSO's own business/social enterprise activity/service provision (43%), and private businesses (31%). On the other hand, a small percentage of CSOs stated that they had raised funds from crowdfunding (11%).

SO 3.8. CSOs have effective, empowered and developed human resources.

Indicator 3.8.a: Proportion of CSOs that employ staff.

65% of the CSOs stated that they employed 1–5, or 6–10 or more than 11 staff, while this percentage was 67% in 2021. In this respect, the proportion of CSOs that employ staff remains almost the same when compared to the baseline assessment. 32% of the CSOs stated that they had 1–5 paid staff, 11% of the CSOs stated that they had 6–10 paid staff, and 22% of the CSOs stated that they had 11 or more paid staff. On the other hand, 33% of the CSOs stated that they had no paid staff in 2023. These figures show that the majority of the participating CSOs had the capacity to access funds and could afford to hire paid staff in their organisations.

Indicator 3.8.b: Proportion of CSOs that have organisational human resources policies.

2021 assessment:

1 – does not meet standards	0%
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2023 assessment:

1 – does not meet standards	3%
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With regard to the human resources policies within the scope of the CSO Survey, nine policies, namely, recruitment policy, diversity equality and inclusion policy, disciplinary policy, grievance/complaints policy, performance evaluation policy, redundancy policy, remuneration policy, bullying and harassment policy, and the safeguarding of children and vulnerable adults policies, were taken into consideration in order to assess the proportion of CSOs that had organisational human resources policies. In this respect, it was observed that 3% of the CSOs had adopted or implemented all nine policies, whilst in 2021 none of the respondent CSOs had adopted or implemented all nine policies. The most applied internal policies were the recruitment policy (38%), diversity equality and inclusion policy (34%), and safeguarding of children and vulnerable adults policies (31%), followed by the disciplinary policy and bullying and harassment policy/policies (28%), remuneration policy (23%), grievance/complaints policy (21%), performance evaluation policy (18%), and redundancy policy (14%).

Indicator 3.8.c: Proportion of CSOs that have advertised publicly their staff and volunteering vacancies in the last year.

Indicator 3.8.d: Proportion of CSOs that have organisational policies encouraging recruitment of a diverse workforce.

There was an increase in the percentage of CSOs (18%) that have organisational policies encouraging recruitment of a diverse workforce, while this percentage was 9% in 2021. In terms of the organisational policies encouraging recruitment of a diverse workforce, within the scope of the CSO survey two CSO internal policies were assessed together, namely, recruitment policy and diversity equality and inclusion policy, in order to help assess whether the respondent CSOs had adopted a recruitment policy sensitive to the encouragement of diversity.

Indicator 3.8.e: Proportion of CSOs whose staff and volunteers have attended a training course in the past year.

2021 assessment:

4 – meets most standards	77%
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2023 assessment:

5 – fully meets standards	86%
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Eighty six percent of the CSOs stated that their staff and volunteers had attended a training course in the past year, whilst this percentage was 77% in 2021. In this respect, the CSO survey signifies an increase in the proportion of CSOs whose staff and volunteers attended a training course in the past year when compared to the baseline assessment.

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List of Laws Consulted

- Constitution
- Turkish Civil Code
- Turkish Penal Code
- Criminal Procedure Code
- Civil Procedure Code
- Law on Associations
- Law on Foundations
- Law on Meetings and Demonstrations
- Law on Collection of Aid
- Law on Relations of Associations and Foundations with Public Institutions
- Law on Amending Some Laws and Granting Tax Exemptions to Foundations
- Corporate Tax Law
- Income Tax Law
- Labour Law
- Law on Regulation of Publications on the Internet and Combatting Crimes Committed by Means of such Publications
- Law on Combatting Terrorism
- Press Law
- Law on the Establishment of Radio and Television Enterprises and Their Media Services
- Law on Prevention of Laundering Proceeds of Crime
- Law on Prevention of Financing of Terrorism
- Law on Preventing the Proliferation of Financing Weapons of Mass Destruction

- Greater City Law
- Special Provincial Administration Law
- Municipal Law
- By-law on Legislation Study Commissions
- The Rules of Procedure of the Grand National Assembly of Türkiye
- By-law on the Procedures and Principles of Drafting Legislation
- The Directive on Assistance to Associations from the Budget of the Ministry of the Interior
- Public Financial Management and Control Law
- By-law on Assistance to Associations, Foundations, Unions, Institutions, Institutions, Provident Funds and Similar Organisations from the Budgets of Public Administrations under General Administration