ASSESSMENT OF THE CIVIL SOCIETY ENVIRONMENT IN THE NORTHERN PART OF CYPRUS

An Evaluation Prepared by Luben Panov and Liana Varon
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This report presents the findings of an assessment conducted by Luben Panov and Liana Varon within the context of the "Civic Space" Technical Assistance Project to support Civil Society Organisations (CSOs) in the Turkish Cypriot community financed by the European Union and implemented by a consortium led by B&S Europe. The contents of this report are the sole responsibility of Luben Panov and Liana Varon and can in no way be taken to reflect the views of the European Union.

The use of names of legal texts or bodies in the text does not express any legal views, does not imply recognition of any public authority in those areas other than the Government of the Republic of Cyprus and does not prejudge any possible settlement agreement on this or other issue.

Assessment of the Civil Society Environment in the northern part of Cyprus

An Evaluation Prepared by Luben Panov and Liana Varon[1]

Contents

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I. Introduction and Methodology

The present material is developed under the Civic Space project, implemented by B&S Europe. It is a Technical Assistance Project funded by the European Union (EU), to strengthen the role of civil society in the Turkish Cypriot community as well as to promote EU values and the development of a conducive environment for the further development of trust, dialogue, cooperation and closer relationship between the Turkish Cypriot and Greek Cypriot communities and for the integration of Turkish Cypriot civil society into the wider Union by facilitating links with EU-wide NGOs and NGO networks. The Civic Space started in September 2015 and will continue to work until March 2018.

The present text does in no way express the views of the European Union.

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The purpose of the assessment is to analyze the environment in which CSOs operate in the northern part of Cyprus and the extent to which it is enabling and in line with the best European standards. The assessment covers 3 main areas:
- Registration and operation of CSOs;
- Existing tax benefits and other financial mechanisms for support to CSOs;
- Institutional relations between CSOs and the administration, as well as mechanisms for cooperation.

The evaluators have used the following methods to gather and analyze information:
- ***Desk research***. The documents that the team has reviewed are included in Annex 1.
- ***Use of international best practices***. The evaluation team has assessed the environment comparing the situation to the indicators of the Monitoring Matrix for Enabling Environment for Civil Society[2] and The Guidelines for EU Support to Civil Society in Enlargement Countries, 2014-2020[3] (relating to the registration, financial standards and cooperation with the state).
- ***Interviews with key stakeholders***. The information presented is based on interviews with representatives of the administration, "Parliament", donors, the corporate sector and CSOs. The list of all meetings held is listed in Annex 2.
- ***Focus groups.*** The experts carried out two focus groups with representatives of CSOs – one focus group was held in Nicosia and one in Famagusta. The list of the organizations that have taken part in each of the focus groups is included in Annex 2.
- ***Survey to CSOs[4].*** For the purpose of this assessment, the experts prepared a

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[2]

http://ecnl.org/dindocuments/438_MonitoringMatrix%20on%20Enabling%20Environment%20and%20Toolkit.pdf , Copyright © 2013 by the Balkan Civil Society Development Network, the European Center for Not-for-Profit Law and the International Center for Not-for-Profit Law.

[3] http://ec.europa.eu/enlargement/pdf/civil_society/doc_guidelines_cs_support.pdf

[4] The survey was carried out in the period 24 March – 20 April 2016. See Annexes 3 and 4 for more information.

questionnaire in order to collect information about the situation of CSOs in the northern part of Cyprus. The questionnaire was publicized through various means – mailing lists, in-person meetings, etc. The questionnaire was completed by 17 organizations from all parts of the Turkish Cypriot community. The list of questions is included in Annex 3 while the results of the survey are included as Annex 4.

The assessment contains the personal views of the authors with regard to the information they have collected. It is an outside view of the situation in Cyprus. While experts that are familiar with the developments of civil society in the northern part of the island may have more insights in the situation, the current assessment aims to show an outsider's look at the state of civil society. Its purpose is not to present all the facts and data on civil society but to interpret the available data (as collected through the above mentioned means) from the perspective of international standards.

II. Overview

The Cyprus Republic was established in 1960 as an independent bi-communal state. The independence of the state was guaranteed by Turkey, Greece and the UK. In late 1963, a civil war started between the Turkish Cypriot and Greek Cypriot communities after a proposal by the Greek Cypriot leadership to change the constitution in favor of the Greek Cypriot community. In 1974, the Greek Cypriot community faced another civil war which ended in a coup d'état and the intervention of Turkey. Following this intervention, Turkey started controlling the Turkish Cypriot community and a population exchange between the North and South has started. In 1976, Turkish Federal State of Cyprus was declared unilaterally leading to the partitioning of the island. In 1983 a unilateral declaration of the independence of Turkish Republic of Northern Cyprus took place. The Turkish Republic of Northern Cyprus is only recognized by Turkey and is considered as part of the Republic of Cyprus by the international community.

Civil society has played a significant role in the history of the northern part of Cyprus. Following the declaration of independence, "civil society of Turkish Cypriot community took on another unique role: it became the bridge between the Turkish Cypriot community and the world."[5] Civil society has also been very active in reconciliation process and bi-communal peace building activities. For example, "This Country is Ours" platform which played a significant role in mobilizing masses to support Annan Plan (2004) on the reunification of island was a civil society initiative consisting of unions, political parties and Common Visions Initiative led by the Chamber of Commerce and supported by more than 90 CSOs. Despite all the efforts and mobilization in the northern part, the Annan Plan was not put into effect due to the rejection by the Greek Cypriot community.

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[5] An Assessment of Civil Society in Cyprus: A Map for the Future-2011. CIVICUS.

III. FINDINGS

1. Overall situation of the CSO sector

1.1. *Weak civil society*

Most of the research on civil society has focused on peace building. In reality the overall goal of donors such as USAID and the EU has been reconciliation and their focus on civil society has been from that perspective. As a side effect, this has also been beneficial to civil society development in general because donors have realized that CSOs need to build their capacity in order to be able to support the peace process. On the other hand, at least initially funding has flown to a smaller segment of CSOs – those interested in bi-communal activities.

The investment by donors has not changed the overall picture that civil society in Cyprus is relatively weak. The final report of the Action for Cooperation and Trust (ACT)[6] program of USAID notes when describing the challenges of the program that the work of civil society organizations "*is still limited by their small size, their fledgling nature and a lack of resources for the sector.*" The fact that "Northern Cyprus" is not recognized by the international community - except for Turkey - has made it more difficult for CSOs to establish links with different international organizations, especially the donors. As mentioned in the Grant Funding section of this Report, most of the existing international donors have prioritized bi-communal activities over civil society development and issue-based support in their grantmaking. Thus, the funds available for civil society development are still very limited.

Similarly, the two assessments of the state of civil society under the CIVICUS methodology carried out in 2005 and 2011 have also noted the same. The main conclusion of the 2005 CIVICUS report[7] is that "*the overall impact (of civil society) is limited*". Similarly the 2011 report[8] notes that on the two key issues for the Turkish Cypriot Community – economy and the Cyprus issue, the impact of civil society is very small (only 13 % of the general public consider CSOs have high impact on the economy and 20 % - on the Cyprus issue).

This is not surprising having in mind the fact that the majority of the organizations are based on volunteers. Most of the organizations that took part in the focus groups organized for this assessment were entirely volunteer-based regardless of the important initiatives they have been carrying out. Because of that, for example, most events or discussions which target CSOs are organized in the afternoon (at the end of the working hours) so that the CSO associates could join after they finish with their full-time jobs. This is confirmed by the 2011 CIVICUS survey according to which only 36 % of CSOs have paid staff. This number may even be higher now as one of the major donors (USAID) has discontinued its funding for CSOs.

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[6] Final Report, Action for Cooperation & Trust in Cyprus, 2015
[7] CIVICUS Civil Society Index Report for Cyprus – Executive Summary, 2005
[8] CIVICUS State of Civil Society 2011

The results of the survey carried out by the experts[9] shows that the majority of the organizations have no employees. Only 4 out of 17 organizations have more than 1 employee. But very importantly - all organizations work with volunteers. 12 out of the 17 organizations work with volunteers all the time.

On the other hand, one specific feature of Cyprus civil society is the traditionally strong chambers and unions. After the separation of the island such organizations have become one of the few channels for international contacts of the Turkish Cypriot community (because the administration was not internationally recognized).

Associations in the northern part of Cyprus are still traditional in terms of their area of work. Although there are some strong, well-known organizations e.g. in the area of healthcare, associations mostly focus on areas like sports, social and professional solidarity. The number of rights-based organizations is relatively low but these organizations are becoming more active and visible. Overall, civil society in the northern part of Cyprus is mostly composed of service providing organizations. According to a public perception survey made by Infakto Research Workshop, "most preferred types of civil society organizations are sports and philanthropy organizations (11%)".[10] However, it should be noted that due to political constraints and other limitations mentioned in the Report the concept and understating of "civil society" is still in a nascent stage and growing. It is likely that if more favorable conditions are presented a viable civil society focusing on diversified areas will emerge in the northern part of Cyprus.

1.2.   *Lack of trust among people*

A big problem for CSOs is the lack of trust. The INTRAC Report[11] points out that "*the low levels of trust within Cypriot society in general are also not conducive for the development of civil society*". The 2011 CIVICUS report points out that 92 % of people believe other people cannot be trusted. While the study shows higher levels of institutional trust (70 % trust in charitable and environmental organizations and 65 % trust in women's organizations), there have been various examples that CSOs in general are not sufficiently known and trusted by other stakeholders. In a public perception survey done with Turkish Cypriots in 2016, 87 % of the respondents said that they trust CSOs and 59% stated they have positive attitudes towards civil society organizations.[12] Although these percentages point to a rather positive picture in terms of trust and recognition of civil society we have witnessed different approaches towards civil society. Several times during our interviews the respondents mentioned that there are too many organizations, it is not clear what they are doing and whether they are engaged in political issues. While there probably are examples of organizations that do not follow their missions or are used for political activities, the vast

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[9] The survey was carried out in the period 24 March – 20 April 2016. See Annexes 3 and 4 for more information.
[10] Attitudes of Turkish Cypriots Towards Civil Society, Volunteering and Donation. 14 February 2016. Infakto Research Workshop.
[11] Cyprus civil society: developing trust and cooperation. Norman Gillespie, Vasiliki Georgiou, and Sevinc Insay, November 2011, p.5
[12] Attitudes of Turkish Cypriots Towards Civil Society, Volunteering and Donation. 14 February 2016. Infakto Research Workshop.

majority of CSOs is trying to improve the lives of people in the northern part of the island so any such claims are ill-founded or based on the lack of trust.

1.3. Lack of understanding of CSOs

There are many factors that probably affect the lack of understanding of or knowledge about civil society organizations. The effects of this are the low involvement of people in civil society organizations – only 10 % of people are members of socially-oriented CSOs (CIVICUS 2011). On the other hand during our meetings we were very often faced with comments that there are too many CSOs or CSOs do not have one (joint) opinion on the issues at stake. This criticism was brought up in different meetings by the representatives from both the public and private sectors. In reality, the different perspectives and points of view are one of the benefits of a developed civil society. Although this may be interpreted as a sign of lack of collaboration between the existing CSOs, it can also be argued that, this critique points out to a lack of understanding about the role and nature of civil society in different actors. Moreover, the more organizations there are, the more people have a chance to be involved in activities that may benefit the community. Of course, having many organizations requires also for the general public to know better how to differentiate between the various organizations, how to choose the causes they will support or contribute to – but these are all issues that should be dealt with increased education or promotion of the work of CSOs, not by limiting the number of registered organizations or any other administrative measures.

The fact that there is no understanding on the role of CSOs does not mean that CSOs have a bad image. On the contrary - only 3 organizations that participated in the survey[13] consider that the image of CSOs for the wider public is bad.

1.4. Limited number of funding sources

An ex-ante assessment carried out by the EU[14] in 2007, points out that donor programs did not provide substantial support to CSOs – "*with a very limited number of projects approved for the Turkish Cypriot, it is hard to say that they contributed to any strengthening of Turkish Cypriot civil society*". The EU Civil Society Program[15] is an example as from the projects implemented under the program until the end of 2004 nine were of Turkish Cypriot organizations (out of a total of 26 projects).

The situation has changed afterwards with more investments both on the side of USAID and the EU with the 2006 EC regulation (Regulation (EC) 389/2006), and the adoption of the European Union's Aid Programme to encourage the economic development of the Turkish Cypriot community (TCc). While this increase has been important (and it has been both through grants and technical assistance), the EU and USAID have been the main sources of support for civil society organizations. So the basic fact is that the funding sources for civil

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[13] Supra note 4.

[14] Ex-ante evaluation of the "Reconciliation, confidence building measures and support to civil society", 2007, Juliette Rémy Sartin, LGI DEVELOPMENT Ltd.

[15] The Cyprus Civil Society Programme of the European Union was implemented by the European Movement Cyprus Council in 2003-2004,and funded 26 subprojects for an overall amount of about EUR 1,500,000.

society are quite limited. USAID specifically focused on building the capacity of CSOs through the Action for Cooperation and Trust (ACT) program in the first stages of the program. And ACT III (the last stage of the ACT program in the period 2011-2013) *"sought to actively support civil society networks rather than individual organizations."* One of the last initiatives of ACT was the Crossroads for Civic Engagement which *"endeavored to continue to enlarge the space for civil society and to expand the influence of increasingly capable civil society organizations both locally and regionally."* They provided support to a coalition in the South to work on an improved legislation for CSOs but no similar support was provided in the northern part by USAID.

A real problem is that after the end of USAID support, a substantial portion of the income of the CSO sector in Cyprus will be gone and so far it has not been replaced by anything else. Despite the efforts put in developing corporate social responsibility (e.g. through the EDGE program), as of 2016 CSR is not a viable replacement of the discontinued donor funding. Setting aside the membership fees, the level of individual giving is still low in the northern part of Cyprus. It has been mentioned that Turkish Cypriots tend to donate to organizations they know and trust. However, it should be noted that the level of professionalization is still low and there are only limited number of organizations that are able to implement fundraising activities or campaigns on a larger scale.

Another important source of funding for CSOs internationally – public funding, is really limited in the Turkish Cypriot community. The institution that is listed as the most important source of income by CSOs is the "President's Office". Almost 38 % of the CSOs surveyed note it as the administration body from which they have received funding[16].

The Department of Culture is the other institution that has a more systematic mechanism for supporting civil society initiatives. In most of the other cases there is very limited amount of financial resources provided based on individual contacts or ad-hoc. And in most cases the support is in-kind (covering expenses, providing venue for events, etc.).

The lack of sufficient funding sources was listed as the biggest problems that CSOs in the northern part of the island face according to the survey, carried out by the experts. This is also the main problem by far listed by CSOs in the Infakto Survey as well[17]. 58,8 % of the respondent organizations noted that their main problem is the lack of enough funding sources.

2. Survey results and key problems identified[18]

While the survey that the authors of the assessment undertook is not representative, it is yet another confirmation of the situation and the problems that CSOs in the northern part of Cyprus face. Despite the limited number of survey participants, the survey results are

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[16] Evaluation of the Civil Society Organizations Capacity, a research carried out by Infakto Research Workshop, October 2016
[17] Ibid.
[18] The information provided in this section is from the survey that experts carried out among CSOs which was mentioned above.

compatible with the information received from CSOs that participated in the focus group meetings. From the 17 organizations that participated in the survey, five stated that their total budget in 2015 is between 5.001 and 20.000 Euros. The number of organizations that has a total budget of more than 20.000 Euros was only four. Most of the participating organizations (8) have stated that their annual budget for 2015 is less than 5.000 Euros. From these eight organizations 4 had a budget of less than 1.000 Euros in 2015. The most important sources of income for these 17 organizations were economic activities, donations from individuals and funds from international donors (EEA, USAID). It is important to note that survey results show that many of these organizations do not have diversified sources of funding.

According to the surveyed organizations, the biggest problem they face is the **lack of sufficient funding sources**. A second key problem (that is closely related to funding) is the **lack of sufficient organizational capacity**. The third ranked problem is the **lack of willingness on the side of the administration to include CSOs in the decision-making process**.

In the case of CSOs in the northern part of Cyprus, the problems related to lack of funding and organizational capacity are intertwined. As described in more detail above, available sources of funding are scarce and far from meeting the needs of civil society. In return, CSOs are unable to employ professional staff that can improve or add onto the capacity of the organizations. Furthermore, lack of knowledge on issues like proposal writing, project management and fundraising is making it more difficult for CSOs to develop sustainable structures.

Survey results and the focus meetings showed that no organization thinks CSOs are sufficiently involved in the process of decision-making. Even the organizations that consider CSOs are involved in the process, do not consider their involvement is sufficient.

While the administration might not be able to find a solution to all problems, it has the authority and opportunity to create the environment in which these problems will be addressed properly. The surveyed organizations have identified the three most important things that the administration should do:
- Create mechanisms to involve CSOs;
- Adopt a government policy for civil society development; and
- Establish mechanisms for public/state funding of CSOs.

Organizations also support the creation of a body within the administration responsible for implementing the government policy towards CSOs.

3. Registration and Operation

In the northern part of Cyprus there are separate regulations on foundations, associations and charities most of which dates back from the middle of the 20th century if not earlier. Only the "Law on associations" has been changed in May 2016. Before the changes in the "Law on associations" unions and associations were regulated by the same law. After the amendments

the law regulates only associations. Existing unions will need to decide if they only need to add the word association in their names (as unions are a form of association and the law requires that associations include their legal form in their name) or they would advocate for amendments to the "law" to insert more specific provisions to guarantee their different character. There is also separate regulation of chambers of commerce which are probably the strongest representatives of the nonprofit sector. The two main types of civil society entities are, however, associations and foundations.

3.1. Foundations

Foundations are registered in court but the Foundations Administration (EVKAF) has to provide its opinion on whether or not to register a foundation so in fact it is the main entity in charge of the registration and operation of foundations. There are two main types of foundations – Ottoman foundations (which date back from as early as the 13th century), which are categorized as appendant (mülhak) and private (also called modern) foundations. The Ottoman foundations have been established back in Ottoman times when people dedicated property for certain charitable purposes. During the Ottoman times, a total of 2200 foundations have been set up, of which more than 50% were founded by women. The properties of foundations that still exists from the Ottoman times (named as appendant) are now managed by the Foundations Administration which is a state institution. Currently, there are 233 foundations registered in the records of the Foundations Administration. 169 of these are appendant (mülhak) foundations and 64 modern. The property of the appendant foundations are managed by the Foundations Administration. The income from the management of their property has increased in recent years, and so the amount of money that the Foundations Administration is distributing for charitable purposes has also increased in the last 3 years – 70 000 TL in 2013; 700 000 TL in 2014 and 1,2 mln. TL in 2015.[19]

An important initiative that was started by the EVKAF in 2014 was the implementation of the "Restructuring Project for the Cyprus Foundations Administration" in partnership with the Eastern Mediterranean University and the Economic Policy Research Foundation of Turkey (TEPAV). As part of this project, partner organizations prepared two separate reports focusing on: (1) historical background of the foundation sector in the northern part of Cyprus and (2) governance, human resources and financial structure of the EVKAF.[20] These reports were later used as the main sources for the "Strategy Document" prepared by TEPAV with an aim to define the administrative challenges faced by EVKAF and to offer a set of recommendations.

The Strategy Document addresses four main areas - organizational structure, human resources management, financial management and asset management - and provides recommendations to improve the capacity and operations of the EVKAF. The Strategy Document emphasized that "*Foundation Administration has not been adequate in fulfilling its duties towards foundations as it was not able to provide funding, support and spread the new foundations and properly manage its assets.*" In the same document it is also argued that a new legislation on foundations, in line with the EU standards, is needed to fulfill this duty. Although there was no mention of a new Foundation's Law in the timeframe when this

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[19] As of 12 May 2016 these amounts are 20 857 EUR, 208 570 EUR and 357 560 EUR respectively.
[20] The reports are available in Turkish at http://www.evkaf.org/site/sayfa.aspx?pkey=85.

research was conducted, we believe both the Project and the Strategy Document played a significant role in reshaping the Foundations Administration and redefining its role.

> The Foundations Administration has been really active in recent years in promoting the important role of foundations in the community. They have started several programs with children. One of the programs is inviting children to themselves select people that should receive their support (ambassadors of foundations). Through another program the Foundations Administration is trying to present in schools what foundations are doing including through a theater play. This initiative is carried out in partnership with the Ministry of Education.
>
> The Foundations Administration has also prepared videos that they plan to distribute as widely as possible. EVKAF engages in a number of other initiatives which aim to involve young people, show the important role of foundations and bring back to life the old foundations. Such initiatives include – cleaning the river bed in Nicosia; distribution of food; visiting dog shelters; visiting elderly homes, etc.

The legal review[21] carried out by the Civic Space initiative calls the Law on Foundations "insufficient" and "ambiguous" because the legislation does not make a distinction between the Ottoman and new foundations. It argues that the law falls short of meeting the needs of modern foundations. On the other hand, according to the legal review associations and foundations can form and operate networks, platforms and initiatives freely.

With regard to modern foundations, the law is not really strictly applied by the Foundations Administration. Currently, the administration requests the equivalent of at least 10 000 USD[22] in order to establish a foundation but in some cases (and when they determine the cause is good), they support foundations with a smaller capital/endowment.

3.2. Associations

The legal framework governing associations (dated 1961 and named as "Law on Unions and Associations") was quite outdated (as it was adopted more than 50 years ago). For example, it required that registration of associations was carried out by a department in the local authorities that did not exist at the time of this assessment any more[23]. But the administration has been flexible in applying the law. Recently, as of 17th May 2016, a new "Law on Associations" has come into effect.

Documents for registration are submitted to the district officers (of the "Ministry of Interior") in each of the 5 regions in the northern part of Cyprus. They submit them to the "Ministry of Interior" which refers them to the "Prosecutor's Office". "The Prosecutor's Office" provides a legal opinion on the application documents and may request amendments to the documents. They only check compliance of the documents with "the law" and "the Constitution". Such

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[21] Freedom of Association: Analysis of Legal Texts in the northern part of Cyprus, by Gökçeçiçek Ayata, for Civic Space Project.
[22] According to Mr. Ibrahim Benter, head of EVKAF.
[23] According to the information provided by the Prosecutor's Office.

requests are returned to the applicants which re-submit the amended documents. In such cases usually the district officers proceed with registering the associations (without a further referral to the "Prosecutor's Office").

According to the "Prosecutor's Office", they review roughly around 100 cases per year and it takes them a month to reply to the requests for opinion (because of their workload on other cases). They consider their involvement in the process as a burden. There is no information how many times they request amendments to the submitted documents. Only a few times the "Prosecutor's Office" has discussed refusing registration and these cases related to religion. One of the rejected cases was appealed to the "Administrative Court" which is an evidence that decisions against registration could be appealed to the courts.

There have been several cases when registration was unduly prolonged (one organization commented it had to wait for 6 months). At one of the focus groups it was mentioned that there was a period several years ago when registration authorities freezed new registrations for some time. The survey carried out by the experts[24] has shown that registration is longer than 60 days for most of the organizations. Only 2 out of 16 organizations were registered in less than 30 days.

While the registration process could be time-consuming, there have been very few cases when registration was denied. Moreover, registration is not mandatory and associations can operate without having to register. In the new law there is no specific mention of the fact that informal associations have to register but the drafters have already shared that this is the tradition and there is no need for a specific text. The new law, though, provides for the possibility to establish platforms – informal associations of CSOs.

The new "Law on Associations" requires that organizations "*submit a declaration delineating their annual activities and income and expense transactions as of the year-end to the relevant district Governorship until the end of March every year*"[25]. Another obligation related to reporting is to notify the district governorship "*of the original and alternate members elected to the representative organ, audit organ and other organs of the association within 15 (fifteen) days following the General Assembly meeting*"[26].

There have been very few cases when the administration intervened with regard to activities of associations. There are no popular cases of government interference in the operation of CSOs. This is confirmed by the results of the survey carried out by the experts - no organization has noted any attempt of the administration for interference with its internal affairs. And no organization has ever received a fine or any other penalty from the authorities.

According to the previous legislation, CSOs were allowed to receive funding from all possible sources such as donations from individuals and corporations, membership fees, grants from the country and abroad, economic activity, etc. The new "Law on Associations", however, imposes restrictions with regard to foreign funding, especially for organizations which are

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[24] Supra note 4.
[25] Section 20, para 1, Law on associations
[26] Section 21, para 1, Law on associations

registered abroad or have a majority of foreigners as members. It would require notification in case of local associations and prior permission from the "Ministry of Interior" for foreign associations and associations of foreign origin which contradicts the international standards.

According to data provided by the "District Governors", there are 1234 active associations, unions and clubs (812 associations, 254 unions and 168 clubs) in the northern part of Cyprus. From these 11234 organizations 614 are based in Nicosia, 176 in Kyrenia, 115 in Morphou, 64 in Trikomo and 265 of them are in Famagusta[27]. In many of our meetings it was mentioned that there are too many CSOs and that the majority are not active. This was mentioned by both the administration and civil society organizations. So is it a problem to have many inactive organizations? Currently all district offices keep the register of associations and some of the associations are marked as inactive. We believe this is a sufficient sign for the level of activity of the organization. Requiring a stricter measure e.g. termination for inactive organizations, will violate the internationally accepted standard of freedom of association. Moreover, the fact that there are many organizations working in one area is not a sign of chaos but of a vibrant civil society. Very often the administration would like to have one partner and one opinion on various issues but there are many CSOs and many opinions – this is part of the pluralism of opinions.

Problems

There are certain problems that exist in the basic framework for registration and operation of CSOs in the northern part of Cyprus. These will not be solved by the new "Law on Associations". One problem that has been noted at the focus groups is the issue of bureaucracy and the fact that there is no possibility to submit or receive information online. **Bureaucracy** would not be solved with the new "law on associations". Below is a list of issue that need to be reviewed:
- The requirement for associations to submit lists of members to the registration authorities (even though these will be in sealed envelopes). This is especially problematic in the case of organizations of patients who may be afraid to be stigmatized if information about their health problems becomes public.
- The powers of the authorities that audit the association to request any document from the association (which may include also internal organizational issues);
- The requirement during registration to provide a written agreement that the authorities can enter in your offices without court order ("*a written and certified declaration by the proprietor should be provided to consent to the audit of the District Governorship*"[28]).

In addition, while most of the **sanctions** seem quite minimal – 1/5 of the minimum salary, it should be noted that most organizations in the northern part of Cyprus operate on a

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[27] Based on lists published on the website of the "Ministry of Interior" as acquired by Civic Space in December 2017. The exact numbers are as follows: Nicosia: 425 associations, 124 unions, 65 clubs; Kyrenia: 115 associations, 31 unions, 30 clubs; Morphou: 65 associations, 30 unions, 20 clubs; Trikomo: 35 associations, 16 unions, 13 clubs; Famagusta: 172 associations, 53 unions and 30 clubs.
[28] Section 6, para 2 of the Law on Associations.

voluntary basis and the minimum salary has been set a relatively high level – around 600 EUR[29].

Registration procedure under the new law remains quite lengthy – 60 days, which is much longer than the good international practices. Moreover, there are several groups which face limitations with regard to their freedom of association.

A group that is denied the freedom of association in the northern part of Cyprus **are foreigners that do not have work or residence permit**. Currently the new "law on associations" requires 6 years stay in the country in order for a foreigner to be able to be a founder or a member of an association. This contradicts the European Convention for Human Rights. Such a limitation will create especially serious problems for associations that try to deal with bi-communal issues because this provision prevents people from the south to join associations from the north.

There are very serious limitations to the operation of foreign associations in the northern part of Cyprus that are included in the new law on associations. **Associations of foreign origin (as associations registered abroad are called) can operate only if they open a branch office**. Opening the branch office, however, requires the opinion of the "Ministry of Foreign Affairs" and the permission of the "Ministry of Interior". More importantly, only organizations working in very limited areas can actually open a representative office and hence operate in the northern part of Cyprus. These areas include only "*sports, health, human rights, environment and/or education for the disabled*". The only exception to this limitation is the cases of "*war, natural disaster, epidemics and similar extraordinary circumstances*"[30].

While in the previous law there was no regulation on foreign funding, the new law on associations introduces various **limitations for receiving foreign aid**. Local associations can receive funding from abroad but they have the obligation to declare the projects under which the funding is to be provided to the district governorship. In case they receive in-kind support, they are obliged to also declare it. Foreign associations (where the majority of the members are foreigners with residence permit) and associations of foreign origin can receive foreign funding (in money or in-kind) only after they receive permission from the "Ministry of Interior".[31]

The "Prosecutor's Office" in the northern part of Cyprus has a role in the registration of both associations and foundations. However, its involvement in both procedures is related to the fact that in addition to bringing cases on behalf of the administration in criminal proceedings, it also serves as the legal advisor to the administration. This means that whenever there is a need for an expert legal opinion, the administration forwards the respective legal document to the "Prosecutor's Office". In this way, the "Prosecutor's Office" gives their opinion on draft

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[29] For example, in Bulgaria, a member of the EU, the minimum salary is 210 EUR. In most of the new EU member states the monthly minimum wage is set at around or below 400 EUR http://www.eurofound.europa.eu/observatories/eurwork/articles/working-conditions-industrial-relations/statutory-minimum-wages-in-the-eu-2016
[30] Section 13 of the Law on Associations.
[31] Section 22 of the Law on Associations.

laws but also on common legal issues (so they serve as the staff lawyer of the respective administrative unit). This is done by the civil law department of the Prosecutor's Office. In the case of registering associations, because the "Ministry of Interior" lacks legal expertise, the "Prosecutor's Office" provides the legal opinion on behalf of the "Ministry".

With regard to foundations, the "Prosecutor's Office" has another interesting role – it is also in charge of the register of immovable property so it verifies the title to the respective property in case the founder of a foundation establishes it with a donation of immovable property.

So far the main problem with regard to the involvement of the "Prosecutor's Office" in the registration procedure is that it actually prolongs the procedure. On the other hand, the "Prosecutor's Office" is an independent institution that is governed by a Board elected by itself. Political pressure on its activity should be minimal. A benefit of having the "Prosecutor's Office" involved is that this leads to a similar practice throughout all 5 districts. Transferring its powers to the "Ministry of Interior" or even downwards – to the district offices would require building of their capacity which will take time.

4. Financial situation

4.1. Basic tax benefits

The taxation framework for CSOs is generally supportive. All organizations enjoy basic tax exemptions on their income from nonprofit activities (grants, donations, membership fees, etc.). They are subject to tax only if they engage in economic activities or sell lottery tickets. Only in such cases CSOs need to report to the "Tax Department of the Ministry of Finance".

Examples given by the "Tax Department" of cases when CSOs will pay tax on their income include also rent received from their own premises/property. An interesting source of income is lotteries which are used by nonprofit organizations to collect income. If a CSO wants to organize a lottery and sell tickets, it needs to ask for permission from the "Tax Department" to print the tickets and also needs to announce the number of tickets it plans to print. After it finishes with the lottery, it needs to notify the "Tax Department" on the number of tickets it has sold and pay a 16 % tax on the income[32]. If it fails to report on that, it cannot organize a new lottery before settling its previous lottery taxes.

In addition, there is another category of organizations – charities. According to the "Law on Charities", the board of trustees of any charity that has an educational, literary, scientific or public aim can request registration that will provide them a charity legal entity from "Council of Ministers". Some of the representatives that participated in the focus groups mention that charities do have tax exemption and other benefits. However, these benefits are not mentioned in the "Law on Charities" and according to the Legal Analysis, "the difference between charity status and other legal entities, the role and responsibilities of charities are not clearly described in the Law".

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[32] Information provided by the Tax Office.

4.2.   Donations and Membership Fee

Associations are membership organizations and many of them have introduced membership fees. While typically the income from membership is not extremely big, this is a typical source of income for many small associations. According to findings of the report on Evaluation of the Civil Society Organization's Capacity, membership fees (70,4%), donations from members (34,2%) and donations from individuals (%25,4) are the highest income sources of civil society organizations in the northern part of Cyprus.[33]

There are some tax benefits for donors according to the legislation in the northern part of Cyprus. The donations made are declared in the annual tax declarations. The Tax Department, however, does not accumulate the data on the amounts of donations deducted so this information is not available and hence, it cannot be judged to what extent the existing benefits are used.

A more serious problem is the fact that almost all of the CSOs that took part in the focus groups were not acquainted with the fact that there are tax benefits for donors (claiming there is no such thing). Similarly, in the survey carried out by the experts, only 3 out of 17 organizations declared they know there are tax benefits for donors.

In addition, while many CSOs at the focus groups declared they engage in fundraising activities, they stated that this source of income is not very good for them because it requires a lot of efforts (and specific knowledge). According to a public opinion survey held in 2016, 52 % of the respondents stated they donated clothes, books or other similar things, while 35% said they engaged in mobile giving and 33% gave money to a CSO.[34]

Some of the organizations try to organize various charitable events but the most common way is to sell lottery tickets even though from a tax point of view this is a form of economic activity (and hence is taxed). There are, however, notable exceptions – the SOS Children's Village has started developing fundraising recently and is already receiving a substantial part of its income from fundraising (30 % of their budget according to the information provided by the organization). While the population in the northern part of the island is not too big and the potential target group of individual donors is limited, SOS Children's Village have estimated that they could have up to 90 000 potential donors.

With regard to corporate donations – a number of CSOs try to engage in receiving sponsorships or another type of support from businesses. From our meetings with corporations, it seems that companies prefer to cover costs of the initiatives and not provide funding directly to the organization. Businesses would like to know their partners very well and very often they may even want to be engaged in the Boards of the organizations they work with. It was stated that having too many organizations working in one and the same area may be confusing. There is also the hidden fear that some CSOs may engage in political

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[33] Evaluation of the Civil Society Organization's Capacity. 14 October 2016. Infakto Research Workshop.
[34] Attitudes of Turkish Cypriots Towards Civil Society, Volunteering and Donation. 14 February 2016. Infakto Research Workshop.

issues and businesses do not want to be involved in politics. In general, this is another sign of the lack of trust and knowledge about CSOs.

Corporate philanthropy and practices regarding corporate social responsibility (CSR) are still new in the northern part of Cyprus. Although companies – especially those that have international ties – are becoming more engaged with CSR, available practices are quite traditional in terms of the focus areas (i.e. women empowerment, education, children, health) and CSR practices focus on providing one-time in-kind contributions in terms of direct payment for project/activity costs. Companies choose to work with and support CSOs that have a good reputation and experience in terms of project management. As mentioned in different parts of this Report, the issue of "trust" has a determining role in the private sector-CSO relations as well. In several instances, the representatives of the companies have mentioned that most CSOs do not have the organizational capacity to implement projects. It was emphasized that the lack of organizational capacity on the side of CSOs poses a challenge for implementing joint projects. In fact, along with trust this was put forward as one of the reasons why companies choose to make direct payments for costs rather than providing funds to CSOs.

As part of this study, experts held two meetings with representatives from the telecommunications company Telsim (part of Vodafone Group) and one of the biggest local group of companies, KANER Holding. These two companies are among those that have introduced CSR practices in the northern part of Cyprus. Due to its ties with Vodafone Group and especially Vodafone Turkey, Telsim's CSR priorities and projects are in line especially with Vodafone Turkey. An online application form is also available on the company website at all times and open to CSOs for projects focusing on the defined priority areas (education, art, women, health, disability, sports, environment and traffic). These applications are later evaluated by the Executive Committee and those accepted are provided support.

As a family company, the vision and role of the family members is quite determining in defining KANER's CSR activities. In fact, compliance with family values is considered the most important priority for selecting the CSOs they work with. Emine Kaner, Honorary President of Kaner Group, has been a pioneer in doing philanthropic work and engaging both the company and family members in giving. Along with providing scholarships to more than 150 students, Emine Kaner serves in the boards of various CSOs. Thus, the KANER group chooses to support organizations in which either Kaner family or Kaner Group executives are actively represented.

Overall, the concept of CSR and its practices are still new to the northern part of Cyprus. Companies and CSOs are starting to learn the concept and searching for ways to increase the level of cooperation. It is observed that due to the above mentioned trust issues and the perceived lack of professionalization of CSOs companies tend to support the same small group of CSOs. Although this area presents an important opportunity the fact that companies are reluctant to provide funding continues to pose a challenge.

4.3. Economic activity

CSOs are allowed to engage in business activities. There are a number of organizations which engage in profit-making activities to be able to sustain themselves. Examples of the types of activities include the TC Education Association that has a bookstore and the Cancer Patients' Associations that has a shop for second-hand clothes. A good example is an organization from Famagusta which has managed to prepare a cookbook under a USAID-funded grant and to continue benefitting from it by selling it afterwards to tourists.

However, economic activity is not a possibility explored by a large number of CSOs. It has a potential for further development as a source of income for CSOs and additional efforts should be invested in its promotion. While business activities could themselves be a way to achieve the organization's mission, they should not become the focus of the activities of CSOs but should be a tool to generate income for other activities of the organization as well.

4.4. Grant funding

Grants are a key source of funding for CSOs. They give stability to the organizations and there is a clear correlation between organizations that receive grants and organizations that have employees. But such grant programs need to be predictable and transparent.

The traditional grant funding for CSOs in the northern part of Cyprus started quite late – in 1998 UNDP opened the first facility to support CSOs under the Bi-Communal Development Program (BDP). This program was supported by USAID which was the biggest donor of CSOs in Cyprus. The BDP was followed by a new USAID-supported program implemented by UNDP – the Action for Cooperation and Trust (ACT). It has to be noted that these programs did not target specifically the increased capacity of CSOs but reconciliation in Cyprus. However, they contained elements targeting CSO capacity. There are still initiatives that continue to operate with USAID funding but this is expected to end in 2016 as the program officially closed at the end of 2015.

The other important actor is the EU. Two other sources, which however have a more limited effect on CSOs, are the European Economic Area/Norway grants (that was providing support to bi-communal projects) and Turkey (whose focus has been more on small and medium enterprises and not CSOs). No other international grant-making programs were named by the participants in the focus groups. In addition, the Stelios Foundation was mentioned as an initiative that finances bi-communal activities.

When comparing the programs of the three major donors, CSOs at the focus groups claimed USAID had the most flexible approach specifically because it did not request any co-funding. The EU has also started realizing the need to be more flexible and has decreased the requirement for co-funding from 20 % to 5 % but this is still high for many CSOs.

EU funding is one of the most important resources for civil society organizations in the northern part of Cyprus. EU funds are not only significant in terms of providing resources for CSOs to implement their projects but also help them build their capacities in terms of project management and establishing partnerships with international CSOs. Furthermore, for many of

the CSOs in the northern part of Cyprus EU funds act as the only opportunity for employment even though these are usually project based.

European Union first launched the EU Aid Programme for the Turkish Cypriot community in 2006. With an aim to assist Turkish Cypriots to prepare for the reunification of Cyprus, EU aid to the Turkish Cypriot community focused on social and economic development. Along with civil society organizations, students, farmers, schools and villages have been the main beneficiaries of the EU aid.

EU first started a 6.9 million Euros programme for civil society in 2007. Promoting the values of democracy, peace and active citizenship; EU aid aimed to strengthen civil society as well as promoting an environment for bi-communal activities. "A total of 4.85 million Euros was awarded to 44 CSOs for measures related to reconciliation and confidence building."[35] Financial support given by the EU has helped CSOs implement projects in different areas as well as establish an understanding of working with an international donor.

The long time elapsed between the launch of the 3rd Call for proposals under the EU funded Civil Society in Action Programme (2009) and the launch of the 4th Call for proposals (2013)caused a disruption in the civil society development process in the northern part of Cyprus. However, grant programmes were restarted in 2014. Under the "Cypriot Civil Society in Action IV" EU provided 2.5 million Euros to 10 projects. These projects were implemented in the areas including but not limited to peace and reconciliation, cultural heritage, art, youth and sustainable development. In 2015, more than 1.6 million Euros were awarded to 8 projects. It is important to note that these grants were mostly provided to support rights-based causes and it has been significant in promoting partnerships with different CSOs from EU member countries.

Many of the CSOs that participated in the focus group meetings emphasized the important role EU grants play in civil society development in the northern part of Cyprus. It was also mentioned that due to the difficulties in project proposal writing and management only small portion of the CSOs become eligible for applying for grants. Some participants mentioned that new funding mechanisms by EU that are more accessible and flexible are needed. Despite these difficulties, it is predicted that EU funds will continue to be the most important source of support for CSOs in the northern part of Cyprus.

One direction for future development could be the creation of local sources of support for CSOs – this could mean support to local philanthropists so that they develop a more systematic approach. Other examples could be community funds or support to the creation of endowments. But without a stable funding source, CSOs could become a marginal group who cannot be actively involved in solving problems or putting continuing efforts in various initiatives.

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[35] Closer to the European Union: EU Assistance to the Turkish Cypriot Community. 2012. European Union.

4.5. Funding provided by the Turkish Cypriot Administration

Internationally, public funding is one of the main sources of funding for CSOs. There are different ways through which public funding is provided to nonprofit organizations. One way is to provide grants for projects proposed by CSOs. Another mechanism is to "hire" CSOs to provide services to the government or on behalf of the government to needy groups. In the case of state funding it is very important that it is distributed transparently and under clear rules.

In the northern part of Cyprus there are very few cases of **funding** provided to CSOs by the Turkish Cypriot administration. As mentioned previously, most CSOs (38%) noted the "President's Office" as the administration body that they received funding from.

During our meetings, we have heard of one specialized program through which funding is provided to CSOs – the "Department of Culture".

Financial support provided to CSOs working in the area of arts and culture is regulated under the "Regulation on Aid to Associations Related to Arts".[36] Regulation provides the necessary information on the grant procedure such as the eligibility criteria, application process, scope of the financial support and the selection criteria. The aim and scope of the financial aid provided is described as "supporting projects, educational activities and publications, artistic programs developed by associations with an aim to contribute, promote and document Turkish Cypriot community's artistic values." In line with this aim, support is provided for preparing and translating publications, travel and accommodation costs for association representatives and artists/dancers etc., activities that promote culture and receiving technical assistance.

The Department of Culture, operating under the "Ministry of Public Works, Environment and Culture" is responsible for coordinating the grant program. According to the regulation, associations registered under the "Law on Associations" and that are active for at least 2 years are eligible to apply with the condition that they have a proven track record. The overall budget of Department of Culture changes on a yearly basis according to the budget allocated by the "Ministry". It was stated that the budget is usually between 200.000 to 240.000 TL (between 58.542 to 70.251 Euros). Financial support provided to CSOs through grants is between 1% and 10% of this budget. Only 80% of the project costs are covered with the grants and CSOs that are applying for the grant need to provide at least %20 of the budget from other sources.

Applications for the program are accepted by the Department of Culture twice a year. The Department receives more than 40 applications per year. The Evaluation Committee made up of 11 public officials and CSO representatives is responsible for evaluating the projects and selecting those that will receive grants according to the selection criteria. In the interview held with a CSO representative who is also a member of the Evaluation Committee it was

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[36] *Regulation on Aid to Associations Related to Arts.* Ministry of Public Works, Environment and Culture. http://kultur.gov.ct.tr/Mevzuat/T%C3%BCz%C3%BCkler.aspx

stated that selection process is made according to a set of predetermined objective criteria. However certain areas that need improvement were also highlighted. First of all, it was emphasized that the available criteria are not adequate for evaluation as they are very broad, open to interpretation and do not take into account different characteristics of arts and culture projects. Another important criticism on the selection process was concerning the procedures followed by the Committee. The fact that Committee members only received the summaries of the applications and had to evaluate and grade the projects together on the day of evaluation meeting was considered ineffective. It was argued that receiving all applications prior to the evaluation meeting and giving the opportunity for each member to grade projects on their own would be a better alternative. Furthermore, it was also pointed that since the arts and culture community in the northern part of Cyprus is quite small, committee members have different ties to applicants which may cause conflict of interest in certain cases. Following the evaluating process which also includes presentation by applicants, selected CSOs receive the grant payments in two installments and are expected to provide a final report stating the implemented activities and project costs.

The financial support provided by the Department of Culture is a unique example for the northern part of Cyprus. Despite some shortcomings, this mechanism is an example of a structured and well-functioning process. Furthermore, along with the grant programs of the international organizations it is one of the few examples that selected CSOs receive grants rather than direct payments covering project costs. Existence of CSO representatives in the Evaluation Committee is also worthwhile. Yet, some measures like renewing the regulation to include a more comprehensive understanding of arts and culture, updating the selection criteria and restructuring the ways of working of the Evaluation Committee can be taken to make the grant program more transparent and effective.

There have been sporadic examples of other administrations/departments providing funding to civil society organizations. Most of the cases included covering the expenses of CSOs for certain initiatives e.g. the "Ministry of Tourism" has covered the cost of the signs on a tourist trail developed by a CSO. Another example was the organization of joint initiatives with CSOs in which the respective state administration covers the costs e.g. the "Ministry of Education" together with Green Action organized a photo competition in schools or covered the transportation and other costs for a competition organized with the Diabetes Association.

A third way of cooperation that involves financing is actually to take up the idea provided by a CSO and to implement it alone. An example is again the "Ministry of Education" which published a booklet about the problems of drug use – an idea that came from a CSO and the experts that prepared the booklet were also from a CSO.

In almost all the cases (except for the Department of Culture) there are no clear procedures through which an organization can apply for funding and be supported. In most cases, the partnership is ad-hoc or based on some form of previous cooperation between the respective administration and the CSO.

At the local level the situation is similar. There were various examples of support provided to CSOs but there was no example of a formally established procedure through which in a

transparent and public way CSOs receive funding after a competition was organized with a call for proposals. One interesting example that happened several years ago was presented by the Diabetes Association which received a substantial amount of funding (30 000 GBP) from the "Nicosia Turkish Municipality". The process was ad-hoc because one of the budget line items in the local budget remained unspent and the municipality offered to the organization to apply for it. The grant was regulated by signing a protocol[37].

CSOs traditionally are a very important partner to the administration in the social area. In the northern part of Cyprus there are a number of CSOs that work for the most vulnerable groups providing various services to them. The Social Services Department has recognized the value of CSOs and has started partnerships with several organizations. It provides funding to these organizations to cover part of the costs for providing certain services. This is a clear example of **social contracting** – providing funding to a CSO to provide services that otherwise the administration will be obliged to provide itself. This happens on an ad-hoc basis as there is no legal regulation of this process and the Social Services Department signs protocols with the respective organizations. However, the department is currently proposing to introduce a specific amendment to its establishment law to regulate the process of partnering with CSOs.

The amount of money that is provided by the Social Services Department to CSOs is not substantial. We received information about two specific organizations that receive a total of 124 000 TL[38] per year and the majority of it goes for services that SOS Children's Village provides.

SOS Children's Village[39] is a notable exception in the northern part of Cyprus – at meetings with both the administration and with companies it was given as an example of a reliable partner that everyone is willing to support. Of course, SOS has the benefit to be part of an international network and to receive both financial support and know-how from its headquarters (and so to be able to provide new/innovative services but also have access to knowledge on various fundraising methods).

The organization provides a range of services targeting children and their families. They have houses for children in Nicosia but are running a kindergarten (open also to children not living in the houses). They have a youth facility in Kyrenia and after children leave the facility they enter the semi-independent living program. In addition, SOS is running a family strengthening program. They support 150 children in the family strengthening program and 106 children in their facilities in Nicosia and Kyrenia.

SOS is probably one of the biggest organizations on the island with 62 employees (4 of them focusing on fundraising). Their annual budget is 5,5 mln. TL[40] and they receive support from various sources:
- 30 % from fundraising;

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[37] The case was described by a representative of the organization at a focus group in Nicosia.
[38] Equal to almost 37 000 EUR as of 12 May 2016.
[39] The information is provided by the SOS Children's Village director during our interview with her.
[40] Around 1,64 mln. EUR.

- 30 % from government subsidies;
- 8 % from international sponsorship;
- 7 % from their kindergarten (economic activity);
- 25 % from the headquarters (but this is planned to end in 2018).

In the case of SOS Children's Village we see developed various alternative sources of funding – economic activities (the fees for the kindergarten), social contracting and donations. With regard to social contracting, SOS is receiving funding for several services – the administration provides them with 75 % of the minimum wage for each child they support. In addition, the administration covers 85 % of the fee for the kindergarten for 20 children. And, SOS have benefited from the most typical support that the administration provides – in-kind support – the land on which their houses are built has been provided for free for 50 years by the administration.

With regard to fundraising from individuals and companies, SOS uses various methods including face-to-face collection but with regard to companies they noted that they receive predominantly in-kind support.

4.6. Other Potential Sources of Funding Provided by the Administration

There are two additional sources which should be considered in the case of the northern part of Cyprus – state lottery and the Foundations Administration (EVKAF).

As shared at one of the focus groups, the lottery in the northern part of the island is providing financial support to sports. So currently it is not a potential source for all CSOs but possibly for sports associations. There are, however, cases from other countries (e.g. Croatia) where the income from the lottery is used for wider area of activities including civil society development.

The Foundations' Administration (EVKAF) is another potential source of income. It manages a large amount of property and as pointed above, the income from this property has increased in the last years. Moreover, EVKAF does not support only foundations. However, its support is predominantly in-kind – buying products or covering specific expenses directly. They can also provide land, buildings, etc. One example for support to an association is the support EVKAF provided to the association to protect the local tulip which received both land and seeds for planting tulips. In the case of the Association of children with cancer, EVKAF supported them by fixing their roof. EVKAF also supports initiatives related to fundraising of associations. An example was the charitable run organized by the Diabetes Association which EVKAF supported by buying t-shirts and water. Different CSOs mentioned that EVKAF is emerging as an important source of support in the northern part of Cyprus. However, it should be noted that the support provided is not structured and it is very much dependent on the good intentions and vision of the administrators. Currently, there is no commitment on the side of EVKAF to turn this ad-hoc support into an open and transparent grant-making mechanism. To this end, it is not possible to foresee the sustainability of this support.

4.7.   Employment and volunteering

Most of the CSOs in the northern part of Cyprus are volunteer-based. Almost all of the CSOs participating in the survey done by Infakto Research in 2016 stated that they work with volunteers. According to the same survey percentage of ogranizations working with 1-9 volunteers is 31 whereas 8 percent of the organizations work with more than 100 volunteers. It is common for CSOs to attract new volunteers in social gatherings and face to face meetings. While 48,3 % of the respondents said that there are no problems with regards to volunteerism in northern part of Cyprus, lack of interest (21,3 %) and traditions (17,9 %) along with the lack of a legislative framework (17,1 %) defining and regulating volunteerism were considered as problems by some of the respondents.[41] Overall, it can be argued that civil society organizations in northern part of Cyprus are supported by volunteers which also indicates that many of the CSOs were able to establish links with the communities they work with.

While number of volunteers is higher, according to the survey conducted under Civic Space Project in 2016, from the 240 participating CSOs almost 80 % did not have any employees. While the percentage of organizations with 1-5 employees were 13 %, whereas, "almost all of the respondents said that they have volunteers working for their organization".[42] Keeping paid staff is a real problem because of the lack of constant sources of funding for most organizations. There are no special benefits for employment in CSOs. There has been an initiative some years ago to exempt CSOs from certain salary-related taxes but it has not been supported.

Problems

The overall financial situation of the CSO sector in the northern part of Cyprus is not very good. There are limited sources of funding for CSO activities which makes most CSOs work on a voluntary basis. This may be an advantage from the point of view of involvement of more people in the activities of CSOs. Moreover, this ensures that CSOs are strongly mission-driven. But this does not ensure that organizations are strong and sustainable.

The basic tax framework is not hindering CSO operations. But there is almost no funding channeled to CSOs by the administration. There is no regulation of how the administration could provide funding to organizations (neither in the form of grants, nor through a special procedure for hiring them to provide certain services).

The northern part of Cyprus is relatively small in terms of population and business sector which means the potential for recruiting individual and corporate donors is also not too big. Corporate social responsibility is a concept that needs to be developed further.

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[41] Evaluation of the Civil Society Organization's Capacity. 14 October 2016. Infakto Research Workshop.
[42] Evaluation of the Civil Society Organization's Capacity. 14 October 2016. Infakto Research Workshop.

5. Partnership with the TC administration

The Turkish Cypriot (TC) administration collaborates on various levels with nonprofit organizations. But this cooperation is sporadic and based on the individual relationships between the administration and specific organizations. Even though in the northern part of Cyprus there are a number of "laws" that regulate cooperation between "public institutions" and CSOs, none of these "laws" include clarifications on the scope, condtions and content of the cooperation[43]. Shortly stated, there is no established mechanism through which CSOs can participate in the decision-making process.

The traditional partners of the administration are the business chambers and the unions. This is especially visible in the area of education in the Apprenticeship Board where out of 16 members, 6 are from chambers and unions but there is no single other CSO. There are various other examples of involvement of CSOs in initiatives but these are not systematic. There is no obligation or legal basis for the involvement of CSOs (as stated by the Social Services Department). The administration is ready to use CSO expertize but not pay for it in most cases.

At the local level, there are also a number of interesting examples. The Nicosia municipality has established a number of partnership forms in different fields. The municipality involves CSOs in the various committees it has created. It has also established bodies through which it supports/cooperates with CSOs especially in the youth area – the Youth and Children Councils. The municipality engages in joint initiatives with CSOs and works with organizations in the most diverse areas e.g. gender, elderly and disabled, refugees, etc. This increased activity is to a large extent a result of the understanding that nonprofit organizations are an important and valuable partner that the mayor of Nicosia has.

Nicosia Turkish Municipality is one of the most active municipalities in the northern part of Cyprus that have established strong ties and partnerships with civil society organizations that are working on different areas. In many of the focus group meetings and interviews CSOs have mentioned the positive role of Nicosia Municipality and the significant changes that emerged after the election of Mayor Mehmet Harmancı. Harmancı, who has been a civil society activist for years, has brought a new understanding and approach in working with CSOs. In the interview with Mr. Harmancı, he mentioned that even though for many of the municipalities, partnerships with CSOs only emerge in the area of city planning, he believes that CSOs are natural partners to municipalities in developing joint strategies and services. With this understanding, Nicosia Municipality has developed different strategies and mechanisms for partnering with CSOs and supporting them.

Nicosia Municipality's collaboration with CSOs mainly focuses on three areas: (1) including CSOs in strategy-making process through different committees, (2) providing in-kind support and (3) service provision. As described above, CSO involvement is ensured in different committees of the Municipality such as the Gender Equality Commission, Children's Rights Commission, Refugee's Rights Commission, Culture, Arts and Social Services Commission and

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[43] According to the legal review.

the Youth Council. CSOs are openly invited to these commissions and although they do not have voting power they are able to provide recommendations for strategies developed. Emphasizing the need to involve CSOs in strategy making processes and establishing partnerships, Mayor Harmancı also draws attention to the divided nature (mostly due to political divisions) of civil society in the northern part of Cyprus which results in lack of cooperation. Despite its limited resources, the Municipality provides in-kind support for CSOs such as transportation and meeting spaces. Similarly, the Municipality is also working with women's organizations to establish a Women Solidarity Center which will be an open space for women's organizations. Examples of service provision also exist in different areas. The service provided by the Chamber of Architects to develop a new masterplan for the city and the art courses for children implemented with EMAA are some of the examples of service provision. Due to financial constraints the Municipality is unable to provide funding for CSOs. However, in the interview held Mayor Harmancı mentioned that if and when other sources of investment will be available they have a plan to open a civil society center and youth activity center. Nicosia Municipality also plays a significant role in developing partnerships between the Municipality, CSOs and private sector. Paylaşım Mutfağı (Sharing Kitchen) is a unique example where the Municipality, individual donors, public institutions (e.g. EVKAF) and corporations came together to open a soup kitchen for elderly, low income people and refugees.[44]

Without any doubt, Mayor Harmancı's background as an activist and his strong belief in the role of civil society organizations play an important role in the positive steps taken by the Nicosia Municipality. When asked about the sustainability of these initiatives Mayor Harmancı emphasized that together with CSOs they are developing a set of "best practices" which will set an example for different "municipalities" and other "mayors".

There are examples of institutions that publish draft "laws" on their websites. A good example is "Parliament" which provides in its "bylaws" that draft "laws" should be published in the "Official Gazette" and normally provides 20 days for submission of opinions. There is, however, no obligation to provide any feedback on comments received. Of course, an equally important issue is the capacity of CSOs to be involved more actively in the decision-making process. Having in mind that most of the organizations are run by volunteers that would mean that they will have problems to attend any public discussions organized during working hours (which is the time when institutions would be doing consultations normally). The process of participation in decision-making requires also the devotion of substantial amount of time for preparation of opinions, review of drafts, etc. which CSOs may not have.

One interesting example is the development of the "Law on Associations". CSOs shared in the focus groups that they did not feel included in the process of preparing the draft "Law on Associations". For example, they did not receive any feedback on their proposals. Moreover, they describe that the process showed the lack of trust towards CSOs - one politician was cited to say that now everybody would be able to establish associations (as something problematic) which is exactly the aim of freedom of association. On the other hand, there

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[44] For more information on the Paylaşım Mutfağı see https://www.lefkosabelediyesi.org/lefkosanin-paylasim-mutfagi-hizmete-girdi/

were opportunities for CSOs to be involved and influence the draft. The draft was published in Internet and available for comments.

Several years ago, an initiative to adopt a new "Law on Associations" started. The first draft of the "Law" was not supported by CSOs which requested that the draft" law" is withdrawn. In 2014 a new initiative started. The NGO Network – a coalition of several CSOs took an active stand on the draft "law". A working group was formed where both CSOs and representative of the TC administration participated. CSOs were also included at the first discussions of the draft "law" in "Parliament". A public discussion was organized by the Civic Space initiative which brought together both CSOs and representatives of the administration. At the discussion were presented the international standards and best practices related to freedom of association. However, in the final stages of the law-making process CSOs stopped being invited at the discussions of the text of the draft "law" so some of the CSO proposals were not taken into consideration by the members of "Parliament".

The NGO Network, however, found another way to influence the drafting process - they sent their opinion on the draft "law" to the "President's Office" which vetoed the draft "law" requesting amendments were made in several key areas, in line with the CSO proposals.

The establishment of consultative bodies such as advisory boards and consultative councils is not really popular with the TC administration. For example, in the area of education there is no other consultative body other than the already mentioned Apprenticeship Board according to the information provided at the meeting with the Education Department.

Partnership requires that both parties see its benefits. Very often it is visible that the administration does not understand the possible value added of engaging CSOs. Even the specific cases of successful joint initiatives are not enough to help create a more systematic way of involving CSOs. To some extent this would require more efforts and it is obvious that the administration does not have sufficient capacity. During the discussions for shortening the registration deadline (from 60 to 30 days) it was stated that the registration procedure cannot be shorter with the current human resources of the TC administration. Similarly, without devoting time of the TC "officials" for organizing public consultations or involving CSOs, any partnership will remain sporadic. The limited financial resources are another obstacle to creating a better partnership – without any potential funds, the Turkish Cypriot administration cannot consider creating funding mechanisms for CSOs.

Problems

CSOs have noted several serious problems that hinder cooperation. The first one is the fact that there are constant changes in the TC administration – in the last 15 years (since 2001) there have been 18 "governments". This is a problem to building working relations. Another problem noted by some organizations is the politicized relationship with some administrations that prefer to receive political support from the CSOs. Therefore, organizations that have worked with a previous administration (elected from a different political party) may have more problems in their interaction.

The other obstacle noted is that the administration is trying to do everything by itself. There are exceptions to this (e.g. the case of SOS Children's Village) but in most of the cases cooperation is understood as receiving ideas for initiatives that the administration carries out by itself (instead of supporting the CSOs to implement them).

IV. RECOMMENDATIONS

In this section we provide our suggestions what steps could be taken in order to improve the environment in which CSOs operate in the northern part of Cyprus. They cover the basic areas reviewed in this assessment.

Registration and operation

1. The "Parliament" has adopted a new "Law on associations". While in many respects it is an improvement and it contains provisions which will create more guarantees for the freedom of association, there are issues that need to be improved in order to ensure the "law" is in line with the international standards on freedom of association. One simple step to ensure that the "law" improves the situation is to make **an impact assessment of how the new "law" will affect CSOs** – would the new "law" create additional burden to CSOs and is there a balance between control and freedom in the new "Law on associations". In addition, there are **several specific provisions that should be reviewed** to ensure that:
    • Foreigners enjoy the same rights as local citizens;
    • The registration procedure (and the following procedures for registering amendments in the statutes or the Board) is not too long and bureaucratic;
    • Foreign associations (and associations of foreign origin) can operate in the northern part of Cyprus in all areas in which local associations can do that and the procedure for this is not too burdensome;
    • There is no requirement for preliminary approval in case of foreign funding but only notification for all types of associations.
2. Existing "lesgislation" does not clearly define the charity status, its difference from other legal entities, the role and responsbilities of the charity status. Even though existence of different legal entities is positive, the "law" needs to clearly define the scope, role and responsibility of this status.
3. It is observed that there is a lack of knowledge on the side of both the CSOs and public bodies about the legal and fiscal environment and practices regarding civil society. Special **training programs focusing on the legal and fiscal environment could be designed and introduced to both CSOs and civil servants** in order to build their capacity and provide basic knowledge on these matters.

Financial situation

4. Currently there is no data on the size and capacity of CSOs (i.e. number of volunteers, employees, etc.). Furthermore, information on the financial situation of civil society

organizations (associations and foundations) and the funds they attract is also not available. There is a need to **collect and openly share data on the size and capacity of the civil society organizations**. Additionally, the tax administration needs to start **collecting information on declared individual and corporate donations**. This will give a basis for future policies in these areas. In addition to the donation income, tax "authorities" should start **compiling information also on the amount of money collected by CSOs through charitable lotteries**. This will also help them consider whether to exempt this income from taxation and whether such an exemption would have any substantial effect on the budget.

5. One obvious deficit of CSOs is their knowledge on fundraising and accessing alternative sources of funding such as social entrepreneurship/mission-related business activity. That is why there is a **need for capacity-building for CSOs in fundraising and business planning**. The administration/donors should consider developing tools that will support CSOs in engaging in such activities. Examples of support for fundraising could be financing the costs of the fundraising campaigns, providing experts to advise individual charities, support them in preparing fundraising strategies, etc. With regard to business planning, tools to support CSOs would include capacity-building, providing them with seed funding to start mission-related business, provide ongoing support and follow-up grants after they have started the business, etc.

6. Many CSOs in the northern part of Cyprus are reluctant to provide and openly share their annual reports and financials. To increase practices of good governance and help build trust on the civil society, **CSOs need to be encouraged to adopt practices related to transparency and accountabilit**y. It is foreseen that such practices will also contribute to the fundraising activities of the organizations.

7. One of the goals of future efforts in the northern part of Cyprus should be to **develop local sources of support for CSOs**. This would be a key for the future growth of civil society because without more funding sources the growth potential for CSOs is limited. This would include work both with corporate donors, the state and private individuals/foundations. Different events can be organized in order to bring together CSOs, individual and corporate donors to establish relations and jointly discuss possible ways of collaboration.

8. With regard to corporate donors, the administration/donors could **promote examples and different mechanisms** (such as grant-making, employee volunteering, payroll giving) of corporate social responsibility and support companies in designing their CSR programs.

9. With regard to the administration – it should be supported to **set aside portions of the budgets of "ministries" for CSO initiatives**. While budgets are always limited, there is a need to show the benefits of supporting CSOs which could eventually lead to better results than for spending the funds directly by the respective administration.

10. In addition, currently many institutions do not provide funding to CSOs in a systematic way. That is why there is a need to **adopt a regulation containing the basic principles for how funding from the administration should be provided to CSOs**. Such principles should be binding for all administrative units and should promote transparency and competitiveness of the process of state funding.

11. Funds provided under the Department of Culture represent an important example of funding that can be provided for CSOs by the administration in the northern part of Cyprus. **The regulation governing this fund needs to be revised in consultation with the CSOs working in the field of arts and culture to meet their needs**. Such an initiative will not only improve the funding mechanism but can also be used as a best practice to promote state funding.

12. There is also a need to consider the possibility for **setting up a special Fund for CSOs supported by the TC administration that would be the focal point** (while not eliminating the possibility for line "ministries" to support CSOs out of their own budgets) of the administration policy to provide funding to CSOs. Parts of this funding should be used for operational costs and to build on the capacities of the CSOs.

13. In addition to grant funding, the administration should consider introducing a **mechanism through which administrations can "contract" CSOs to provide services** on their behalf (against covering the costs of these serves by the respective authority).

14. The EU should work to ensure its funding is transparent and predictable – it should aim **to continue its policy to launch at least one call for proposals annually**. Moreover, currently its grants are substantial but go to a small number of organizations. It may consider **adding also a small-grant component through which to support a larger group of organizations** which could in the long run lead to having a larger potential pool of applicants for bigger grant programs. This would also lead to increased visibility and outreach.

Partnership with the TC administration

There are four issues which need to be taken into consideration when we speak about partnership between the TC administration and civil society organizations:

- Many governments have adopted strategic policy documents which outline the importance of CSOs and the mechanisms through which the government cooperates with them;
- Partnership could be strengthened through the establishment of institutional structures through which the partnership could be further supported (offices, contact points, etc.)
- CSO participation in the decision-making process needs some form of regulation;
- Participation requires that both the administration and CSOs have stronger capacity.

That is why we propose the following measures that could strengthen the partnership:

15. Currently the administration in the Turkish Cypriot community does not have a clear policy for supporting the development of CSOs or for cooperation with the civic sector. There is a need to **start a debate on whether there should be a policy document setting out the key principles and goals of the partnership between CSOs and the TC administration** as well as the potential mechanisms to support CSO development in the northern part of Cyprus;

16. Partnership between CSOs and the TC administration could be strengthened by establishing various **institutional structures supporting CSO/administration engagement**. Examples of such structures are:
    - body/council monitoring the policies towards CSOs;
    - contact points/officials within the administration responsible for organizing public consultations, engaging CSOs and serving as a liaison between the institutions and CSOs.
17. In order to strengthen the consultative role of CSOs, the TC administration should consider **developing standards for involvement of CSOs** – these should be simple rules on when and how CSOs should be involved in the development of policies and legislation.
18. Organizing **specialized trainings for representatives of the administration on the role of CSOs**, how they work, etc. This will help them understand better their potential partners. Similarly, organize **trainings for CSOs on how to be involved in the decision-making process** and what is the benefit for them.

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ANNEX 2
List of interviews

Ms. Charlotte Goyon, EU Task Manager Civil Society sector

Ms. Umure Ors, "Ministry of Labor'' Social Services Unit

Mr. Hasan Alicik, Mr. Hilmi and Mr. Ilker ''Ministry of Interior'' together with District Officers (Kaymakamlar) from all 5 regions

Mr. Armagan Candan, Chair of EU Committee in "Parliament"

Telsim Telephone Company

Mr. Ibrahim Benter, head of the Foundation Administration of Northern Cyprus

Ms. Meliha Kaymak and Mr. Serhat Kotak, Company Managers of Kaner Group

Ms. Elizabeth Kassidis, USAID Former Manager, US Ambassy

Ms. Refika Ince, National Director of SOS Children's Village

Mr. Osman Bayhanli, "Ministry of Finance'' Tax Office Unit

Mr. Mehmet Harmancı, Mayor of Nicosia

Ms. Zehra Şonya, EMAA

Ms. Gülşen Hocanin, Assistant Director and other Department Directors, "Ministry of Education"

Mr.llter Koyuncuoglu, Prosecutor's Office

Focus group participants

23rd of January, March 2016 – Famagusta		
№	**Name**	**Institution**
1.	Munever Ozgur	Hand of Famagusta (BADEV + NGO Network)
2.	Esra Can Akbil	Hands on Famagusta & FI
3.	Remziye Baybora	Bemsa Culture and Art Association (Bemsa Kultur ve Sanat Dernegi)
4.	Aysel Bodi	Akova Women Association (Akova Kadin Dernegi)
5.	Neriman Rizaner	Mesarya Culture and Art Association (Mesarya Kultur ve Sanat Dernegi)
6.	Mustafa Ongun	MAGEM
7.	Cemil Hurturk	MAGEM
8.	Erol Kavaz	MAGEM
9.	Serdar Atai	MASDER
10.	Yusuf Duman	Karpaz Eco-Tourism Union (Karpaz Ekoturizm Birligi)
11.	Savash Ozgocam	Cayonu Mesarya Culture Association (Cayonu Mesarya Kultur Dernegi)
22nd of January , March 2016 – Civil Space Office (Nicosia)		
№	**Name**	**Institution**
1.	Seda Argun	Interpreter – Duo Translation
2.	Emefe Imge	UPKA

3.	Rana Feridun	POST RI
4.	Recep Hancerli	K.T.M.S. Association (K.T.M.S. Dernegi)
5.	Sibel Hancerli	K.T.M.S. Association (K.T.M.S. Dernegi)
6.	Melis Eroglu	1- Cyprus Turkish Diabetes Association, 2- Magusa Culture Association (1- Kibris Turk Diyabet Dernegi, 2- Magusa Kultur Dernegi)
7.	Sevil Hancerli	K.T.M.S. Association (K.T.M.S. Dernegi)
8.	Noman Gulbefe	Consultant
9.	Gulcan Yalinca	ASD
10.	Enver Ethemer	Envision Diversity

ANNEX 3

Survey of CSOs in the northern part of Cyprus

1. What is your organizational form?

Mark only 1 answer

☐ Association
☐ Foundation
☐ Charity
☐ Union, Chamber, Professional organization
☐ Federation or Confederation
☐ Platform, Initiative or Network or any other type of unregistered organization
☐ Other

2. In what district are you registered?

☐ Famagusta
☐ Kyrenia
☐ Guzelyurt
☐ İskele
☐ Nicosia

3. How long did the registration procedures for your organisation last?

☐ Less than 30 days
☐ 30-60 days
☐ More than 60 days
☐ More than 60 days and still no decision

4. What is the main activity of your organisation?
Up to 3 answers

- Protection of Human Rights
- Healthcare, Patients' Rights
- Women's Rights
- LGBTI Rights
- Refugee and Immigrant Rights
- Democracy and civil society development
- Promotion of philanthropy/volunteerism
- Legislation, advocacy, public policies
- Arts and culture
- International and European issues
- Peacebuilding
- Youth issues
- Social services
- Economic development
- Education
- Environment
- Children
- Development of local communities
- Sports
- Religion
- Interest clubs (e.g. hunters, fishermen, auto clubs, etc.)
- Protection of interests of a business sector (e.g. tourism, agriculture, etc.) or chambers of commerce
- Professional organizations (e.g. architects, journalists, etc.)
- Other (please specify)

5. Does your organisation have full-time employees?
☐ No
☐ 1 person
☐ 1-5 people
☐ 6-10 people
☐ 11-20 people
☐ More than 20 people.

6. Does your organisation work with volunteers?
Only 1 answer
☐ All the time
☐ Regularly
☐ Very rarely
☐ Never

7. What are the main problems facing your organization?
You may list up to 3 answers
- Non-supportive legal environment for CSOs
- Interference of the administration in the internal affairs of CSOs

- Complicated reporting procedures of the tax administration
- Not enough funding sources
- Lack of support from the administration for the activities of CSOs
- Insufficient mechanisms of participating in the decision-making process (e.g. access to consultative bodies)
- Lack of willingness of administration to include CSOs in the decision-making process
- Insufficient organizational capacity
- Lack of proper understanding/trust of citizens towards CSOs
- Lack of interest and coverage of Media of Civil Society actions
- Difficulty in networking with international organizations
- Other (please specify) ……………………………………………………………………………………

8. Have you ever had problem(s) with a "law" related to your sector of activities or its implementation. Please describe the problem(s) briefly:
Please, list them by importance with 1 being the most important:
1………
2………
3………

9. In your opinion, what is the image of Civil Society for the wider public?
☐ Good
☐ Neutral;
☐ Bad

10. Has your organization ever been inspected by a public authority?
☐ Yes
☐ No

11. Has your organization received any penalty by a public authority?
☐ Yes
☐ No

12. What are the main sources of funding of your CSO?
Mark the percentage (%) for each source. The total should be 100%. If there are other sources which are not listed here, list them first then write the corresponding percentage of their share in your overall income:

International donors (EEA, USAID)	|_|_|_|%
European Union	|_|_|_|%
Funding from the Turkish government	|_|_|_|%
Local CSOs	|_|_|_|%
Central budget	|_|_|_|%
Local budget	|_|_|_|%
Donations from companies	|_|_|_|%
Donations from individuals	|_|_|_|%
Economic activity	|_|_|_|%

Membership fees |__|__|__|%
Other (Please specify): .... |__|__|__|%
Other (Please specify): .... |__|__|__|%
Total   100%

13. What was the total budget of your organization in 2015?
Only 1 answer
- [ ] 0 – 1000 EUR
- [ ] 1001 – 5 000 EUR
- [ ] 5 001 - 20 000 EUR
- [ ] 20 001 - 100 000 EUR
- [ ] Above 100 000 EUR

14. Have you organized any online or public collection fundraising (street boxes, lotteries, etc.) campaigns?
Only 1 answer
- [ ] No
- [ ] Yes

15. Do your donors use tax benefits for the donations they make to your organisation?
Only 1 answer
- [ ] Yes, most of our private donors use tax benefits
- [ ] mostly enterprises donating to our organisation use tax benefits
- [ ] mostly individuals, donating to our organisation use tax benefits
- [ ] No, nobody use tax benefits
- [ ] No tax benefits are available in the northern part of Cyprus
- [ ] Don't know

16. What are the three most important issues that the administration should do in its policy towards CSOs?
Choose 3 answers. Please, list them by importance with 1 being the most important:
- [ ] Nothing
- [ ] There needs to be a "government" policy for civil society development
- [ ] There should be specialized structures within the administration for cooperation with CSOs
- [ ] There should be mechanisms for public funding for CSOs
- [ ] There should be mechanisms to support CSOs through expert assistance and consultations
- [ ] There should be mechanisms to involve CSOs in the development of public strategies (policies) and legislation
- [ ] Other (please describe):

17. Do you think there should be a body within the Turkish Cypriot administration dedicated for designing and implementing policies for CSOs?
Only 1 answer
- [ ] No
- [ ] Yes

18. Do you think CSOs are effectively involved in the decision-making process (e.g. through consultations on draft "laws" or "policies", participation in consultative bodies) in the northern part of Cyprus?

Only 1 answer

☐ No
☐ Yes, but not sufficiently
☐ Yes, sufficiently

19. Do you think that Turkish Cypriot administration should provide funding to CSOs?

Only 1 answer

☐ No
☐ Yes

20. If you received funding from the Turkish Cypriot administration in the last two years, on what basis was it provided to your organisation?

☐ Public invitation for expression of interest
☐ Direct invitation to apply
☐ Direct contacts with public bodies
☐ Other (specify)

21. If you have received funding, which issues were targeted?

More than 1 answer is possible

- Healthcare, patients' rights
- Arts and culture
- Youth issues
- Social services
- Children
- Education
- Environment
- Other (please specify): ....

22. If you received funding, from which administration body you received it from?

☐ "President's Office"
☐ Municipality
☐ Culture Department
☐ Social Services Department
☐ "Parliament"
☐ Foundations Administration
☐ Other (please describe):

23. Have you received any in-kind support (free office, transport, meeting space, etc.) from the Turkish Cypriot administration?

Only 1 answer

☐ No
☐ Yes

(for those who check yes, a box opens up with the following question):

Can you specify the nature of the in-kind support you have received? (e.g. transportation; printing brochures, books, T-shirts; food; venue; equipment and furniture)
....

24. If you received in-kind support, from which administration body you received it from?

☐ "President's Office"
☐ Municipality
☐ Culture Department
☐ Social Services Department
☐ "Parliament"
☐ Foundations Administration
☐ Other (please describe):