

Open Budget Survey 2019

Questionnaire

Turkey

April 2020

Country Questionnaire: Turkey

PBS-1. What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:
FY 2019-21

Source:
Multi-annual budget preparation process begins with the adoption of Medium Term Program by the Council of Ministers.
The information can be found on page 30 and page 34.
<https://ms.hmb.gov.tr/uploads/2019/04/11246yeni-ekonomi-programipdf.pdf>

The second document issued in budget preparation process is the Medium Term Fiscal Plan.
The information can be found on table 3.
<https://www.hmb.gov.tr/bumko-orta-vadeli-mali-plan-ve-ekleri> (for the years 2019-2021)

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: I partially disagree with the researcher about the contents of PBS documents According to Article 16 of the public financial management and control (PFMC) Law, multi-annual budget preparation process begins with the adoption of Medium Term Program by the President until the end of the first week of September at the latest, which includes macro policies, principles, basic economic figures as targets and indicators. The medium-term program shall be published in the Official Gazette within the same term. The second document issued in the budget preparation process is the Medium Term Fiscal Plan. Under the PFMC Law, the Medium Term Fiscal Plan prepared as consistent with the medium-term program. The medium-term fiscal plan is adopted by the President and published in the Official Gazette before the 15th of September at the latest. The information can be found in article 16 of the public financial management and control law <http://www.mevzuat.gov.tr/MevzuatMetin/1.5.5018.pdf>
<https://www.hmb.gov.tr/kanunlar>

Government Reviewer

Opinion:

Researcher Response

Many thanks to the reviewer. Due to the transition to the Presidential Government System, the Medium Term Program and Medium Term Plan are being prepared by the Presidency instead of the Council of Ministers.

PBS-2. When is the PBS made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for a PBS to be considered publicly available, it must be made available to the public one month before the Executive's Budget Proposal is submitted to the legislature for consideration. If the PBS is not released to the public at least one month before the Executive's Budget Proposal is submitted to the legislature for consideration, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the PBS.

Answer:
d. The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

Source:
<https://ms.hmb.gov.tr/uploads/2019/04/11246yeni-ekonomi-programipdf.pdf>
<https://www.hmb.gov.tr/bumko-orta-vadeli-mali-plan-ve-ekleri> (for the years 2019-2021)
<http://www.resmigazete.gov.tr/main.aspx?>

home=<http://www.resmigazete.gov.tr/eskiler/2018/09/20180920m2.htm>&main=<http://www.resmigazete.gov.tr/eskiler/2018/09/20180920m2.htm>
<http://www.resmigazete.gov.tr/eskiler/2018/10/20181011-12.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The PBS is released less than one month before the Executive's Budget Proposal is introduced to the legislature. While the mid-term program was published on September 20, 2018, the budget bill was submitted to legislature on 17 October 2018. http://www.sbb.gov.tr/wp-content/uploads/2018/11/YeniEkonomiProgram%C4%B1_OVP_2019-2021.pdf
https://www.tbmm.gov.tr/develop/owa/tasari_teklif_sd.onerge_bilgileri?kanunlar_sira_no=238043

Government Reviewer

Opinion:

PBS-3a. If the PBS is published, what is the date of publication of the PBS?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:

20/09/2018 20/09/2018

Source:

<http://www.resmigazete.gov.tr/eskiler/2018/10/20181011-12.pdf>

Comment:

PBS- Medium Term program (OVP) was announced on BUMKO's website on 20 September 2018: <https://www.hmb.gov.tr/duyuru/hazine-ve-maliye-bakani-sayin-berat-albayrak-yeni-ekonomi-programini-tanitti>

PBS - Medium Term Fiscal Plan (OVMP) was published on the Official Gazette on 11 October 2018.

<https://www.hmb.gov.tr/bumko-orta-vadeli-mali-plan-ve-ekleri>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

PBS-3b. In the box below, please explain how you determined the date of publication of the PBS.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

PBS was published on the Official Gazette on 11 October 2018 and on the General Directorate of Budget and Fiscal Control website on 20 September 2018.

Source:

<http://www.resmigazete.gov.tr/eskiler/2018/10/20181011-12.pdf>

<http://www.bumko.gov.tr/TR,8083/2018.html>

Comment:

PBS was published on the Official Gazette on 11 October 2018.
It was announced on General Directorate of Budget and Fiscal Control on 20 September 2018. The website of General Directorate is revising and they couldn't add the information to the new website. I informed the officials and they will update as soon as possible.

Peer Reviewer

Opinion: Agree

Comments: The medium term program was published on the repeating Official Gazette: Dated 20.09.2018 and on The Directorate of Strategy and Budgeting website <http://www.resmigazete.gov.tr/eskiler/2018/09/20180920M2-1.pdf> http://www.sbb.gov.tr/wp-content/uploads/2018/11/YeniEkonomiProgram%C4%B1_OVP_2019-2021.pdf The medium term fiscal plan was published on the Official Gazette: Dated 11.10.2018 and on the General Directorate of Budget and Fiscal Control website on 20 September 2018 <http://www.resmigazete.gov.tr/eskiler/2018/10/20181011-12.pdf> <https://ms.hmb.gov.tr/uploads/2019/04/112792019-2021-donemi-orta-vadeli-mali-plandocx.docx>

Government Reviewer

Opinion:

PBS-4. If the PBS is published, what is the URL or weblink of the PBS?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

<http://www.resmigazete.gov.tr/eskiler/2018/10/20181011-12.pdf>

Source:

<https://www.hmb.gov.tr/bumko-orta-vadeli-mali-plan-ve-ekleri>

Comment:

Medium Term Plan (OVP): <https://ms.hmb.gov.tr/uploads/2019/06/Yeni-Ekonomi-Program%C4%B1n%C4%B1-indirmek.pdf>

Peer Reviewer

Opinion: Agree

Comments: The medium-term program (OVP) : <https://ms.hmb.gov.tr/uploads/2019/06/Yeni-Ekonomi-Program%C4%B1n%C4%B1-indirmek.pdf> http://www.sbb.gov.tr/wp-content/uploads/2018/11/YeniEkonomiProgram%C4%B1_OVP_2019-2021.pdf <http://www.resmigazete.gov.tr/eskiler/2018/09/20180920M2-1.pdf> The medium-term fiscal plan: <https://www.hmb.gov.tr/bumko-orta-vadeli-mali-plan-ve-ekleri> <https://ms.hmb.gov.tr/uploads/2019/04/112792019-2021-donemi-orta-vadeli-mali-plandocx.docx> <http://www.resmigazete.gov.tr/eskiler/2018/10/20181011-12.pdf>

Government Reviewer

Opinion:

PBS-5. If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the PBS is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

d. Not applicable

Source:

<https://www.hmb.gov.tr/bumko-orta-vadeli-mali-plan-ve-ekleri>

It can be seen on the site. It has PDF, word, and also XLS formats. However, the document is considered "Published Late" according to OBS methodology, therefore "N/A" applies.

Comment:

Peer Reviewer

Opinion: Agree

Comments: The PBS was published, but the numerical data can be found in the PDF and Word files. So, the numerical data contained in the PBS are not available in a machine-readable format

Government Reviewer

Opinion:

PBS-6a. If the PBS is not publicly available, is it still produced?

If the PBS is not considered publicly available under the OBS methodology (and thus the answer to Question PBS-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question PBS-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

a. Produced but made available online to the public too late (published after the acceptable time frame)

Source:

<http://www.resmigazete.gov.tr/eskiler/2018/10/20181011-12.pdf>

Comment:

According to OBS methodology, the Pre-budget statement should be published online at least a month before the draft budget proposal is submitted to the Grand National Assembly. The 2019 proposal was submitted to Grand Assembly on 18 October 2018. The Pre-budget statements documents were published less than one month before that.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

PBS-6b. If you selected option "c" or "d" in question PBS-6a, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question PBS-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer
Opinion: Agree
Comments: n/a

Government Reviewer
Opinion:

PBS-7. If the PBS is produced, please write the full title of the PBS.

For example, a title for the Pre-Budget Statement could be "Proposed 2019 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2018/19."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:
"Medium Term Fiscal Plan (2019-2021)" "Orta Vadeli Mali Plan ve Ekleri (2019-2021)"

Source:
<http://www.resmigazete.gov.tr/eskiler/2018/10/20181011-12.pdf>
<https://www.hmb.gov.tr/bumko-orta-vadeli-mali-plan-ve-ekleri>

Comment:
The other PBS document is Medium Term Program or Orta Vadeli Program (OVP).

Peer Reviewer
Opinion: Agree
Comments: The title of the first PBS document is "Orta Vadeli Program (2019-2021)" or "Medium Term Program (2019-2021)" (Unlike in the previous years, this year it was also called the new economic program.) http://www.sbb.gov.tr/wp-content/uploads/2018/11/YeniEkonomiProgram%C4%B1_OVP_2019-2021.pdf <http://www.resmigazete.gov.tr/eskiler/2018/09/20180920M2-1.pdf>
The title of the second PBS document is "Orta Vadeli Mali Plan (2019-2021)" or "Medium Term Fiscal Plan (2019-2021)"
<https://www.hmb.gov.tr/bumko-orta-vadeli-mali-plan-ve-ekleri> <http://www.resmigazete.gov.tr/eskiler/2018/10/20181011-12.pdf>

Government Reviewer
Opinion:

PBS-8. Is there a "citizens version" of the PBS?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:
b. No

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

EBP-1a. What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:
FY 2019

Source:
The information can be seen on page 33 and following pages.

<https://ms.hmb.gov.tr/uploads/2019/05/2019-Yılı-Merkezi-Yönetim-Bütçe-Kanunu-Teklifi-ve-Ekleri.pdf>

Comment:

Peer Reviewer
Opinion: Agree
Comments: I agree with Researcher here

Government Reviewer
Opinion:

EBP-1b. When is the EBP submitted to the legislature for consideration?

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:
18/10/2018

Source:
The information can be seen on page 33 and following pages.

<https://ms.hmb.gov.tr/uploads/2019/05/2019-Yılı-Merkezi-Yönetim-Bütçe-Kanunu-Teklifi-ve-Ekleri.pdf>

Comment:
Please see the Article 18 of the PFMC law to show the full set of documents as set out in law: <https://ms.hmb.gov.tr/uploads/2019/01/Public-Financial-Management-and-Control-Law-No.-5018.pdf>

Peer Reviewer
Opinion: Disagree
Suggested Answer: Central government budget law proposal submitted to legislature as of 17 /10/2018 The information can be seen on the Turkish Grand National Assembly Website https://www.tbmm.gov.tr/develop/owa/tasari_teklif_sd.onerge_bilgileri?kanunlar_sira_no=238043

Government Reviewer
Opinion:

Researcher Response
Many thanks to the reviewer for highlighting the link that shows the date the legislature received the budget proposal.

EBP-2. When is the EBP made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an EBP to be considered publicly available, it must be made available to the public while the legislature is still considering it and before the legislature approves (enacts) it. If the EBP is not released to the public before the legislature approves it, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EBP.

The OBS definition of an Executive's Budget Proposal is a document(s) that (i) the executive submits to the legislature as a formal part of the budget approval process and (ii) the legislature either approves or on which it approves proposed amendments.

The OBS will treat the Executive's Budget Proposal as "Not Produced," in the following cases:

- *The executive does not submit the draft budget to the legislature; or*
- *The legislature receives the draft budget but does not approve it or does not approve recommendations on the draft budget;*
- *The legislature rejects the draft budget submitted by the executive, but the executive implements it without legislative approval; or*
- *There is no legislature, or the legislature has been dissolved.*

Answer:

b. At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature

Source:

The legislature's budget considering schedule is available at the link below.
https://www.tbmm.gov.tr/develop/owa/planbutce.goruntule?v_yil=2019

The date of referral to Legislature was announced on the page of the General Directorate of Budget and Fiscal Control on 18/10/2018. The information is available at the link below.

<https://www.hmb.gov.tr/duyuru/2019-yili-merkezi-yonetim-butce-kanunu-teklifi-tbmmne-sevk-edilmistir>

Comment:

Peer Reviewer

Opinion: Agree

Comments: According to Article 161 of Turkish Constitution, The President of the Republic shall submit budget bill to the Grand National Assembly of Turkey at least seventy-five days before the beginning of the fiscal year. In accordance with this regulation, the Executive's Budget Proposal submitted to the legislature by the presidency on 17 October 2018

Government Reviewer

Opinion:

EBP-3a. If the EBP is published, what is the date of publication of the EBP?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer:

18/10/2018

Source:

The EBP was published on the General Directorate of Budget and Fiscal Control site on 18/10/2018.

The information can be seen from the link below.

<https://www.hmb.gov.tr/kategori/bumko/sayfa/4>
<https://www.hmb.gov.tr/duyuru/2019-yili-merkezi-yonetim-butce-kanunu-teklifi-tbmmne-sevk-edilmistir>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

EBP-3b. In the box below, please explain how you determined the date of publication of the EBP.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

The date of referral to Legislature was announced on the page of the General Directorate of Budget and Fiscal Control on 18/10/2018. The information is available at the link below.

<https://www.hmb.gov.tr/kategori/bumko/sayfa/4>

Source:

<https://www.hmb.gov.tr/kategori/bumko/sayfa/4>
<https://www.hmb.gov.tr/duyuru/2019-yili-merkezi-yonetim-butce-kanunu-teklifi-tbmmne-sevk-edilmistir>

Comment:

Peer Reviewer
Opinion: Agree

Comments: That's partly true, The Executive's budget proposal was submitted to Turkish Grand National Assembly on 17 October, but The date of referral to Legislature was announced on the page of the General Directorate of Budget and Fiscal Control on 18/10/2018. The information is available at the link below. https://www.tbmm.gov.tr/develop/owa/tasari_teklif_sd.onerge_bilgileri?kanunlar_sira_no=238043
<https://www.hmb.gov.tr/kategori/bumko/sayfa/4> <https://www.hmb.gov.tr/duyuru/2019-yili-merkezi-yonetim-butce-kanunu-teklifi-tbmmne-sevk-edilmistir>

Government Reviewer
Opinion:

EBP-4. If the EBP is published, what is the URL or weblink of the EBP?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer:

<https://ms.hmb.gov.tr/uploads/2019/05/2019-Yılı-Merkezi-Yönetim-Bütçe-Kanunu-Teklifi-ve-Ekleri.pdf>

Source:

The other supporting documents are:

2019 Budget Justification: <https://ms.hmb.gov.tr/uploads/2019/05/2019-Y%C4%B1l%C4%B1-B%C3%BCt%C3%A7e-Gerek%C3%A7esi-.pdf>

2019 Budget Speech: <https://ms.hmb.gov.tr/uploads/2019/05/Hazine-ve-Maliye-Bakan%C4%B1-Say%C4%B1n-Berat-Albayrak%C4%B1n-2019->

Y%C4%B1%C4%B1-B%C3%Bct%C3%A7e-Sunu%C5%9F-Konu%C5%9Fmas%C4%B1-.pdf

Public Debt Management Report: <https://www.hmb.gov.tr/kamu-finansmani-raporlari>

The Central Budget bill includes the budgets of public corporations and they are submitted to parliament along with budget proposal for 2019. the "cetvel" in the central budget bill means tables of public corporations' budgets. "Cetvel"s include all budgets of public corporations.

Comment:

Here is some related news for budget discussion schedule in parliament:

<https://www.ensonhaber.com/tbmmde-butce-maratonu-takvimi-belli-oldu.html>

<https://www.dunya.com/ekonomi/2019-butcesi-genel-kurula-geliyor-haberi-433062>

<https://www.sabah.com.tr/ekonomi/2018/12/05/tbmm-genel-kurulunda-butce-maratonu-haftaya-basliyor>

Peer Reviewer

Opinion: Agree

Comments: EBP was published on the webpage of the Turkish Grand National Assembly. In addition, the EBP and its annexes were published on the webpage of the Ministry of Treasury and Finance. The information can be found on the links below <https://www.tbmm.gov.tr/d27/1/1-0276.pdf> <https://ms.hmb.gov.tr/uploads/2019/05/2019-Y%C4%B1%C4%B1-Merkezi-Y%C3%B6netim-B%C3%Bct%C3%A7e-Kanunu-Teklifi-ve-Ekleri.pdf>

Government Reviewer

Opinion:

Researcher Response

Many thanks to the reviewers.

IBP Comment

Article 18 of the PFM law No. 5018 requires that Debt Management Report is attached to the central government budget draft law to be considered during budget discussions in TGNA. Upon correspondence with the Ministry of Finance (lead budget authority in Turkey), we were able to verify that it is indeed the September Monthly Public Debt report that is submitted to TGNA. For the purposes of the survey, we will be using the September report to respond to EBP questions on debt. Link: <https://ms.hmb.gov.tr/uploads/sites/2/2018/12/Public-Debt-Management-Report-September-2018.pdf>

EBP-5. If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Option "d" applies if the EBP is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

EBP-6a. If the EBP is not publicly available, is it still produced?

If the EBP is not considered publicly available under the OBS methodology (and thus the answer to Question EBP-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EBP-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

The information is available at the link below.

<https://ms.hmb.gov.tr/uploads/2019/05/2019-Yılı-Merkezi-Yönetim-Bütçe-Kanunu-Teklifi-ve-Ekleri.pdf>

The date of referral to Legislature was announced on the page of the General Directorate of Budget and Fiscal Control on 18/10/2018. The information is available at the link below.

<https://www.hmb.gov.tr/kategori/bumko/sayfa/4>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

EBP-6b. If you selected option "c" or "d" in question EBP-6a, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question EBP-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

EBP-7. If the EBP is produced, please write the full title of the EBP.

For example, a title for the Executive's Budget Proposal could be "Draft Estimates of Revenue and Expenditure for BY 2018-19, produced by the Ministry of Finance, Planning and Economic Development."

If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

"Central Government Budget Law Proposal for the year 2019" (2019 Merkezi Yönetim Bütçe Kanun Teklifi ve Bağlı Cetveller)

Source:

The information is available on page 33 and following pages.

<https://ms.hmb.gov.tr/uploads/2019/05/2019-Yılı-Merkezi-Yönetim-Bütçe-Kanunu-Teklifi-ve-Ekleri.pdf>

"Central Government Budget Law Proposal for the year 2019"
(2019 Merkezi Yönetim Bütçe Kanun Teklifi ve Bağlı Cetveller)

Comment:

The other supporting documents are- Budget Justification; September Public Debt Report and Budget Speech.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

EBP-8. Is there a "citizens version" of the EBP?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets>.

Answer:

b. No

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

EB-1a. What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2019

Source:

The information can be seen from the link below.

<http://www.resmigazete.gov.tr/eskiler/2018/12/20181231M1-1.htm>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

EB-1b. When was the EB approved (enacted) by the legislature?

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:

31/12/2018

Source:

The EB can be seen from the link below.

<http://www.resmigazete.gov.tr/eskiler/2018/12/20181231M1-1.htm>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The enactment of the draft budget law requires firstly ratification of EBP by TGNA and then the publication of approved draft budget law in the Official Gazette. In 2019, the EBP was approved by the Turkish Grand National Assembly on 22 December 2018 and published in the Official Gazette on 31 December 2018.

Government Reviewer

Opinion:

EB-2. When is the EB made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an EB to be considered publicly available, it must be made available to the public three months after the budget is approved by the legislature. If the EB is not released to the public at least three months after the budget is approved by the legislature, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EB.

Answer:

a. Two weeks or less after the budget has been enacted

Source:

The EB has been enacted on 22/12/2018 and made available to the public on 31/12/2018.

The information can be seen from the link below.

<http://www.resmigazete.gov.tr/eskiler/2018/12/20181231M1-1.htm>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

EB-3a. If the EB is published, what is the date of publication of the EB?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:

31/12/2018

Source:

The information can be seen from the link below.

<http://www.resmigazete.gov.tr/eskiler/2018/12/20181231M1-1.htm>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

EB-3b. In the box below, please explain how you determined the date of publication of the EB.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

The EB was published on the Official Gazette on 31/12/2018.

Source:

The information can be found following the link provided below:

<http://www.resmigazete.gov.tr/eskiler/2018/12/20181231M1-1.htm>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The enactment of the draft budget law requires firstly ratification of EBP by TGNA and then the publication of approved draft budget law

in the official gazette. In 2019, The EB was published in the Official Gazette on 31/12/2018.

Government Reviewer
Opinion:

EB-4. If the EB is published, what is the URL or weblink of the EB?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

<http://www.resmigazete.gov.tr/eskiler/2018/12/20181231M1-1.htm>

Source:

It can be found following the link provided below:

<http://www.resmigazete.gov.tr/eskiler/2018/12/20181231M1-1.htm>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

EB-5. If the EB is published, are the numerical data contained in the EB available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the EB is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

b. Yes, some of the numerical data are available in a machine readable format

Source:

Government corporations budgets are submitted to parliament. the "cetvel" in the central budget bill means tables of government corporations' budgets. "Cetvel"s include all budgets of government corporations in the budget bill. And they are directly corresponding to a budget document. These tables were published at the same time as the budget law.

<https://ms.hmb.gov.tr/uploads/2019/05/2019-Yılı-Merkezi-Yönetim-Bütçe-Kanunu-Teklifi-ve-Ekleri.pdf>

Comment:

Peer Reviewer
Opinion: Disagree
Suggested Answer: c. No

Comments: Since the EB is in a PDF or htm format, the numerical data contained in the EB is not available in a machine-readable format

Government Reviewer
Opinion:

Researcher Response

Some of the annexes are in excel format, for e.g. F Cetveli (which includes the expenditure allocations for all government institutions like

universities). For this reason the score will remain "b". Please see the links: <https://ms.hmb.gov.tr/uploads/2019/04/123882019-fcetvelixls.xls>

EB-6a. If the EB is not publicly available, is it still produced?

If the EB is not considered publicly available under the OBS methodology (and thus the answer to Question EB-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EB-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

The information can be found following the link provided below:

<http://www.resmigazete.gov.tr/eskiler/2018/12/20181231M1-1.htm>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The information can also be found following the link provided below <https://www.tbmm.gov.tr/kanunlar/k7156.html>

Government Reviewer

Opinion:

EB-6b. If you selected option "c" or "d" in question EB-6a, please specify how you determined whether the EB was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question EB-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

EB-7. If the EB is produced, please write the full title of the EB.

For example, a title for the Enacted Budget could be "Appropriation Act n. 10 of 2018."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:
"2019 Central Government Budget Law" (2019 Yılı Merkezi Yönetim Bütçe Kanunu)"

Source:
The information can be seen from the link below.

<http://www.resmigazete.gov.tr/eskiler/2018/12/20181231M1-1.htm>

"2019 Central Executive Budget Law"
(2019 Yılı Merkezi Yönetim Bütçe Kanunu)

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: That's partly true. Although the Title of budget law in Turkish is true, the translation of the title of budget law into English contains errors. As indicated article 15 of PFMC law, the title of the budget law in English is 2019 Central Government Budget Law. The information can be seen from the link below. <https://ms.hmb.gov.tr/uploads/2019/01/Public-Financial-Management-and-Control-Law-No.-5018.pdf>

Government Reviewer

Opinion:

Researcher Response

Thanks to the reviewer. Full title of the EB is "2019 Central Government Budget Law."

EB-8. Is there a "citizens version" of the EB?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:
a. Yes

Source:
The information concerning the citizens version of the EB can be found following the link provided below.

<https://www.hmb.gov.tr/duyuru/2019-vatandas-butce-rehberi>

Comment:
Note that the Citizens Budget was published on 16 Jan 2019, with in 3 months of the approval of the 2019 budget law.

The Citizens budget for 2018 EB was published within 3 months in January 2018.
<https://www.hmb.gov.tr/vatandas-butce-rehberi-2018>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

CB-1. What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

Answer:
FY 2018

Source:
Relevant link can be found here:

<https://www.hmb.gov.tr/vatandas-butce-rehberi-2018>

Comment:
Note that the Citizens Guide to the Enacted Budget for FY 2019 was published 16 January 2019 (within 3 months of approval). Since this is after the OBS 2019 cut-off date, we will be assessing CB for FY 2018

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

CB-2a. For the fiscal year indicated in CB-1, what is the public availability status of the CB?

If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document (Executive's Budget Proposal or Enacted Budget) you are referring to, and – in the same comment box – which other Citizens Budget is produced and its public availability status.

Remember that publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified by the OBS methodology and that all citizens are able to obtain free of charge. This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology
Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

Answer:
e. Not applicable (the document is publicly available)

Source:
Relevant link can be found here:

<https://www.hmb.gov.tr/vatandas-butce-rehberi-2018>

Comment:
Citizens Budget is published within 3 months following the publication of the enacted budget. The Enacted Budget for FY 2018 was approved and published in December 2017. The Citizens Guide to the enacted budget was published within 3 months on 5 January 2018.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

CB-2b. If you selected option "c" or "d" in question CB-2a, please specify how you determined whether the CB was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question CB-2a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer
Opinion:

Government Reviewer
Opinion:

CB-3a. If the CB is published, what is the date of publication of the CB?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and its dates of publication.

Answer:
5/1/2018

Source:
Relevant link can be found here.

<https://www.hmb.gov.tr/vatandas-butce-rehberi-2018>

Comment:
Citizens Budget's publication date is stated on the General Directorate of Budget and Fiscal Control web page. According to that the date of publication is 15/10/2018.

The executive's web site is revising. They couldn't add the announcements pages yet. I informed the officials, they will add the information as soon as possible.

Peer Reviewer
Opinion:

Comments: Citizens Budget has already published. But there is no information regarding the exact date of this publication on the website of the ministry of treasury and finance.

Government Reviewer
Opinion:

Researcher Response

The website of ministry is revised. Please see the announcement page for the CB: <https://www.hmb.gov.tr/duyuru/2018-vatandas-butce-rehberi>

According to that the date of publication is 5/1/2018.

CB-3b. In the box below, please explain how you determined the date of publication of the CB.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

Citizens Budget's publication date is stated on the General Directorate of Budget and Fiscal Control web page. According to that the date of publication is 5/1/2018.

Source:

Here is the relevant link:

<https://www.hmb.gov.tr/vatandas-butce-rehberi-2018>

<http://www.bumko.gov.tr/TR,8108/vatandas-butce-rehberi-2018.html>

The executive's web site is revising. They couldn't add the announcements pages yet. I informed the officials, they will add the information as soon as possible.

Comment:

Citizens Budget is published within 3 months following the publication of the enacted budget.

The executive's web site is revising. They couldn't add the announcements pages yet. I informed the officials, they will add the information as soon as possible.

Peer Reviewer

Opinion: Disagree

Suggested Answer: There is no information regarding the exact date of the citizen budget's publication.

Government Reviewer

Opinion:

Researcher Response

The website of ministry is revised. Please see the announcement page for the CB: <https://www.hmb.gov.tr/duyuru/2018-vatandas-butce-rehberi>
According to that the date of publication is 5/1/2018.

CB-4. If the CB is published, what is the URL or weblink of the CB?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and its URL or weblink.

Answer:

<https://www.hmb.gov.tr/vatandas-butce-rehberi-2018>

Source:

For the year 2018, relevant link can be found here:

<https://www.hmb.gov.tr/vatandas-butce-rehberi-2018>

Comment:

The Citizens Budget is usually published within 3 months following the publication of the enacted budget. However, the publication date for CB 2019 (16 January 2019) is later than the OBS survey's cut off date: <https://www.hmb.gov.tr/vatandas-butce-rehberi-2019>

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion:

CB-5. If the CB is produced, please write the full title of the CB.

For example, a title for the Citizens Budget could be "Budget 2018 People's Guide" or "2019 Proposed Budget in Brief: A People's Budget Publication."

If the document is not produced at all, researchers should mark this question "n/a."

If more than one Citizens Budget is produced, for the other CB, indicate the document the CB refers to and, next to it, its full title.

Answer:

"Citizens Budget Guideline 2018" (Vatandaş Bütçe Rehberi 2018)

Source:

Relevant link can be found here:

<https://www.hmb.gov.tr/vatandas-butce-rehberi-2018>

Comment:

Citizens Budget is published within 3 months following the publication of the enacted budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

CB-6. If the CB is produced, please indicate which budget document it corresponds to.

If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and which budget document it simplifies.

Answer:

The citizens budget is prepared appertaining to the 2018 enacted budget.

Source:

Relevant link can be found here:

<https://www.hmb.gov.tr/vatandas-butce-rehberi-2018>

Comment:

Citizens Budget is published within 3 months following the publication of the enacted budget. However, since the publication date (16 January 2019) for CB 2019 is later than the OBS survey's cut off date, the Citizens Guide for the 2018 enacted budget is being assessed.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

IYRs-1. What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:
FY 2018

Source:
Relevant links can be found here.

<https://www.hmb.gov.tr/bumko-aylik-butce-gerceklesme-raporlari>
<https://www.hmb.gov.tr/bumko-aylik-butce-bulteni>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

IYRs-2. When are the IYRs made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for IYRs to be considered publicly available, IYRs must be made available to the public no later than three months after the reporting period ends. If at least seven of the last 12 monthly IYRs, or at least three of the last four quarterly IYRs are not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the IYRs.

Answer:
a. At least every month, and within one month of the period covered

Source:
Two set of monthly reports that are produced by Treasury:
The Monthly budget bulletin <https://www.hmb.gov.tr/bumko-aylik-butce-bulteni>
The Budget Realization Reports <https://www.hmb.gov.tr/bumko-aylik-butce-gerceklesme-raporlari>

Comment:
Each in-year report (IYR) is published one month after the corresponding month it reports by the General Directorate of Budget and Fiscal Control.

In addition, Treasury also publishes the Public Debt Reports on a monthly basis: <https://en.hmb.gov.tr/public-debt-management-reports>

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

IYRs-3a. If the IYRs are published, what are the dates of publication of the IYRs?

Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available.

Note that the date of publication is not necessarily the same date that is printed on the document.
Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2018 should be entered as 05 September 2018. If the document is not published or not produced, please mark this question "n/a."

Answer:

Here are the dates for the Budget Realization/Actualization Reports:

15 May 2018- 2018 April Central Government Budget Actualization Report
18 June 2018- 2018 May Central Government Budget Actualization Report
16 July 2018- 2018 June Central Government Budget Actualization Report
15 August 2018- 2018 July Central Government Budget Actualization Report
17 September 2018- 2018 August Central Government Budget Actualization Report
15 October 2018- 2018 September Central Government Budget Actualization Report
15 November 2018- 2018 October Central Government Budget Actualization Report
17 December 2018- 2018 November Central Government Budget Actualization Report

Source:

The web site link concerning the 2018 IYRs are given below:

The Monthly budget bulletin <https://www.hmb.gov.tr/bumko-aylik-butce-bulteni>
The Budget Realization Reports <https://www.hmb.gov.tr/bumko-aylik-butce-gerceklesme-raporlari>

The announcement webpage of Treasury:
<http://www.bumko.gov.tr/TR,8083/2018.html>

The website of treasury will be revised. They couldn't add the announcement information yet. I informed the officials, they will add the information as soon as possible.

Comment:

Each in-year report (IYR) is published one month after the corresponding month it reports by the General Directorate of Budget and Fiscal Control.

In addition, Treasury also publishes the Public Debt Reports on a monthly basis: <https://en.hmb.gov.tr/public-debt-management-reports>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

IYRs-3b. In the box below, please explain how you determined the date of publication of the IYRs.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

At the time of research in early 2019, the dates of IYRs publication were stated on the General Directorate of Budget and Fiscal Control "News and Announcement" web page. Each in-year report (IYR) is published one month after the corresponding month it reports.

Due to website migration, the new links concerning the 2017 and 2018 are:

The Monthly budget bulletin <https://www.hmb.gov.tr/bumko-aylik-butce-bulteni>
The Budget Realization Reports <https://www.hmb.gov.tr/bumko-aylik-butce-gerceklesme-raporlari>

Source:

Here is the relevant links:

The Monthly budget bulletin <https://www.hmb.gov.tr/bumko-aylik-butce-bulteni>
The Budget Realization Reports <https://www.hmb.gov.tr/bumko-aylik-butce-gerceklesme-raporlari>

Comment:

Each in-year report (IYR) is published one month after the corresponding month it reports by the General Directorate of Budget and Fiscal Control.

In addition, Treasury also publishes the Public Debt Reports on a monthly basis: <https://en.hmb.gov.tr/public-debt-management-reports>

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

IYRs-4. If the IYRs are published, what is the URL or weblink of the IYRs?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

If the document is not published at all, researchers should leave this question blank.

Answer:

<https://www.hmb.gov.tr/bumko-aylik-butce-bulteni>

Source:

Three set of monthly reports that are produced by Treasury:

The Monthly budget bulletin <https://www.hmb.gov.tr/bumko-aylik-butce-bulteni>

The Budget Realization Reports <https://www.hmb.gov.tr/bumko-aylik-butce-gerceklesme-raporlari>

The Monthly Public Debt Reports <https://en.hmb.gov.tr/public-debt-management-reports>

Comment:

Each in-year report (IYR) is published one month after the corresponding month it reports by the General Directorate of Budget and Fiscal Control.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

IYRs-5. If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the IYRs are not published or not produced, therefore their machine readability cannot be assessed.

Answer:

a. Yes, all of the numerical data are available in a machine readable format

Source:

The web site link concerning the 2017 and 2018 IYRs are given below:

The Monthly budget bulletin <https://www.hmb.gov.tr/bumko-aylik-butce-bulteni>

The Budget Realization Reports <https://www.hmb.gov.tr/bumko-aylik-butce-gerceklesme-raporlari>

Comment:

Each in-year report (IYR) is published one month after the corresponding month it reports by the General Directorate of Budget and Fiscal Control.

Peer Reviewer
Opinion: Disagree
Suggested Answer: c. No

Comments: Since the numerical data contained in the IYRs are only available in the PDF format, they are not machine-readable format.

Government Reviewer

Opinion:

Researcher Response

Thanks to the reviewers for their comments. Due to website migration (from the time of research) the links have changed. The updated link to the corresponding monthly reports available in excel format are: <https://www.hmb.gov.tr/bumko-aylik-butce-uygulama-sonuclari> . The response remains "a".

IYRs-6a. If the IYRs are not publicly available, are they still produced?

If the IYRs are not considered publicly available under the OBS methodology (and thus the answer to Question IYRs-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question IYRs-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

Relevant links can be found here:

The Monthly budget bulletin <https://www.hmb.gov.tr/bumko-aylik-butce-bulteni>

The Budget Realization Reports <https://www.hmb.gov.tr/bumko-aylik-butce-gerceklesme-raporlari>

Monthly Public Debt Management Reports <https://en.hmb.gov.tr/public-debt-management-reports>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

IYRs-6b. If you selected option "c" or "d" in question IYRs-6a, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question IYRs-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer
Opinion:

IYRs-7. If the IYRs are produced, please write the full title of the IYRs.

For example, a title for the In-Year Report could be "Budget Monitoring Report, Quarter 1" or "Budget Execution Report January-March 2018."

If In-Year Reports are not produced at all, researchers should mark this question "n/a."

Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

Answer:

"Monthly Central Government Budget Actualization Reports"
(Aylık Bütçe Gerçekleşmeleri Raporu)

"Monthly Budget Bulletin"
(Aylık Bütçe Bülteni)

"Monthly Public Debt Report"
(Aylık Kamu Borç Yönetimi Raporu)

Source:

The web site link concerning the 2018 IYRs are given below:

The Monthly budget bulletin <https://www.hmb.gov.tr/bumko-aylik-butce-bulteni>

The Budget Realization Reports <https://www.hmb.gov.tr/bumko-aylik-butce-gerceklesme-raporlari>

The monthly public debt reports: <https://en.hmb.gov.tr/public-debt-management-reports>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: I agree up to a point. Monthly Central Government Budget Actualization Reports and Monthly Budget Bulletin are intended to show the executive's progress in implementing the budget. The Monthly Public Debt Report cannot be evaluated in the context of In-Year Reports. Although the first two documents show actual expenditure realizations, the last one shows numerical data on debt management. There are two In-year reports, whose names can be expressed as follows: "Monthly Central Government Budget Actualization Reports" (Aylık Bütçe Gerçekleşmeleri Raporu): <https://www.hmb.gov.tr/bumko-aylik-butce-gerceklesme-raporlari> "Monthly Budget Bulletin" (Aylık Bütçe Bülteni): <https://www.hmb.gov.tr/bumko-aylik-butce-bulteni>

Comments: I agree up to a point, Monthly Central Government Budget Actualization Reports and Monthly Budget Bulletin are intended to show the executive's progress in implementing the budget, the Monthly Public Debt Report cannot be evaluated within in Year Reports. Although the first two documents show actual expenditure realizations, the last one shows numerical data on debt management.

Government Reviewer

Opinion:

Researcher Response

Thanks to the reviewers. It is good practice to report on the status of debt in a country on a monthly basis, and that is why it is assessed in the survey.

IYRs-8. Is there a "citizens version" of the IYRs?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:

b. No

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

MYR-1. What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2018

Source:

Relevant link can be found here:

<https://ms.hmb.gov.tr/uploads/2019/04/123562018mybbutcebeklentilerraporupdf.pdf>

The information for actualization can be seen on page 20 and the information for expectation can be seen on page 60.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

MYR-2. When is the MYR made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an MYR to be considered publicly available, it must be made available to the public no later than three months after the reporting period ends (i.e., three months after the midpoint of the fiscal year). If the MYR is not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the MYR.

Answer:

d. The MYR is not released to the public, or is released more than three months after the midpoint

Source:

Relevant link can be found here:

<https://ms.hmb.gov.tr/uploads/2019/04/123562018mybbutcebeklentilerraporupdf.pdf>

As of January 2019, the Mid-Year Report was published on the General Directorate of Budget and Fiscal Control web site. However, the specific day of the publication was not indicated on the source.

Comment:

MYR was published late in January 2019. As the OBS 2019 research cut-off date is December 31st 2018, this document is assessed as produced for Internal Use.

Peer Reviewer

Opinion: Agree

Comments: According to article 30 of PFMC Law, Administrations within the scope of general government shall publicize the implementation results of their budgets for the first six months and their expectations, objectives and activities regarding the second six months and the Ministry of Finance shall publicize the implementation results of the first six months of the central government budget law, the financing condition, expectations and objectives regarding the second six months and the financial condition comprising the activities in July. However, as expressed by the researcher, the Mid-Year Report was published on the General Directorate of Budget and Fiscal Control web site, the specific day of the publication was not indicated on the source.

Government Reviewer

Opinion:

MYR-3a. If the MYR is published, what is the date of publication of the MYR?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:

Source:

Mid-Year Report was published late on the General Directorate of Budget and Fiscal Control web site. However, the specific day of the publication was not indicated on the source.

Relevant link can be found here:

<https://ms.hmb.gov.tr/uploads/2019/04/123562018mybutcebeklentileraporupdf.pdf>

Comment:

Mid-Year Report was published late on the General Directorate of Budget and Fiscal Control web site. However, the specific day of the publication was not indicated on the source.

Peer Reviewer

Opinion: Disagree

Suggested Answer: It is very probable that the mid-year report was published in July. Nevertheless, we should note that there is no exact date.

Comments: As expressed by the researcher, the Mid-Year Report was published on the General Directorate of Budget and Fiscal Control web site, However, the specific day of the publication was not indicated on the source. In accordance with the provisions of Article 30 of Law No. 5018, it is very probable that the mid-year report was published in July. Nevertheless, we should note that there is no exact date.

Government Reviewer

Opinion:

Researcher Response

The exact date of publication is not known, but it was published online sometime in January 2019. According to OBS methodology, the status of a document is determined as of the cut-off date. In case of Turkey, we can infer that the 2018 MYR was available only for internal use upto December 31st 2018.

MYR-3b. In the box below, please explain how you determined the date of publication of the MYR.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

Mid-Year Report was published on the General Directorate of Budget and Fiscal Control web page.

Mid-Year Report for FY 2018 was published late (January 2019) on the General Directorate of Budget and Fiscal Control web site. However, the specific day of the publication was not indicated on the source.

Source:

Relevant link can be found here:

<https://ms.hmb.gov.tr/uploads/2019/04/123562018mybbutcebeklentilerraporupdf.pdf>

The information for actualization can be seen on page 20 and the information for expectations can be seen on page 60.

Comment:

Peer Reviewer

Opinion: Agree

Comments: Although the report was published, there is no information on the date of publication either on the page of the ministry of treasury and finance or in the MYR report.

Government Reviewer

Opinion:

MYR-4. If the MYR is published, what is the URL or weblink of the MYR?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

<http://www.bumko.gov.tr/Eklenti/12356,2018mybbutcebeklentilerraporupdf.pdf?0>

Source:

Relevant link can be found here:

<https://ms.hmb.gov.tr/uploads/2019/04/123562018mybbutcebeklentilerraporupdf.pdf>

The information for actualization can be seen on page 20 and the information for expectations can be seen on page 60.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

MYR-5. If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

Option "d" applies if the MYR is not published or not produced, therefore its machine readability cannot be assessed.

Answer:
d. Not applicable

Source:

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: c. No

Comments: The MYR was published. However, since the numerical data contained in the IYRs are only available in the PDF format, they are not machine-readable format

Government Reviewer

Opinion:

Researcher Response

As per OBS methodology and guidelines, answer choice "d" applies if a document is not publicly available, which is the case of the 2018 Mid-year review in Turkey.

MYR-6a. If the MYR is not publicly available, is it still produced?

If the MYR is not considered publicly available under the OBS methodology (and thus the answer to Question MYR-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question MYR-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

c. Produced for internal purposes/use only

Source:

Relevant link can be found here:

<https://ms.hmb.gov.tr/uploads/2019/04/123562018mybbutcebeklentileraporupdf.pdf>

Comment:

Mid-Year Report was published on the General Directorate of Budget and Fiscal Control web site. However, the specific day of the publication was not indicated on the source.

There was no response to researchers request to the officials and neither was the publication announced on BUMKO's announcement section (as is standard for most publications including the monthly In-year reports). In absence of any evidence, the OBS team used technology at the back end to assess that the Mid Year review for FY 2018 was not publicly available as of December 31st, 2018. The document was subsequently published on Bumko's website in January 2019. Therefore, the 2018 Mid-year is being assessed as "Produced for Internal Use".

Peer Reviewer

Opinion: Disagree

Suggested Answer: a. Produced but made available online to the public too late (published after the acceptable time frame)

Comments: As indicated by the researcher, the Mid-Year Report was published on the General Directorate of Budget and Fiscal Control web site.

However, the specific day of the publication was not indicated on the source. Under the OBS methodology, the publication of the report after the acceptable time frame does not mean that it has never been published. In this context, the true thing should be MYR produced. However, it is made available online to the public too late (published after the acceptable time frame).

Government Reviewer

Opinion:

Researcher Response

As per OBS methodology, the status of a document is determined as of the cut-off date. In case of Turkey, we can infer that the 2018 MYR was available only for internal use upto December 31st 2018. The answer choice remains "c".

MYR-6b. If you selected option "c" or "d" in question MYR-6a, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question MYR-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

Researcher Response

Mid-Year Report was published on the General Directorate of Budget and Fiscal Control web site. However, the specific day of the publication was not indicated on the source. There was no response to researcher request to the officials and neither was the publication announced on BUMKO's announcement section (as is standard for most publications including the monthly In-year reports). In absence of any evidence, the OBS team used technology at the back end to assess that the Mid Year review for FY 2018 was not publicly available as of December 31st, 2018. The document was subsequently published on Bumko's website in January 2019. Therefore, the 2018 Mid-year is being assessed as "Produced for Internal Use".

MYR-7. If the MYR is produced, please write the full title of the MYR.

For example, a title for the Mid-Year Review could be "Semi-annual Budget Performance Report, FY 2017/18" or "Mid-Year Report on the 2018 National Budget."

If the document is not produced at all, researchers should mark this question "n/a."

Answer:

"2018 Actualization and Expectations Budget Report"

Source:

Relevant link can be found here:

<https://ms.hmb.gov.tr/uploads/2019/04/123562018mybbutcebeklentilerraporupdf.pdf>

The information for actualization can be seen on page 20 and the information for expectations can be seen on page 60.

Comment:

Peer Reviewer

Opinion: Agree

Comments: That's partly true, but the full title of the MYR is 2018 Central Government Budget Expectations and Realizations Report

Government Reviewer

Opinion:

MYR-8. Is there a "citizens version" of the MYR?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:

b. No

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

YER-1. What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2017

Source:

The year end report corresponding to the 2017 fiscal year is published on the General Directorate of Budget and Fiscal Control web page on 29 June 2018. The report can be accessed through the following link:

<https://ms.hmb.gov.tr/uploads/2019/04/111922017-genel-faaliyet-raporupdf.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

YER-2. When is the YER made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an YER to be considered publicly available, it must be made available to the public no later than one year after the fiscal year to which it corresponds. If the YER is not released to the public within one year after the end of the fiscal year to which it corresponds, option "d" applies.

Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the YER.

Answer:

a. Six months or less after the end of the budget year

Source:

The year end report corresponding to the 2017 fiscal year is published on the General Directorate of Budget and Fiscal Control web page on 29 June 2018. The report can be accessed through the following link:

<https://ms.hmb.gov.tr/uploads/2019/04/111922017-genel-faaliyet-raporupdf.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

YER-3a. If the YER is published, what is the date of publication of the YER?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:

29/6/2018

Source:

The year end report corresponding to the 2017 fiscal year is published on the General Directorate of Budget and Fiscal Control web page on 29 June 2018. The report can be accessed through the following link:

<https://ms.hmb.gov.tr/uploads/2019/04/111922017-genel-faaliyet-raporupdf.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

YER-3b. In the box below, please explain how you determined the date of publication of the YER.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

The publication of the Year-End Report has been announced on 29 June 2018 on the General Directorate of Budget and Fiscal Control web site. The announcement can be accessed following the link given below:

<http://www.bumko.gov.tr/TR,8083/2018.html>

The website of Directorate will be revised. They couldn't add the announcement information pages yet. I informed the officials. They will add the information asap.

Source:

<http://www.bumko.gov.tr/TR,8083/2018.html>

Comment:

Information concerning the 2017 Year-End Report are published on the Official Gazette and the General Directorate of Accounting web sites. The respective links are give below:

<http://www.resmigazete.gov.tr/eskiler/2018/12/20181231M2-1.htm>

<https://www.muhasabat.gov.tr/portal/file-download?title=2017-yili-merkezi-yonetim-kesin-hesabi-sonuclari&id=190129>

Peer Reviewer

Opinion: Agree

Comments: In addition to the information provided by the researcher, the cover page of the year-end report states that it was produced in June.

Government Reviewer

Opinion:

Researcher Response

The updated link is: <https://www.hmb.gov.tr/duyuru/2017-yili-genel-faaliyet-raporu>

YER-4. If the YER is published, what is the URL or weblink of the YER?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

<https://ms.hmb.gov.tr/uploads/2019/04/111922017-genel-faaliyet-raporupdf.pdf>

Source:

The year end report corresponding to the 2017 fiscal year is published on the General Directorate of Budget and Fiscal Control web page on 29 June 2018. The report can be accessed through the following link:

<https://ms.hmb.gov.tr/uploads/2019/04/111922017-genel-faaliyet-raporupdf.pdf>

Comment:

In addition to the general accountability report, Budget and Fiscal Control submits to the parliament a Final Accounts Report. This report was approved by parliament and published in the official gazette on December 31st 2018.

<http://www.resmigazete.gov.tr/eskiler/2018/12/20181231M2-1.htm>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

YER-5. If the YER is published, are the numerical data contained in the YER available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the YER is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

YER-6a. If the YER is not publicly available, is it still produced?

If the YER is not considered publicly available under the OBS methodology (and thus the answer to Question YER-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question YER-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

The year end report corresponding to the 2017 fiscal year is published on the General Directorate of Budget and Fiscal Control web page on 29 June 2018. The report can be accessed through the following link:

<https://ms.hmb.gov.tr/uploads/2019/04/111922017-genel-faaliyet-raporupdf.pdf>

Comment:

Information concerning the 2017 Year-End Report are published on the Official Gazette and the General Directorate of Accounting web sites. The respective links are give below:

<http://www.resmigazete.gov.tr/eskiler/2018/12/20181231M2-1.htm>

<https://www.muhasabat.gov.tr/portal/file-download?title=2017-yili-merkezi-yonetim-kesin-hesabi-sonuclari&id=190129>

Peer Reviewer

Opinion: Agree

Comments: As stated in question YER-4 by the researcher, the main YER in Tukey is the general accountability report. In addition to the general accountability report, Budget and Fiscal Control Directorate prepares a Final Accounts Report and submits it to the parliament. This report was approved by parliament and published in the official gazette on December 31, 2018. The information and link given by the researcher in the comment section are related to this report.

Government Reviewer

Opinion:

YER-6b. If you selected option "c" or "d" in question YER-6a, please specify how you determined whether the YER was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question YER-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

YER-7. If the YER is produced, please write the full title of the YER.

For example, a title for the Year-End Report could be "Consolidated Financial Statement for the Year Ended 31 March 2018" or "Annual Report 2017 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."

Answer:

"2017 General Activity Report" (2017 yılı Genel Faaliyet Raporu)

Source:

"2017 General Activity Report" (2017 yılı Genel Faaliyet Raporu)

<https://ms.hmb.gov.tr/uploads/2019/04/111922017-genel-faaliyet-raporupdf.pdf>

"Central Government Enacted Account Law for the year 2017)
(2017 YILI MERKEZİ YÖNETİM KESİN HESAP KANUNU)
<http://www.resmigazete.gov.tr/eskiler/2018/12/20181231M2-1.htm> .

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

YER-8. Is there a "citizens version" of the YER?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:

b. No

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

AR-1. What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer:

FY 2017

Source:

The reports can be accessed through the following link:

https://www.sayistay.gov.tr/tr/Upload/62643830/files/raporlar/genel_uygunluk/2017GenelUygunluk.pdf

https://www.sayistay.gov.tr/tr/Upload/62643830/files/raporlar/genel_raporlar/mali_istatistik/2017_Mali.pdf.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

AR-2. When is the AR made available to the public?

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an AR to be considered publicly available, it must be made available to the public no later than 18 months after the end of the fiscal year to which it corresponds. If the AR is not released to the public at least 18 months after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the AR.

Answer:

b. 12 months or less, but more than six months, after the end of the budget year

Source:

The audit report corresponding to the 2017 fiscal year is published on the Turkish Court of Accounts web page on September 2018. The report can be accessed through the following link:

https://www.sayistay.gov.tr/tr/Upload/62643830/files/raporlar/genel_raporlar/mali_istatistik/2017_Mali.pdf.pdf

Two audit reports has been published concerning 2017 fiscal year. First, the Turkish Court of Accounts General Compliance report which has been published on August 2018 and second, the Turkish Court of Accounts Fiscal Statistical Evaluation Report which has been published on September 2018. These can be accessed through the respective links:

https://www.sayistay.gov.tr/tr/Upload/62643830/files/raporlar/genel_uygunluk/2017GenelUygunluk.pdf

https://www.sayistay.gov.tr/tr/Upload/62643830/files/raporlar/genel_raporlar/mali_istatistik/2017_Mali.pdf.pdf

Comment:

Peer Reviewer

Opinion: Agree

Comments: That's partly true, but as pointed out by the researcher, two audit reports have been published related to the 2017 fiscal year. The first one is the statement of general conformity. This report is about the audit of the budget implementation results and is prepared by the TCA according to article 161 of the Turkish Constitution. The second one is the Financial Statistics Evaluation Report. That is complementary nature and there are other similar reports within the scope of the financial audit performed by the Turkish Court of Accounts. However, since the statement of General Compliance was published in August 2018 by the Turkish Court of Accounts, the answer marked by the researcher is correct.

Government Reviewer

Opinion:

AR-3a. If the AR is published, what is the date of publication of the AR?

Note that the date of publication is not necessarily the same date that is printed on the document.

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

Answer:

1/9/2018

Source:

The audit report corresponding to the 2017 fiscal year is published on the Turkish Court of Accounts web page on September 2018. The report can be accessed through the following link:

https://www.sayistay.gov.tr/tr/Upload/62643830/files/raporlar/genel_raporlar/mali_istatistik/2017_Mali.pdf.pdf

Two audit reports has been published concerning 2017 fiscal year. First, the Turkish Court of Accounts General Compliance report which has been published on August 2018 and second, the Turkish Court of Accounts Fiscal Statistical Evaluation Report which has been published on September 2018. These can be accessed through the respective links:

https://www.sayistay.gov.tr/tr/Upload/62643830/files/raporlar/genel_uygunluk/2017GenelUygunluk.pdf

https://www.sayistay.gov.tr/tr/Upload/62643830/files/raporlar/genel_raporlar/mali_istatistik/2017_Mali.pdf.pdf

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: 08/2018

Comments: The answer given by the researcher is not entirely true. As I pointed out in the comment part of the previous question, two audit reports have been published related to the 2017 fiscal year. Among these reports, the statement of general conformity is the basic audit report. The aforementioned report was published in August 2018 and no information was available on the day on which it was published.

Government Reviewer

Opinion:

Researcher Response

Thank you to the reviewer for clarifying. We identified the dates through Javascript Code.

AR-3b. In the box below, please explain how you determined the date of publication of the AR.

If the document is not published at all, researchers should mark this question "n/a."

Answer:

The audit report corresponding to the 2017 fiscal year is published on the Turkish Court of Accounts web page on September 2018. The report can be accessed through the following link:

https://www.sayistay.gov.tr/tr/Upload/62643830/files/raporlar/genel_raporlar/mali_istatistik/2017_Mali.pdf.pdf

Two audit reports has been published concerning 2017 fiscal year. First, the Turkish Court of Accounts General Compliance report which has been published on August 2018 and second, the Turkish Court of Accounts Fiscal Statistical Evaluation Report which has been published on September 2018. These can be accessed through the respective links:

https://www.sayistay.gov.tr/tr/Upload/62643830/files/raporlar/genel_uygunluk/2017GenelUygunluk.pdf

https://www.sayistay.gov.tr/tr/Upload/62643830/files/raporlar/genel_raporlar/mali_istatistik/2017_Mali.pdf.pdf

Source:

The audit report corresponding to the 2017 fiscal year is published on the Turkish Court of Accounts web page on September 2018. The report can be accessed through the following link:

https://www.sayistay.gov.tr/tr/Upload/62643830/files/raporlar/genel_raporlar/mali_istatistik/2017_Mali.pdf.pdf

Two audit reports has been published concerning 2017 fiscal year. First, the Turkish Court of Accounts General Compliance report which has been published on August 2018 and second, the Turkish Court of Accounts Fiscal Statistical Evaluation Report which has been published on September 2018. These can be accessed through the respective links:

https://www.sayistay.gov.tr/tr/Upload/62643830/files/raporlar/genel_uygunluk/2017GenelUygunluk.pdf

https://www.sayistay.gov.tr/tr/Upload/62643830/files/raporlar/genel_raporlar/mali_istatistik/2017_Mali.pdf.pdf

Comment:

Peer Reviewer

Opinion: Agree

Comments: The answer given by the researcher is not entirely true. As I stated in the comment part of the previous question, two audit reports have been published related to the 2017 fiscal year. Among these reports, the statement of general conformity is the basic audit report. The aforementioned report was published in August 2018 and no information was available on the day which it was published. The information on the publication date of this report can be found on the cover page of the report. The report can be accessed through the following link:

https://www.sayistay.gov.tr/tr/Upload/62643830/files/raporlar/genel_uygunluk/2017GenelUygunluk.pdf

Government Reviewer

Opinion:

AR-4. If the AR is published, what is the URL or weblink of the AR?

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.

Answer:

https://www.sayistay.gov.tr/tr/Upload/62643830/files/raporlar/genel_raporlar/mali_istatistik/2017_Mali.pdf.pdf

Source:

The audit report corresponding to the 2017 fiscal year is published on the Turkish Court of Accounts web page on September 2018. The report can be accessed through the following link:

https://www.sayistay.gov.tr/tr/Upload/62643830/files/raporlar/genel_raporlar/mali_istatistik/2017_Mali.pdf.pdf

Two audit reports has been published concerning 2017 fiscal year. First, the Turkish Court of Accounts General Compliance report which has been published on August 2018 and second, the Turkish Court of Accounts Fiscal Statistical Evaluation Report which has been published on September 2018. These can be accessed through the respective links:

https://www.sayistay.gov.tr/tr/Upload/62643830/files/raporlar/genel_uygunluk/2017GenelUygunluk.pdf

https://www.sayistay.gov.tr/tr/Upload/62643830/files/raporlar/genel_raporlar/mali_istatistik/2017_Mali.pdf.pdf

Comment:

Peer Reviewer

Opinion: Agree

Comments: The answer given by the researcher is not completely true. As I pointed out in the comment part of the previous question, two audit reports have been published related to the 2017 fiscal year. Among these reports, the statement of general conformity is the basic audit report. The report can be reached through the following link:

https://www.sayistay.gov.tr/tr/Upload/62643830/files/raporlar/genel_uygunluk/2017GenelUygunluk.pdf

Government Reviewer

Opinion:

AR-5. If the AR is published, are the numerical data contained in the AR available in a machine readable format?

Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>

Option "d" applies if the AR is not published or not produced, therefore its machine readability cannot be assessed.

Answer:

c. No

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

AR-6a. If the AR is not publicly available, is it still produced?

If the AR is not considered publicly available under the OBS methodology (and thus the answer to Question AR-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question AR-2).

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

e. Not applicable (the document is publicly available)

Source:

The audit report corresponding to the 2017 fiscal year is published on the Turkish Court of Accounts web page on September 2018. The report can be accessed through the following link:

https://www.sayistay.gov.tr/tr/Upload/62643830/files/raporlar/genel_raporlar/mali_istatistik/2017_Mali.pdf.pdf

Two audit reports has been published concerning 2017 fiscal year. First, the Turkish Court of Accounts General Compliance report which has been published on August 2018 and second, the Turkish Court of Accounts Fiscal Statistical Evaluation Report which has been published on September 2018. These can be accessed through the respective links:

https://www.sayistay.gov.tr/tr/Upload/62643830/files/raporlar/genel_uygunluk/2017GenelUygunluk.pdf

https://www.sayistay.gov.tr/tr/Upload/62643830/files/raporlar/genel_raporlar/mali_istatistik/2017_Mali.pdf.pdf

Comment:

Peer Reviewer

Opinion: Agree

Comments: The answer given by the researcher is not completely true. AR is publicly available. However, as I pointed out in the comment part of the previous questions, two audit reports have been published related to the 2017 fiscal year. Among these reports, the statement of general conformity is the basic audit report.

Government Reviewer

Opinion:

AR-6b. If you selected option "c" or "d" in question AR-6a, please specify how you determined whether the AR was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question AR-6a, researchers should mark this question "n/a."

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

AR-7. If the AR is produced, please write the full title of the AR.

For example, a title for the Audit Report could be "Annual General Reports of the Controller and Auditor General." If the document is not produced at all, researchers should mark this question "n/a."

Answer:

"2017 General Compliance Report" and "2017 Fiscal Statistical Evaluation Report"

Source:

The audit report corresponding to the 2017 fiscal year is published on the Turkish Court of Accounts web page on September 2018. The report can

be accessed through the following link:

https://www.sayistay.gov.tr/tr/Upload/62643830/files/raporlar/genel_raporlar/mali_istatistik/2017_Mali.pdf.pdf

Two audit reports has been published concerning 2017 fiscal year. First, the Turkish Court of Accounts General Compliance report which has been published on August 2018 and second, the Turkish Court of Accounts Fiscal Statistical Evaluation Report which has been published on September 2018. These can be accessed through the respective links:

https://www.sayistay.gov.tr/tr/Upload/62643830/files/raporlar/genel_uygunluk/2017GenelUygunluk.pdf

https://www.sayistay.gov.tr/tr/Upload/62643830/files/raporlar/genel_raporlar/mali_istatistik/2017_Mali.pdf.pdf

Comment:

Peer Reviewer

Opinion: Agree

Comments: The exact title of the AR report is the Statement of General Conformity

Government Reviewer

Opinion:

AR-8. Is there a "citizens version" of the AR?

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:

b. No

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

GQ-1a. Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.

GQ-1a asks the researcher to list any government websites or portals where fiscal information can be found. For example, in New Zealand the Treasury website (<http://www.treasury.govt.nz/>) hosts important budget-related information, including the Pre-Budget Statement, the Executive's Budget Proposal, the Citizens Budget, In-Year Reports, the Mid-Year Review, and the Year-End Report. In addition, New Zealand's Parliamentary Counsel Office (<http://www.legislation.govt.nz/>) posts the Enacted Budget while the Controller and Auditor-General website (<http://www.oag.govt.nz/>) publishes the annual Audit Report. The New Zealand researcher would provide the links to each of these sites. Other countries have developed portals that include fiscal information, though not in the "documents" format. For example, these portals have been created by Mexico (<https://www.transparenciapresupuestaria.gob.mx/>) and Brazil (<http://www.portaltransparencia.gov.br/>). Some countries have both a website and a portal. The Brazilian government, for example, apart from the Transparency Portal, has a dedicated website for the federal budget, where all key documents and other information can be found (www.orcamentofederal.gov.br). Researchers should include details about all of the relevant websites and/or portals that they can be used to access budget information.

Answer:

a. Yes

Source:

The reports can be accessed through the following links:

<https://muhasebat.hmb.gov.tr/mali-analiz-raporlari>

<https://en.hmb.gov.tr/government-finance-statistics>

<https://ms.hmb.gov.tr/uploads/sites/3/2019/02/2018-Yılı-Kasım-Ayr-Bütçe-Gerçekleşmeleri-Raporu.pdf>

<https://muhasebat.hmb.gov.tr/genel-yonetim-sektoru-mali-istatistikleri>

Comment:

Peer Reviewer

Opinion: Agree

Comments: In addition to those expressed by the researcher, the following links also include government fiscal information

<https://muhasebat.hmb.gov.tr/genel-yonetim-butce-istatistikleri> <https://muhasebat.hmb.gov.tr/merkezi-yonetim-butce-istatistikleri>

<http://www.sbb.gov.tr/merkezi-yonetim-butcesi-aylik-gelismeleri/>

Government Reviewer

Opinion:

GQ-1b. On these websites/portals, can revenue and/or expenditure data for the current fiscal year be downloaded as a consolidated file (or set of files)? If yes, please provide the necessary links in the comment/citation.

GQ-1b, GQ-1c, and GQ-1d ask about whether governments publish specific types of content on their websites/portals: (a) consolidated files that contain revenue and/or expenditure information for the current fiscal year; (b) consolidated files that contain revenue and/or expenditure information for multiple years in consistent formats; and (c) infographics/visualizations or other similar tools used to simplify data access and analysis. Researchers should provide the links to relevant webpages and some explanations of what they contain.

Answer:

a. Yes, both revenue and expenditure data can be downloaded as a consolidated file

Source:

Yes, they have both revenue and expenditure data can be downloaded as a consolidated file.

Some budget types contain revenue and/or expenditure information for multiple years in consistent formats:

The web site link concerning the Monthly Budget Bulletin for November 2018 (in-year report) is given below as an example.

<https://ms.hmb.gov.tr/uploads/2019/04/2018kasimbultenipdf.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The data of budget revenue, expenditure and balance realizations are published on the webpage of the general directorate of accounting.

Related data can be downloaded as a consolidated file. In addition to this, the data is also available on the web pages of the Presidency Strategy and

Budget Directorate and the Ministry of Treasury and Finance on a monthly and yearly basis. <https://muhasebat.hmb.gov.tr/merkezi-yonetim-butce-istatistikleri> <https://www.hmb.gov.tr/bumko-aylik-butce-gercekleme-raporlari> <http://www.sbb.gov.tr/merkezi-yonetim-butcesi-aylik-gelismeleri/>

<https://www.hmb.gov.tr/bumko-merkezi-yonetim-butce-gerceklesmeleri-ve-beklentiler-raporu>

Government Reviewer

Opinion:

GQ-1c. On these websites/portals, can consolidated revenue and/or expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.

Answer:

a. Yes, both revenue and expenditure data can be downloaded for multiple years in consistent formats

Source:

Budget types contain revenue and/or expenditure information for multiple years in consistent formats. The reports can be accessed through the following links.

In-year report: It contains revenue, expenditure and balances for the previous and current years.

<https://www.hmb.gov.tr/bumko-aylik-butce-bulteni>

<https://www.hmb.gov.tr/bumko-aylik-butce-uygulama-sonuclari>

Year-end report:

2017 General Activity Report contains ratios for revenue, expenditure and balances for the previous and current years.

<https://ms.hmb.gov.tr/uploads/2019/04/111922017-genel-faaliyet-raporupdf.pdf>

<https://www.muhasabat.gov.tr/content/genel-yonetim-mali-istatistikleri>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

GQ-1d. On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

Answer:

a. Yes

Source:

<https://www.hmb.gov.tr/detayli-grafikler>

Comment:

The website of MoF was revised. They updated the graphics just for the year 2019 right now.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

GQ-2. Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

GQ-2 asks about the existence of any national laws governing public financial management and auditing. These may include a public finance act, a section of the constitution, or an organic budget law. In some countries, fiscal responsibility legislation may also be relevant. For example, the Kenya researcher may include the link to its Public Finance Management Act, 2012 (<http://www.kenyalaw.org/lex/actview.xql?actid=No.%2018%20of%202012>), and the Macedonian researcher may include a link to its State Audit Law (<https://www.finance.gov.mk/files/u11/Audit%20law.pdf>). Researchers should provide links to websites where such laws are published, if possible, or an electronic copy of the law itself. They should also indicate if and where (e.g. which article) these laws include specific provisions for budget transparency and citizen participation in budget processes.

Answer:

a. Yes

Source:

Yes, there is law regarding public finance and/or auditing.

The Public Finance Management and Control Act numbered 5018 can be accessed following the link given below:

<http://www.mevzuat.gov.tr/Metin1.Aspx?MevzuatKod=1.5.5018&MevzuatIliski=0&sourceXmlSearch=&Tur=1&Tertip=5&No=5018>

The Turkish Court of Accounts Act numbered 6085 can be accessed following the link given below:

<https://www.sayistay.gov.tr/tr/?p=2&CategoryId=92>

https://www.sayistay.gov.tr/tr/Upload/95906369/files/mevzuat/LawNo_6085_English.pdf

Comment:

The Public Finance Management and Control Act numbered 5018 includes specific provisions for budget transparency. These provisions are Article 1, Article 7, Article 13, Article 17, Article 57, Article 61.

It doesn't include a specific provision for citizen participation Article 9 includes participation provision.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

GQ-3. Are there additional laws regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.

The third and last question asks researchers to list any additional laws regulating access to information, transparency, or citizens' participation that are relevant for the promotion of budget transparency and citizen participation in budget processes. These might include legislation related to access to information, to planning processes, or to public administration more generally. India's Right to Information Act of 2005 (<https://www.ncess.gov.in/facilities/central-public-information-officer/rti-act-details.html>) is an example of this type of law. More information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, can be found here: <http://www.right2info.org/laws/constitutional-provisions-laws-and-regulations#section-1>.

Answer:

a. Yes

Source:

There is additional law regulating "access to information". The law can be accessed through the following link:

<http://www.mevzuat.gov.tr/Metin.Aspx?MevzuatKod=1.5.4982&MevzuatIliski=0&sourceXmlSearch=>

There is additional law regulating "government transparency" Act of Board of ethics for civil servants can be accessed through the following link:

<http://www.mevzuat.gov.tr/MevzuatMetin/1.5.5176.pdf>

These laws does not contain specific provisions for budget transparency and/or participation.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

1. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

GUIDELINES:

Question 1 addresses the presentation of expenditure by administrative unit. This information indicates which government entity (ministry, department, or agency, or MDAs) will be responsible for spending the funds and, ultimately, held accountable for their use.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all administrative units, accounting for all expenditures, in the budget year. To answer "b," the administrative units shown individually, in the Executive's Budget Proposal or its supporting documentation, must account for at least two-thirds of all expenditures in the budget year. In other words, the sum of the expenditures assigned to the individual MDAs (education, health, infrastructure, interior, defense, etc.) must account for at least two-thirds of the total expenditure budgeted for that particular year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents administrative units that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by administrative unit.

Answer:

a. Yes, administrative units accounting for all expenditures are presented.

Source:

EBP documentation does provide budget year estimates (FY2019) for all administrative units accounting for all expenditures.

2019 YILI MERKEZİ YÖNETİM BÜTÇE KANUNU TASARISI VE BAĞLI CETVELLER, pp. 33-42.

Table: 2019 YILI MERKEZİ YÖNETİM BÜTÇE KANUNU İÇMALI (I) SAYILI CETVEL - GENEL BÜTÇELİ İDARELER (EKONOMİK SINIFLANDIRMA), p.33
[General Budget Administrations]

Table: 2019 YILI MERKEZİ YÖNETİM BÜTÇE KANUNU İÇMALI (II) SAYILI CETVEL - YÜKSEKÖĞRETİM KURUMLARI (EKONOMİK SINIFLANDIRMA), pp.34-35

[Higher Education/University Administrations]

Table: 2019 YILI MERKEZİ YÖNETİM BÜTÇE KANUNU İÇMALI (II) SAYILI CETVEL - ÖZEL BÜTÇELİ DİĞER KURUMLAR (EKONOMİK SINIFLANDIRMA), p.36

[Special Budget Administrations]

Table: 2019 YILI MERKEZİ YÖNETİM BÜTÇE KANUNU İÇMALI (III) SAYILI CETVEL - DÜZENLEYİCİ VE DENETLEYİCİ KURUMLAR, p.37

[Regulatory and Supervisory Administrations]

2019 YILI MERKEZİ YÖNETİM BÜTÇE KANUNU TASARISI VE BAĞLI CETVELLER

[2019 YEAR CENTRAL GOVERNMENT BUDGET LAW (Draft Budget Proposal/Bill) - DECLARATION AND ASSOCIATED STATEMENTS]

<http://www.bumko.gov.tr/Eklenti/11291,2019mybktelikcetvellerrpdf.pdf?0>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

2. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

GUIDELINES:

Question 2 addresses the presentation of expenditure by functional classification. This classification indicates the programmatic purpose, sector, or objective for which the funds will be used, such as health, education, or defense. Administrative units are not necessarily aligned with functional classifications. For instance, in one country all functions connected with water supply (which fall into the "Housing" function) may be undertaken by a single government agency, while in another country they may be distributed across the Ministries of Environment, Housing, and Industrial Development. In the latter case, three ministries have programs addressing water supply, so three ministries contribute to one function. Similarly, some administrative units may conduct activities that cut across more than one function. For instance, in the example above, some programs of the Ministry of Environment would also be classified in the "environmental protection" function.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by functional classification.

Answer:

a. Yes, expenditures are presented by functional classification.

Source:

EBP documentation does provide expenditures for the budget year by functional classification.

Table 20 (I) SAYILI CETVEL - GENEL BÜTÇELİ İDARELER, p.86

[General Budget Administrations]

Table 23/A (II) SAYILI CETVEL - YÜKSEKÖĞRETİM KURUMLARI, p.89

[Higher Education/University Administrations]

Table 23/B (II) SAYILI CETVEL - ÖZEL BÜTÇELİ DİĞER KURUMLAR, p.90
[Special Budget Administrations]
Table 26 (III) SAYILI CETVEL - DÜZENLEYİCİ VE DENETLEYİCİ KURUMLAR, p.95
[Regulatory and Supervisory Administrations]
2019 YILI BÜTÇE GEREKÇESİ
[2019 Budget Rationale (Supporting Documentation)]
<http://www.bumko.gov.tr/Eklenti/11294,butce-gerekcesi-2019pdf.pdf?0>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

3. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?

GUIDELINES:

Question 3 asks whether a country's functional classification meets international standards. To answer "a," a country's functional classification must be aligned with the OECD and the UN's Classification of the Functions of Government (COFOG), or provide a cross-walk between the national functional presentation and COFOG.

The OECD Best Practices for Budget Transparency can be viewed at <http://www.oecd.org/gov/budgeting/Best%20Practices%20Budget%20Transparency%20-%20complete%20with%20cover%20page.pdf>

COFOG can be viewed at https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf or at <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/ch6ann.pdf>.

Answer:

a. Yes, the functional classification is compatible with international standards.

Source:

The functional classification, as presented in the tables cited below, is as follows:

General Public Services (Genel Kamu Hizmetleri)
Defense (Savunma Hizmetleri)
Public Order and Safety (Kamu Düzeni ve Güvenlik Hizmetleri)
Economic Affairs (Ekonomik İşler ve Hizmetler)
Environmental Protection (Çevre Koruma Hizmetleri)
Housing and Public Welfare (Iskan ve Toplum Refahı Hizmetleri)
Health (Sağlık Hizmetleri)
Recreation, Culture and Religion Services (Dinlenme, Kültür ve Din Hizmetleri)
Education Services (Eğitim Hizmetleri)
Social Security and Social Protection (Sosyal Güvenlik ve Sosyal Yardım Hizmetleri)
Table 20 (I) SAYILI CETVEL - GENEL BÜTÇELİ İDARELER, p.86
[General Budget Administrations]
Table 23/A (II) SAYILI CETVEL - YÜKSEKÖĞRETİM KURUMLARI, p.89
[Higher Education/University Administrations]
Table 23/B (II) SAYILI CETVEL - ÖZEL BÜTÇELİ DİĞER KURUMLAR, p.90
[Special Budget Administrations]
Table 26 (III) SAYILI CETVEL - DÜZENLEYİCİ VE DENETLEYİCİ KURUMLAR, p.95
[Regulatory and Supervisory Administrations]
2019 YILI BÜTÇE GEREKÇESİ
[2019 Budget Rationale (Supporting Documentation)]
<http://www.bumko.gov.tr/Eklenti/11294,butce-gerekcesi-2019pdf.pdf?0>

Comment:

Peer Reviewer
Opinion: Agree

Comments: The functional classification is consistent with the United Nations Classification of Functions of Government (COFOG)

Government Reviewer
Opinion:

4. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

GUIDELINES:

Question 4 asks whether the Executive's Budget Proposal or its supporting documentation presents expenditures for the budget year organized by economic classification. Economic classification provides information on the nature of the expenditure, such as whether funds are being used to pay for wages and salaries, capital projects, or social assistance benefits.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by economic classification.

Answer:

a. Yes, expenditures are presented by economic classification.

Source:

EBP documentation does provide expenditures for the budget year by economic classification.

Table 11 (I) SAYILI CETVEL - GENEL BÜTÇELİ İDARELER, p.76

[General Budget Administrations]

Table 14/A (II) SAYILI CETVEL - YÜKSEKÖĞRETİM KURUMLARI, p.79

[Higher Education/University Administrations]

Table 14/B (II) SAYILI CETVEL - ÖZEL BÜTÇELİ DİĞER KURUMLAR, p.80

[Special Budget Administrations]

Table 17 (III) SAYILI CETVEL - DÜZENLEYİCİ VE DENETLEYİCİ KURUMLAR, p.85

[Regulatory and Supervisory Administrations]

2019 YILI BÜTÇE GEREKÇESİ

[2019 Budget Rationale (Supporting Documentation)]

<http://www.bumko.gov.tr/Eklenti/11294,butce-gerekcesi-2019pdf.pdf?0>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

5. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?

GUIDELINES:

Question 5 asks whether a country's economic classification meets international standards. To answer "a," a country's economic classification must be consistent with the International Monetary Fund's (IMF) 2001 Government Finance Statistics (GFS). The GFS economic classification is presented here: <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>. To learn more about Government Finance Statistics also refer to the entire IMF 2001 GFS manual (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf>).

Answer:

a. Yes, the economic classification is compatible with international standards.

Source:

The economic classification, as presented in the tables cited below, is as follows:

Compensation for Employees (Personel Giderleri)

Social Security Payments (Sosyal Güvenlik ve Devlet Primi Giderleri)

Purchase of Goods and Services (Mal ve Hizmet Alım Giderleri)
Interest (Faiz Giderleri)
Current Transfers (Cari Transfer)
Capital Spending (Sermaye Gideri)
Capital Transfer (Sermaye Transferi)
Lending (Borç verme)
Reserve Allocation (Yedek Ödenek)
Table 11 (I) SAYILI CETVEL - GENEL BÜTÇELİ İDARELER, p.76
[General Budget Administrations]
Table 14/A (II) SAYILI CETVEL - YÜKSEKÖĞRETİM KURUMLARI, p.79
[Higher Education/University Administrations]
Table 14/B (II) SAYILI CETVEL - ÖZEL BÜTÇELİ DİĞER KURUMLAR, p.80
[Special Budget Administrations]
Table 17 (III) SAYILI CETVEL - DÜZENLEYİCİ VE DENETLEYİCİ KURUMLAR, p.85
[Regulatory and Supervisory Administrations]
2019 YILI BÜTÇE GEREKÇESİ
[2019 Budget Rationale (Supporting Documentation)]
<https://ms.hmb.gov.tr/uploads/2019/04/11294butce-gerekesi-2019pdf.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The economical classification is consistent with the IMF Government Finance Statistics Manual 2001 (GFSM)

Government Reviewer

Opinion:

6. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

GUIDELINES:

Question 6 asks whether expenditures are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should treat the term "program" as meaning any level of detail below an administrative unit – that is, any programmatic grouping that is below the ministry, department, or agency level. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, in the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures in the budget year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Budget decisions for the upcoming year can also affect the parameters of future budgets. It is therefore useful to estimate revenues and expenditures for multi-year periods, understanding that these estimates might be revised as circumstances change. Sometimes referred to as a Medium Term Expenditure Framework (MTEF), a three-year period – that is, the budget year plus two more years – is generally considered an appropriate horizon for budgeting and planning.

Answer:

c. Yes, programs accounting for less than two-thirds of expenditures are presented.

Source:

Program-level spending data include the following:

1. Program-level estimates data provided for some specific programs such as those benefiting women, children, youth, elderly and disabled, as well as other budget year spending proposals as identified in the text of EBP supporting documentation. The narrative discussion does include proposed budget allocations for these programs.

Chapter 5 - Expenditure policies, pp.181-212

In particular, see Section 3, pp.183

3.1 - Women policies, 183

3.2 - Child policies, p.186

3.3 - Youth policies, p.187
3.4 - Elderly policies , p.188
3.5 - Disabled policies, p.189
Chapter 8- Health and social protection, pp.277-316
[2019 Budget Rationale (Supporting Documentation)]
<http://www.bumko.gov.tr/Eklenti/11294,butce-gerekesi-2019pdf.pdf?0>

For e.g. Chapter 5, the section on Policies for Women notes the Labor Market Activation Program, within which there is a support program for women entrepreneurs. Table 1 (p184) shows the number of women who benefited and budgetary allocations to this program since 2013 and expectations for the budget year.

Comment:

Also, please find below the performance programs for each ministry. These are not published alongside the budget on Budget Department's website.

İçişleri Bakanlığı (Ministry of Interior)
<https://www.icisleri.gov.tr/icisleri-bakanligi-2018-yili-performans-programi>

Adalet Bakanlığı (Ministry of Justice)
<http://www.sgb.adalet.gov.tr/performans/2018.pdf>

Çalışma, Sosyal Hizmetler ve Aile Bakanlığı (Ministry of Family, Labor and Social Services)
https://www.ailevecalisma.gov.tr/medias/7963/2018_performansprogrami.pdf

Enerji ve Tabii Kaynaklar Bakanlığı (Ministry of Energy and Natural Resources)
<https://www.enerji.gov.tr/File/?path=ROOT%2F1%2FDocuments%2FPerformans%20Program%C4%B1%2F2018%20Y%C4%B1%C4%B1%20Performans%20Program%C4%B1.pdf>

Hazine ve Maliye Bakanlığı (Ministry of Treasury and Finance)
<https://ms.hmb.gov.tr/uploads/2018/10/Maliye-Bakanl%C4%B1%C4%9F%C4%B1-2018-Y%C4%B1%C4%B1-Performans-Program%C4%B1.pdf>

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, expenditures are not presented by program.

Comments: Although there exist some program-based targets in the medium-term program, there is no program based classifications in the executive's budget proposal for the budget year. However, there is an ongoing process to add program classification to the executive's budget proposal. The information expressed by the researcher shows policies that aiming at providing benefit specific population groups and they should be viewed as "alternative displays. As stated on the webpage of The Directorate of Presidency Strategy and Budget Office, the public administrations within the scope of central government budget will prepare their performance programs according to the program budget coding in the 2020 and 2021 Central Government Budget will be prepared in accordance with the program code structure. So, currently the Executive's Budget Proposal or any supporting budget documentation does not present expenditures for individual programs for the budget year? <http://www.sbb.gov.tr/program-butce-yolculugu-basladi/>

Government Reviewer

Opinion:

Researcher Response

Upon further consultations with IBP, score C is maintained on the basis of the few programs mentioned in Chapter 5 (on expenditure policies), and to maintain consistency with other OBS countries. We agree with the comments by peer reviewer. In accordance with PFMC law/5018, ministries prepare detailed performance budgets that are in line with the ministry budget ceilings & provide details below the ministry level. The performance budgets are submitted only to the budget committee at the time of submission of budget proposal. However, these are not published on Ministry of Finance's website (the lead budget agency in Turkey) nor in the Budget Proposal documents. Moreover, ministries most often do not publish their performance reports in a timely manner. Most of the links above are examples of the 2018 performance budgets, as the 2019 reports were not available at the time of research. (Source- OECD report - https://read.oecd-ilibrary.org/governance/performance-budgeting-in-turkey_budget-10-5km4d7941142#page33 FTE report - <https://www.imf.org/~media/Files/Publications/CR/2017/cr17208.ashx>)

7. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 7 asks if multi-year expenditure estimates are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates by all three of the expenditure classifications for at least two years beyond the budget year. To answer "b," multi-year expenditure estimates must be presented by two of these three

classifications. A "c" answer applies if multi-year expenditure estimates are presented by one of the three classifications. Answer "d" applies if multi-year expenditure estimates are not presented by any of the three classifications.

Answer:

a. Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

EBP documentation presents multi-year expenditure estimates for all 3 classifications, with out-years covering FY2020 and FY2021, in addition to the budget year FY2019.

Note, both sets of tables cited below for economic and for functional classifications, respectively, present that data for each individual schedule

Economic classification data for 2020 and 2021:

(I) SAYILI CETVEL - GENEL BÜTÇELİ İDARELER
[General Budget Administrations (administrative)]
Table 12, p.77 (2020)
Table 13, p.78 (2021)

(II) SAYILI CETVEL - YÜKSEKÖĞRETİM KURUMLARI
[Higher Education/University Administrations]
Table 15/A, p.81 (2020)
Table 16/A, p.83 (2021)

(II) SAYILI CETVEL - ÖZEL BÜTÇELİ DİĞER KURUMLAR
[Special Budget Administrations]
Table 15/B, p.82 (2020)
Table 16/B, p.84 (2021)

(III) SAYILI CETVEL - DÜZENLEYİCİ VE DENETLEYİCİ KURUMLAR
[Regulatory and Supervisory Administrations]
Table 18, p.85 (2020)
Table 19, p.85 (2021)

Functional classification data for 2020 and 2021:

(I) SAYILI CETVEL - GENEL BÜTÇELİ İDARELER
[General Budget Administrations]
Table 21, p.87 (2020)
Table 22, p.88 (2021)

(II) SAYILI CETVEL - YÜKSEKÖĞRETİM KURUMLARI
[Higher Education/University Administrations]
Table 24/A, p.91 (2020)
Table 25/A, p.93 (2021)

(II) SAYILI CETVEL - ÖZEL BÜTÇELİ DİĞER KURUMLAR
[Special Budget Administrations]
Table 24/B, p.92 (2020)
Table 25/B, p.94 (2021)

(III) SAYILI CETVEL - DÜZENLEYİCİ VE DENETLEYİCİ KURUMLAR
[Regulatory and Supervisory Administrations]
Table 27, p.95 (2020)
Table 28, p.95 (2021)
2019 YILI BÜTÇE GEREKÇESİ
[2019 Budget Rationale (Supporting Documentation)]
<http://www.bumko.gov.tr/Eklenti/11294,butce-gerekcesi-2019pdf.pdf?0>

Comment:

Peer Reviewer

Opinion: Agree

Comments: A multi-year budget framework is utilised on the basis of the annual budget process. The time horizon for budgets is three years.

Government Reviewer

Opinion:

7b. Based on the response to Question 7, check the box(es) to identify which expenditure classifications have estimates for a multi-year period in the Executive's Budget Proposal?

Answer:

Administrative classification
Economic classification
Functional classification

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

8. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?

GUIDELINES:

Question 8 asks if multi-year expenditure estimates are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for at least two years beyond the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures over the multi-year period. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates for programs that account for less than two-thirds of expenditures. Answer "d" applies if multi-year estimates are not presented by program.

Revenues generally are separated into two major categories: "tax" and "non-tax" revenues. Taxes are compulsory transfers that result from government exercising its sovereign power. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes. The category of non-tax revenues is more diverse, ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services. Note that some forms of revenue, such as contributions to social security funds, can be considered either a tax or non-tax revenue depending on the nature of the approach to these contributions. Particularly because different revenues have different characteristics, including who bears the burden of paying the tax and how collections are affected by economic conditions, it is helpful when estimates for revenues are disaggregated and displayed based on their sources.

For more information, please refer to the 2001 GFS manual, in particular Appendix 4 (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>).

Answer:

d. No, multi-year estimates for programs are not presented.

Source:

EBP documentation does provide some multi-year estimates for what can be viewed as "program-level" spending accounting for less than 2/3 of total spending.

These items include:

1. Data presented in administrative data for specific regulatory bodies responsible for specific program activities

Chapter 3

Table 1/B, p.63

Table 7/B, p.70

Table 10, p.75

Table 17, p.85

Table 18, p.85
Table 19, p.85

Additional medium-term estimates data may be cited for specific programs within the text of Chapters 3, 5 and 8.
2019 YILI BÜTÇE GEREKÇESİ
[2019 Budget Rationale (Supporting Documentation)]
<http://www.bumko.gov.tr/Eklenti/11294,butce-gerekcesi-2019pdf.pdf?0>

Comment:

Also, each ministry publishes its own performance programs, however, these are not published by the Budget Department on their website.

İçişleri Bakanlığı (Ministry of Interior)
<https://www.icisleri.gov.tr/icisleri-bakanligi-2018-yili-performans-programi>

Adalet Bakanlığı (Ministry of Justice)
<http://www.sgb.adalet.gov.tr/performans/2018.pdf>

Çalışma, Sosyal Hizmetler ve Aile Bakanlığı (Ministry of Family, Labor and Social Services)
https://www.ailevecalisma.gov.tr/medias/7963/2018_performansprogrami.pdf

Enerji ve Tabii Kaynaklar Bakanlığı (Ministry of Energy and Natural Resources)
<https://www.enerji.gov.tr/File/?path=ROOT%2F1%2FDocuments%2FPerformans%20Program%C4%B1%2F2018-Y%C4%B1%C4%B1%20Performans%20Program%C4%B1.pdf>

Hazine ve Maliye Bakanlığı (Ministry of Treasury and Finance)
<https://ms.hmb.gov.tr/uploads/2018/10/Maliye-Bakanl%C4%B1%C4%9F%C4%B1-2018-Y%C4%B1%C4%B1-Performans-Program%C4%B1.pdf>

Milli Eğitim Bakanlığı (Ministry of National Education)
https://sgb.meb.gov.tr/meb_iys_dosyalar/2018_03/19144448_2018_PP_-_13.02.2017_2.pdf

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, multi-year estimates for programs are not presented.

Comments: Although there exist some program-based targets in the medium-term program, there is no program based classifications in the executive's budget proposal or any supporting budget documentation for a multi-year period. However, there is an ongoing process to add program classification to the executive's budget proposal. If we treat the term "program" as meaning any level of detail below an administrative unit. The answer given by the researcher can be accepted correctly.

Government Reviewer

Opinion:

Researcher Response

We agree with peer reviewer to revise the score from "c" to "d". Please see indicator 6 for more details.

9. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?

GUIDELINES:

Question 9 assesses the degree to which the individual sources of "tax" revenue are disaggregated in the budget. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of tax revenue that when combined account for at least two-thirds of all tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of tax revenue that account for less than two-thirds of tax revenues. Answer "d" applies if individual sources of tax revenue are not presented.

Answer:

a. Yes, individual sources of tax revenue accounting for all tax revenue are presented.

Source:

EBP documentation presents budget year data for individual sources of tax revenue accounting for all tax revenues.

Revenue Tables with data for all items under budget (revenue) code "01", pp. 71-74

2019 YILI MERKEZİ YÖNETİM BÜTÇE KANUNU TASARISI VE BAĞLI CETVELLER

[2019 YEAR CENTRAL GOVERNMENT BUDGET LAW (Draft Budget Proposal/Bill) - DECLARATION AND ASSOCIATED STATEMENTS]

<https://ms.hmb.gov.tr/uploads/2019/05/2019-Y%C4%B1%C4%B1-Merkezi-Y%C3%B6netim-B%C3%BCt%C3%A7e-Kanun-Teklifi-ve-Ba%C4%9Flu-C4%B1-Cetveller-1.pdf>

Comment:

The data is presented at a highly disaggregated level down to 4-digit code categories for individual sources of tax revenue, leaving only very small amount unspecified as "other" and well below OBS limit of 3% to qualify as accounting for all tax revenues.

Peer Reviewer

Opinion: Agree

Comments: Yes, individual sources of tax revenue accounting for all tax revenue are presented. The classification scheme is determined mainly by the base on which the tax is levied (e.g., income, expenditure, property assets, etc.).

Government Reviewer

Opinion:

10. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

GUIDELINES:

Question 10 assesses the degree to which the individual sources of "non-tax" revenue are disaggregated in the budget. The category of non-tax revenues is diverse, and can include revenue ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of non-tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all non-tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of non-tax revenue that when combined account for at least two-thirds of all non-tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of non-tax revenue that account for less than two-thirds of non-tax revenues. Answer "d" applies if individual sources of non-tax revenue are not presented.

Answer:

a. Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.

Source:

EBP documentation presents budget year data for individual sources of non-tax revenue accounting for all non-tax revenues.

Revenue Table with data for all items under the following non-tax revenue budget (revenue) codes :

"03", pp.75-77

"04", p.78

"05", pp.79-81

2019 YILI MERKEZİ YÖNETİM BÜTÇE KANUNU TASARISI VE BAĞLI CETVELLER

[2019 YEAR CENTRAL GOVERNMENT BUDGET LAW (Draft Budget Proposal/Bill) - DECLARATION AND ASSOCIATED STATEMENTS]

<https://ms.hmb.gov.tr/uploads/2019/05/2019-Y%C4%B1%C4%B1-Merkezi-Y%C3%B6netim-B%C3%BCt%C3%A7e-Kanun-Teklifi-ve-Ba%C4%9Flu-C4%B1-Cetveller-1.pdf>

Comment:

The data is presented at a highly disaggregated level down to 4-digit code categories for individual sources of non-tax revenue, leaving only very small amount unspecified as "other" and well below OBS limit of 3% to qualify as accounting for all non-tax revenues.

Peer Reviewer

Opinion: Agree

Comments: Yes, the Executive's Budget Proposal presents the individual sources of non-tax revenue (such as Enterprise and Property Revenues Interests, Shares and Fines, Capital Revenues, Received Donations and Aids).

Government Reviewer

Opinion:

11. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

GUIDELINES:

Question 11 evaluates whether revenue estimates are presented for a multi-year period (at least two years beyond the budget year) by "category," that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of revenues classified by category for at least two years following the budget year in question.

Answer:

a. Yes, multi-year estimates of revenue are presented by category.

Source:

EBP documentation presents multi-year estimates of revenue by broad categories (for FY2020 and FY2021)

Revenue Table, p.67

2019 YILI MERKEZİ YÖNETİM BÜTÇE KANUNU TASARISI VE BAĞLI CETVELLER

[2019 YEAR CENTRAL GOVERNMENT BUDGET LAW (Draft Budget Proposal/Bill) - DECLARATION AND ASSOCIATED STATEMENTS]

<https://ms.hmb.gov.tr/uploads/2019/05/2019-Y%C4%B1%C4%B1-Merkezi-Y%C3%B6netim-B%C3%BCt%C3%A7e-Kanun-Teklifi-ve-Ba%C4%9Fl%C4%B1-Cetveller-1.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

12. Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

GUIDELINES:

Question 12 evaluates whether revenue estimates for individual sources of revenue are presented for a multi-year period (at least two years beyond the budget year). The question applies to both tax and non-tax revenue.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented for a multi-year period.

Answer:

a. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.

Source:

EBP documentation presents budget year data for individual sources of revenue accounting for all revenues.

Revenue Table with data for all items according to very detailed (4-digit) revenue) code, pp. 68-89

2019 YILI MERKEZİ YÖNETİM BÜTÇE KANUNU TASARISI VE BAĞLI CETVELLER

[2019 YEAR CENTRAL GOVERNMENT BUDGET LAW (Draft Budget Proposal/Bill) - DECLARATION AND ASSOCIATED STATEMENTS]

<https://ms.hmb.gov.tr/uploads/2019/05/2019-Y%C4%B1%C4%B1-Merkezi-Y%C3%B6netim-B%C3%BCt%C3%A7e-Kanun-Teklifi-ve-Ba%C4%9Fl%C4%B1-Cetveller-1.pdf>

Comment:

The data is presented at a highly disaggregated level down to 4-digit code categories for individual sources of revenue, leaving only very small amounts unspecified as "other" revenues and well below OBS limit of 3% to qualify as accounting for all revenues.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

13. Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

GUIDELINES:

Question 13 asks about three key estimates related to borrowing and debt that the budget should include:

- the amount of net new borrowing required during the budget year;
- the central government's total debt burden at the end of the budget year; and
- the interest payments on the outstanding debt for the budget year.

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the IMF.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all three estimates of borrowing and debt. For a "b" answer, the Executive's Budget Proposal or its supporting documentation must present two of those three estimates. For a "c" answer, the Executive's Budget Proposal or its supporting documentation must present one of the three estimates. Answer "d" applies no information on borrowing and debt is presented for the budget year.

Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Source:

EBP documentation provides (relatively satisfactory) information for 2 of the 3 core elements related to Government borrowing and debt, with information provided for the stock of outstanding debt and interest payments for debt service. There is no clear and specific data provided for the budget year regarding net new borrowing

It should be noted that the scope of information provided for stock of outstanding debt as of the end of the budget year (FY2019) is limited to a figure expressed as percentage (%) of GDP.

The information about Government debt and borrowing is provided in a chapter focusing on debt management and borrowing policies (Chapter 6), with information including some data and narrative discussion of all three core elements.

Chapter 6, pp.215-229

2019 YILI BÜTÇE GEREKÇESİ

[2019 Budget Rationale (Supporting Documentation)]

Net new borrowing:

The Minister of Treasury and Finance mentioned about deficit amount for the year 2019 on his speech. Page 23 Budget Speech (Bütçe Konuşması) 2019

<https://ms.hmb.gov.tr/uploads/2019/04/11293konusma-plan-butce-2019-yeni-epdf-1.pdf>

In the Budget Rationale document, there is limited data provided without coverage for budget year (FY2019). Scope of data provided needs to be strengthened.

The narrative discussion points out that most of the Government's recent and planned borrowing requirement is being financed by issuance of domestic debt. There is information about planned principal and interest payments for the budget year and over the medium term (separately for both domestic and external debt), but there is no clear indication of the annual amounts of new (domestic and/or external) debt to be issued.

Debt stock:

Data provided for total stock of outstanding debt expressed as percentage of GDP, with some additional limited data provided separately for both domestic and external debt stock.

Total stock of outstanding debt:

Grafik 1: AB Tanımlı Borç Stokunun GSYH'ye Oranı, p.220 (long-term annual data series though FY2021)

[Graph 1: Ratio of EU Defined Debt Stock to GDP]

Domestic debt stock:

Table 4, p.223 - stock of outstanding domestic debt and planned domestic debt-related payments (including both principal and interest payments) for 2019

External debt stock:

Table 9, p.229 - planned external debt-related payments (including both principal and interest) for BY (FY2019), budget year and medium-term horizon

Interest payments:

Projected annual interest payments provided separately for both domestic and external debt.

Table 4, p.223 - Estimate of Domestic debt stock based on figures as of 1st half of BY-1, along with annual principal and interest payments planned for BY (2019).

Table 9, p.229 - planned external debt payments (including both principal and interest) for BY-1 (FY2018), budget year and medium-term horizon Estimates of total annual interest payments are also provided in the Chapter 3 for the budget year (FY2019), as well as for BY+1 (FY2020) and BY+2 (FY2021), in the following economic classification data tables:

Table 11 (I) SAYILI CETVEL - GENEL BÜTÇELİ İDARELER, p.76 (FY2019)

[General Budget Administrations]

2019 YILI BÜTÇE GEREKÇESİ

[2019 Budget Rationale (Supporting Documentation)]

<https://ms.hmb.gov.tr/uploads/2019/04/11294butce-gerekesi-2019pdf.pdf>

Comment:

The Minister of Treasury and Finance mentioned about deficit amount for the year 2019 on his speech.

Budget Speech (Bütçe Konuşması) 2019

Page 23

<https://ms.hmb.gov.tr/uploads/2019/04/11293konusma-plan-butce-2019-yeni-epdf-1.pdf>

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Comments: That seems obvious, but According to article 5 of law no 4749, Within the fiscal year, in line with the principles of the Article 1 of this Law and fiscal sustainability, net debt utilization can be made up to the difference between the allocations mentioned in the budget law and estimated revenues. In addition, article 3 of the 2019 central government draft budget law represents net borrowing. Law On Regulating Public Finance And Debt Management (Law no: 4749) <https://ms.hmb.gov.tr/uploads/sites/2/2018/12/Law-on-Regulating-Public-Finance-and-Debt-Management-Law-no.-4749.pdf> 2019 Yılı Merkezi Yönetim Bütçe Kanun Teklifi (2019 Central Government Draft Budget Law <https://www2.tbmm.gov.tr/d27/1/1-0276.pdf>

Government Reviewer

Opinion:

Researcher Response

Thanks to the reviewers. I agree with them. Also, Budget deficit figure is presented in budget speech; outstanding domestic debt (principal +interest)- Table 4, p223 outstanding external debt (principal + interest)- Table 9, p229; Total interest payments - Table 11, p76 (showing all interest payments by Treasury, the unit responsible for public debt management). Moreover, the September public debt report shows projected monthly debt service (principal + interest) payments upto August 2019 (p9, p12) and BY+2 (p13) . I revised the score as "a"

13b. Based on the response to Question 13, check the box(es) below to identify which estimates of government borrowing and debt are presented in the Executive's Budget Proposal:

Answer:

The amount of net new borrowing required during the budget year

The interest payments on outstanding debt for the budget year

The central government's total debt burden at the end of the budget year

Source:

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: The amount of net new borrowing required during the budget year The central government's total debt burden at the end of the budget year The interest payments on outstanding debt for the budget year

Comments: According to article 5 of law no 4749, Within the fiscal year, in line with the principles of the Article 1 of this Law and fiscal sustainability, net debt utilization can be made up to the difference between the allocations mentioned in the budget law and estimated revenues. In addition, article 3 of the 2019 central government draft budget law represents net borrowing Law On Regulating Public Finance And Debt Management (Law no: 4749) <https://ms.hmb.gov.tr/uploads/sites/2/2018/12/Law-on-Regulating-Public-Finance-and-Debt-Management-Law-no.-4749.pdf> 2019 Yılı Merkezi Yönetim Bütçe Kanun Teklifi (2019 Central Government Draft Budget Law <https://www2.tbmm.gov.tr/d27/1/1-0276.pdf>

Government Reviewer

Opinion:

IBP Comment

Thanks to the reviewers. We have now revised the selections.

14. "Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year?"

(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

GUIDELINES:

Question 14 focuses on the composition of government debt at the end of the budget year, asking whether "core" information related to its composition is presented. These core components include:

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 13, domestic debt is held by a country's citizens, banks, and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the composition of government debt at the end of the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding at the end of the budget year.

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

EBP documentation does provide some information relevant to each of the core elements related to the composition of the total debt outstanding, but key details for up-to-date information as of the end of the budget year are missing. This information is provided in a chapter focusing on debt management and borrowing policies (Chapter 6), with information some data and narrative discussion of all three core elements.
Chapter 6, pp.215-229
2019 YILI BÜTÇE GEREKÇESİ
[2019 Budget Rationale (Supporting Documentation)]
<https://ms.hmb.gov.tr/uploads/2019/04/11294butce-gerekesi-2019pdf.pdf>
Interest rates - not quite full information relative to OBS criteria as it does not extend through budget year.
". the average interest rate on TL denominated fixed rate cash borrowing, which was 11,4 in 2017, rose to 14.4 percent in January-June 2018 period."
(p. 217)

Furthermore, there is also the comment, "The average remaining time to maturity of domestic debt stock, which was 4.2 years at the end of 2017, remained 4.1 years as of June 2018." (p.218)

And finally, there are tables presenting the composition of both domestic and external debt stock along with references in the narrative discussion giving some broad indications of the term-length/structure of the different debt instruments.

Domestic and external debt - clear indication of amounts of domestic and external debt provided only through 1st half of BY-1 (FY2018), with some additional information provided for budget year and medium-term horizon about expected debt repayments and interest payments, but not the amount of outstanding debt stock.

Domestic debt stock

Table 3, p.223 - data through 1st half of BY-1 (FY2018)

Table 4, p.223 - stock of domestic debt as of June 2018 and planned domestic debt-related payments (including both principal and interest) for BY-1 (FY2018), budget year and medium-term horizon.

External debt stock - note that the narrative states that most of the Government's planned borrowing requirement is being financed by issuance of domestic debt

Table 7, p.226 - data through end of BY-2 (FY2017)

Table 8, p.228 - data through 1st half of BY-1 (FY2018)

Table 9, p.229 - planned external debt-related payments (including both principal and interest) for BY-1 (FY2018), budget year and medium-term horizon

2019 YILI BÜTÇE GEREKÇESİ

[2019 Budget Rationale (Supporting Documentation)]
<https://ms.hmb.gov.tr/uploads/2019/04/11294butce-gerekesi-2019pdf.pdf>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for the composition of the total debt outstanding.

Comments: In Turkey, the documents that should be attached to the Central Government Budget Draft Law to be considered during negotiations thereon are arranged in Article 18 of the Public Financial Management and Control Law. In practice, Although the article 18 of Public Financial Management and Control Law expresses that public debt management report must be attached to the central government draft budget law, the aforementioned report is not attached draft budget law in practice. Because the debt management report appears regularly at the web page of Ministry of Treasury and Finance. Nevertheless, the monthly debt management report is typically taken as a basis when the draft budget law is prepared. Accordingly, the September Debt Management Report of 2018 has been taken the basis for the draft central government budget law of 2019. This report presents all of the core information related to the composition of government debt at the end of the budget year as well as some additional information beyond the core elements. <https://ms.hmb.gov.tr/uploads/2018/11/Kamu-Bor%C3%A7-Y%C3%B6netimi-Raporu-Eyl%C3%BCl-2018-1.pdf>.

Government Reviewer

Opinion:

Researcher Response

Thanks to the reviewers. The September monthly report includes much more detailed information on debt, however, it is mostly related to debt execution. The forward looking information includes Domestic debt composition for FY 2019-21 on Page 9; External debt composition for FY 2019-21 on page 12; Maturity profile of securities maturing in FY 2019; <https://ms.hmb.gov.tr/uploads/2018/11/Kamu-Bor%C3%A7-Y%C3%B6netimi-Raporu-Eyl%C3%BCl-2018-1.pdf> The response should remain "c"

14b. Based on the response to Question 14, check the box(es) to identify which elements of the composition of the total debt outstanding are are presented in the Executive's Budget Proposal:

Answer:

Maturity profile of the debt

Whether the debt is domestic or external

Source:

Comment:

Interest rates- not quite full information relative to OBS criteria as it does not extend through budget year.

Peer Reviewer

Opinion: Disagree

Suggested Answer: Interest rates on the debt The maturity profile of the debt Whether the debt is domestic or external Central Government Domestic Debt Service payments Debt Stock Public Net Debt Stock Net new borrowing Currency and Interest Composition of Domestic Debt Treasury Guarantees Debt Payment Projections <https://ms.hmb.gov.tr/uploads/sites/2/2018/12/Public-Debt-Management-Report-September-2018.pdf>

Government Reviewer

Opinion:

Researcher Response

Thanks to the reviewers. There is a lot of information, as peer reviewers identified, however, that is information is on debt execution upto August 2018, and not forward looking estimates for the Budget Year (2019) as the question is asking.

15. "Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based?"

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)"

GUIDELINES:

Question 15 focuses on the macroeconomic forecast that underlies the budget's revenue and expenditure estimates, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- nominal GDP level;
- inflation rate;
- real GDP growth; and
- interest rates.

While the core macroeconomic information should be a standard feature of the Executive's Budget Proposal, the importance of some types of macroeconomic assumptions may vary from country to country. For example, the budget estimates of some countries are particularly affected by changes in the price of oil and other commodities.

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short and long-term interest rates; rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

EBP documentation does present information about 3 of the 4 core elements of macroeconomic data on which the budget forecasts are based.

There is a table showing budget year and medium-term forecasts for 3 of the 4 core elements: GDP growth, nominal GDP and inflation.

Tablo 1: Temel Makroekonomik Göstergeler

[Table 1: Basic Macroeconomic Indicators] Chapter 2, p.36

In addition, there is also some limited information provided for the 4th core element (interest rates) in narrative discussion about debt management and borrowing policies. But the information provided is limited to a brief explanation of historical trends through the 1st half of BY-1 (FY2018).

"... the average interest rate on TL denominated fixed rate cash borrowing, which was 11,4 in 2017, rose to 14.4 percent in January-June 2018 period."
(p. 217)

2019 YILI BÜTÇE GEREKÇESİ

[2019 Budget Rationale (Supporting Documentation)]

<https://ms.hmb.gov.tr/uploads/2019/04/11294butce-gerekesi-2019pdf.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The information given by the researcher is true. it is possible to say that the medium-term programme presents information on nominal GDP level, real GDP, and inflation rate. Since information about the interest rates is lacking "c" score should be appropriate.

Government Reviewer

Opinion:

15b. Based on the response to Question 15, check the box(es) to identify which elements of the macroeconomic forecast are included in the Executive's Budget Proposal:

Answer:

Nominal GDP level

Inflation rate

Real GDP growth

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Executive's Budget Proposal documentation does present information about GDP growth, nominal GDP and inflation data on which the budget forecasts are based. In addition, there is also some limited information provided for the interest rates in a narrative discussion about debt management and borrowing policies. But the information provided is limited to a brief explanation of historical trends through the 1st half of BY-1 (FY2018) "the average interest rate on TL denominated fixed-rate cash borrowing, which was 11,4 in 2017, rose to 14.4 percent in January-June 2018 period." (p. 217) 2019 YILI BÜTÇE GEREKÇESİ [2019 Budget Rationale (Supporting Documentation)]
<https://ms.hmb.gov.tr/uploads/2019/04/11294butce-gerekcesi-2019pdf.pdf>

Government Reviewer

Opinion:

16. "Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget?"

(The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)"

GUIDELINES:

Question 16 focuses on the issue of whether the Executive's Budget Proposal shows how different macroeconomic assumptions affect the budget estimates (known as a "sensitivity analysis"). It asks whether "core" information related to a sensitivity analysis is presented, estimating the impact on expenditures, revenue, and debt of different assumptions for:

- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

A sensitivity analysis shows the effect on the budget of possible changes in some macroeconomic assumptions, and is important for understanding the impact of the economy on the budget; for instance, what would happen to revenue collections if GDP growth were slower than what is assumed in the budget proposal? Or what would happen to expenditure if inflation were higher than estimated? Or how will revenue be affected by a decrease in the price of oil?

As noted for Question 15, changes in certain macroeconomic assumptions, such as the price of oil and other commodities, can have a significant impact on the budget estimates. As a result, some sensitivity analyses may also examine the impact on the budget estimates of changes in assumptions such as the price of oil that are beyond the core elements of the inflation rate, real GDP growth, and interest rates.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to a "sensitivity analysis" as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to a "sensitivity analysis" is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on "sensitivity analysis" is presented.

Answer:

d. No, information related to different macroeconomic assumptions is not presented.

Source:

EBP documentation does not present information about the impact of alternative macroeconomic assumptions or scenarios on fiscal forecasts (budget estimates).

Comment:

Peer Reviewer

Opinion: Agree

Comments: EBP documentation does not present information about the impact of different macroeconomic assumptions on the budget.

Government Reviewer

Opinion:

Researcher Response

The government does detailed sensitivity analysis but does not publish that information. Please see the IMF FTE report:
<https://www.imf.org/en/Publications/CR/Issues/2017/07/18/Turkey-Fiscal-Transparency-Evaluation-45071>

17. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?

GUIDELINES:

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Answer:

c. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.

Source:

EBP documentation does present information for how some new policy proposals affect expenditures in the budget year.

Two separate chapters in the supporting budget documentation (Bütçe Gerekçesi) provide extensive narrative discussion of new and ongoing expenditure policies, including frequent references to amounts of funding for the budget year (FY2019).

Chapter 5: Expenditures policies, pp.181-212

Narrative discussion covers a broad range of broad expenditure policies with citation of proposed budget year spending allocations.

Chapter 8: Health and social protection system, pp.277-316

Narrative discusses wide range of health and social protection policies including frequent reference in narrative to expenditure trends and proposed spending allocations for the budget year (FY2019).

2019 YILI BÜTÇE GEREKÇESİ

[2019 Budget Rationale (Supporting Documentation)]

<https://ms.hmb.gov.tr/uploads/2019/04/11294butce-gerekcesi-2019pdf.pdf>

Also, budget speech includes some information in chapter 5 on pp. 28-29

-Reduction in infrastructure spendings

-Increase in education/health/local government expenditures

- Increase in export/producing technology products

-Increase in tax revenues

Budget Speech 2019 (Bütçe Konuşması)

<https://ms.hmb.gov.tr/uploads/2019/04/11293konusma-plan-butce-2019-yeni-epdf-1.pdf>

Comment:

the Medium Term Program (New Economy Program) is not a part of the Budget Proposal, it is a part of the pre-budget statement. While it is not a part of the Budget Proposal, the entire budget process is based on it. Some information regarding to new policy proposals as distinct from existing policies, affect expenditures can be seen on this program.

Main Goals (Temel Hedefler) pp. 5-6

Addendum Table 2- Central Government Budget p.30

Medium Term Program - New Economy Program (Orta Vadeli Program)

<https://ms.hmb.gov.tr/uploads/2019/04/11246yeni-ekonomi-programipdf.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

18. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

GUIDELINES:

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Prior-year information constitutes an important benchmark for assessing the proposals for the upcoming budget year. Estimates of prior years should be presented in the same formats (in terms of classification) as the budget year to ensure that year-to-year comparisons are meaningful. For example, if the budget proposes shifting responsibility for a particular program from one administrative unit to another – such as shifting responsibility for the training of nurses from the health department to the education department – the prior-year figures must be adjusted before year-to-year comparisons of administrative budgets can be made.

Typically, when the budget proposal is submitted, the year prior to the budget year (BY-1), also known as the current year, has not ended, so the executive will provide estimates of the anticipated outcome for BY-1. The soundness of these estimates is directly related to the degree to which they have been updated to reflect actual expenditures to date, legislative changes that have occurred, and anticipated changes in macroeconomic, caseload, and other relevant factors for the remainder of the year.

The first year that can reflect actual outcomes, therefore, is generally two years before the budget year (BY-2). Thus the OECD recommends that data covering at least two years before the budget year (along with two years of projections beyond the budget year) are provided in order to assess fully the trends in the budget.

Answer:

c. Yes, information that shows how some but not all new policy proposals affect revenues are presented.

Source:

EBP documentation does present information for how some new policy proposals affect revenues in the budget year.

There is an entire chapter in the supporting budget documentation (Bütçe Gerekeçesi) providing extensive narrative discussion of revenue policy measures for the budget year (FY2019).

Chapter 4: Revenue policies, pp. 105-178

Wide ranging and extensive discussion of revenue policy initiatives with some general references to the expected fiscal impacts, but not providing specific estimates of the revenue impacts attributed to specific initiatives. The focus is details of legal/regulatory changes, possibly with some short explanation of the rationale (policy objectives) for such measures.

2019 YILI BÜTÇE GEREKÇESİ

[2019 Budget Rationale (Supporting Documentation)]

<http://www.bumko.gov.tr/Eklenti/11294,butce-gerekcesi-2019pdf.pdf?0>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

19. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 19 asks if expenditure estimates for the year prior to the budget year (BY-1) are presented by one of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-1 by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-1 must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-1 are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-1 are not presented by any of the three classifications.

Answer:

a. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

EBP documentation provided estimates of expenditure for BY-1 (FY2018) using 2 of the 3 different expenditure classifications - economic and functional.

Economic classification (multiple locations)

Chapter 1

Table 3, p.8 - Historic data series extending through Revised Budget estimates for FY2018

Chapter 1

Table 9, p.12 - Historic data series extending through Original Budget estimates for FY2018

Chapter 3

Table 4, p.65 - Original Budget estimates for FY2018

Functional classification (multiple locations)

Chapter 1

Table 8, p.10 - Historic data series extending through Original Budget estimates for FY2018

Chapter 3

Table 5, p.66 - Original Budget estimates for FY2018

Table 8,9A, 9B of Chapter 3 (pages 71-74)

[2019 Budget Rationale (Supporting Documentation)]

<http://www.bumko.gov.tr/Eklenti/11294,butce-gerekcesi-2019pdf.pdf?0>

Comment:

Peer Reviewer

Opinion: Agree

Comments: EBP documentation present expenditures for the year preceding the budget year (BY-1) by administrative, economic, or functional classification.

Government Reviewer

Opinion:

20. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

GUIDELINES:

Question 20 asks if expenditure estimates for the year before the budget year (BY-1) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-1. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-1. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:

d. No, expenditures are not presented by program for BY-1.

Source:

Program-level spending data include the following:

1. Program-level estimates data provided for some specific programs such as those benefiting women, children, youth, elderly and disabled, as well as other budget year spending proposals as identified in the text of EBP supporting documentation. The narrative discussion does include proposed budget allocations for these programs.

There are figures for BY-1.

Chapter 5 - Expenditure policies, pp.181-212

In particular, see Section 3, pp.183

3.1 - Women policies, 183
3.2 - Child policies, p.186
3.3 - Youth policies, p.187
3.4 - Elderly policies, p.188
3.5 - Disabled policies, p.189
Chapter 8- Health and social protection, pp.277-316

2. Data presented in administrative data for specific regulatory bodies responsible for specific program activities

Chapter 3

Table 1/B, p.63

Table 7/B, p.70

Table 10, p.75

Table 17, p.85

2019 YILI BÜTÇE GEREKÇESİ

[2019 Budget Rationale (Supporting Documentation)]

<http://www.bumko.gov.tr/Eklenti/11294,butce-gerekcesi-2019pdf.pdf?0>

And, also, as supporting documents please find below the performance programs for each ministry.

İçişleri Bakanlığı (Ministry of Interior)

<https://www.icisleri.gov.tr/icisleri-bakanligi-2018-yili-performans-programi>

Adalet Bakanlığı (Ministry of Justice)

<http://www.sgb.adalet.gov.tr/performans/2018.pdf>

Çalışma, Sosyal Hizmetler ve Aile Bakanlığı (Ministry of Family, Labor and Social Services)

https://www.ailevecalisma.gov.tr/medias/7963/2018_performansprogrami.pdf

Enerji ve Tabii Kaynaklar Bakanlığı (Ministry of Energy and Natural Resources)

<https://www.enerji.gov.tr/File/?path=ROOT%2F1%2FDocuments%2FPerformans%20Program%C4%B1%2F2018-20Y%C4%B1%C4%B1%20Performans%20Program%C4%B1.pdf>

Hazine ve Maliye Bakanlığı (Ministry of Treasury and Finance)

<https://ms.hmb.gov.tr/uploads/2018/10/Maliye-Bakanl%C4%B1%C4%9F%C4%B1-2018-Y%C4%B1%C4%B1-Performans-Program%C4%B1.pdf>

Milli Eğitim Bakanlığı (Ministry of National Education)

https://sgb.meb.gov.tr/meb_iys_dosyalar/2018_03/19144448_2018_PP_-_13.02.2017_2.pdf

Ulaştırma ve Altyapı Bakanlığı (Ministry of Transport and Infrastructure)

<http://www.uab.gov.tr/images/hizlierisim/d161197522b4d90.pdf>

Sağlık Bakanlığı (Ministry of Health)

<https://khgmstatistikdb.saglik.gov.tr/TR,43593/performans-programlari.html>

Çevre ve Şehircilik Bakanlığı (Ministry of Environment and Urbanization)

<https://webdosya.csb.gov.tr/db/strateji/icerikler/2018-yili-performans-programi-20180306125817.pdf>

Tarım ve Orman Bakanlığı (Ministry of Agriculture and Forestry)

<https://www.tarimorman.gov.tr/SGB/Belgeler/Performans%20Programlar%C4%B1/2018%20Performans%20Program%C4%B1.pdf>

<https://www.tarimorman.gov.tr/SGB/Belgeler/OrmanSu/2018%20performans%20ormansu.pdf>

Kültür ve Turizm Bakanlığı (Ministry of Culture and Tourism)

<http://sgb.kulturturizm.gov.tr/Eklenti/56748,2018-yili-performans-programipdf.pdf?0>

Gençlik ve Spor Bakanlığı (Ministry of Youth and Sport)

http://www.gsb.gov.tr/public/edit/files/strateji/2018_performans_programi.pdf?0

Gümrük ve Ticaret Bakanlığı (Ministry of Trade)

<http://strateji.gtb.gov.tr/data/524d23b4487c8e65dc1c670f/2018%20Performans%20%20BASKI%20SON%20-Birimsiz.pdf>

Bilim, Sanayi ve Teknoloji Bakanlığı (Ministry of Science, Industry and Technology)

<https://strateji.sanayi.gov.tr/Handlers/DokumanGetHandler.ashx?dokumanId=25f0167b-90a8-4b48-b1f6-ff1a8d5b1184>

Dışişleri Bakanlığı (Ministry of Foreign Affairs)

https://www.ab.gov.tr/siteimages/birimler/sgb/PerformansProgramlari/2018_yili_performans_programi.pdf

Milli Savunma Bakanlığı (Ministry of National Defence)

https://www.ssm.gov.tr/Images/Uploads/MyContents/V_20180207150745073679.pdf

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

d. No, expenditures are not presented by program for BY-1.

Comments: Although there exist some program-based targets in the medium-term program, there are no program based classifications in the executive's budget proposal for the year preceding the budget year. However, there is an ongoing process to add program classification to the executive's budget proposal. The information expressed by the researcher shows policies that aiming at providing benefit specific population groups and they should be viewed as "alternative displays."

Government Reviewer

Opinion:

Researcher Response

We agree with peer reviewer & have revised the score from "c" to "d". For more details, please see response to indicator 6.

21. In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

GUIDELINES:

Question 21 asks whether the expenditure estimates for the year before the budget year (BY-1) have been updated from the original enacted levels. Updates can reflect actual experience to date; revised estimates due to shifting of funds by the executive, as permitted under the law; enactment of supplemental budgets; and revised assumptions regarding macroeconomic conditions, caseload, and other relevant factors for the remainder of the year.

Answer "a" applies if the estimates have been updated; answer "b" applies if the original estimates are still being used.

Answer:

a. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

Source:

EBP documentation does provides a relatively limited amount of revised expenditure data for BY-1 (FY2018).

Table 1-6, p.7-9 - Aggregate spending and economic classification data.

2019 YILI BÜTÇE GEREKÇESİ

[2019 Budget Rationale (Supporting Documentation)]

<http://www.bumko.gov.tr/Eklenti/11294,butce-gerekcesi-2019pdf.pdf?0>

Comment:

There is no explanation of how the estimates are calculated and how many months of data on actual expenditure is reflected in the revised estimates.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

22. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 22 asks if expenditure estimates for more than one year prior to the budget year (BY-2 and prior years) are presented by any of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-2 and prior years by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-2 and prior years must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-2 and prior years are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-2 and prior years are not presented by any of the three classifications

Answer:

b. Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.

Source:

EBP documentation presents expenditure data for BY-2 and prior years by economic and functional classification.

Economic classification

Chapter 1

Table 3, p.8 - Historic data series including BY-2 (FY2017).

Functional classification

Chapter 1

Table 8, p.10 - Historic data series including BY-2 (FY2017).

2019 YILI BÜTÇE GEREKÇESİ

[2019 Budget Rationale (Supporting Documentation)]

<http://www.bumko.gov.tr/Eklenti/11294,butce-gerekcesi-2019pdf.pdf?0>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

22b. Based on the response to Question 22, check the box(es) to identify which expenditure classifications have estimates for more than one year prior to the budget year in the Executive Budget Proposal:

Answer:

Economic classification

Functional classification

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

23. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

GUIDELINES:

Question 23 asks if expenditure estimates for more than one year before the budget year (BY-2 and prior years) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-2 and prior years. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-2 and prior years. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Answer:

d. No, expenditures are not presented by program for BY-2 and prior years.

Source:

The budget proposal documents present little information on budget programs (as noted in Q.6). For these programs there is no information on BY-2.

Comment:

Peer Reviewer

Opinion: Agree

Comments: Although some items such as interest expenditures on the basis of economic classification are presented in the EBP or any supporting documentation. There is no any program level classification in these documentations. However, the sub-administrative units specified by the researcher indicate institutions within the scope of budget types, not program classification. if we understand the term "program" to mean any level of detail below an administrative unit, it can be said that the executive's budget proposal presents expenditures for individual programs for more than one year preceding the budget year.

Government Reviewer

Opinion:

24. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

GUIDELINES:

Question 24 asks for which year the actual outcomes for expenditures are shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated all its expenditure data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

Answer:

a. Two years prior to the budget year (BY-2).

Source:

EBP documentation shows actual expenditure data for BY-2 (FY2017).

This can be seen in the expenditure data for BY-2 shown in the tables for economic and functional classification.

Economic classification

Chapter 1

Table 3, p.8 - Historic data series including BY-2 (FY2017).

Functional classification

Chapter 1

Table 8, p.10 - Historic data series including BY-2 (FY2017).

2019 YILI BÜTÇE GEREKÇESİ

[2019 Budget Rationale (Supporting Documentation)]

<http://www.bumko.gov.tr/Eklenti/11294,butce-gerekesi-2019pdf.pdf?0>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

25. Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, revenue estimates for BY-1 are presented by category.

Source:

EBP documentation does present revenue estimates for BY-1 (FY2018) by broad category (such as tax and non-tax).

Table 6, p.67

2019 YILI BÜTÇE GEREKÇESİ

[2019 Budget Rationale (Supporting Documentation)]

<http://www.bumko.gov.tr/Eklenti/11294,butce-gerekcesi-2019pdf.pdf?0>

Comment:

Peer Reviewer

Opinion: Agree

Comments: While table 6 presents revenue estimates of public administration within the scope of the general budget for BY-1, tables 26 and 28 present revenue estimates of other budgetary authorities such as special budget administrations and regulatory and supervisory agencies.

Government Reviewer

Opinion:

26. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.

Source:

EBP documentation does present revenue estimates for BY-1 (FY2018) for individual sources that together account for all revenues.

Table 6, p.67

2019 YILI BÜTÇE GEREKÇESİ

[2019 Budget Rationale (Supporting Documentation)]

<http://www.bumko.gov.tr/Eklenti/11294,butce-gerekcesi-2019pdf.pdf?0>

Another even more detailed source of data for individual revenue sources in BY-1 (including updated/revised estimates based on actual collections over the first 8 months of FY2018) is provided in a different EBP document.

This extensive set of tables presents revised BY-1 (FY2018) estimates at the most detailed 4-digit categories of revenue, pp. 90-137.

2019 YILI MERKEZİ YÖNETİM BÜTÇE KANUNU TASARISI VE BAĞLI CETVELLER

[2019 YEAR CENTRAL GOVERNMENT BUDGET LAW (Draft Budget Proposal/Bill) - DECLARATION AND ASSOCIATED STATEMENTS]

<http://www.bumko.gov.tr/Eklenti/11291,2019mybktklificetvellerpdf.pdf?0>

Comment:

In accordance with OBS methodology for assessing data for individual sources of revenue (or expenditure), the amount classified as "other" is below the 3% maximum threshold, thereby supporting the assessed "score" of "a".

Peer Reviewer

Opinion: Agree

Comments: The table (6) indicated by the researcher only presents individual sources of revenue for Public administrations within the scope of General Budget. Tables 6, 26, and 28 of Executive's Budget Proposal Present individual sources of revenue for the year preceding the budget year (BY-1). Central government draft budget law and attached schedules also present individual sources of revenue for the year preceding the budget year (BY-1). Detailed data related to individual sources of revenue can be found on pages 90 to 117 of this second document. Please see:

<https://ms.hmb.gov.tr/uploads/2019/05/2019-Y%C4%B1l%C4%B1-Merkezi-Y%C3%B6netim-B%C3%Bc%C3%A7e-Kanun-Teklifi-ve-Ba%C4%9Flu-Cetveller-1.pdf>

Government Reviewer
Opinion:

27. In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

Source:

EBP documentation provides revised estimates of revenues for BY-1 (FY2018).

An extensive set of tables provides updated estimates of revenue for BY-1 (FY2018) both for total revenues, broad categories and for each individual revenue source using the full 4-digit budget code for revenue categories, pp. 90-137.

Revised annual estimates for BY-1 (FY2018) are based on actual revenue collections over the first 8 months of 2017 (as noted in the tables).

2019 YILI MERKEZİ YÖNETİM BÜTÇE KANUNU TASARISI VE BAĞLI CETVELLER

[2019 YEAR CENTRAL GOVERNMENT BUDGET LAW (Draft Budget Proposal/Bill) - DECLARATION AND ASSOCIATED STATEMENTS]

<http://www.bumko.gov.tr/Eklenti/11291,2019mybkteklificetvellerpdf.pdf?0>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The central government draft budget law and attached schedules present the original estimates of revenue for the year prior to the budget year (BY-1). Revenue estimates have also been updated in this EBP document to reflect actual revenue collections. Please see:

[https://ms.hmb.gov.tr/uploads/2019/05/2019-Y%C4%B1l%C4%B1-Merkezi-Y%C3%B6netim-B%C3%Bct%C3%A7e-Kanun-Teklifi-ve-](https://ms.hmb.gov.tr/uploads/2019/05/2019-Y%C4%B1l%C4%B1-Merkezi-Y%C3%B6netim-B%C3%Bct%C3%A7e-Kanun-Teklifi-ve-Ba%C4%9Fl%C4%B1-Cetveller-1.pdf)

[Ba%C4%9Fl%C4%B1-Cetveller-1.pdf](https://ms.hmb.gov.tr/uploads/2019/05/2019-Y%C4%B1l%C4%B1-Merkezi-Y%C3%B6netim-B%C3%Bct%C3%A7e-Kanun-Teklifi-ve-Ba%C4%9Fl%C4%B1-Cetveller-1.pdf)

Government Reviewer

Opinion:

28. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, revenue estimates for BY-2 and prior years are presented by category.

Source:

EBP documentation presents revenue estimates for BY-2 (FY2017) and prior years by category (such as tax and non-tax).

Table 17, p.18

Table 21, p.22

2019 YILI BÜTÇE GEREKÇESİ

[2019 Budget Rationale (Supporting Documentation)]

<http://www.bumko.gov.tr/Eklenti/11294,butce-gerekcesi-2019pdf.pdf?0>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Budget rationale presents revenue estimates for BY-2 (FY2017) and prior years by category. In addition to this, The central government draft budget law and attached schedules present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year. Detailed data can be found on pages 90 to 117 of this document. Please see: <https://ms.hmb.gov.tr/uploads/2019/05/2019-Y%C4%B1l%C4%B1-Merkezi-Y%C3%B6netim-B%C3%BCt%C3%A7e-Kanun-Teklifi-ve-Ba%C4%9Flu-Cetveller-1.pdf>

Government Reviewer

Opinion:

29. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.

Source:

EBP documentation presents revenue estimates for individual sources of revenue for BY-2 (FY2017) that account for all revenues.

Table 17, p.18

2019 YILI BÜTÇE GEREKÇESİ

[2019 Budget Rationale (Supporting Documentation)]

<http://www.bumko.gov.tr/Eklenti/11294,butce-gerekcesi-2019pdf.pdf?0>

A much more detailed source of data for individual revenue sources in BY-2 (FY2017) is provided in a separate EBP document with an extensive set of tables providing data at the most detailed 4-digit categories of revenue, pp. 90-137.

2019 YILI MERKEZİ YÖNETİM BÜTÇE KANUNU TASARISI VE BAĞLI CETVELLER

[2019 YEAR CENTRAL GOVERNMENT BUDGET LAW (Draft Budget Proposal/Bill) - DECLARATION AND ASSOCIATED STATEMENTS]

<http://www.bumko.gov.tr/Eklenti/11291,2019mybkteklifcetvellerpdf.pdf?0>

Comment:

In accordance with OBS methodology for assessing data for individual sources of revenue (or expenditure), the amount classified as "other" is below the 3% maximum threshold, thereby supporting the assessed "score" of "a".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

30. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

GUIDELINES:

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

Answer:

a. Two years prior to the budget year (BY-2).

Source:

EBP documentation presents actual revenue outcomes for BY-2 (FY2017).

Table 17, p.18

2019 YILI BÜTÇE GEREKÇESİ

[2019 Budget Rationale (Supporting Documentation)]

<http://www.bumko.gov.tr/Eklenti/11294,butce-gerekcesi-2019pdf.pdf?0>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

31. "Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1)?"

(The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

GUIDELINES:

Question 31 focuses on prior-year debt information, rather than on prior-year expenditures or revenues, asking whether "core" information is provided on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1).

The "core" information includes:

- *total debt outstanding at the end of BY-1;*
- *amount of net new borrowing required during BY-1;*
- *interest payments on the debt;*
- *interest rates on the debt instruments;*
- *maturity profile of the debt; and*
- *whether it is domestic or external debt.*

This core information for BY-1 is consistent with the budget year information for borrowing and debt, which is examined in Questions 13 and 14.

In addition, some governments provide information beyond the core elements, such as gross new borrowing required during BY-1; currency of the debt; whether the debt carries a fixed or variable interest rate; whether it is callable; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to government borrowing and debt, including its composition, for BY-1 as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to government borrowing and debt, including its composition, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on government borrowing and debt for BY-1.

Answer:

a. Yes, information beyond the core elements is presented for government debt.

Source:

EBP documentation provides relatively comprehensive information for all of the core elements related to Government borrowing and debt, including its composition, for BY-1 (FY2018). Although there are limitations to the available information, namely in that data some indicators covers only up to the end of the 1st half of the year, the overall assessment is that the core elements are provided.

1. Debt: Chapter 6, pp.215-229 on Debt Management presents data for total stock of outstanding debt expressed as percentage of GDP, with additional limited data provided separately for both domestic and external debt stock.

Grafik 1: AB Tanımlı Borç Stokunun GSYH'ye Oranı, p.220 (long-term annual data series though FY2021)

[Graph 1: Ratio of EU Defined Debt Stock to GDP]

2. Amount of net new borrowing:

Chapter 1, Table 1, p7 – data on Central Government Budget Figures showing "Budget Balance" through Revised Budget estimates for FY2018

3. Interest payments on the debt:

Chapter 1, Table 3, p.8 - Historic economic classification data series showing interest payments through Revised Budget estimates for FY2018 (Item VIII)

4. Interest rates on the debt instruments:

There is discussion on "... the average interest rate on TL denominated fixed rate cash borrowing, which was 11,4 in 2017, rose to 14.4 percent in January-June 2018 period." (p. 217)

5. Maturity profile of the debt:

There is a comment, "The average maturity of domestic debt stock was 4.2 years at the end of 2017, remained 4.1 years as of June 2018." (p.218)

6. Domestic and external debt

Domestic debt stock (the narrative states that most of the Government's planned borrowing requirement is being financed by issuance of domestic debt.)

Table 3, p.223 - long-term annual series data through BY-1 (FY2018) calculated based on actual data as of 30/6/2018

External debt stock: Table 8, p.228 - long-term annual series data through BY-1 (FY2018)

2019 YILI BÜTÇE GEREKÇESİ

[2019 Budget Rationale (Supporting Documentation)]

<http://www.bumko.gov.tr/Eklenti/11294,butce-gerekcesi-2019pdf.pdf?0>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, information beyond the core elements is presented for government debt.

Comments: I totally disagree. Public Debt Management Report as part of the EBP present information beyond the core elements, such as gross new borrowing required during BY-1; currency and maturity composition of the debt; whether the debt carries a fixed or variable interest rate; debt payment projections; debt service payments a profile of the creditors. Please see: <https://ms.hmb.gov.tr/uploads/sites/2/2018/12/Public-Debt-Management-Report-September-2018.pdf>

Government Reviewer

Opinion:

Researcher Response

Thanks to the reviewers. I agree with the peer reviewer. All of the core information requested is presented in great detail in the September monthly debt report. The answer choice is revised from "b" to "a".

32. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

GUIDELINES:

Question 32 asks for which year the actual outcome for debt is shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated its debt data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

It is essential that all government activities that may have an impact on the budget – in the current budget year or in future budget years – be fully disclosed to the legislature and the public in budget documents. In some countries, for instance, entities outside central government (such as public corporations) undertake fiscal activities that could affect current and future budgets. Similarly, activities that can have a significant impact on the budget, such as payment arrears and contingent liabilities, sometimes are not properly captured by the regular presentations of expenditure, revenue, and debt.

Answer:

a. Two years prior to the budget year (BY-2).

Source:

EBP documentation includes data for actual outcomes for government debt and borrowing for BY-2 (FY2017).

Please refer to the graph and data tables presented in Chapter 6 of the EBP supporting documentation:

Chapter 6, pp.215-229

debt figures for BY-2 (2017) in Table 1,2,3,4,5,6,7,7/A

2019 YILI BÜTÇE GEREKÇESİ

[2019 Budget Rationale (Supporting Documentation)]

<http://www.bumko.gov.tr/Eklenti/11294,butce-gerekcesi-2019pdf.pdf?0>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

33. "Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year?"

(The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)"

GUIDELINES:

Question 33 focuses on extra-budgetary funds, asking whether "core" information related to these funds, which exist outside the budget, are presented. These core components include:

- a statement of purpose or policy rationale for the extra-budgetary fund (i.e., why was a particular fund set up? what is it used for?); and
- estimates of its income, expenditure, and financing. (These estimates should be presented on a gross basis so that it is possible to tell how much money flows through each extra-budgetary fund.)

In most countries, governments engage in certain budgetary activities that are not included in the central government's budget. Known as extra-budgetary funds, they can range in size and scope. For example, countries frequently set up pension and social security programs as extra-budgetary funds, where the revenues collected and the benefits paid are recorded in a separate fund outside the budget. Another example of an extra-budgetary fund can be found in countries dependent on hydrocarbon/mineral resources, where revenues from producing and selling those resources are channeled through systems outside the annual budget.

In some cases, the separation engendered by an extra-budgetary fund serves a legitimate political purpose, and the finances and activities of these funds are well documented. In other cases, however, this structure is used for obfuscation, and little or nothing is known about a fund's finances and activities.

The availability of information related to extra-budgetary funds is essential for a comprehensive understanding of the government's true fiscal position. In addition to the core information, other information about extra-budgetary funds is also desirable. Such information includes a discussion of the risks associated with the extra-budgetary fund; expenditures classified by economic, functional, or administrative unit; and the rules and procedures that govern the operations and management of the extra-budgetary fund.

For more information about extra-budgetary funds, see the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 2.1.1 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to extra-budgetary funds as well as some additional information beyond the core elements. A "b" answer applies if the Executive's Budget Proposal or supporting documentation presents all of the core information. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to extra-budgetary funds is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on extra-budgetary funds.

Answer:

c. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.

Source:

EBP documentation provides estimates for income and expenditure of some but not all extra-budgetary funds (EBFs) on a gross basis, but there is no explanation of their policy purpose or rationale.

Table 2: Fund Revenues and Expenses, p.348

2019 YILI BÜTÇE GEREKÇESİ

[2019 Budget Rationale (Supporting Documentation)]

<https://ms.hmb.gov.tr/uploads/2019/04/11294butce-gerekesi-2019pdf.pdf>

Comment:

According to Turkey's Fiscal transparency report of IMF, there are 5 extra-budgetary funds remaining.

(<https://www.imf.org/~media/Files/Publications/CR/2017/cr17208.ashx>)

(p17 and p39)

These are:

Defense industry support,

Social solidarity fund,

Privatization fund,

Promotion fund under prime minister

Price stability fund.

However, there is no information regarding to these funds in budget rationale, budget speech, MTFP or MTP.

Budget rationale just includes the new resources of two funds which are Defense industry support and Social solidarity fund.

Budget Rationale (Bütçe Gerekçesi) 2019

p. 130 Article 1.20 (new resources of Social Solidarity Fund)

p.148 Article 1.60 (defense industry support)

[2019 Budget Rationale (Supporting Documentation)]

<https://ms.hmb.gov.tr/uploads/2019/04/11294butce-gerekesi-2019pdf.pdf>

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

34. Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

GUIDELINES:

Question 34 asks whether the Executive's Budget Proposal or supporting documents present the finances of the central government on a consolidated basis, showing both its budgetary and extra-budgetary activities. Virtually all of the questions in the OBS questionnaire focus on budgetary central government – the activities of the ministries, departments, or agencies of central government. In addition, Question 33 asks about extra-budgetary funds, such as social security funds that are not included in the budget.

Coverage is an important aspect of fiscal reporting. Budget documents should cover the full scope of government's financial activity. In many countries, extra-budgetary activities are substantial, and can represent a sizable share of the central government's activities. To get a full picture of the central government's finances, therefore, it is necessary to examine both activities that are included in the budget and those that are extra-budgetary. This question asks whether such a consolidated presentation of central government finances is provided.

The central government is only one component of the overall public sector. The public sector also includes other levels of government, such as state and local government, and public corporations. (See Box 2.1 under Principle 1.1.1 of the IMF's Fiscal Transparency Handbook (2018): <https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>. For the purpose of answering this question, please consider only the central government level.

In order to answer "a," the Executive's Budget Proposal or supporting documentation must present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year.

Answer:

b. No, central government finances are not presented on a consolidated basis.

Source:

The information on Extra-budgetary funds is not complete in Turkey's budget documents. There is no information or table that shows the full financial statement or budget balance sheet and the extra-budgetary funds.

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

35. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

GUIDELINES:

Question 35 asks about intergovernmental transfers. In many cases, the central government supports the provision of a good or service by a lower level of government through an intergovernmental transfer of funds. This is necessary because, independent from the level of administrative decentralization that exists in a given country, the capacity for revenue collection of a local government is unlikely to be sufficient to pay for all its expenses. However, because the activity is not being undertaken by an administrative unit of the central government, it is unlikely to receive the same level of review in the budget. Thus it is important to include in the budget proposal a statement that explicitly indicates the amount and purposes of these transfers.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all intergovernmental transfers and a narrative discussing these transfers. If a narrative discussion is not included, but estimates for all intergovernmental transfers are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all,

intergovernmental transfers (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of intergovernmental transfers are presented.

Answer:

c. Yes, estimates of some but not all intergovernmental transfers are presented.

Source:

EBP documentation does include some information about intergovernmental transfers from the central Government budget to subnational (local) government budgets. However the data presented is consolidated across all local jurisdictions (rather than showing transfers to individual local jurisdictions) and there is no narrative discussion.

Comment on p.60 about total amount of current transfers to local administrations for budget year (FY2019)

Chapter 11 - Table 3: Local Administration Revenues and Expenses, p.349 (annual data from 2016-2021)

2019 YILI BÜTÇE GEREKÇESİ

[2019 Budget Rationale (Supporting Documentation)]

<http://www.bumko.gov.tr/Eklenti/11294,butce-gerekcesi-2019pdf.pdf?0>

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.

Comments: it seems that the "b" option rather than "c" is more accurate. The list of institutions that get a transfer from the central government budget is tabulated at page 351 of the Central Government Budget Rationale. Further information in regard to intergovernmental transfers can also be found at pages 8 and 57 of the same document. Please see: <https://ms.hmb.gov.tr/uploads/2019/04/11294butce-gerekcesi-2019pdf.pdf>

Government Reviewer

Opinion:

Researcher Response

Thanks to the reviewers. OBS methodology and guidelines look for transfers from the central government to specified lower levels of government. Transfers to institutions are not covered in this question. Based on table 3, there is only a total transfer amount presented, which qualifies for "c" response.

36. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

GUIDELINES:

Question 36 asks about "alternative displays" of expenditures that highlight the financial impact of policies on different groups of citizens. As discussed above, expenditures are typically presented by at least one of three classifications – administrative, functional, and economic classifications (see Questions 1-5) – and by individual program (Question 6). In addition, governments can provide alternative displays to emphasize different aspects of expenditure policies and to show who benefits from these expenditures.

For the purpose of answering this question, the alternative presentation must differ from the presentations (such as administrative, functional, or economic classifications or presentation by program) used to answer other questions. The alternative display can cover all expenditures or only a portion of expenditures. For instance, it can show how all expenditures are distributed according to geographic region or it can show how selected expenditures (such as the health budget or the agriculture budget) are distributed to different regions. But such a geographic display must be something different than the presentation of intergovernmental transfers used to answer question 35. One exception is when a country includes a special presentation of all policies intended to benefit the most impoverished populations (and is used to answer Question 52) then that can be considered an alternative display for purposes of answering this question as well. Finally, brief fact sheets showing how proposals in the budget benefit particular groups would be insufficient; only more detailed presentations would be considered.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?"

(<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of the importance of alternative displays of budget information and provides a number of examples. For instance,

- Bangladesh in its 2017-18 Budget included a detailed supplementary Gender Budgeting Report, which presents the spending dedicated to advancing women across various departments. (<https://mof.portal.gov.bd/site/page/3bb14732-b5b1-44df-9921-efedf1496295>).
- The UK's 2017 budget included a supplementary analysis that provided a distributional analysis of the budget by households in different income groups (see https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/661465/distributional_analysis_autumn_budget_2017.pdf)
- South Africa's 2017 Budget Review goes beyond the standard presentation of intergovernmental transfers, discussing the redistribution that results

from national revenue flowing to the provinces and municipalities and presenting the allocations on a per capita basis (see chapter 6, <http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must include at least three different presentations that illustrate the financial impact of policies on different groups of citizens for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must include at least two different alternative displays of expenditures. A "c" applies if only one type of alternative display of expenditure is presented. Answer "d" applies if no alternative display of expenditure is presented.

Answer:

d. No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

Source:

EBP documentation does not present any alternative displays of expenditures illustrating the financial impact of policies on different groups of citizens.

There are sections of EBP documentation that highlight the scope of expenditures (programs) that target disadvantaged groups.

In Chapter V "Gider Politikası ve Uygulamaları (Expenditure Policy and Implementation)" of the Supporting Document (Bütçe Gerekçesi) there is a section about the planned policies towards the disadvantaged groups of the society (pp 181-212). In this section there is information about various projects and the estimated budget spared for the implication of these projects.

2019 YILI BÜTÇE GEREKÇESİ

[2019 Budget Rationale (Supporting Documentation)]

<http://www.bumko.gov.tr/Eklenti/11294,butce-gerekcesi-2019pdf.pdf?0>

However this discussion highlighting specific programs or types of expenditure do not themselves constitute an "alternative" display as would a broader assessment of the impact or relevance of all (or a broader scope) of expenditure on any particular groups (e.g. by income/poverty status, gender, region or other basic characteristic).

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

Comments: There are sections of EBP documentation that highlight the scope of expenditures (programs) that target disadvantaged groups. For example: In Chapter V (Expenditure Policy and Implementation) of the Budget Rationale there is a section about the planned policies towards the disadvantaged groups of the society (pp 182-190). In this section, there is information regarding expenditures intended to benefit specific population groups (such as children, young people, the elderly, women and the disabled people) various projects and the estimated budget spared for the implication of these projects. Please visit: <https://ms.hmb.gov.tr/uploads/2019/04/11294butce-gerekcesi-2019pdf.pdf>

Government Reviewer

Opinion:

Researcher Response

Many thanks to the reviewers for their comments. Chapter 5 on expenditure does mention expenditure allocations for special groups. However, this is not an alternative display showing the financial impact of the full budget or policies on the specific groups mentioned (for e.g. through gender budgeting), but a single initiative by the government to help such groups. As such, the response remains "d".

36b. Based on the response to Question 36, select the box(es) below to identify which types of alternative displays are included in the Executive's Budget Proposal:

Answer:

None of the above

Source:

No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: Three alternative displays of expenditures (Policy impacts based on gender, Policy impacts based on age, and Policy impacts

based on disabled) are presented to illustrate the financial impact of policies on different groups of citizens.

Comments: There are sections of EBP documentation that highlight the scope of expenditures (programs) that target disadvantaged groups. For example: In Chapter V (Expenditure Policy and Implementation) of the Budget Rationale there is a section about the planned policies towards the disadvantaged groups of the society (pp 182-190). In this section, there is information regarding expenditures intended to benefit specific population groups (such as children, young people, the elderly, women and the disabled people) various projects and the estimated budget spared for the implication of these projects. Please visit: <https://ms.hmb.gov.tr/uploads/2019/04/11294butce-gerekesi-2019pdf.pdf>

Government Reviewer

Opinion:

IBP Comment

Please see researcher's response to indicator 36.

37. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

GUIDELINES:

Question 37 asks about transfers to public corporations. It is often the case that governments have a stake in enterprises that manage resources that are particularly relevant for the public good (such as electricity, water, and oil). While these public corporations can operate independently, in some cases the government will provide direct support by making transfers to these corporations, including to subsidize capital investment and operating expenses.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all transfers to public corporations and a narrative discussing the purposes of these transfers. If a narrative discussion is not included, but estimates for all transfers to public corporations are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, transfers to public corporations (regardless of whether it also includes a narrative discussion). Answer "c" also applies if estimates of transfers to public corporations are presented as a single line item. Answer "d" applies if no estimates of transfers to public corporations are presented.

Answer:

a. Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.

Source:

EBP documentation does provide information about transfers to and revenue from State Owned Enterprises (referred to as Kamu iktisadi teşebbüsleri or KİT). There is also a narrative discussion in Chapter 9, pp.319-323

HOWEVER, there is very little data or discussion about transfers (or other financial issues) for public enterprises for the budget year. Most of the information presented is only through BY-1 (FY2018), discussion of budget year FY2019 is limited.

Table 1, p.324 (data only through BY-1 FY2018)

Graph 1, p.325 (data only through BY-1 FY2018)

Table 3, p.8, (data only through BY-1 FY2018)

Table 9, p.12 (data only through BY-1 FY2018)

The tables provide information about the budget balance (loss/profit) of State Owned Enterprises (SOE)'s and the planned transfers from the general budget to the SOEs.

Narrative on p.57 states:

"From the 2019 budget, 8 billion 32 million TL has been allocated for the duty losses, and from this allocation 1 billion 750 million TL is allocated for the duty losses of the state-owned enterprises'."

2019 YILI BÜTÇE GEREKÇESİ

[2019 Budget Rationale (Supporting Documentation)]

<https://ms.hmb.gov.tr/uploads/2019/04/11294butce-gerekesi-2019pdf.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The 2019 Presidency Annual Program, which is prepared by the Presidency Budget and Strategy Directorate, published in the Official Gazette, and presented to the Parliament along with EBP, contains extra information on transfers to public corporations including important details and quantitative estimates, along with narrative discussions and tables. Tablo I:50 and Tablo I:51 provide information about the budget balance (loss/profit) of State-Owned Enterprises (SOE)'s and the planned transfers from the general budget to the SOEs. Narrative discussion, pp.68,69.

Please see: https://www.sbb.gov.tr/wp-content/uploads/2018/11/2019_Yili_Cumhurbaskanligi_Yillik_Programi.pdf

<http://www.resmigazete.gov.tr/eskiler/2018/10/20181027M1-1.pdf>

Government Reviewer

Opinion:

IBP Comment

IBP agrees with response A based on the data and accompanying narrative available in Tables I:50, I:51 and I:52 available in the Annual Program.

38. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year?

(The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

GUIDELINES:

Question 38 focuses on quasi-fiscal activities, asking whether "core" information related to such activities is presented. These core components include:

- A statement of purpose or policy rationale for the quasi-fiscal activity (i.e., what is the reason for engaging in this activity?);
- The identification of intended beneficiaries of the quasi-fiscal activity.

The term "quasi-fiscal activities" refers to a broad range of activities that are fiscal in character and could be carried out through the regular budget process but are not. For example, a quasi-fiscal activity could take place if, instead of providing a direct subsidy through the budget for a particular activity, a public financial institution provides an indirect subsidy by offering loans at below-market rates for that activity. Similarly, it is a quasi-fiscal activity when an enterprise provides goods or services at prices below commercial rates to certain individuals or groups to support the government's policy goals.

The above examples are policy choices that may be approved by the government and legislature. However, quasi-fiscal activities can also involve activities that violate or circumvent a country's budget process laws or are not subject to the regular legislative approval process for expenditures. For example, the executive may issue an informal order to a government entity, such as a public commercial enterprise, to provide the executive with goods and services that normally would have to be purchased with funding authorized by the legislature. All quasi-fiscal activities should be disclosed to the public and subject to public scrutiny.

Beyond the core information, some governments may also provide other information about quasi-fiscal activities, including for example: the anticipated duration of the quasi-fiscal activity; a quantification of the activity and the assumptions that support these estimates; and a discussion of the fiscal significance and potential risks associated with the activity, including the impact on the entity carrying out the activity. Principle 3.3.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) provides examples of quasi-fiscal activities that can be consulted as needed. And more details on quasi-fiscal activities can be found in the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to all quasi-fiscal activities for at least the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to quasi-fiscal activities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on quasi-fiscal activities.

If quasi-fiscal activities do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question.

Answer:

c. Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.

Source:

2019 yılı Yatırım Programı
2019 Annual Investment Programme

https://www.sbb.gov.tr/wp-content/uploads/2018/11/2019_Yili_Cumhurbaskanligi_Yillik_Programi.pdf
(Table 52, page 72)

<http://www.resmigazete.gov.tr/eskiler/2018/10/20181027M1-1.pdf>

Comment:

It is worth noting that the 2017 Fiscal Transparency evaluation notes that Turkey's public corporations engage in significant quasi-fiscal activities, with the most relevant example being transfers of land by central government to public corporations.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

39. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government for at least the budget year?

(The core information must include a listing of the assets, and an estimate of their value.)

GUIDELINES:

Question 39 focuses on financial assets held by the government, asking whether "core" information related to these assets is presented. These core components include:

- A listing of the financial assets; and
- An estimate of their value.

Governments own financial assets such as cash, bonds, or equities. Unlike private sector businesses, however, few governments maintain balance sheets that show the value of their assets and liabilities.

Beyond the core information, some governments may also provide other information about financial assets, including for example: a discussion of their purpose; historical information on defaults; differences between reported values and market values; and a summary of financial assets as part of the government's balance sheet.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to all financial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to financial assets is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on financial assets held by the government.

Answer:

c. Yes, information is presented, but it excludes some core elements or some financial assets.

Source:

2017 Kamu Borç Yönetimi Raporu

2017 Annual Public Debt Management Report provides detailed information on all financial assets and their valuation, however this information is only up to 2018 or BY-1.

<https://ms.hmb.gov.tr/uploads/2018/11/Y%C4%B1l%C4%B1k-Kamu-Bor%C3%A7-Y%C3%B6netimi-Raporu-2017-1.pdf>

Comment:

Data for revenues and expenditures presented in EBP documentation does include revenue derived from financial assets such as interest paid on loans or dividends paid on shares. (Category "05" on Interest Income and Category "08" on Collections from Treasury Receivables" in the revenue budget code).

2019 YILI MERKEZİ YÖNETİM BÜTÇE KANUNU TASARISI VE BAĞLI CETVELLER, pp.79-86

[2019 YEAR CENTRAL GOVERNMENT BUDGET LAW (Draft Budget Proposal/Bill) - DECLARATION AND ASSOCIATED STATEMENTS]

<https://ms.hmb.gov.tr/uploads/2019/05/2019-Y%C4%B1l%C4%B1-Merkezi-Y%C3%B6netim-B%C3%Bc%C3%A7e-Kanun-Teklifi-ve-Ba%C4%9Flu-Cetveller-1.pdf>

Peer Reviewer

Opinion:

Comments: The Public Debt Management Report for September 2018, which was submitted as part of the EBP for 2019, does include information on financial assets, such as cash balances (p.2-4), along with net assets of the central bank, public sector deposits, unemployment insurance funds, and foreign banking assets (p.18), for BY-2 and monthly BY-1 for part of the year. Please see: <https://ms.hmb.gov.tr/uploads/sites/2/2018/12/Public-Debt-Management-Report-September-2018.pdf>

Government Reviewer

Opinion:

IBP Comment

Upon further consultation with government, IBP revised score from B to C. The EBP documents and the September monthly report do not include a listing of all financial assets. The only information available is an estimate of revenues from financial assets for the budget year, as noted in the citations by researcher. As noted in the annual debt report - treasury's main financial assets include Treasury Cash reserves (with the biggest portion in the total amount of securities held belongs to the Unemployment Insurance Fund), Treasury receivables (with the largest share belonging to local administrations). Link: <https://ms.hmb.gov.tr/uploads/sites/2/2018/12/Public-Debt-Management-Report-2017.pdf>

40. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government for at least the budget year?

(The core information must include a listing of the assets by category.)

GUIDELINES:

Question 40 focuses on nonfinancial assets held by the government, asking whether "core" information related to these assets is presented. The core information is a listing of nonfinancial assets, grouped by the type (or category) of asset.

Nonfinancial assets are things of value that the government owns or controls (excluding financial assets) such as land, buildings, and machinery. The valuation

of public nonfinancial assets can be problematic, particularly in cases where the asset is not typically available on the open market (such as a government monument). In these cases, it is considered acceptable to provide summary information in budget documents from a country's register of assets. But, in some cases, governments are able to value their nonfinancial assets; some present a summary of nonfinancial assets as part of their balance sheets. For an example of how nonfinancial assets are presented in one of the many supporting documents to the New Zealand Executive's Budget Proposal, see the Forecast Financial Statement 2011, Notes to the Financial Statements (Continued), Note 14, accessible here: <https://treasury.govt.nz/sites/default/files/2011-05/befu11-pt6of8.pdf>.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year a listing by category of all nonfinancial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to nonfinancial assets is presented, but some nonfinancial assets are not included. Answer "d" applies if no information is presented on nonfinancial assets held by the government.

Answer:

c. Yes, information is presented, but it excludes some nonfinancial assets.

Source:

EBP documentation does not provide a valuation of the stock of nonfinancial assets held by the Government, but there is a listing of selected property items owned by administrative units, including some buildings, buildings, vehicles and telephone lines.

Tables for specific types of items include:

Numbers of facilities used for social purposes, pp.355-359

Number of vehicles, pp.360-364

Chapter 12 ("Other Issues"), pp.355-369

2019 YILI BÜTÇE GEREKÇESİ

[2019 Budget Rationale (Supporting Documentation)]

<http://www.bumko.gov.tr/Eklenti/11294,butce-gerekcesi-2019pdf.pdf?0>

Comment:

2017 Annual Public Debt Management Report provides detailed information on non-financial assets and their valuation, however this information is only up to 2018 or BY-1.

<https://ms.hmb.gov.tr/uploads/2018/11/Y%C4%B1ll%C4%B1k-Kamu-Bor%C3%A7-Y%C3%B6netimi-Raporu-2017-1.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

41. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

GUIDELINES:

Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF's GFS Manual 2001, <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf> (page 29)). Though equivalent to borrowing, this liability is often not recorded in the budget, making it difficult to assess fully a government's financial position. Moreover, the obligation to repay this debt affects the government's ability to pay for other activities.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all expenditure arrears and a narrative discussing the arrears. If a narrative discussion is not included, but estimates for all expenditure arrears are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, expenditure arrears (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of expenditure arrears are presented.

If expenditure arrears do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question. Public expenditure management laws and regulations often will allow for reasonable delays, perhaps 30 or 60 days, in the routine payment of invoices due. Expenditure arrears impacting a small percentage of expenditure that are due to contractual disputes should not be considered a significant problem for the purpose of answering this question.

Answer:

d. No, estimates of expenditure arrears are not presented.

Source:

EBP documentation does not provide information (estimates) for expenditure arrears.

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

42. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs, for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

GUIDELINES:

Question 42 focuses on contingent liabilities, asking whether "core" information related to these liabilities is presented. These core components include:

- *a statement of purpose or policy rationale for each contingent liability;*
- *the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and*
- *the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).*

Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.

In the budget, according to the OECD, "[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described."

Beyond the core information, some governments may also provide other information about contingent liabilities, including for example: historical default rates for each program, and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate of the fiscal significance and potential risks associated with the guarantees.

For more details on contingent liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and page 59 (Box 11) and Principle 3.2.3 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to contingent liabilities as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to contingent liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on contingent liabilities.

Answer:

c. Yes, information is presented, but it excludes some core elements or some contingent liabilities.

Source:

2017 Yıllık Kamu Borç Yönetimi Raporu

2017 Annual Public Debt Management Report provides an estimation of treasury guarantees and debt assumption commitments for 2018 or BY-1.

<https://ms.hmb.gov.tr/uploads/2018/11/Y%C4%B1l%C4%B1k-Kamu-Bor%C3%A7-Y%C3%B6netimi-Raporu-2017-1.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: EBP documentation (both draft budget law and budget rationale) provides information on the total amount of outstanding guarantees.

This information only contains the total amount of guarantees to be provided according to Law no. 4749. There is also a statement in EBP that "the foreign debt under Treasury guarantee cannot exceed USD 4.5 billion." In the Public Debt Management Report, which is prepared, published and made available online by the Treasury and presented to the Parliament along with the EBP, information about contingent liabilities is given along with

a narrative and tables. The report does not include a statement of purpose for each contingent liability or new planned guarantees for the budget year, however, it does include an estimate of treasury guaranteed external debt stock for the first two quarters of 2018 (p. 19).
<https://ms.hmb.gov.tr/uploads/sites/2/2018/12/Public-Debt-Management-Report-September-2018.pdf>

Government Reviewer
Opinion:

Researcher Response

Thanks to the reviewer. Treasury guaranteed debt payments for BY and BY+2 is presented on p22 of the September monthly report. However, the monthly report does not include their purpose. This information is available in the 2017 Annual debt execution report. According to the report, there are four types of guarantees that the Undersecretariat of Treasury can provide. These are Treasury repayment guarantee, Treasury counter-guarantee, Treasury country guarantee and Treasury investment guarantee. Treasury repayment guarantee is one of the most commonly used guarantee type for supporting the external financing of the public investment projects realized by public banks, SOE's, municipalities and their affiliates.

43. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term?

(The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

GUIDELINES:

Question 43 focuses on government's future liabilities and the sustainability of its finances over the longer-term, asking whether "core" information related to these issues is presented. These core components must include:

- *Projections that cover a period of at least 10 years.*
- *The macroeconomic and demographic assumptions used in making the projections.*
- *A discussion of the fiscal implications and risks highlighted by the projections. Good public financial management calls for budgets to include fiscal sustainability analyses.*

The IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3.). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.

Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions.

For more details on future liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to future liabilities and the sustainability of government finances over the longer term as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to future liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on future liabilities and the sustainability of government's finances

Answer:

d. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

Source:

EBP documentation does not provide projections assessing the Government's future liabilities and the sustainability of its finances over the longer term.

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

44. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind, for at least the budget year?

GUIDELINES:

Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer "c" also applies if the sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Answer "d" applies if no estimates of donor assistance are presented. Select answer "e" if your country does not receive donor assistance.

Answer:

d. No, estimates of the sources of donor assistance are not presented.

Source:

EBP documentation does not provide estimates of donor assistance or information about its sources.

Comment:

Peer Reviewer

Opinion:

Comments: Although received grants, donations and special revenues are shown on page 60 in the budget rationale; Donations are not included as a separate category in the EBP or any supporting budget documentation.

Government Reviewer

Opinion:

45. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

GUIDELINES:

Question 45 focuses on tax expenditures, asking whether "core" information related to these tax preferences is presented. These core components must include for both new and existing tax expenditures:

- a statement of purpose or policy rationale;
- a listing of the intended beneficiaries; and
- an estimate of the revenue foregone.

Tax expenditures arise as a result of exceptions or other preferences in the tax code provided for specified entities, individuals, or activities. Tax expenditures often have the same impact on public policy and budgets as providing direct subsidies, benefits, or goods and services. For example, encouraging a company to engage in more research through a special tax break can have the same effect as subsidizing it directly through the expenditure side of the budget, as it constitutes a cost in terms of foregone revenues. However, expenditure items that require annual authorization are likely to receive more scrutiny than tax breaks that are a permanent feature of the tax code.

Beyond the core information, some governments may also provide other information about tax expenditures, including for example: the intended beneficiaries by sector and income class (distributional impact); a statement of the estimating assumptions, including the definition of the benchmark against which the foregone revenue is measured; and a discussion of tax expenditures as part of a general discussion of expenditures for those program areas that receive both types of government support (in order to better inform policy choices). For more details on tax expenditures, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 1.1.4 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, all of the core information related to tax expenditures as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to tax expenditures is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on tax expenditures.

Answer:

c. Yes, information is presented, but it excludes some core elements or some tax expenditures.

Source:

EBP documentation does not present a statement of tax expenditure. However, it does present some limited information related to a broad selection of revenue policy measures (proposals) specifying a large number of tax (or non-tax) concessions, exclusions, exemptions and credits. This narrative discussion does not include much information about the policy rationale for specific measures and there are no estimates of revenues foregone as a result of any specific measure.

For the narrative presentation (listing) of specific measures, see:

Chapter 4: Revenue policies, pp. 105-178

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[2019 Budget Rationale (Supporting Documentation)]

<http://www.bumko.gov.tr/Eklenti/11294,butce-gerekcesi-2019pdf.pdf?0>

Comment:

Peer Reviewer

Opinion: Agree

Comments: According to article 18 of law no 5018, Schedule of public revenues renounced due to tax exemptions, exceptions, reductions and similar practices shall be attached to the central government budget draft law to be considered during negotiations. In accordance with this arrangement, the list of legal grounds for tax expenditures has been published on the pages 138-167 of central government budget draft law and attached schedules. In addition to this, an estimate of the revenue foregone is provided on the website of General Directorate of Revenue Regulations. Please see: https://ms.hmb.gov.tr/uploads/2019/01/Vergi-Harcamalar_-Raporu-2018.pdf

Government Reviewer

Opinion:

46. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues for at least the budget year?

GUIDELINES:

Question 46 asks about estimates of earmarked revenues, which are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads). This information is important in determining which revenues are available to fund the government's general expenses, and which revenues are reserved for particular purposes.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all earmarked revenues are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, earmarked revenues (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of earmarked revenues are presented. An "e" response applies if revenue is not earmarked or the practice is disallowed by law or regulation.

Answer:

e. Not applicable/other (please comment).

Source:

EBP documentation does not provide any estimates of earmarked revenues that are only to be used for a specific purpose.

Comment:

According to Article 13/g of the PFMC Law No: 5018, it is essential not to allocate certain revenues for some specific expenditures and this principle shall apply to the preparation, implementation and control of the budget (implying that by law there can be no earmarked revenues).

<https://www.tbmm.gov.tr/kanunlar/k5018.html>

Kamu Mali Yönetimi ve Kontrol Kanunu

(Public Fiscal Management and Control Law)

English link: <https://ms.hmb.gov.tr/uploads/2019/01/Public-Financial-Management-and-Control-Law-No.-5018.pdf>

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

47. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

c. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.

Source:

EBP documentation does provide some limited and quite general information about how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year.

There are 4 chapters of the supporting EBP documentation that provide discussion of broad level Government policies, annual budget policies and budget measures ((inclusive of both revenues and expenditures).

However, the discussion of budget policies (initiatives) on the expenditure side is quite general. On the revenue side, there is lengthy description of many very specific legislative measures related to tax policies (mostly specific concessions), along with some discussion of efforts related to tax administration and revenue mobilisation. On the expenditure side, there is a substantive description of spending measures (programs) across sectors.

However, the linkages between the discussion of broad Government policies (or sector policies) and the discussion of specific budget initiatives is not strong, and there are not any tables to present estimates of new (or changes to existing) budget policies in any alignment to well defined Government policy priorities/objectives.

Finally, it is worth noting that there is no comprehensive set of estimates for program-level spending. the tables that are presented are limited to administrative, economic and broad functional classifications.

Chapter 2 - Medium term plan and broad-level Government policies (narrative

Narrative discussion, pp.31-40

Tables, pp. 42-50

Chapter 3 - FY2019 Budget

Narrative discussion, pp.53-59

Tables, pp. 60-101 (including many tables for FY2020 and FY2021)

Chapter 4 - Revenue policies

Narrative discussion, pp.105-178

Chapter 5 - Expenditure policies

Narrative discussion, pp.181-211

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[2019 Budget Rationale (Supporting Documentation)]

<http://www.bumko.gov.tr/Eklenti/11294,butce-gerekcesi-2019pdf.pdf?0>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The preparation process of central government budget begins with the medium-term program including basic macro policies, principles, and economic figures as targets and indicators in line with the development plans and strategic plans of the institutions and requirements of the general economic conditions. This program sets out program based policy target of the government. The medium-term fiscal plan is prepared in line with the medium-term program, which includes targeted deficit and borrowing positions, total revenue and expenditure estimates for the following three years and the ceilings of appropriation proposals of the public administrations. After that, the central government budget is prepared in accordance with the medium-term program and medium-term fiscal plan. The aim of this process is to link the proposed budget with government's policy goals for the budget year. But government's policy goals are set out the program-based in the context of the medium-term program and there is no program classification in the proposed budget. So, it is plausible to say that the government's policy goals for the budget-year are not fully linked to proposed budget. However, as pointed out by the researcher, there exist some explanations aiming at linking the government's policy goals to the proposed budget in executives budget proposal.

Government Reviewer

Opinion:

48. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

GUIDELINES:

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

Answer:

c. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.

Source:

EBP documentation does provide some limited and quite general information about how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the medium-term.

There are four chapters of the supporting EBP documentation that provide discussion of broad level Government policies, annual budget policies and budget measures ((inclusive of both revenues and expenditures).

However, the discussion of budget policies (initiatives) on the expenditure side is quite general. On the revenue side, there is lengthy description of many very specific legislative measures related to tax policies (mostly specific concessions), along with some discussion of efforts related to tax administration and revenue mobilisation. On the expenditure side, there is a substantive description of spending measures (programs) across sectors. Most of this discussion of specific measures is limited to the budget year and not as much about the medium-term horizon.

In sum, as in the case of the annual budget information, the linkages between the discussion of broad Government policies (or sector policies) and the discussion of specific initiatives is not strong, and there are not any tables to present estimates of new (or changes to existing) budget policies in any alignment to well defined Government policy priorities/objectives.

Finally, it is worth noting that there is no comprehensive set of estimates for program-level spending. the tables that are presented are limited to administrative, economic and broad functional classifications.

Chapter 2 - Medium term plan and broad-level Government policies (narrative

Narrative discussion, pp.31-41

Tables, pp. 42-50

Chapter 3 - FY2019 Budget

Narrative discussion, pp.53-59

Tables, pp. 60-101 (including many tables for FY2020 and FY2021)

Chapter 4 - Revenue policies

Narrative discussion, pp.105-178
Chapter 5 - Expenditure policies
Narrative discussion, pp.181-211
2019 YILI BÜTÇE GEREKÇESİ
[2019 Budget Rationale (Supporting Documentation)]
<https://ms.hmb.gov.tr/uploads/2019/04/11294butce-gerekesi-2019pdf.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: As expressed in the previous question, the preparation process of central government budget begins with the medium-term program. This program sets out program based policy target of the government for a multi-year period. The medium-term fiscal plan is prepared in line with the medium-term program for the following three years. Afterwards, the central government budget is prepared as consisted with these two documents. The aim of this process is to associated the proposed budget with government's policy goals for both the budget year and following two years. But government's policy goals are set out the program-based in the context of the medium-term program and there is no program classification in proposed budget. So, it is plausible to say that government's policy goals for the multi-year period are not fully linked to proposed budget. However, as pointed out by the researcher, there exist some explanations aiming at linking government's policy goals to proposed budget in executive's budget proposal.

Government Reviewer

Opinion:

Researcher Response

Thanks to the reviewer. According to Article 9 of PFMC Law No: 5018, administrations must prepare a 5 year strategic plans and align it to their annual performance programs, budget revenue and expenditure proposals accompanied by the statement of reasons. However, these are not published regularly or along with the Budget Proposal. Based on the information available in the Budget Proposal documents, answer choice "c" applies.

49. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

GUIDELINES:

Question 49 asks about the availability of nonfinancial data on inputs for the budget year. (Nonfinancial data on outputs and outcomes are addressed in Question 50.)

The budget should disclose not only the amount of money that is being allocated on a program but also any information needed to analyze that expenditure. Nonfinancial data and performance targets associated with budget proposals are used to assess the success of a given policy. For example, even when allocated funds are spent according to plan, there remains the question of whether the policy delivered the results that it aimed to achieve.

Nonfinancial data can include information on:

Inputs - These are the resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of books to be provided to each school or the materials to be used to build or refurbish a school.

Outputs - These are products and services delivered as a result of inputs. For example, the number of pupils taught every year; the number of children that received vaccines; or the number of beneficiaries of a social security program.

Outcomes - These are the intended impact or policy goals achieved. For example, an increase in literacy rates among children under 10, or a reduction in rates of maternal mortality.

In addition, governments that set performance targets must use nonfinancial data for outputs and outcomes to determine if these targets have been met.

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on inputs for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on inputs for each individual program is organized by functions. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on inputs for all administrative units or all functions, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on inputs are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on inputs is presented.

Answer:

d. No, nonfinancial data on inputs are not presented.

Source:

Please see the tables provided in the supporting document (Bütçe Gerekçesi) pp. 257-273 related to inputs used in specific ministry programs.
<https://ms.hmb.gov.tr/uploads/2019/04/11294butce-gerekesi-2019pdf.pdf>

Comment:

Individual ministry's performance budgets contain detailed information on non-financial inputs associated with each indicator. However, Ministry budgets are not published on General Directorate of Budget and Fiscal Control. They are published on each ministry website. Please see the links.

İçişleri Bakanlığı (Ministry of Interior)

<https://www.icisleri.gov.tr/icisleri-bakanligi-2018-yili-performans-programi>

Adalet Bakanlığı (Ministry of Justice)

<http://www.sgb.adalet.gov.tr/performans/2018.pdf>

Çalışma, Sosyal Hizmetler ve Aile Bakanlığı (Ministry of Family, Labor and Social Services)

https://www.ailevecalisma.gov.tr/medias/7963/2018_performansprogrami.pdf

Enerji ve Tabii Kaynaklar Bakanlığı (Ministry of Energy and Natural Resources)

<https://www.enerji.gov.tr/File/?>

[path=ROOT%2F1%2FDocuments%2FPerformans%20Program%C4%B1%2F2018%20Y%C4%B1%20Performans%20Program%C4%B1.pdf](https://www.enerji.gov.tr/File/?path=ROOT%2F1%2FDocuments%2FPerformans%20Program%C4%B1%2F2018%20Y%C4%B1%20Performans%20Program%C4%B1.pdf)

Hazine ve Maliye Bakanlığı (Ministry of Treasury and Finance)

<https://ms.hmb.gov.tr/uploads/2018/10/Maliye-Bakanl%C4%B1%20Y%C4%B1%20Performans-Program%C4%B1.pdf>

Milli Eğitim Bakanlığı (Ministry of National Education)

https://sgb.meb.gov.tr/meb_ys_dosyalar/2018_03/19144448_2018_PP_-_13.02.2017_2.pdf

Ulaştırma ve Altyapı Bakanlığı (Ministry of Transport and Infrastructure)

<https://www.uab.gov.tr/uploads/pages/yatirim-programi/2019-yili-performans-programi-taslak.pdf>

Sağlık Bakanlığı (Ministry of Health)

<https://khgmistatistikdb.saglik.gov.tr/TR,43593/performans-programlari.html>

Çevre ve Şehircilik Bakanlığı (Ministry of Environment and Urbanization)

<https://webdosya.csb.gov.tr/db/strateji/icerikler/2018-yili-performans-programi-20180306125817.pdf>

Tarım ve Orman Bakanlığı (Ministry of Agriculture and Forestry)

<https://www.tarimorman.gov.tr/SGB/Belgeler/Performans%20Programlar%C4%B1/2018%20Performans%20Program%C4%B1.pdf>

<https://www.tarimorman.gov.tr/SGB/Belgeler/OrmanSu/2018%20performans%20ormansu.pdf>

Kültür ve Turizm Bakanlığı (Ministry of Culture and Tourism)

<http://sgb.kulturturizm.gov.tr/Eklenti/56748,2018-yili-performans-programipdf.pdf?0>

Gençlik ve Spor Bakanlığı (Ministry of Youth and Sport)

http://www.gsb.gov.tr/public/edit/files/strateji/2018_performans_programi.pdf?0

Gümrük ve Ticaret Bakanlığı (Ministry of Trade)

<http://strateji.gtb.gov.tr/data/524d23b4487c8e65dc1c670f/2018%20Performans%20%20BASKI%20SON%20Birimsiz.pdf>

Bilim, Sanayi ve Teknoloji Bakanlığı (Ministry of Science, Industry and Technology)

<https://strateji.sanayi.gov.tr/Handlers/DokumanGetHandler.ashx?dokumanId=25f0167b-90a8-4b48-b1f6-ff1a8d5b1184>

Dışişleri Bakanlığı (Ministry of Foreign Affairs)

https://www.ab.gov.tr/siteimages/birimler/sgb/PerformansProgramlari/2018_yili_performans_programi.pdf

Milli Savunma Bakanlığı (Ministry of National Defence)

https://www.ssm.gov.tr/Images/Uploads/MyContents/V_20180207150745073679.pdf

Peer Reviewer

Opinion: Agree

Comments: In addition to this, there are few non-financial data such as lodging, social facilities, motor vehicles, and telephones that take part in the page of 355-369 of the central government budget justification.

Government Reviewer

Opinion:

Researcher Response

While detailed information on inputs is included in performance programs of ministries, these are not assessed, as established in indicator 6. As the peer reviewer notes, there is limited information in chapter 12 of EBP, on the use of three kinds of inputs by ministries - (i) Number of housing & social facilities; (ii) number of vehicles; (iii) number of phones & fax lines. However, this information is only historical with data upto mid-point of BY-1. There is no information on estimated use for BY. Therefore, answer choice "d" applies.

50. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

GUIDELINES:

Question 50 asks about the availability of nonfinancial data on results for the budget year. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 49).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on results for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on results for each individual program is organized by functional classification. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on results for all administrative units or all functional classifications, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on results are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on results is presented.

Answer:

c. Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).

Source:

EBP documentation does present non-financial data on results for some programs and/or functions.

Narrative discussion in two chapters of EBP supporting documentation do highlight non-financial data on expected results for selected programs across across a range of sectors or functions:

Chapter 5 - Expenditure policies

Narrative discussion, pp.181-211

Chapter 8 - Health and Social Security System

Narrative discussion, pp.277-316

2019 YILI BÜTÇE GEREKÇESİ

[2019 Budget Rationale (Supporting Documentation)]

<http://www.bumko.gov.tr/Eklenti/11294,butce-gerekcesi-2019pdf.pdf?0>

Comment:

As noted in Q. 49, each ministry publishes its own performance budget, which includes details on expected results. However, these are not published on the Budget Department's website.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

IBP Comment

Upon further consultation with researcher, IBP agrees with response C. High level outcomes are mentioned in relation to new policies, initiatives and programs (noted in Q.6 and Q. 17) for e.g. Labor Support program hopes to achieve to increase the number of women entrepreneurs.

51. Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

GUIDELINES:

Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results shown in the budget, and that were identified for purposes of Question 50.

To answer "a," the Executive's Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must assign performance targets to a majority (but not all) of the nonfinancial data on results shown in the budget. A "c" response applies performance targets are assigned only to less than half of the nonfinancial data on results. Answer "d" applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget does not present nonfinancial results.

Answer:

d. No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.

Source:

EBP documentation does not present information about performance targets assigned to non-financial data on results.

Comment:

As noted in Q. 49, individual ministry's performance budgets provide information on targets associated with each indicator. However, Ministry budgets are not published on General Directorate of Budget and Fiscal Control. They are published on each ministry website.

Peer Reviewer

Opinion: Agree

Comments: Ministry Performance Programs cannot be considered as part of the EBP since they are not submitted to Parliament at the same time as the EBP.

Government Reviewer

Opinion:

52. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

GUIDELINES:

Question 52 asks whether the budget highlight policies, both new and existing, that benefit the poorest segments of society. This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance programs or the provision of housing, rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government's commitment to anti-poverty efforts. For purposes of answering this question, a departmental budget (such as the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?"

(<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of countries that have provided information on how its policies affect the poor.

For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. (http://www.finance.gov.pk/budget/mtbf_2018_21.pdf and http://www.finance.gov.pk/survey_1718.html).

To answer "a," the Executive's Budget Proposal or supporting documentation must for at least the budget year both present estimates covering all policies that are intended to benefit the most impoverished populations and include a narrative discussion that specifically addresses these policies. (For countries using program budgeting that breaks out individual anti-poverty programs, there should be a separate narrative associated with each such program.) Answer "b" if a narrative discussion is not included, but estimates for all policies that are intended to benefit the most impoverished populations are presented. Answer "c" if the presentation includes estimates covering only some, but not all, policies that are intended to benefit the most impoverished populations (regardless of whether it also includes a narrative discussion). Answer "d" if no estimates of policies that are intended to benefit the most impoverished populations are presented.

Answer:

c. Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.

Source:

EBP documentation provides estimates for some policies intended to benefit directly the the country's most impoverished or disadvantaged population.

EBP documentation does not provide comprehensive program-level expenditure data. However, there is narrative discussion of budget measures, including both expenditure programs for social protection for poor families and elderly population, as well as other programs targeting youth and people with disabilities. The narrative discussion does include proposed budget allocations for these programs.

Chapter 5 - Expenditure policies, pp.181-212

In particular, see Section 3, pp.183

3.1 - Women policies, 183

3.2 - Child policies, p.186

3.3 - Youth policies, p.187

3.4 - Elderly policies , p.188

3.5 - Disabled policies, p.189

Chapter 8- Health and social protection, pp.277-316

Also, on the revenue side, among the many revenue-policy concessions are some intended to provide some tax relief to relatively low income population or to support lower prices for certain basic goods.

Chapter 4: Revenue policies, pp. 105-178

2019 YILI BÜTÇE GEREKÇESİ

[2019 Budget Rationale (Supporting Documentation)]

<http://www.bumko.gov.tr/Eklenti/11294,butce-gerekcesi-2019pdf.pdf?0>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion:

Researcher Response

Existing performance programs and their estimate impacting the most impoverished populations are likely covered in some ministries (Women, health) performance plans. However, these performance plans are not assessed as per OBS methodology.

53. Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

GUIDELINES:

Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive's management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. So that civil society is aware of the various steps in the budget formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.

To answer "a," the executive must prepare a detailed budget timetable and release it to the public. A "b" answer applies if the timetable is made public, but some details are not included. A "c" response applies if the timetable is made public, but many important details are excluded, reducing its value for those outside government. Answer "d" applies if no timetable is made available to the public. As long as a timetable for formulating the Executive's Budget Proposal is released, answer "a," "b," or "c" may be selected, even if the Executive's Budget Proposal is not made publicly available.

Answer:

a. Yes, a detailed timetable is released to the public.

Source:

The timetable is available in the law no 5018, Articles 16-19. The Ministry of Finance also published a "Budget Call" on October 18, 2018 . Moreover, the agenda of budget discussions is published on TGNA's (Turkish Grand National Assembly) web page whose link is provided below.
https://www.tbmm.gov.tr/develop/owa/planbutce.goruntule?v_yil=2019

Budget call:

<https://www.hmb.gov.tr/duyuru/2019-yili-merkezi-yonetim-butce-kanunu-teklifi-tbmmne-sevk-edilmistir>
<https://www.hmb.gov.tr/duyuru/2019-2021-butce-calismalarina-iliskin-duyuru>
https://ms.hmb.gov.tr/uploads/2019/06/2019-2021_-Butce_Hazirlik_duyuru.pdf.pdf

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

54. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based?

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

GUIDELINES:

Question 54 focuses on the macroeconomic forecast that underlies the Pre-Budget Statement, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- nominal GDP level;
- inflation rate;
- real GDP growth; and
- interest rates.

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short- and long-term interest rates; the rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Pre-Budget Statement must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

Answer:

d. No, information related to the macroeconomic forecast is not presented.

Source:

The Pre-Budget Statement is published late and therefore considered not publicly available.

According to the OBS methodology, the appropriate response is "d".

2018-2020 Orta Vadeli Mali Plan

2018-2020 Medium Term Fiscal Plan

<http://www.bumko.gov.tr/Eklenti/10801,20182020donemiortavadelimaliplanipdf.pdf?0>

<https://www.bumko.gov.tr/EN,2709/medium-term-fiscal-plan.html>

While the appropriate response is "d" as the Pre-Budget Statement is considered not publicly available, the researcher notes that the Pre-Budget Statement includes estimates of nominal GDP level, inflation rate, and real GDP growth, but does not have information about the estimated interest rates. Please see Table 1 on page 2 of the attached PBS.

Comment:

Peer Reviewer

Opinion: Agree

Comments: According to Turkish budgetary system, the pre-budget statement is composed of two different, yet complementary documents: (1) Medium Term Program and (2) Medium Term Financial Plan. The core elements asked in the question are included in the Medium Term Program, which is prepared by the Ministry of Development, published in the Official Gazette and made available online to the public. However, both of the documents cited are made publicly available less than the minimum required 1-month period prior to submission of the EBP by the executive to Parliament. Therefore, while the documents do contain relevant information, in accordance with standard OBS methodology, they are assessed as "not available".

Government Reviewer

Opinion:

55. Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

GUIDELINES:

Question 55 focuses on the government's expenditure policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- a discussion of expenditure policies and priorities; and
- an estimate of total expenditures.

Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications – by administrative, economic, and functional classifications.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's expenditure policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's expenditure policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's expenditure policies and priorities is presented.

Answer:

d. No, information related to the government's expenditure policies and priorities is not presented.

Source:

The Pre-Budget Statement is published late and therefore considered not publicly available. According to the OBS methodology, the appropriate response is "d".

2018-2020 Orta Vadeli Mali Plan

2018-2010 Medium Term Fiscal Plan

<http://www.bumko.gov.tr/Eklenti/10801,20182020donemiortavadelimaliplanipdf.pdf?0>

<https://www.bumko.gov.tr/EN,2709/medium-term-fiscal-plan.html>

While the appropriate response is "d" as the Pre-Budget Statement is considered not publicly available, Section B in the attached PBS (pp 2-4) provides a somewhat weak and superficial discussion of expenditure policies and priorities. Tables 3,4 and 5 in the same document provide estimates of total expenditures

Comment:

Peer Reviewer

Opinion: Agree

Comments: The government's expenditure policies and priorities that guide the upcoming budget both exist in the Medium Term Program and the Medium Term Fiscal Plan. but they are published late and therefore considered not publicly available. According to the OBS methodology, the appropriate response is "d".

Government Reviewer

Opinion:

56. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

GUIDELINES:

Question 56 focuses on the government's revenue policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- *a discussion of revenue policies and priorities; and*
- *an estimate of total revenue.*

Although a Pre-Budget Statement is unlikely to include detailed revenue proposals, it should include a discussion of broad policy priorities and a projection of at least the total revenue associated with these policies for the budget year. The Pre-Budget Statement can also include more detail, for instance, with estimates provided by revenue category – tax and non-tax – or some of the major individual sources of revenue, such as the Value Added Tax or the income tax.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's revenue policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's revenue policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's revenue policies and priorities is presented.

Answer:

d. No, information related to the government's revenue policies and priorities is not presented.

Source:

The Pre-Budget Statement is published late and therefore considered not publicly available. According to the OBS methodology, the appropriate response is "d".

2018-2020 Orta Vadeli Mali Plan

2018-2010 Medium Term Fiscal Plan

<http://www.bumko.gov.tr/Eklenti/10801,20182020donemiortavadelimaliplanipdf.pdf?0>

<https://www.bumko.gov.tr/EN,2709/medium-term-fiscal-plan.html>

While the appropriate response is "d" as the Pre-Budget Statement is considered not publicly available, Section C of the attached PBS (pp 4-5)

provides a somewhat superficial, weak discussion of revenue policies and priorities. Tables 3,6, and 7 in the same document provide estimates of total revenue.

Comment:

Peer Reviewer

Opinion: Agree

Comments: The Pre-Budget Statement is published late and therefore considered not publicly available. According to the OBS methodology, the appropriate response is "d".

Government Reviewer

Opinion:

57. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

GUIDELINES:

Question 57 asks whether the Pre-Budget Statement includes three key estimates related to borrowing and debt:

- the amount of net new borrowing needed in the upcoming budget year;*
- the central government's total debt burden at the end of the upcoming budget year; and*
- the interest payments on the outstanding debt for the upcoming budget year.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Pre-Budget Statement must present all three estimates of borrowing and debt for at least the upcoming budget year. For a "b" answer, the Pre-Budget Statement must present two of those three estimates. For a "c" answer, the PBS must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the PBS.

Answer:

d. No, none of the three estimates related to government borrowing and debt are not presented.

Source:

the Pre-Budget Statement is published late and therefore considered not publicly available. According to the OBS methodology, the appropriate response is "d".

2018-2020 Orta Vadeli Mali Plan

2018-2010 Medium Term Fiscal Plan

<http://www.bumko.gov.tr/Eklenti/10801,20182020donemiortavadelimaliplanipdf.pdf?0>

<https://www.bumko.gov.tr/EN,2709/medium-term-fiscal-plan.html>

While the appropriate response is "d" as the Pre-Budget Statement is considered not publicly available, Chapter III of the attached PBS provides some information on the government debt and borrowing. Tables 4 and 5 in the same document demonstrate the interest payments. Table 8 provides information about the ratio of central government debt stock to GDP. No information on the amount of net new borrowing needed in the upcoming budget year is presented.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion:

58. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

GUIDELINES:

Question 58 asks about multi-year expenditure estimates in the Pre-Budget Statement.

To answer "a," expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total expenditures, but could include more detail than just the aggregate total.

Answer:

b. No, multi-year expenditure estimates are not presented.

Source:

the Pre-Budget Statement is published late and therefore considered not publicly available.

According to the OBS methodology, the appropriate response is "d".

2018-2020 Orta Vadeli Mali Plan

2018-2010 Medium Term Fiscal Plan

<http://www.bumko.gov.tr/Eklenti/10801,20182020donemiortavadelimaliplanpdf.pdf?0>

<https://www.bumko.gov.tr/EN,2709/medium-term-fiscal-plan.html>

While the appropriate response is "b" as the Pre-Budget Statement is considered not publicly available, See Tables 3,4 and 5 in the attached PBS document for multi-year estimates of expenditures.

Comment:

Peer Reviewer

Opinion: Agree

Comments: The Pre-Budget Statement, namely the MTFP, present estimates of total expenditures both for the BY, and BY+1 and BY+2. However, the Pre-Budget Statement is published late and therefore considered not publicly available.

Government Reviewer

Opinion:

59. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 59 asks if expenditure estimates in the Enacted Budget are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Enacted Budget must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of the three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications.

Answer:

a. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

EB documentation does present expenditure estimates for all 3 expenditure classifications.

Please see the links.

<http://www.bumko.gov.tr/TR,8595/butce-turleri-itibariyle-a-cetveli-icmalleri.html>

Clicking on the administrative unit provided in the Appendix Table A one can reach the expenditure estimates by all three expenditure classifications.
2019 YILI MERKEZİ YÖNETİM BÜTÇE KANUNU
Link to full EB document in PDF:
<http://www.bumko.gov.tr/Eklenti/12377,2019mybkanunupdf.pdf?0>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

59b. Based on the response to Question 59, check the box(es) to identify which expenditure classifications are included in the Enacted Budget:

Answer:
Administrative classification
Economic classification
Functional classification

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

60. Does the Enacted Budget present expenditure estimates for individual programs?

GUIDELINES:

Question 60 asks if expenditure estimates in the Enacted Budget are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Enacted Budget must present all programs, which account for all expenditures, in the budget year. To answer "b," the Enacted Budget must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Enacted Budget presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Enacted Budget.

Answer:
d. No, the Enacted Budget does not present expenditure estimates by program.

Source:
EB documentation does provide estimates for program-level spending accounting for all expenditures.
The Table provided in the Appendix of the EB) present expenditure estimates by ministries, public entities, universities etc. One can click on the relevant public entity and see the expenditure estimates of each administrative unit below these ministries or public entities.
<https://www.hmb.gov.tr/bumko-merkezi-yonetim-butce-kanunu-ve-ekleri>
2019 YILI MERKEZİ YÖNETİM BÜTÇE KANUNU

Link to full EB document in PDF:
<https://ms.hmb.gov.tr/uploads/2019/04/123762019mybkanunudocx.docx>

Comment:

Peer Reviewer

Opinion: Agree

Comments: If I should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department, Appropriations are shown by the administrative units and their sub-units in the A sheet attached to the enacted budget law. Please see: <http://www.bumko.gov.tr/TR,8595/butce-turleri-itibariyle-a-cetveli-icmalleri.html> <https://www.hmb.gov.tr/bumko-merkezi-yonetim-butce-kanunu-ve-ekleri>

Government Reviewer

Opinion:

IBP Comment

Upon further consultation with researcher, IBP revised score from A to D. The presentation in sheet A is of administrations disaggregated by economic class. There are no programmatic details below the administration. IBP understands that program level information is shared in ministry's performance programs. However, performance programs are not published along with the approved budget.

61. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

GUIDELINES:

Question 61 asks whether revenue estimates in the Enacted Budget are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Enacted Budget must present revenue estimates classified by category.

Answer:

a. Yes, the Enacted Budget presents revenue estimates by category.

Source:

EB document does provide revenue estimates by broad category of revenues.

Please see the Annex B of the EB

<http://www.bumko.gov.tr/Eklenti/12366,2019bcetvelipdf.pdf?0>

2019 YILI MERKEZİ YÖNETİM BÜTÇE KANUNU

Link to full EB document in PDF:

<http://www.bumko.gov.tr/Eklenti/12377,2019mybkanunupdf.pdf?0>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The enacted budget presents revenue estimates by category in the B sheet attached to the enacted budget law. Please see:

<https://www.hmb.gov.tr/bumko-merkezi-yonetim-butce-kanunu-ve-ekleri>

Government Reviewer

Opinion:

62. Does the Enacted Budget present individual sources of revenue?

GUIDELINES:

Question 62 asks whether revenue estimates for individual sources of revenue are presented in the Enacted Budget. The question applies to both tax and non-tax revenue.

To answer "a," the Enacted Budget must present all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Enacted Budget must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Enacted Budget presents individual sources of revenue that account for less than two-thirds of

revenues. Answer "d" applies if individual sources of revenue are not presented.

Answer:

a. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

Source:

EB document does provide revenue estimates for individual categories of revenue accounting for all revenues.

Please see the Annex B of the EB

<http://www.bumko.gov.tr/Eklenti/12366,2019bcetvelipdf.pdf?0>

2019 YILI MERKEZİ YÖNETİM BÜTÇE KANUNU

Link to full EB document in PDF:

<http://www.bumko.gov.tr/Eklenti/12377,2019mybkanunupdf.pdf?0>

Comment:

Peer Reviewer

Opinion: Agree

Comments: As indicated by the revenue categories in the B sheet attached to the enacted budget law, Individual sources of revenue are also presented in the B sheet attached to the enacted budget law. Please see: <https://www.hmb.gov.tr/bumko-merkezi-yonetim-butce-kanunu-ve-ekleri>

Government Reviewer

Opinion:

63. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

GUIDELINES:

Question 63 asks about three key estimates related to borrowing and debt:

- *the amount of net new borrowing required during the budget year;*
- *the total debt outstanding at the end of the budget year;*
- *the interest payments on the outstanding debt for the budget year.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Enacted Budget must present all three estimates of borrowing and debt. For a "b" answer, the Enacted Budget must present two of those three estimates. For a "c" answer, the Enacted Budget must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the Enacted Budget.

Answer:

c. Yes, one of the three estimates related to government borrowing and debt are presented.

Source:

The information about net new borrowing for the budget year (FY2019), identified in Article 3 of the EB document as the difference between the two figures cited in Articles 1 and 2, for expenditures and revenues.

The article 12 -Chapter 4 of the enacted budget includes the Treasury guaranteed facility and loan limit of external debt, debt commitment limit and informations related to the borrowing transactions.

2019 YILI MERKEZİ YÖNETİM BÜTÇE KANUNU

Link to full EB document in PDF:
<https://www.hmb.gov.tr/bumko-merkezi-yonetim-butce-kanunu-ve-ekleri>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

64. What information is provided in the Citizens Budget?

(The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

GUIDELINES:

Question 64 focuses on the content of the Citizens Budget, asking whether "core" information is presented. These core components include:

- expenditure and revenue totals;
- the main policy initiatives in the budget;
- the macroeconomic forecast upon which the budget is based; and
- contact information for follow-up by citizens.

To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if the Citizens Budget includes some of the core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.

Answer:

a. The Citizens Budget provides information beyond the core elements.

Source:

The Citizens Budget documentation provide information for some but not all of the core elements.

It does not provide information on the macroeconomic forecast upon which the budget is based.

<http://www.bumko.gov.tr/TR,8114/2018-butcesine-genel-bakis.html>

<http://www.bumko.gov.tr/TR,8108/vatandas-butce-rehberi-2018.html>

<https://www.bumko.gov.tr/EN,8185/citizens-guide-to-the-budget-2018.html>

Comment:

Peer Reviewer
Opinion: Disagree
Suggested Answer:

a. The Citizens Budget provides information beyond the core elements.

Comments: The Citizens Budget provides core information. It also provides information on the macroeconomic forecast such as GDP Growth rate and inflation rate upon which the budget is based. In addition to this, it provides information on per capita income, the unemployment rate, total amounts of export and import. For detailed information, the first page of the following document can be viewed. <https://www.hmb.gov.tr/vatandas-butce-rehberi-2018>

Government Reviewer
Opinion:

Researcher Response

Thanks to the reviewers. The Citizens Budget present all of the core components. And also, as expressed by the peer reviewers, it provides information on per capita income, the unemployment rate, total amounts of export and import. I was not sure that these items were covered by the followings. expenditure and revenue totals; the main policy initiatives in the budget; I have revised the score from "b" to "a".

<https://www.hmb.gov.tr/vatandas-butce-rehberi-2018> <https://ms.hmb.gov.tr/uploads/2019/06/2018VatandasButceRehberi.pdf>

<https://www.hmb.gov.tr/duyuru/2018-vatandas-butce-rehberi>

65. How is the Citizens Budget disseminated to the public?

GUIDELINES:

Question 65 asks how the Citizens Budget is disseminated to the public. Citizens Budgets should be made available to a variety of audiences. Therefore paper versions and an Internet posting of a document might not be sufficient.

To answer "a," the executive must use three or more different types of creative media tools to reach the largest possible share of the population, including those who otherwise would not normally have access to budget documents or information. Dissemination would also be pursued at the very local level, so that the coverage is targeted both by geographic area and population group (e.g., women, elderly, low income, urban, rural, etc.). Option "b" applies if significant dissemination efforts are made through a combination of two means of communications, for instance, both posting the Citizens Budget on the executive's official website and distributing printed copies of it. Option "c" applies if the Citizens Budget is disseminated through only posting on the executive's official website. Option "d" applies when the executive does not publish a Citizens Budget.

Answer:

c. A Citizens Budget is disseminated only by using one means of dissemination.

Source:

The CB is disseminated through internet posting by BUMKO (General Directorate of Budget and Fiscal Control).
<http://www.bumko.gov.tr/TR,8114/2018-butcesine-genel-bakis.html>
<https://www.bumko.gov.tr/EN,8185/citizens-guide-to-the-budget-2018.html>

Comment:

<https://www.hmb.gov.tr/vatandas-butce-rehberi-2018>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

66. Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

GUIDELINES:

Question 66 asks whether the executive has established mechanisms to identify the public's requirements for budget information before publishing a Citizens Budget. What the public wants to know about the budget might differ from the information the executive includes in technical documents that comprise the Executive's Budget Proposal or the Enacted Budget; similarly, different perspectives might exist on how the budget should be presented, and this may vary depending on the context. For this reason the executive should consult with the public on the content and presentation of the Citizens Budget.

To answer "a," the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other locations where people gather to discuss public issues. In countries where Citizens Budgets are consistently produced and released, it may be sufficient for the government to provide the public with contact information and feedback opportunities, and subsequently use the feedback to improve its management of public resources.

Option "b" applies if the executive has established mechanisms for consultation that are accessible to the public, but that the public nonetheless does not use frequently. That is, the public does not typically engage with the executive on the content of the Citizens Budget, even though the executive has created opportunities for such consultation. Option "c" applies if the executive has established mechanism for consultation with the public, but they are poorly designed and thus not accessible to the public. Option "d" applies if the executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.

Answer:

d. No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

Source:

The Executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

Comment:

<https://ms.hmb.gov.tr/uploads/2019/06/2018VatandasButceRehberi.pdf>

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

67. Are "citizens" versions of budget documents published throughout the budget process?

GUIDELINES:

Question 67 asks if "citizens" versions of budget documents are published throughout the budget process. While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle.

To answer "a," a citizens version of at least one budget document is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit) – for a total of at least four citizens budget documents throughout the process. Option "b" applies if a citizens version of a budget document is published for at least two of the four stages of the budget process. Option "c" applies if a citizens version of a budget document is published for at least one of the four stages of the budget process. Select option "d" if no "citizens" version of budget documents is published.

Answer:

c. A citizens version of budget documents is published for at least one stage of the budget process.

Source:

A Citizens Budget is only produced for one stage of the budget process - Enacted Budget (EB)

<http://www.bumko.gov.tr/TR,8098/vatandas-butce-rehberi.html>

<https://www.bumko.gov.tr/EN,8185/citizens-guide-to-the-budget-2018.html>

Comment:

<https://www.hmb.gov.tr/vatandas-butce-rehberi-2018>

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

68. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 68 asks if expenditure estimates in In-Year Reports are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," In-Year Reports must present actual expenditures by all three of the expenditure classifications. To answer "b," actual expenditures must be presented by two of these three classifications. A "c" answer applies if actual expenditures are presented by one of the three classifications. Answer "d" applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.

Answer:

a. Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

IYR documentation presents actual expenditure data for all 3 expenditure classifications.

See the following sections of IYR documentation:

Economic classification: pp. 10-28

Functional classification: pp.29-34

Administrative classification: pp. 35-39

Aylık Bütçe Gerçekleştirme Raporu - Kasım 2018

Monthly Budget Review - November 2018

<https://ms.hmb.gov.tr/uploads/2019/04/12306kasim-2018-aylik-butce-gerceklesmeleri-raporupdf.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Actual expenditures of the central government budget have been presented by administrative, economic, and functional classification in the monthly budget bulletin.

Government Reviewer

Opinion:

68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:

Answer:

Administrative classification

Economic classification

Functional classification

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

69. Do the In-Year Reports present actual expenditures for individual programs?

GUIDELINES:

Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer "b," In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer "d" applies if actual expenditures are not presented by program in In-Year Reports.

Answer:

d. No, the In-Year Reports do not present actual expenditures by program.

Source:

Aylık Bütçe Gerçekleştirme Raporu - Kasım 2018
Monthly Budget Review - November 2018
<https://ms.hmb.gov.tr/uploads/2019/04/12306kasim-2018-aylik-butce-gerceklesmeleri-raporupdf.pdf>

2018 Aylık Bütçe Bülteni-Kasım
2018 Monthly Budget Bulletin- November
<https://ms.hmb.gov.tr/uploads/2019/04/2018kasimbultenipdf.pdf>

Comment:
There is no information on budget performance programs below administrative level.

Peer Reviewer

Opinion: Agree

Comments: In-Year Reports do not present actual expenditures by program.

Government Reviewer

Opinion:

70. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

GUIDELINES:

Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels or actual expenditures for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast expenditures (based on enacted levels) for the same period.

To answer "a," comparisons must be made for expenditures presented in the In-Year Reports

Answer:

a. Yes, comparisons are made for expenditures presented in the In-Year Reports.

Source:

In the monthly budget bulletin, the tables on pages 4-7 present the comparisons.

2018 Aylık Bütçe Bülteni-Kasım

2018 Monthly Budget Bulletin- November

<https://ms.hmb.gov.tr/uploads/2019/04/2018kasimbultenipdf.pdf>

IYR documentation does present comparisons of actual year-to-date expenditures with the same period in the previous year

See the following sections of IYR documentation:

Section A.2, pp.2-3

Section B.2, pp.5-7

Aylık Bütçe Gerçekleştirme Raporu - Kasım 2018

Monthly Budget Review - November 2018

<https://ms.hmb.gov.tr/uploads/2019/04/12306kasim-2018-aylik-butce-gerceklesmeleri-raporupdf.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

71. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

GUIDELINES:

Questions 71 asks whether In-Year Reports present actual revenues by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," In-Year Reports must present revenue estimates classified by category.

Answer:

a. Yes, In-Year Reports present actual revenue by category.

Source:

IYR documentation does present revenue data by broad category (e.g. tax, non-tax, etc.)

See the following sections of IYR documentation:

Section A.3, pp.3-4

Section B.3, p.7

Aylık Bütçe Gerçekleştirme Raporu - Kasım 2018

Monthly Budget Review - November 2018

<https://ms.hmb.gov.tr/uploads/2019/04/12306kasim-2018-aylik-butce-gerceklesmeleri-raporupdf.pdf>

Tables on pp 41-52

Kasım 2018 Aylık Bütçe Bülteni

November 2018 monthly budget bulletin

<https://ms.hmb.gov.tr/uploads/2019/04/2018kasimbultenipdf.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

72. Do In-Year Reports present the individual sources of revenue for actual revenues collected?

GUIDELINES:

Question 72 asks whether In-Year Reports present actual collections of individual sources of revenue (such as income taxes, VAT, etc.). The question applies to both tax and non-tax revenue.

To answer "a," In-Year Reports must present actual collections for all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," In-Year Reports must present actual collections for individual sources of revenue that when combined account for at least two-thirds of all revenue collected, but not all revenue. A "c" answer applies if In-Year Reports present individual sources of actual revenue that account for less than two-thirds of all revenue collected. Answer "d" applies if individual sources of actual revenue are not presented.

Answer:

a. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

Source:

See the following sections of IYR documentation:

Section A.3, pp.3-4

Section B.3, p.7

Aylık Bütçe Gerçekleştirme Raporu - Kasım 2018

Monthly Budget Review - November 2018

<https://ms.hmb.gov.tr/uploads/2019/04/12306kasim-2018-aylik-butce-gerceklesmeleri-raporupdf.pdf>

Tables on pp 41-52

Kasım 2018 Aylık Bütçe Bülteni

November 2018 monthly budget bulletin

<https://ms.hmb.gov.tr/uploads/2019/04/2018kasimbultenipdf.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The individual sources of revenue for actual revenues collected have been presented in the Monthly budget bulletin showing the monthly realisation results of the central government budget.

Government Reviewer
Opinion:

73. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

GUIDELINES:

Question 73 asks whether In-Year Reports compare actual revenues to-date with either the enacted levels or actual revenues for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget's forecast revenues (based on enacted levels) for the same period.

To answer "a," comparisons must be made for revenues presented in the In-Year Reports.

Answer:

a. Yes, comparisons are made for revenues presented in the In-Year Reports.

Source:

IYR documentation does present comparisons of actual revenue data against the same period in the previous year.

See the following sections of IYR documentation:

Section A.3, pp.3-4

Section B.3, p.7

Aylık Bütçe Gerçekleştirme Raporu - Kasım 2018

Monthly Budget Review - November 2018

<https://ms.hmb.gov.tr/uploads/2019/04/12306kasim-2018-aylik-butce-gerceklesmeleri-raporupdf.pdf>

Tables on pp 41-52

Kasım 2018 Aylık Bütçe Bülteni

November 2018 monthly budget bulletin

<https://ms.hmb.gov.tr/uploads/2019/04/2018kasimbultenipdf.pdf>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

74. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

GUIDELINES:

Question 74 asks about three key estimates related to borrowing and debt:

- *the amount of net new borrowing so far during the year;*
- *the central government's total debt burden at that point in the year; and*
- *the interest payments to-date on the outstanding debt.*

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," In-Year Reports must present all three estimates of borrowing and debt. For a "b" answer, In-Year Reports must present two of those three estimates. For a "c" answer, IYRs must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in In-Year Reports.

Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Source:

See the following sections of IYR documentation:

Section A.1, pp.1

Section B.1, p.5

Aylık Bütçe Gerçekleştirme Raporu - Kasım 2018

Monthly Budget Review - November 2018

<http://www.bumko.gov.tr/Eklenti/12306,kasim-2018-aylik-butce-gerceklesmeleri-raporupdf.pdf?0>

See the Public Debt Management Report - Monthly

<https://en.hmb.gov.tr/public-debt-management-reports%20>;

For Example: Public Debt Management Report - October

<https://ms.hmb.gov.tr/uploads/sites/2/2018/12/Public-Debt-Management-Report-October-2018.pdf>

New borrowing: Table on page 1 presents cumulative data for net borrowing (domestic +external) and interest payments; Table on page 4 presents monthly data for net borrowing;

Interest payments: Page 9 presents monthly interest payments on domestic debt and page 12 presents the same for external debt;

Total debt: page 14 presents detailed cumulative information on composition of total debt as of the reporting period

Comment:

Peer Reviewer

Opinion: Agree

Comments: The information regarding the interest payments to-date on the outstanding debt can be found on the page of 5 in Monthly budget realisation reports (Aylık bütçe gerçekleştirmeleri raporu). In addition to the interest payments, the amount of net new borrowing (p.1.) and the central government's total debt burden (p.14) are presented in the monthly public debt management report. ". The URL for the English version of the monthly public debt management report is: <https://ms.hmb.gov.tr/uploads/sites/2/2018/12/Public-Debt-Management-Report-September-2018.pdf>

Government Reviewer

Opinion:

75. Do In-Year Reports present information related to the composition of the total actual debt outstanding?

(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

GUIDELINES:

Question 75 focuses on the composition of government debt, asking whether "core" information related to its composition is presented. These core components include:

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 74, domestic debt is held by a country's citizens and banks and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer "a," In-Year Reports must present all of the core information related to the composition of government debt to-date as well as some additional information beyond the core elements. To answer "b," In-Year Reports must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related

to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding in In-Year Reports.

Answer:

a. Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.

Source:

See the Debt Management Report No: 159

<https://ms.hmb.gov.tr/uploads/sites/2/2018/12/Public-Debt-Management-Report-October-2018.pdf>

Comment:

The monthly public debt management reports have details on the core information. In addition, there are details on assets and liabilities, guarantees, debt in foreign currency and calendar of borrowings.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

76. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

GUIDELINES:

Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year, and provides an explanation of the update.

Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive's Budget Proposal.

To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive's Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.

Answer:

d. No, the estimates for macroeconomic forecast have not been updated.

Source:

The MYR for 2018 is considered as "Not Publicly available" in OBS. See indicator MYR-6a for details.

Comment:

MYR documentation does not present updated estimates of the macroeconomic forecast indicators.

2018 Yılı Merkezi Yönetim Bütçe Gerçekleşmeleri ve Beklentiler Raporu

[Central Government Budget Realisations and Expectations Report, 2018]

<http://www.bumko.gov.tr/Eklenti/12356,2018mybbutcebeklentileraporupdf.pdf?0>

Peer Reviewer

Opinion: Agree

Comments: That seems obvious, but, MYR documentation does also not present updated estimates of the macroeconomic forecast indicators.

Government Reviewer

Opinion:

77. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

GUIDELINES:

Question 77 asks whether the Mid-Year Review includes updated estimates of expenditure for the budget year, and provides an explanation of the update.

To answer "a," the Mid-Year Review must include updated expenditure estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. The expenditure estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated expenditure estimates, but does not provide an explanation for the revisions. A "d" response applies if the expenditure estimates have not been updated.

Answer:

d. No, expenditure estimates have not been updated.

Source:

MYR 2018 is not publicly available according to OBS methodology. See indicator MYR-6a for details.

Comment:

MYR documentation does provide updated estimates of expenditures, but there is no (substantive) explanation of the differences between original budget estimates and the updated estimates or the factors underlying the revised annual estimates for FY2018.

Note, updates estimates of annual expenditures for FY2018 are provided for 3 broad measures of expenditures:

1. Total expenditures
2. Total expenditures excluding interest payments
3. Interest payments

Chapter 4 - Table 11, p.60

Although there is a brief narrative that presents the information already presented in the table showing revised estimates for the 3 aggregate expenditure categories, there is no explanation of what factors have led to changes made to the original budget estimates for total expenditures, non-interest total expenditures and interest payments.

Chapter 4 - Section B, pp.60-61.

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[Central Government Budget Realisations and Expectations Report, 2018]
<http://www.bumko.gov.tr/Eklenti/12356,2018mybbutcebeklentilerraporupdf.pdf?0>

Peer Reviewer

Opinion:

Comments: Since the MYR 2018 is not released to the public at least three months after the reporting period ends, MYR 2018 is not publicly available according to OBS methodology. Therefore, the answer given by the researcher can be accepted correctly.

Government Reviewer

Opinion:

78. Does the Mid-Year Review of the budget present expenditure estimates for the budget year underway by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 78 asks if expenditure estimates in the Mid-Year Review are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of these three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.

Answer:

d. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.

Source:

MYR 2018 is not considered publicly available according to OBS methodology. See indicator MYR-6a for details.

Comment:

MYR documentation presents expenditure data for all 3 expenditure classifications.

Note: The data presented is for actual 6-month expenditures and for original budget estimates (for comparisons), but the expenditure data presented for the 3 expenditure classifications (as cited below) does NOT include revised/updated annual estimates for FY2018 .

1. Administrative classification - for actual January-June expenditures

Appendix 4, p.70

Appendix 5, pp.71-73

Appendix 6, p.74

2. Economic classification - for actual January-June expenditures

Table 6, p.24 - data for broad categories of economic classification

Graph 3, p.24 (showing comparison of 6-month actual expenditures as % of budgeted annual amount for each category of economic classification for FY2018 as compared to same period for previous year FY2017)

Appendix 2, pp.65-68 - data for more disaggregated/detailed categories of economic classification

3. Functional classification - for actual January-June expenditures

Table 7, p.36

Graph 26, p.37 (showing comparison of 6-month actual expenditures as % of budgeted annual amount for each category of economic classification for FY2018 as compared to same period for previous year FY2017)

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<http://www.bumko.gov.tr/Eklenti/12356,2018mybbutcebeklentileraporupdf.pdf?0>

Peer Reviewer

Opinion:

Comments: Since the MYR 2018 is not released to the public at least three months after the reporting period ends, MYR 2018 is not publicly available according to OBS methodology. Therefore, the answer given by the researcher can be accepted correctly.

Government Reviewer

Opinion:

78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:

Answer:

None of the above

Source:

Comment:

MYR was published late.

Peer Reviewer

Opinion: Agree

Comments: Since the MYR 2018 is not released to the public at least three months after the reporting period ends, MYR 2018 is not publicly available according to OBS methodology. Therefore, the answer given by the researcher can be accepted correctly.

Government Reviewer

Opinion:

79. Does the Mid-Year Review of the budget present expenditure estimates for the budget year underway for individual programs?

GUIDELINES:

Question 79 asks if expenditure estimates in the Mid-Year Review are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically

coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Mid-Year Review must present expenditures for all individual programs, accounting for all expenditures. To answer "b," the Mid-Year Review must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Mid-Year Review presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Mid-Year Review.

Answer:

d. No, the Mid-Year Review does not present expenditure estimates by program.

Source:

MYR 2018 is considered as not publicly available according to OBS methodology. See indicator MYR-6a for details.

Comment:

Administrative units (ministries etc) publish midterm reports separately in addition to the consolidated MYR and these agency-specific MYRs for individual ministries do include expenditure estimates for individual programs.

MYR documentation does present some limited amount of program-level data accounting for less than 2/3 of total expenditures.

There are 3 elements to support the assessment of some program-level data being presented in the MYR:

1. The MYR presents data for interest payments to service debt. This can be considered as a "program-level" expense. Item B ("Faiz Harcamaları") in Appendix 2, p.68

2. The detailed economic classification presented as an appendix item includes some specific line items that could be assessed as "program-level" spending. Appendix 2, pp.65-68

3. The detailed administrative classification data presented in 3 appendixes (based on OBS methodology that accepts an administrative breakdown extending below the main ministerial level as being "program-level" data)

Appendix 4, p.70 - main ministerial units and departments

Appendix 5, pp.71-73 - mainly universities and academies, along with some other budget administrators

Appendix 6, p.74 - specific regulatory authorities/agencies

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[Central Government Budget Realisations and Expectations Report, 2018]

<http://www.bumko.gov.tr/Eklenti/12356,2018mybbutcebeklentileraporupdf.pdf?0>

Peer Reviewer

Opinion: Agree

Comments: MYR 2018 is considered as not publicly available according to OBS methodology. and what's more, although some items such as interest expenditures based on economic classification are presented in the MYR, there is no any program level classification in this documentation.

The sub-administrative units specified by the researcher indicate institutions within the scope of budget types, not program classification. However, there is an ongoing process to add program classification to the Turkish budget classification system.

Government Reviewer

Opinion:

80. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

GUIDELINES:

Question 80 asks whether the Mid-Year Review includes updated estimates of revenue for the budget year, and provides an explanation of the update.

To answer "a," the Mid-Year Review must include updated revenue estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the revenue estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated revenue estimates, but no explanation for the revisions is provided. A "d" response applies if the revenue estimates have not been updated.

Answer:

d. No, revenue estimates have not been updated.

Source:

MYR 2018 is considered not publicly available as per OBS methodology. See Q. MYR-6a for more details.

Comment:

MYR documentation does present updated (revised) estimates of annual revenue for FY2018 for total revenue and for 2 broad categories of revenue (tax and non-tax revenues), but there is no (substantive) explanation of the differences between original budget estimates and the updated estimates or the factors underlying the revised annual estimates for FY2018.

Chapter 4 - Table 11, p.60 (total revenue and tax revenue)

Chapter 4 - Section C, p.61 (text includes the revised annual estimate for total non-tax revenues)

Although there is a brief narrative that presents the information already presented in the table showing revised estimates for the 3 aggregate expenditure categories, there is no explanation of what factors have led to changes made to the original budget estimates for total revenues, total tax revenues or total non-tax revenues.

Chapter 4 - Section C, p.61

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[Central Government Budget Realisations and Expectations Report, 2018]

<http://www.bumko.gov.tr/Eklenti/12356,2018mybbutcebeklentilerraporupdf.pdf?0>

Peer Reviewer

Opinion: Agree

Comments: Since the MYR 2018 is not released to the public at least three months after the reporting period ends, MYR 2018 is not publicly available according to OBS methodology. Therefore, the answer given by the researcher can be accepted correctly.

Government Reviewer

Opinion:

81. Does the Mid-Year Review of the budget present revenue estimates for the budget year underway by category (such as tax and non-tax)?

GUIDELINES:

Question 81 asks whether revenue estimates in the Mid-Year Review are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Mid-Year Review must present revenue estimates classified by category.

Answer:

b. No, the Mid-Year Review does not present revenue estimates by category.

Source:

MYR 2018 is not publicly available according to OBS methodology. See MYR-6a for more details.

Comment:

MYR documentation does provide data for the broad categories of revenue (such as tax and non-tax revenues).

Chapter 2 - Section C - Table 8, p.37

2018 Yılı Merkezi Yönetim Bütçe Gerçekleşmeleri ve Beklentiler Raporu

[Central Government Budget Realisations and Expectations Report, 2018]

<http://www.bumko.gov.tr/Eklenti/12356,2018mybbutcebeklentilerraporupdf.pdf?0>

Peer Reviewer

Opinion: Agree

Comments: Since the MYR 2018 is not released to the public at least three months after the reporting period ends, MYR 2018 is not publicly available according to OBS methodology. Therefore, the answer given by the researcher can be accepted correctly.

Government Reviewer

Opinion:

82. Does the Mid-Year Review of the budget present individual sources of revenue for the budget year underway?

GUIDELINES:

Question 82 asks whether revenue estimates for individual sources of revenue are presented in the Mid-Year Review. The question applies to both tax and non-tax revenue.

To answer "a," the Mid-Year Review must present all sources of revenue individually, accounting for all revenues, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Mid-Year Review must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Mid-Year Review presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented in the Mid-Year Review.

Answer:

d. No, the Mid-Year Review does not present individual sources of revenue.

Source:

MYR 2018 is not publicly available as per OBS methodology. See MYR-6a for more details.

Comment:

MYR documentation does provide data for individual sources of revenue accounting for more than 2/3 of total revenues.

Note: The data presents is for actual 6-month revenue for the main types of tax revenues, as well as the original budget estimates (for comparisons). Data for individual sources of non-tax revenue is not provided. Also, there are no revised/updated annual estimates for individual sources of revenue.

Data for individual sources of tax revenue (totalling approximately 277 million TL) account for approximately 78% of total revenue (totalling nearly 353 million TL) for the 1st 6 months of FY2018.

Chapter 2 - Section C - Table 9, p.41

2018 Yılı Merkezi Yönetim Bütçe Gerçekleşmeleri ve Beklentiler Raporu

[Central Government Budget Realisations and Expectations Report, 2018]

<http://www.bumko.gov.tr/Eklenti/12356,2018mybutcebeklentilerraporupdf.pdf?0>

Peer Reviewer

Opinion: Agree

Comments: Since the MYR 2018 is not released to the public at least three months after the reporting period ends, MYR 2018 is not publicly available according to OBS methodology. Therefore, the answer given by the researcher can be accepted correctly.

Government Reviewer

Opinion:

83. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

GUIDELINES:

Question 83 asks whether the Mid-Year Review includes updated estimates of borrowing and debt, including its composition, for the budget year, and provides an explanation of the update.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- The amount of net new borrowing required during the budget year;
- The central government's total debt burden at the end of the budget year; and
- The interest payments on the outstanding debt for the budget year.

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

To answer "a," the Mid-Year Review must include an updated estimates of borrowing and debt, including its composition, and explain all of the differences between the initial estimates presented in the Executive's Budget Proposal (or Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the estimates of borrowing and debt must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated estimates, but no explanation for the revisions is provided. A "d" response applies if the estimates of borrowing and debt have not been updated.

Answer:

d. No, estimates of government borrowing and debt have not been updated.

Source:

MYR 2018 is not publicly available according to OBS methodology. See MYR-6a for more details.

Comment:

MYR documentation includes a revised/updated annual estimate for only 1 of the 6 core elements related to Government debt, borrowing and the composition of debt. An updated annual estimate is provided for interest payments.
Chapter 4 - Table 11, p.60.

It should be noted that the MYR does provide extensive coverage of all the core elements related to Government debt, borrowing and the composition of debt for the 1st half of FY2018 (through 30 June 2018).

Chapter 3 - Table 10, p.55, together with the narrative discussion that follows (pp.56-58), provides substantive information for actual debt-related outcomes in the 1st half of FY2018 for:

1. net borrowing
2. total outstanding debt
3. interest payments
4. interest rates on debt
5. maturity profile
6. domestic and external debt (shares)

Chapter 3, pp.55-58

2018 Yılı Merkezi Yönetim Bütçe Gerçekleşmeleri ve Beklentiler Raporu

[Central Government Budget Realisations and Expectations Report, 2018]

<http://www.bumko.gov.tr/Eklenti/12356,2018mybbutcebeklentileraporupdf.pdf?0>

Peer Reviewer

Opinion: Agree

Comments: Since the MYR 2018 is not released to the public at least three months after the reporting period ends, MYR 2018 is not publicly available according to OBS methodology. Therefore, the answer given by the researcher can be accepted correctly.

Government Reviewer

Opinion:

84. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

GUIDELINES:

Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer "b" if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report

Answer:

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

Source:

YER documentation includes estimates of the differences between the enacted levels and the actual outcome for all expenditures, but a narrative discussion is not included

Annexes of the YER, p.1 (showing expenditures by functional and economic classification)

YER Annexes

<http://www.resmigazete.gov.tr/eskiler/2018/12/20181231M2-1-1.pdf>

YER

<http://www.resmigazete.gov.tr/eskiler/2018/12/20181231M2-1.htm>

2017 Genel Faaliyet Raporu

2017 General Accountability Report

<https://ms.hmb.gov.tr/uploads/2019/04/111922017-genel-faaliyet-raporupdf.pdf>

Table 9- Page 22

Table 10- Page 25 Economic classification

PP 25-26-27 – narrative for personal expenditures

PP 27-28-29 – narrative for goods and services expenditures

PP 30- 31 – narrative for interest expenditures
PP 32-33 – narrative for current transfers
PP 35-36- narrative for capital expenditures
PP 40- narrative for capital transfers
PP 41- narrative for loans
Table 13- Page 34- functional classification
PP 43-44 -45 narrative for functional classification
Table 14- 15 Page 47 administrative classification (First ten units)

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

85. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

GUIDELINES:

Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer “a,” the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer “b” if expenditure estimates are presented by two of these three classifications. Answer “c” if expenditure estimates are presented by one of the three classifications. Answer “d” if expenditure estimates are not presented by any of the three classifications in the Year-End Report.

Answer:

a. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

Source:

YER documentation includes expenditure estimates by all three expenditure classifications - administrative, economic, and functional classification.
Administrative classification, pp.3-364
Economic classification, p.1
Functional classification, p.1
YER Annexes
<http://www.resmigazete.gov.tr/eskiler/2018/12/20181231M2-1-1.pdf>

Also, the General Activity Report for 2017 includes expenditure estimates by all three expenditure classifications - administrative, economic, and functional classification.
Economic classification, Table 10 p.25
Functional classification, Table 13 p.43
Administrative classification, Table 14 p. 47.
General Activity Report for 2017
<https://ms.hmb.gov.tr/uploads/2019/04/111922017-genel-faaliyet-raporupdf.pdf>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

85b. Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:

Answer:
Administrative classification
Economic classification
Functional classification

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: YER documentation includes expenditure estimates by all three expenditure classifications - administrative (p.43), economic (p.25), and functional classification (p.47). Please visit: <https://ms.hmb.gov.tr/uploads/2019/04/111922017-genel-faaliyet-raporupdf.pdf>

Government Reviewer

Opinion:

86. Does the Year-End Report present expenditure estimates for individual programs?

GUIDELINES:

Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.

Answer:

c. Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.

Source:

YER documentation includes estimates for program-level data accounting for less than 2/3 of all expenditure.

In addition, given the coverage of YER data for an extensive scope of individual administrative units including regulatory authorities, some of the data contained within the administrative classification can also be considered/assessed as "program-level" program data based on OBS methodology.

Administrative classification, pp.3-364

YER Annexes

<http://www.resmigazete.gov.tr/eskiler/2018/12/20181231M2-1-1.pdf>

The YERs for some administrative units can be found in the below link:

<https://muhasebat.hmb.gov.tr/merkezi-yonetim-kapsamindaki-kamu-idare-kesin-hesaplari>

Comment:

The actual expenditures presented Final Accounts Annexes are disaggregated a level below each administrative unit, however the information is not detailed.

Note that all administrative units prepare their own YER to be discussed in the Parliament during the budget talks. Every administrative unit does produce an "Activity report" which has details on the performance of budget programs and is discussed in the grand assembly but is not published on the treasury's website.

For e.g. MoF's final activity report:

<https://ms.hmb.gov.tr/uploads/2018/10/Maliye-Bakanl%C4%B1%C4%9F%C4%B1-2017-Y%C4%B1%C4%B1-Faaliyet-Raporu.pdf>

Tables 19,20,21 present performance indicators on MoF's programs

Peer Reviewer

Opinion: Agree

Comments: Although some items such as interest expenditures on the basis of economic classification are presented in the MYR and also YER, there is no any program level classification in these documentations. However, the sub-administrative units specified by the researcher indicate institutions within the scope of budget types, not program classification. Nevertheless, according to regulation on the procedures and principles regarding the regulation of final account of public administrations, All administrative units prepare their own YER to be discussed in the Parliament during the budget talks and they all have expenditure estimates for individual programs. As the researcher points out in the comments section, the program-based classification can be reached at the web page of the general directorate of accounting. the web link of these documentations are below: <https://muhasebat.hmb.gov.tr/merkezi-yonetim-kapsamindaki-kamu-idare-kesin-hesaplari>

Government Reviewer

Opinion:

87. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

GUIDELINES:

Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Answer "b" if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report.

Answer:

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

Source:

YER documents provide estimates of the differences between the enacted levels and the actual outcome for all revenues are presented. YER Annexes, p.2 (aggregate data by economic code) and pp.3-364 (by individual administrative unit) <http://www.resmigazete.gov.tr/eskiler/2018/12/20181231M2-1-1.pdf>

The accompanying narrative is included in the General Accountability Report. The main reason of the differences is increasing in tax revenues- <https://ms.hmb.gov.tr/uploads/2019/04/111922017-genel-faaliyet-raporudf.pdf>

Table 9 – Page 22
Table 16- Page 48
Narrative 48-49-50

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

88. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

GUIDELINES:

Question 88 asks whether revenue estimates in the Year-End Report are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," the Year-End Report must present revenue estimates classified by category.

Answer:

a. Yes, the Year-End Report presents revenue estimates by category.

Source:

YER documentation does provide revenue estimates by broad categories (such as tax and non-tax).

YER Annexes, p.2 (aggregate data by economic code)

<http://www.resmigazete.gov.tr/eskiler/2018/12/20181231M2-1-1.pdf>

The same information is available in the General Accountability report for 2017 in chapter II, page 48-52.

2017 Genel Faaliyet Raporu/ 2017 General Accountability Report

<https://ms.hmb.gov.tr/uploads/2019/04/111922017-genel-faaliyet-raporupdf.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

89. Does the Year-End Report present individual sources of revenue?

GUIDELINES:

Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.

To answer "a," the Year-End Report must present all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. Answer "b" if the Year-End Report presents individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer "c" if the Year-End Report presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" if individual sources of revenue are not presented in the Year-End Report.

Answer:

a. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

Source:

YER documentation does provide revenue estimates for individual sources of revenue accounting for all revenues.

YER Annexes, p.2 (revenue data by economic code) and pp.3-364 (revenue data by individual administrative unit)

YER Annexes

<http://www.resmigazete.gov.tr/eskiler/2018/12/20181231M2-1-1.pdf>

Comment:

Peer Reviewer

Opinion:

Comments: The same information is available in the General Accountability report for 2017 in chapter II, page 47-51. 2017 Genel Faaliyet Raporu/ 2017 General Accountability Report Please see: <https://ms.hmb.gov.tr/uploads/2019/04/111922017-genel-faaliyet-raporupdf.pdf>

Government Reviewer

Opinion:

90. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

GUIDELINES:

Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- the amount of net new borrowing required during the budget year;
- the central government's total debt burden at the end of the budget year; and
- the interest payments on the outstanding debt for the budget year.

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

c. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

Source:

YER documentation includes estimates of the differences between the original estimate of government borrowing and debt for the fiscal year and the actual outcome for that year for only 1 of the 6 core elements related to Government debt, borrowing and the composition of debt - interest payments.

Interest payments:

Annexes of the YER, p.1 (showing expenditures by economic classification)

YER Annexes

<http://www.resmigazete.gov.tr/eskiler/2018/12/20181231M2-1-1.pdf>

Comment:

General Accountability Report: <https://ms.hmb.gov.tr/uploads/2019/04/111922017-genel-faaliyet-raporupdf.pdf>

Chapter II , part B is on public debt management (pages 90-97) includes information related to the actual amounts. There is no information for the differences between the actuals and estimates.

Peer Reviewer

Opinion: Agree

Comments: The year-end report presents the differences between the original estimates of interest payment and the actual outcome for that year. The 22. page of the year-end report contains this indicator. In addition to this, Part B in chapter II is on public debt management (pages 90-97) that includes information related to the actual amounts. There is no information for the differences between the actuals and estimates.

Government Reviewer

Opinion:

90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:

Answer:

The interest payments on outstanding debt for the budget year

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

Researcher Response

Thank you to the reviewers.

91. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

GUIDELINES:

Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 15 for the components of the macroeconomic forecast in the Executive's Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.

To answer "a," the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

c. Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.

Source:

The General Accountability Report as the YER then Table 1 on p. 10 presents the differences between the original macroeconomic forecast and the actual outcome for 2017.

<https://ms.hmb.gov.tr/uploads/2019/04/111922017-genel-faaliyet-raporupdf.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report:

Answer:

Inflation rate
Real GDP growth
Nominal GDP level

Source:

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: Table 1 of YER presents information on Real GDP Growth Rate, Nominal GDP and Inflation Rate. But not the interest rate.

Comments: Table 1 of YER presents information on Real GDP Growth Rate, Nominal GDP and Inflation Rate. But not the interest rate.

Government Reviewer

Opinion:

Researcher Response

Thank you for the reviewers. I have revised the selections.

92. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

GUIDELINES:

Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 49 for the nonfinancial data on inputs included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

c. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.

Source:

General Accountability Report for 2017 pp. 143-147-150-154-155 presents some information on select programs and their outcomes.
<https://ms.hmb.gov.tr/uploads/2019/04/111922017-genel-faaliyet-raporu.pdf>

Comment:

Note that each ministry publishes their own Year-end Activity Reports which contain detailed information on nonfinancial data - objectives and outcomes associated with each indicator. For e.g. see the report from Ministry of Family and Social Policies. These are not published on Budget Department's website, however, they are published in a timely manner on the respective ministry's website.
<https://sgb.aile.gov.tr/uploads/pages/arge-raporlar/2016-yili-faaliyet-raporu.pdf>
<https://sgb.aile.gov.tr/2017-mali-raporlar>

Peer Reviewer

Opinion: Agree

Comments: The Year-End Report presents some nonfinancial data on inputs and actual outcomes. On the other hand, the Year-End Reports which are prepared by the public administrations within the scope of the central government budget contain detailed objectives and outcomes as regards to their activities and projects.

Government Reviewer

Opinion:

93. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

GUIDELINES:

Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 92).

Refer to Question 50 for the nonfinancial data on results included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

c. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.

Source:

The General Accountability reports presents some details on select program results. See pages 143 -155 .
<https://ms.hmb.gov.tr/uploads/2019/04/111922017-genel-faaliyet-raporupdf.pdf>

Comment:

As mentioned in previous questions, each administrative unit publishes a year-end Activity Report on their website. The administration's Activity report contains detailed objectives and outcomes associated with indicators.

An example of YER of Ministry of Justice:

pp. 137 and followings

<http://www.adalet.gov.tr/bakanlik/faaliyetraporu/pdf/rapor2017.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

Researcher Response

Thanks to the reviewers.

94. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

GUIDELINES:

Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.

To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

c. Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.

Source:

2017 General Accountability Report includes the differences between the enacted levels and the actual outcomes of first ten general budgeted public corporations.

This table includes the differences between the enacted levels and the actual outcomes of Ministry of family and social policies'.

Table 14- PAge 47

<https://ms.hmb.gov.tr/uploads/2019/04/111922017-genel-faaliyet-raporupdf.pdf>

Comment:

Administration's year-end Activity Reports include this information. For e.g. see the report from Ministry of Family and Social Policies. However, these are not published on Budget Department's website.

<https://sgb.aile.gov.tr/uploads/pages/arge-raporlar/2016-yili-faaliyet-raporu.pdf>

<https://sgb.aile.gov.tr/2017-mali-raporlar>

Peer Reviewer

Opinion: Agree

Comments: As expressed by the researcher, The Year-End Report includes limited information about social expenditures that are made from the central government budget. However, there is an extensive amount of information available in this area in the Year-End Reports of those

administrations which are primarily responsible for social services.

Government Reviewer
Opinion:

Researcher Response
Thanks to the reviewers.

95. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

GUIDELINES:

Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 33 for estimates of extra-budgetary funds in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented

Answer:

d. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

Source:

YER documentation does not provide estimates of the differences between the original estimates of extra-budgetary funds and the actual outcomes.

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

96. Is a financial statement included as part of the Year-End Report or released as a separate report?

GUIDELINES:

Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the document "Financial Statements of the Government of New Zealand 2013" (<https://treasury.govt.nz/sites/default/files/2013-10/fsgnz-year-jun13.pdf>)

To answer "a," a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer "a" applies if a financial statement is released as a separate report, even if the Year-End Report is not publicly available. Answer "b" applies if no financial statement is released either as part of the Year-End Report or as a separate report.

Answer:

a. Yes, a financial statement is part of the Year-End Report or is released as a separate report.

Source:

Based on the previous OBS, OBS reviewers agreed to accept these Activity Reports as part of the Year-end Report.

An example of YER of Ministry of Justice:

pp. 137 and followings

<http://www.adalet.gov.tr/bakanlik/faaliyetraporu/pdf/rapor2017.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The information provided by the researcher is not fully correct. This is because the financial statement of the Central government is presented at the page of 139-142 of the Year-End Report.

Government Reviewer

Opinion:

Researcher Response

Thanks to the reviewers. They are right. The correct tables are Annex 8 on p139 showing the Balance Sheet of the central government (actuals for assets and liabilities). Table 9 on p142 shows the consolidated financial statement (actuals for expenditures and revenues). The response remains "a" based on the statements being included as part of the General Activity report.

97. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

GUIDELINES:

Question 97 asks about the types of audits conducted by the Supreme Audit Institution (SAI). There are three basic types of audits:

- *Financial audits are intended to determine if an entity's financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. See ISSAI 200 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more detail.*
- *Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more details.*
- *Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more details. ≈*

Financial and compliance audits are more common than performance audits, which usually occur only once a performance framework has been agreed upon. In some countries, the SAI's mandate limits the type of audit it can conduct.

To answer "a," the SAI must have conducted all three types of audit – financial, compliance, and performance – and made all of them available to the public. A "b" response applies if the SAI has conducted two of the three audit types, and a "c" applies if it has conducted only one type of audit. Answers "b" and "c" may be selected even if the Audit Report is not publicly available, as long as the SAI has conducted compliance or performance audits and made them available to the public. A "d" response applies if the SAI has not conducted any of the three types of audits, or has not made them available to the public.

Answer:

b. The SAI has conducted two of the three types of audits, and made them available to the public.

Source:

Based on documentation describing the scope of its work and functions, the SAI reportedly conducts all 3 types of audits - compliance, financial and performance.

However, concrete evidence of documentation made publicly available support the assessment that for the reporting year being assessed, 2 of the 3 types of audits were completed - compliance and financial.

1. Compliance audit:

2017 YILI GENEL UYGUNLUK BİLDİRİMİ

[General Compliance Report 2017]

https://www.sayistay.gov.tr/tr/Upload/62643830/files/raporlar/genel_uygunluk/2017GenelUygunluk.pdf

2. Financial audit

2018 YILI MALİ İSTATİSTİKLERİ DEĞERLENDİRME RAPORU

[Financial Statistics Evaluation Report 2018]

https://www.sayistay.gov.tr/tr/Upload/62643830/files/raporlar/genel_raporlar/mali_istatistik/2017_Mali.pdf.pdf

Comment:

Note: Reports posted onto TCA website include some Annual Reports of TCA "Accountability Report", with the most recent posted on English language website being for 2014. While not itself an audit report, the TCA Annual Report includes a section on "Services Delivered" reviewing the scope of audit program and audit reports completed, with the scope of work completed reportedly including all 3 types of audits.

The TCA website also includes a statement of its function as follows, with reference to completion of financial, compliance and performance audits:

Functions of the TCA - Our audit function

The TCA carries out regularity (financial and compliance) and performance audits. Financial audits consist of an evaluation and an opinion on the accuracy of public administrative bodies' financial reports and statements, and whether or not those bodies' financial decisions and transactions and any programs and activities are compliant with the law. The auditors also evaluate the auditees' financial management and internal control systems

Compliance audits take the form of an examination whether auditees' revenue, expenditure, assets and other accounts and transactions comply with the law and other legal arrangements.

In performance audit, the auditors evaluate whether or not public resources have been used effectively, efficiently and economically. They also assess auditees' activities against the goals and indicators which the latter have set with regard to accountability.
<https://www.sayistay.gov.tr/en/?p=2&CategoryId=15>

Peer Reviewer

Opinion: Agree

Comments: According to article 34 of law no 6085, the supreme audit institution carries out compliance and financial audit. Based on the regulations in the relevant law, the performance audit is limited to performance indicators. However, according to OBS methodology, performance audit does not qualify as the required criteria.

Government Reviewer

Opinion:

98. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

GUIDELINES:

Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI's mandate has been audited.

The SAI's mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI's mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not apply to "secret programs" (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

Only the Audit Report identified in Section 1 should be used to answer this question. Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.

To answer "a," all expenditures within the SAI's mandate must be audited. A "b" response applies if at least two-thirds, but not all, expenditures within the SAI's mandate have been audited. A "c" response is appropriate when less than two-thirds of expenditures within the SAI's mandate have been audited. A "d" response applies when no expenditures have been audited.

Answer:

c. Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.

Source:

for the reports on all the public institutions (e.g. general budget / private budget / municipalities / Regulatory and supervisory authorities / social security institutions...)

<https://www.sayistay.gov.tr/tr/?p=2&ContentID=12356>

for the General Report on the SOEs:

<https://www.sayistay.gov.tr/tr/?p=2&CategoryId=101>

for the General Report on the Development Agencies:

<https://www.sayistay.gov.tr/tr/?p=2&CategoryId=100>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

99. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

GUIDELINES:

Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit requirement as other government programs.

The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.

To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "c" response applies if extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.

Answer:

c. Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.

Source:

According to the information provided at the web site of the Court of Accounts in 2017 only Tasarruf Mevduatı Sigorta Fonu (Savings Deposit Insurance Fund- TMSF) has been audited.

<https://www.sayistay.gov.tr/tr/?p=2&ContentID=12362>

Comment:

Peer Reviewer

Opinion: Agree

Comments: According to the information provided at the web site of the Turkish Court of Accounts in 2017 only Tasarruf Mevduatı Sigorta Fonu (Savings Deposit Insurance Fund- TMSF) and Başbakanlık Tanıtma Fonu (Prime Ministry Promotion Fund) has been audited.

Government Reviewer

Opinion:

100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

GUIDELINES:

Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.

To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not include an executive summary, or the Audit Report is not made publicly available.

Answer:

b. No, the annual Audit Report(s) does not include an executive summary.

Source:

https://www.sayistay.gov.tr/tr/Upload/62643830/files/raporlar/genel_uygunluk/2017GenelUygunluk.pdf

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

GUIDELINES:

Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI's audit reports.

To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to address only some audit findings. As long as the executive reports publicly on the steps it has taken to address audit finding, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if the executive does not report at all on its steps to address audit findings.

Answer:

d. No, the executive does not report on steps it has taken to address audit findings.

Source:

No, the executive does not report on steps it has taken to address audit findings.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

GUIDELINES:

Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature – as the key oversight institutions – have a responsibility to keep the public informed by tracking the executive's progress in addressing audit recommendations.

To answer "a," the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A "b" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A "c" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the executive has taken, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if neither the SAI nor the legislature reports on the executive's steps to address audit findings.

Answer:

d. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.

Source:

No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

103. Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

GUIDELINES:

Question 103 examines whether an Independent Fiscal Institution (IFI) exists that contributes budget analyses to the budget formulation and/or approval process. According to the Principles for Independent Fiscal Institutions, adopted by the OECD Council in 2014, "independent fiscal institutions are publicly funded, independent bodies under the statutory authority of the executive or the legislature which provide non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance", and with "a forward-looking ex ante diagnostic task". In practice, they come in two main forms:

- Parliamentary budget offices (also known as PBOs) such as the Congressional Budget Office in the United States (<https://www.cbo.gov/>), the Parliamentary Budget Office in South Africa (<https://www.parliament.gov.za/parliamentary-budget-office>), and the Center for Public Finance Studies in Mexico (Centro de Estudios de las Finanzas Públicas, <http://www.cefp.gob.mx/>); or
- Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (<https://obr.uk/>), the Fiscal Policy Council in Sweden (Finanspolitiska Rådet, <http://www.finanspolitiskaradet.com/>), and the High Council for Public Finances in France (Haut Conseil des finances publiques, <https://www.hcfp.fr/>).

For more information, see von Trapp et al. 'Principles for Independent Fiscal Institutions and Case Studies', OECD Journal on Budgeting 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>.

To answer "a," there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to carry out its tasks. Answer "b" applies if an IFI exists, but either its independence is not set in law or its staffing and resources are insufficient to carry out its tasks. Answer "c" applies if an IFI exists, but its independence is not set in law and it lacks sufficient staffing and resources. Answer "d" applies if no IFI exists.

If the answer is "a," "b," or "c," please specify in the comments the name and type of IFI that exists (e.g., parliamentary budget office or fiscal council). If the answer is "a" or "b," identify the law that guarantees its independence, and provide evidence in support of the assessment of the adequacy of its staffing and resources. This can include the IFI's total budget allocation over recent years, any press reports that discuss perceived funding shortfalls, assessments by international organizations, and/or information from interviews with staff of the IFI.

Answer:
d. No, there is no IFI.

Source:

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

104. Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

GUIDELINES:

Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive's budget reflecting the government's policy proposals.

Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive's budget. In other cases, IFIs do not prepare their own independent forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government's forecasts. Some others have no role at all in forecasting.

To answer "a," there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer "b" applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer "c" applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option "d" if there is no IFI; or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.

Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is "a" or "b," please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is "c," please describe the nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).

Answer:

d. No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

105. Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

GUIDELINES:

Question 105 assesses whether an Independent Fiscal Institution (IFI) has a costing function that involves assessing the budgetary implications of new policy proposals for both revenues and expenditures, and if so, what kind of role it has. Many IFIs have a costing role, but with substantial diversity in the nature and extent of this work (von Trapp et al 2016, pp. 17-18 and Table 2). Some assess virtually all new policy proposals, while others cost only a selection of new policy proposals. Others only publish opinions on, or scrutinize the costings of, budget measures produced by the executive.

To answer "a," the IFI must publish its own costings of all (or virtually all) new policy proposals. Answer "b" applies if the IFI publishes its own costings, but only for major new policy proposals – for instance, only those proposals that cost or save above a certain amount. Answer "c" applies if the IFI publishes its own costings, but only on a limited number of proposals. This could occur, for instance, if the IFI lacked the capacity to assess proposals dealing with certain sectors. Instead of producing a cost estimate, it can also publish an assessment of the estimates produced by the executive. Answer "d" applies if there is no IFI; or if the IFI does not publish its own costings of new policy proposals or provide an assessment of the official costings of new policy proposals.

Answer:

d. No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

106. In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

GUIDELINES:

Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called

upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; and "c" for once or twice. Answer "d" should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.

Answer:

d. Never, or there is no IFI.

Source:

There is no independent fiscal council in Turkey.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

107. Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

GUIDELINES:

Question 107 asks whether the legislature debates budget policies prior to the tabling of the Executive's Budget Proposal. In general, prior to discussing the Executive's Budget Proposal for the coming year, the legislature should have an opportunity to review the government's broad budget priorities and fiscal parameters. Often times this information is laid out in a Pre-Budget Statement, which the executive presents to the legislature for debate. (See Questions 54-58.)

A number of countries conduct a pre-budget debate in the legislature around six months before the start of the budget year. In some cases, they adopt laws that guide the upcoming budget, for example the Budget Guidelines Law in Brazil and the Spring Fiscal Policy Bill in Sweden. A pre-budget debate can serve two main purposes: 1) to allow the executive to inform the legislature of its fiscal policy intentions by presenting updated reports on its annual and medium-term budget strategy and policy priorities; and 2) to establish "hard" multi-year fiscal targets or spending ceilings, which the government must adhere to when preparing its detailed spending estimates for the upcoming budget year.

To answer "a," the full legislature must debate budget policy prior to the tabling of the Executive's Budget Proposal and approve recommendations for the upcoming budget.

Answer "b" applies if a legislative committee (but not the full legislature) debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the budget. Option "b" also applies if, in addition to the action by the committee, the full legislature also debates budget policy in advance of the budget, but does not approve recommendations.

Answer "c" applies if the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but does not approve recommendations for the budget. Answer "d" applies if neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

In your comment, please indicate the dates of the budget debate, and if both the full legislature and a legislative committee held a debate. Note that a debate does not need to be open to the public, but a public record of the meeting or a public notice that the meeting occurred is required. In addition, please indicate whether the budget debate was focused on a Pre-Budget Statement published by the Executive. If the Executive did not publish a Pre-Budget Statement, then please indicate what served as the focus of the legislature's debate (for instance, a report released by an IFI or some other institution).

Answer:

d. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

Source:

<http://www.bumko.gov.tr/EN,2707/budget-preparation-calendar.html>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

108. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

GUIDELINES:

Question 108 examines how far in advance of the start of the budget year the legislature receives the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be submitted to the legislature far enough in advance to allow the legislature time to review it properly, or at least three months prior to the start of the fiscal year. (See, for instance, Principle 2.2.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>)).

For the purposes of responding to this question, if – and only if – the most recent budget submission occurred later than usual as a result of a particular event, such as an election, please use a more normal year as the basis for the response. If, however, delays have been observed for more than one budget year, and the legislature has not received the Executive's Budget Proposal in a timely manner on more than one occasion in the last three years, then "d" will be the appropriate answer.

To answer "a," the legislature must receive the Executive's Budget Proposal at least three months in advance of the start of the budget year. Answer "b" applies if the legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year. Answer "c" applies if the legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year. Answer "d" applies if the legislature does not receive the Executive's Budget Proposal at least one month prior to the start of the budget year, or does not receive it at all.

Answer:

b. The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.

Source:

<https://www.hmb.gov.tr/duyuru/2019-yili-merkezi-yonetim-butce-kanunu-teklifi-tbmmne-sevk-edilmistir>

Article 161 of Turkish Constitution, the Council of Ministers shall submit central government budget bill and the report indicating the national budgetary estimates to the Grand National Assembly of Turkey at least before seventy-five days from the beginning of the fiscal year.

During the most recent budget cycle, the budget was submitted to the grand assembly on 18th October 2018, which is less than three months before the start of the budget year on 1st January 2019.

Comment:

Peer Reviewer

Opinion: Agree

Comments: The information given by the researcher is not fully true. According to article 161 of the current Turkish Constitution, the presidency submits central government budget bill and the report indicating the national budgetary estimates to the Grand National Assembly of Turkey at least before seventy-five days from the beginning of the fiscal year. During the most recent budget cycle, the budget was submitted to the grand assembly on 18th October 2018, which is less than three months before the start of the budget year on 1st January 2019.

Government Reviewer

Opinion:

109. When does the legislature approve the Executive's Budget Proposal?

GUIDELINES:

Question 109 examines when the legislature approves the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be approved by the legislature before the start of the fiscal year the budget proposal refers to. This gives the executive time to implement the budget in its entirety, particularly new programs and policies.

In some countries, the expenditure and revenue estimates of the Executive's Budget Proposal are approved separately; for purposes of this question, at least the expenditure estimates must be approved. Further, approval of the budget implies approval of the full-year budget, not just a short-term continuation of spending and revenue authority.

To answer "a," the legislature must approve the Executive's Budget Proposal at least one month before the start of the budget year. Answer "b" applies if the legislature approves the Executive's Budget Proposal less than one month in advance of the start of the budget year, but at least by the start of the budget year. Answer "c" applies if the legislature approves the Executive's Budget Proposal less than one month after the start of the budget year. Answer "d" applies if the legislature approves the Executive's Budget Proposal more than one month after the start of the budget year, or does not approve the budget.

Answer:

b. The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.

Source:

The Central Government Budget Law was approved by the President and published in the Official Gazette on 31 Dec 2018 before the beginning of the fiscal year and enters into force as of January, 1st .

<http://www.bumko.gov.tr/EN,2707/budget-preparation-calendar.html>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

110. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

GUIDELINES:

Question 110 examines the legislature's power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This question is about legal authority rather than actions the legislature takes in practice. The legislature's powers to amend the budget can vary substantially across countries.

The "a" response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive's Budget Proposal, including its right to change the size of the proposed deficit or surplus. The "b" response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited "c" response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive's Budget Proposal or can only decrease funding levels or increase revenues. Finally, response "d" would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is "b" or "c", please indicate the nature of the amendment powers available to the Parliament and how they are limited.

Answer:

a. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.

Source:

The Turkish Grand National Assembly votes on the Draft Budget Law on chapter by chapter basis and cannot introduce amendments which increase total expenditures or reduce revenues. Expenditures and revenues as well as the draft law can be amended in the Plan and Budget Committee.

Comment:

Peer Reviewer

Opinion: Agree

Comments: The information provided by the researcher is not completely true. According to article 17 of law no 5018, The Turkish Grand National Assembly votes on the Draft Budget Law on the basis of public administrative units and any of its members cannot introduce amendments which increase total expenditures or reduce revenues. However, expenditures and revenues, as well as the draft law, can be amended in the Budget Committee.

Government Reviewer

Opinion:

Researcher Response

Thanks to the reviewers. In principle, Turkey's TGNA has unlimited authority. That's why we revised to score as "a". According to article 17 of law no 5018, The Turkish Grand National Assembly votes on the Draft Budget Law on the basis of public administrative units and any of its members cannot introduce amendments which increase total expenditures or reduce revenues. However, expenditures and revenues, as well as the draft law, can be amended in the Budget Committee.

111. During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

GUIDELINES:

Question 111 assesses whether any formal authority of the legislature to amend the Executive's Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer "a" if the legislature used its authority in law to amend the Executive's Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer "a" also applies if the legislature used its authority in law to amend the Executive's Budget Proposal, but the amendments were rejected by executive veto. Answer "b" applies if the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but none of these amendments were adopted. Answer "c" applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer "d" applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered "d").

If the answer is "a" or "b", please specify in the comments the number of amendments introduced by the legislature (and in the case of an "a" response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is "a," please specify which amendments were adopted, and provide evidence for it.

Answer:

c. No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.

Source:

The Turkish Grand National Assembly votes on the Draft Budget Law on chapter by chapter basis and cannot introduce amendments which increase total expenditures or reduce revenues. Expenditures and revenues as well as the draft law can be amended in the Plan and Budget Committee.

Please find the minutes of budget calendar on the web-site: https://pbk.tbmm.gov.tr/Butce_Takvim_Tutanaklar

The whole meetings of the plan and budget committee between the dates 18.10.2018 and 22.11.2018 and 24.12.2018 examines the budget proposal.

<https://komisyon.tbmm.gov.tr/tutanaklar.php?pKomKod=17>

Comment:

Peer Reviewer

Opinion: Agree

Comments: I have to repeat the explanation given to the previous question for this question as well. The information provided by the researcher is not completely true. According to article 17 of law no 5018, The Turkish Grand National Assembly votes on the Draft Budget Law on the basis of public administrative units and any of its members cannot introduce amendments which increase total expenditures or reduce revenues. However, expenditures and revenues, as well as the draft law, can be amended in the Budget Committee.

Government Reviewer

Opinion:

112. During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

GUIDELINES:

Question 112 assesses the role of a specialized budget or finance committee during the budget approval stage. Effective committee involvement is an essential condition for legislative influence in the budget process. Specialized committees provide opportunities for individual legislators to gain relevant expertise, and to examine budgets and policy in depth. Yet, the involvement of committees differs across legislatures. Some legislatures have separate committees to examine spending and tax proposals, while others have a single finance committee. Not all legislatures have a specialized budget or finance committee to examine the budget. In addition, there can be differences in the time available for the committee's analysis of the budget.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, therefore it must be published before the legislature has adopted the budget.

Response "a" requires that, in the last budget approval process, a specialized budget or finance committee had one month or more to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. Response "b" applies where such a committee examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if a committee examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where a specialized budget or finance committee did not examine the Executive's Budget Proposal.

Please specify in your comment the name of the committee and the number of days it had available to examine the budget and to publish a report. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a copy of the report. Please note also if a report is published, but only after the budget has been adopted.

Answer:

a. Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.

Source:

Plan and Budget Committee, consist of 40 members (at least 25 from the ruling party). The committee scrutinizes the budget draft law, technically make amendments if necessary and sends it to the Parliament together with a report and appendices.

https://pbk.tbmm.gov.tr/kesinhesap_gorusme_onay

The whole meetings of the plan and budget committee between the dates 18.10.2018 and 22.11.2018 and 24.12.2018 examines the budget proposal.

<https://komisyon.tbmm.gov.tr/tutanaklar.php?pKomKod=17>

Comment:

Peer Reviewer

Opinion: Agree

Comments: Not the Plan and Budget Committee, just the Budget Committee consists of 30 (not 40) members. The committee scrutinizes the budget draft law, technically make amendments if necessary and sends it to the Parliament together with a report and appendices.

Government Reviewer

Opinion:

113. During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

GUIDELINES:

Question 113 assesses the role of committees of the legislature that are responsible for particular sectors (e.g., health, education, defense, etc.) during the budget approval stage. The role of sectoral committees differs across legislatures. Some legislatures do not involve them in the budget approval process, while others do. In addition, the time available for committee analysis differs.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, so therefore must be published before the legislature has adopted the budget. Response "a" requires that sector committees had one month or more to examine the Executive's Budget Proposal, and published a report with findings and recommendations prior the budget being adopted. Response "b" applies where such committees examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if sectoral committees examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where sectoral committees did not examine the Executive's Budget Proposal.

Please provide in the comments a brief overview of the committee structure and specify the number of days that sectoral committees had available to examine the budget and to publish their reports. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a sample copy of at least one of the reports. Please note if a report is published, but only after the budget has been adopted.

For purposes of responding to this question, use those sectoral committees that are best performing – that is, the ones that examine the budget the longest and that publish reports.

Answer:

d. No, sector committees did not examine the Executive's Budget Proposal.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

114. In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

GUIDELINES:

Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.

To answer "a," a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer "b" applies where this occurred only once or twice during the year.

Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an "a" response.

Choose "c" if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer "d" applies where no committee examined in-year implementation.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation.

For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.

Answer:

d. No, a committee did not examine in-year implementation.

Source:

The Ministry of Finance monitors achievements against performance programs on a quarterly and annual basis electronically by using reports submitted online by the budget organizations.

Please find the links below:

<http://www.maliye.gov.tr/Sayfalar/icdenetim.aspx>

<http://www.icdenetim.gov.tr/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

115. Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

GUIDELINES:

Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.

In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or "vote") is specified in the Enacted Budget.

The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does

so in practice. Answer "b" applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative approval in practice. Answer "d" also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures). A "d" response applies if the legislature only approves the shifting of funds after it has already occurred.

In the comments, please indicate any law or regulation that provides the executive with standing authority to shift funds between administrative units and, if so, describe that authority. Similarly, legislative approval for shifting funds between administrative units typically occurs with the adoption of legislation such as a supplemental budget. But if other formal procedures for gaining approval from the legislature exist, then please provide information about that approval process.

Answer:

c. The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.

Source:

<https://ms.hmb.gov.tr/uploads/2019/01/Public-Financial-Management-and-Control-Law-No.-5018.pdf>

Comment:

According to Article 21 of Law No 5018, Carry-over of appropriations among the budgets of the public administrations within the scope of central government is realised by law. However, the authority, operations, rules, and procedures relating the carry over appropriations up to the amount of ten percent of the general budget appropriations between the public administrations within the scope of the central government are arranged in the central government budget law. Public administrations within the scope of central government may transfer appropriations within their budget up to twenty percent of the appropriations to be transferred. The ministry of finance is authorised to transfer appropriations exceeding 20% in case of necessity. No carryovers are allowed from the allocations for personnel expenditures, allocations including a previous a carryover and contingency appropriations to the other allocations

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

116. Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

GUIDELINES:

Question 116 examines whether the executive receives approval from the legislature prior to spending excess revenue, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if additional revenue is collected unexpectedly during the year, which often happens in oil/mineral-dependent countries, and it was not accounted for in the Enacted Budget, there should be a procedure in place to ensure that the legislature approves any proposed use of these "new" funds. If such requirements are not in place, the executive might deliberately underestimate revenue in the budget proposal it submits to the legislature, in order to have additional resources to spend at the executive's discretion, with no legislative control.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before spending any funds resulting from higher-than-expected revenues, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before spending excess revenue, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before spending excess revenue, but does not do so in practice. Answer "d" applies if prior legislative approval is not legally required for the executive to spend excess revenue and the executive does not obtain legislative approval in practice. A "d" response applies if the legislature only approves the additional spending after it has already occurred.

Typically, legislative approval of additional spending beyond what was reflected in the Enacted Budget would occur with the adoption of a supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

Answer:

c. The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.

Source:

<https://ms.hmb.gov.tr/uploads/2019/01/Public-Financial-Management-and-Control-Law-No.-5018.pdf>

Comment:

Article 14 of PFMC law No. 5018 states that Public administrations within the scope of central government shall calculate the financial burden caused by decrease in the public revenues or an increase in the public expenditures. Article 19 states in the event that the appropriations in the

budgets of public administrations included in the central government turns to be insufficient, or in order to carry out unforeseen services, a supplementary budget can be prepared in a way to capture revenues to meet expenditures. However, in practice, few executive branches have been spending in excess without seeking prior approval.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

117. Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

GUIDELINES:

Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially change the composition of the budget at the executive's discretion, with no legislative control.

Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer "b" applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer "c" applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not obtain such approval in practice. A "d" response applies if the legislature only approves the spending cuts after they have already occurred.

Answer:

d. There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.

Source:

There is no such regulation.

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

118. Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

GUIDELINES:

Question 118 is about ex post oversight following the implementation of the budget. It probes whether a committee examined the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI), and whether this resulted in an official report with findings and recommendations. A key issue is how soon after the SAI releases the report does it legislature review it. This question does not apply to the legislative scrutiny of in-year implementation of the Enacted Budget during the relevant budget execution period, which is assessed separately. Also, the question is asking specifically about the SAI's annual report on the execution of the budget, not about other audit reports that the SAI may produce. (This is the Audit Report used for responding to Question 98.)

To answer "a," a legislative committee must have examined the annual Audit Report within three months of it being released by the SAI, and then published a report (or reports) with findings and recommendations. (Note that the three-month period should only take into account time when the legislature is in session.)

Answer "b" applies when the committee examines it within six months of it being released (but more than three months), and then published a report with its findings and recommendations. Choose "c" if a committee examined the annual Audit Report more than six months after it became available or it did not publish any report with findings and recommendations. Answer "d" applies where no committee examined the annual Audit Report.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed the Audit Report, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation. Answers "a," "b," or "c" may be selected if the Audit Report is produced by the SAI but not made publicly available.

Answer:

a. Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations.

Source:

Court of Accounts sends audit reports to the Parliament to examine. With the Public Financial Management and Control Law No. 5018, public financial management has been largely revised and the obligation of the TCA to report to the Parliament has been increased. The reports submitted to the Turkish Grand National Assembly by the Court are as follows link:

<https://www.sayistay.gov.tr/tr/?p=2&CategoryId=75>

Plan and Budget Committee are tasked with reviewing the audit report.

Please find below the minutes of the Plan and Budget Committee.

https://www.tbmm.gov.tr/develop/owa/komisyon_tutanaklari.goruntule?pTutanakId=2195

Comment:

Turkish Court of Accounts' President Mr. Seyit Ahmet Bař's speech to the Plan And Budget Committee includes information about "external audit" in Page 26.

TCA's external audit has been carried out by the commission assigned by the Parliament's Presidency according to PFMC law numbered 5018.

2019 Budget Speech to the Plan and Budget Committee - Seyit Ahmet Bař (TCA's President)

<https://www.sayistay.gov.tr/tr/Upload/35047883/files/2019%20B%C3%BCt%C3%A7e%20Sunu%C5%9F%20Konu%C5%9Fmas%C4%B1.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

119. Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

GUIDELINES:

Question 119 concerns the appointment process of the current head of the Supreme Audit Institution (SAI). Appointment procedures vary greatly across countries, as well as across different types of SAIs. Moreover, conventions and informal practices can greatly affect the de facto independence of the head of the SAI. While these factors make it difficult to devise a single metric against which all SAIs can be assessed with regard to this particular aspect, this question focuses on whether the legislature or judiciary must appoint or approve the appointment of the head of the SAI as a way to ensure the SAI's independence from the executive. However, if the appointment is carried out in another way that nonetheless ensures the independence of the SAI head, then that approach could be also considered.

To answer "a," the legislature or judiciary must appoint (or re-appoint) the head of the SAI, or approve the recommendation of the executive, as a way that ensure his or her independence from the executive. (As noted above, alternative approaches may also be acceptable.) Choose "b" if the appointment process does not ensure the independence of the head of the SAI, e.g. the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Irrespective of which answer you selected, provide a description of how the head of the SAI is appointed.

Answer:

a. Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.

Source:

The president of the Court of Accounts is elected by the Parliament on the basis of "absolute majority". For details please see the Article 16 of the Court of Accounts Law (No 6085).

<http://www.mevzuat.gov.tr/MevzuatMetin/1.5.6085.pdf>

https://www.sayistay.gov.tr/tr/Upload/95906369/files/mevzuat/LawNo_6085_English.pdf

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

120. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

GUIDELINES:

Question 120 covers the manner in which the head or senior members of the SAI may be removed from office. This question draws on best practices identified in the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>), including measures intended to guarantee the office's independence from the executive.

To answer "a," the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before the head of the SAI is removed. For example, the legislature or judiciary may give final consent following a certain external process, such as a criminal proceeding. So while the executive may initiate a criminal proceeding, the final consent of a member of the judiciary – or a judge – is necessary to render a verdict of wrongdoing that may lead to the removal from office of the head of the SAI. Answer "b" applies if the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

Answer:

a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

Source:

Art. 70 of the Court of Accounts Law (No 6085) states that "The President, chairmen of chambers and members of Turkish Court of Accounts cannot be dismissed, and they cannot be retired before the age of 65, unless they desire so. However, the office of those who have been convicted of an offence which results in dismissal from public service shall be terminated automatically; those certified by medical report by an official board of health of a fully equipped hospital that they are incapacitated for reasons of health shall be removed from office upon the decision of the General Assembly of Turkish Court of Accounts."

Link: https://www.sayistay.gov.tr/Upload/95906369/files/mevzuat/LawNo_6085_English.pdf

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

121. Who determines the budget of the Supreme Audit Institution (SAI)?

GUIDELINES:

Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether the SAI has adequate resources to fulfill its mandate.

Answer "a" applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND either the SAI determines its own budget and then submits it to the executive (which accepts it with little or no change) or directly to the legislature, or the budget of the SAI is determined directly by the legislature or judiciary (or some independent body). Answer "b" applies if the SAI's budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer "c" applies if the legislature or judiciary (or some independent body) determines the SAI's budget, but the funding level is not consistent with the resources the SAI needs to

fulfill its mandate. Answer "d" applies if the executive determines the SAI's budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Please provide evidence in support of the assessment that the funding level is or is not broadly consistent with the resources the SAI needs to fulfill its mandate.

Answer:

a. The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

Source:

Please see the article 62 (Link: https://www.sayistay.gov.tr/Upload/95906369/files/mevzuat/LawNo_6085_English.pdf)

Budget

ARTICLE 62 - (1) Turkish Court of Accounts is within the scope of the general budget.

(2) The Presidency of Turkish Court of Accounts shall submit its budget directly to the Turkish Grand National Assembly by the end of September and forward one copy to the Ministry of Finance.

(3) Operations and transactions pertaining to the budget of Turkish Court of Accounts shall be governed by the President of Turkish Court of Accounts.

(4) In cases where the decision of Council of Ministers is necessitated by various laws, those pertaining to the functioning of Turkish Court of Accounts shall be governed by decisions of administrative nature rendered by the General Assembly of Turkish Court of Accounts.

(5) Accounting services of Turkish Court of Accounts shall be executed by the accounting officer appointed by the Speaker of the Turkish Grand National Assembly.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

122. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

GUIDELINES:

Question 122 explores the scope of the investigative powers of the Supreme Audit Institution (SAI) as prescribed in law.

Question 97 asks which of the three types of audits – financial, compliance, and performance – the SAI conducts. This question asks if the SAI is constrained by law (rather than by a lack of capacity or an inadequate budget) from undertaking any form of audit or investigating irregularities in any program or activity.

There are numerous examples of limitations. For instance, some SAIs are not permitted by their legal mandate to audit joint ventures or other public-private arrangements. Others are only allowed to undertake financial audits, precluded from conducting performance or value-for-money audits. The SAIs in some countries do not have the legal mandate to review arrangements involving oil or stabilization funds, or other types of special or extra-budgetary funds. The SAI may also not have the ability to audit commercial projects involving the public and private sector.

To answer "a," the SAI must have full discretion in law to decide which audits to undertake. Answer "b" applies if some limitations exist, but the SAI enjoys significant discretion to undertake those audits it wishes to. Answer "c" applies if the SAI has some discretion, but significant legal limitations exist. Answer "d" applies if the SAI has no power at all to choose which audits to undertake

Consulting the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>) may be useful in answering this question as its provisions serve to define the appropriate scope of a SAI's legal mandate and jurisdiction.

Answer:

a. The SAI has full discretion to decide which audits it wishes to undertake.

Source:

Please see the article 44 of TCA law: https://www.sayistay.gov.tr/Upload/95906369/files/mevzuat/LawNo_6085_English.pdf

Announcement of the reports to the public

ARTICLE 44 - (1) Reports of Turkish Court of Accounts, except for the cases forbidden to be announced by laws, shall be announced to the public by the President of Turkish Court of Accounts or deputy president assigned by him within fifteen days as of the submission of reports to the Turkish Grand National Assembly and related public administrations.

(2) Matters regarding the public announcement of reports to be prepared as a result of auditing, as stipulated herein, the assets owned by public administrations related to defence, security and intelligence shall be laid down in a by-law, that will be prepared by Turkish Court of Accounts upon taking the opinion of the relevant public administrations, and issued by the Council of Ministers.

Comment:

Peer Reviewer

Opinion: Agree

Comments: The Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to. but its performance audit is limited to the audit of performance indicators.

Government Reviewer

Opinion:

123. Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

GUIDELINES:

Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality assurance functions in the area of financial reporting.

To answer "a," an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer "b" applies if a review was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer "c" if the SAI has an internal unit that reviews the audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer "d" applies if the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

If the answer is either "a" or "b," please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the published report. If the answer is "c," please specify the name of the unit within the SAI that is tasked with conducting such reviews.

Answer:

c. No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.

Source:

Please see the introductory booklet of the TCA, page 10.

<https://www.sayistay.gov.tr/en/Upload/files/Publications/Introductory%20Booklet%20of%20The%20TCA.pdf>

Please see TCA Law No 6085 Article 79 which was annulled by the Constitutional Court.

The audit of Turkish Court of Accounts

ARTICLE 79 - (1) Turkish Court of Accounts shall be audited annually on the basis of accounts and relevant documents on behalf of the Turkish Grand National Assembly by a commission composed of auditors having the required professional qualifications, appointed by the Presidential Board of the Turkish Grand National Assembly.

Comment:

Peer Reviewer

Opinion: Agree

Comments: In accordance with the Article 69 of the PPMC Law No: 5018, Audit on the Court of Accounts is conducted every year on the basis of accounts and related documents, on behalf of the Turkish Grand National Assembly, by a commission which is composed of auditing staff having required professional qualifications and appointed by the Chairman's Council of the Turkish Grand National Assembly.

Government Reviewer

Opinion:

124. In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

GUIDELINES:

Question 124 concerns the interaction between two important oversight actors and assesses how frequently the Supreme Audit Institution (SAI) made high-level inputs to the work of legislative committees. Many SAIs interact with the legislature in some form, but the nature and intensity of the interaction varies. This question probes this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the SAI representative in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). You can refer to official records of legislative committees, websites and annual reports of the SAI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; "c" for once or twice, and "d" for never.

Answer:

c. Rarely (i.e., once or twice).

Source:

According to TCA's (Turkish Court of Accounts) Annual Activity Report for the year 2018, Senior Staff Member visited the parliament two times.

Sayıştay 2018 yılı İdare Faaliyet Raporu

Turkish Court of Accounts Annual Activity Report 2018

[https://www.sayistay.gov.tr/Upload/76662805/files/SAYI%C5%9ETAY%202018%20YILI%20C4%B0DARE%20FAAL%C4%B0YET%20RAPORU-\(1\).pdf](https://www.sayistay.gov.tr/Upload/76662805/files/SAYI%C5%9ETAY%202018%20YILI%20C4%B0DARE%20FAAL%C4%B0YET%20RAPORU-(1).pdf)

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

125. Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf.

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning.

To answer "a," the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific

organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Participation mechanisms are not available in Turkey.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

126. With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on the executive's efforts to seek out the views of members of the public from socially vulnerable groups and/or who are underrepresented in the process.

To answer "a," the executive must actively seek out individuals from vulnerable and underrepresented communities and/or civil society organizations representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives of vulnerable/underrepresented groups.

Answer "b" applies if the executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

Participatory budget processes are currently not available in Turkey.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

127. During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the formulation of the annual budget.

Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget formulation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Participatory budget processes are currently non-existent in Turkey.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

128. Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.

To answer "a," the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism

should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges, procurement complaint mechanisms, and social monitoring and dialogue.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:

1) The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

The public cannot provide input in monitoring the implementation of the annual budget. There are some independent organizations, for instance, there is one CSO called 'Public Expenditures Monitoring Platform.' ("Kamu Harcamalarını İzleme Platformu)

please find the link below:

<https://www.kahip.org/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

129. With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and underrepresented parts of the population on the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on national government's efforts to obtain input from members of the public who are from socially vulnerable groups and/or underrepresented in national processes during the implementation of the annual budget.

To answer "a," the executive must actively seek out individuals from vulnerable and underrepresented community and/or civil society organizations representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives from vulnerable/underrepresented groups.

Answer "b" applies if the national executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

The public cannot provide input in monitoring the implementation of the annual budget. For instance, there is one CSO called 'Public Expenditures Monitoring Platform.' ("Kamu Harcamalarını İzleme Platformu")

please find the link below:

<https://www.kahip.org/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

130. During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the implementation of the annual budget.

Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget implementation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be ONLY the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

The public cannot provide input in monitoring the implementation of the annual budget. For instance, there is one CSO called 'Public Expenditures Monitoring Platform.' ("Kamu Harcamalarını İzleme Platformu")

please find the link below:

<https://www.kahip.org/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

131. When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

GUIDELINES:

This question relates to the GIFT principle of "Openness," and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the "rules of the public engagement" are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.

Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.

Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive's objectives for its engagement with the public.

Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.

Constraints refers to whether there are there any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.

Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.

Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.

Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.

Answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

The public cannot provide input in monitoring the implementation of the annual budget. For instance, there is one CSO called 'Public Expenditures Monitoring Platform.' ("Kamu Harcamalarını İzleme Platformu)

please find the link below:

<https://www.kahip.org/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

132. With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in

the formulation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

Answer "b" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.*

Answer "c" applies when the executive provides a written document that includes:

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

The public cannot provide input in monitoring the implementation of the annual budget. For instance, there is one CSO called 'Public Expenditures Monitoring Platform.' ('Kamu Harcamalarını İzleme Platformu')

please find the link below:

<https://www.kahip.org/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

133. With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are take into account to improve budget monitoring, and how/why.

By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.

Answer "a" applies when the executive provides a written document with:

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

Answer "b" applies when the executive provides a written document that includes:

- The inputs received (e.g., a written transcript) from the public and
- A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.

Answer "c" applies when the executive provides a written document that includes:

- The inputs (e.g., a written transcript) received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

The public cannot provide input in monitoring the implementation of the annual budget. For instance, there is one CSO called 'Public Expenditures Monitoring Platform.' ("Kamu Harcamalarını İzleme Platformu")

please find the link below:

<https://www.kahip.org/>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion:

134. Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

GUIDELINES:

This question reflects the GIFT principles on "Sustainability," "Timeliness" and "Complementarity" and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.

Please note that "timetable" refers to a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.

Answer "a" applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget. For answer choice "a", the timetable must be available to the public prior to the budget preparation process beginning.

Answer "b" applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

The public cannot provide input in monitoring the implementation of the annual budget. For instance, there is one CSO called 'Public Expenditures Monitoring Platform.' ("Kamu Harcamalarını İzleme Platformu")

please find the link below:

<https://www.kahip.org/>

Comment:

Peer Reviewer

Opinion: Agree

Comments: The participation mechanisms do not incorporate into the timetable for formulating the Executive's Budget Proposal.

Government Reviewer

Opinion:

135. Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

GUIDELINES

While questions 125 – 135 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation and/or implementation of the annual budget.

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf

To answer "a," a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

The researcher must present evidence to support selection of a "c" response.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

The public cannot provide input in monitoring the implementation of the annual budget. For instance, there is one CSO called 'Public Expenditures Monitoring Platform.' ("Kamu Harcamalarını İzleme Platformu")

please find the link below:
<https://www.kahip.org/>

Comment:

Peer Reviewer

Opinion:

Comments: The line ministries do not use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget.

Government Reviewer

Opinion:

136. Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.

Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature's efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).

To answer "a," the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs; but*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

Answer "c" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Some local authorities prepare and organise public hearings but it does not effect the budget preparation process.

the link about CDLR survey of the role of central/regional government in participatory budgeting at local level is below.

<https://rm.coe.int/1680747038>

(page 12 last paragraph)

Comment:

Peer Reviewer

Opinion: Agree

Comments: The information provided by the researcher is true. But local administrations' budgets are not included in the central government budget.

Government Reviewer

Opinion:

137. During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider the range of mechanisms currently used by the legislature to promote public participation during legislative deliberations on the annual budget.

Please note that while the public engagement can/may cover other topics, for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the legislature's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Some local authorities prepare and organise public hearings but it does not effect the budget preparation process.

the link about CDLR survey of the role of central/regional government in participatory budgeting at local level is below.

<https://rm.coe.int/1680747038>

(page 12 last paragraph)

Comment:

Peer Reviewer

Opinion: Agree

Comments: The public cannot provide input in pre-budget or approval stages of the annual budget.

Government Reviewer

Opinion:

138. Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the pre-budget and approval phases). By "written record" in this question, we mean a document that is produced and released by the legislature.

Answer "a" applies when the legislature provides a written document with:

- The inputs received from the public (e.g., a written transcript) and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).

Answer "b" applies when the legislature provides a written document that includes:

- The inputs received from the public (e.g., a written transcript) and
- A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).

Answer "c" applies when the legislature provides a written document that includes:

- The inputs received from the public (e.g., a written transcript) or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Some local authorities prepare and organise public hearings but it does not effect the budget preparation process.

the link about CDLR survey of the role of central/regional government in participatory budgeting at local level is below.

<https://rm.coe.int/1680747038>

(page 12 last paragraph)

Comment:

Peer Reviewer

Opinion: Agree

Comments: The public cannot provide input in pre-budget or approval stages of the annual budget.

Government Reviewer

Opinion:

139. Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

GUIDELINES:

This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

A key constitutional role of the legislature in almost all countries is to oversee the government's management of public resources. While the Supreme Audit Institution is responsible for checking the government's accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution's recommendations.

Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that

have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.

Please note that by "Audit Report" we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.

Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

To answer "a," the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- No testimony is allowed from the public; BUT
- There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.

Answer "c" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- No testimony is allowed from the public;
- No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT
- The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: The public cannot provide input in monitoring the implementation of the annual budget.

Government Reviewer

Opinion:

140. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

GUIDELINES:

This question assesses whether the Supreme Audit Institution (SAI) has established mechanisms through which the public can provide suggestions on issues/topics to be included in its audit program. When deciding its audit agenda, the SAI may undertake audits for a sample of agencies, projects, and programs in the country; and such a selection could be based on complaints and suggestions made by members of the public. To receive such suggestions, the SAI may create formal mechanisms, like setting up a website, hotline, or office (or assigning staff to liaise with the public).

Answer:

b. The requirements for an "a" response are not met.

Source:

The public can not suggest any issue to include in the SAI's audit program, but there is a mechanism of denunciation.

Please see the link article 14.
<https://sayistay.gov.tr/tr/?p=2&CategoryId=88>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

141. Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

GUIDELINES:

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution's audit program. By "written record" in this question, we mean a document that is produced and released by the Supreme Audit Institution.

Answer "a" applies when the Supreme Audit Institution provides a written document with:

- *The inputs received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

Answer "b" applies when the SAI provides a written document that includes:

- *The inputs received from the public and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used to determine the SAI's annual audit program.*

Answer "c" applies when the SAI provides a written document that includes:

- *The received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if requirements for a "c" response or above are not met or if maintain formal mechanisms through which the public can suggests issues/topics to include in the SAI's audit program.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

The public can not suggest any issue to include in the SAI's audit program, but there is a mechanism of denunciation.

Please see the link article 14.

<https://sayistay.gov.tr/tr/?p=2&CategoryId=88>

Comment:

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion:

142. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

GUIDELINES:

This question mirrors question 140, but instead of covering public assistance in formulating the SAI's audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.

Answer:

b. The requirements for an "a" response are not met.

Source:

The public can not contribute to audit investigations, but there is a mechanism of denunciation.

Please see the link article 14.

<https://sayistay.gov.tr/tr/?p=2&CategoryId=88>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: