

International Budget Partnership
OPEN BUDGET QUESTIONNAIRE

TURKEY

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Section One: The Availability of Budget Documents

Table 1. Budget Year of Documents Used in Completing the Questionnaire

Please indicate the budget year of the document used to complete the questionnaire. If the document is not available to the public, please state, "Not Available."

Budget Documents Used in Completing the Questionnaire	
<i>As explained in the guide to the questionnaire, documents from a variety of fiscal years are referred to throughout the questionnaire. Please indicate below for which fiscal year responses to questions relating to each report or experience were based on.</i>	
	Budget Year Used
Pre-Budget Statement	2007
Budget Summary	2007
Executive's Budget Proposal	2007
Supporting Budget Documents	2007
Citizens Budget	Not Available
Enacted Budget	2007
In-Year Reports	2006
Mid-Year Report	Not Available
Year-End Report	2005
Audit Report	2006

Table 2. Key Budget Documents Used: Full Titles and Internet Links

Please provide the full title, date and Internet link for all documents to be cited in Sections 2 & 3.

If an Internet link is not available for the document, please indicate one of these three answers: “Not Produced,” “Produced but Not Available to the Public,” “Publicly Available, but Not on the Internet.”

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	Medium Term Fiscal Strategy (2007-2009) http://www.bumko.gov.tr/EN/dosyagoster.aspx?DIL=2&BELGEANAH=825&DOSYAISIM=FiscalStrategy07_09.htm
Budget Summary	Speech of the Finance Minister in the Parliamentary Plan and Budget Committee for the Year of 2007 October 19, 2006 http://www.sgb.gov.tr/eKtphane/2007mybsk.pdf
Executive’s Budget Proposal	General Government Budget Proposal for the Year of 2007 October 17, 2006 http://www2.tbmm.gov.tr/d22/1/1-1252.pdf
Budget Document One in Support of the Executive’s Budget Proposal	Medium Term Program (2007-2009) June 13, 2006 http://rega.basbakanlik.gov.tr/eskiler/2006/06/20060613-1.htm
Budget Document Two in Support of the Executive’s Budget Proposal	Public Debt Management Report (May 2007) http://www.treasury.gov.tr/duyuru/basin/PDMR_May07.pdf
Budget Document Three in Support of the Executive’s Budget Proposal	Annual Economic Report 2006 http://www.sgb.gov.tr/eKtphane/2006yer.pdf
Citizens Budget	Not Produced
Enacted Budget	General Government Budget Law for 2007 December 26, 2006 http://www.tbmm.gov.tr/kanunlar/k5565.html
In-Year Reports	Central Government Budget Statistics (Monthly) http://www.muhasabat.gov.tr/mbulten/indexE.php

Mid-Year Review	NA
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Year-End Report	Law of Final Accounts for the Year of 2005 http://www.tbmm.gov.tr/develop/owa/kanunlar_sd.duru mu?kanun_no=5566												
Audit Report	Compliance Audit of The General Budget for the Year of 2006 http://www.sayistay.gov.tr/rapor/uygunluk/2006/2006U ygulamaSonuc.pdf												
Other Documents	General Government Budget Balance for the Year 2006 http://www.hazine.gov.tr/english/kaf/ti1-06e.htm Report on Mid-Year Central Government Budget Realizations and Expectations (July 2007) http://www.bumko.gov.tr/TR/BelgeGoster.aspx?F6E10F8892433CFFAAF6AA849816B2EFC0EE6DCF0FA7196C (Index) Mid-Year Review – July 2007 http://www.bumko.gov.tr/TR//Tempdosyalar/Beklentiler_Raporu_Temmuz2007.pdf												
Relevant Ministries & Departments	<table> <tr> <td>www.dpt.gov.tr</td> <td>State Planing Organization</td> </tr> <tr> <td>www.sayistay.gov.tr</td> <td>Turkish Court of Accounts</td> </tr> <tr> <td>www.hazine.gov.tr</td> <td>Turkish Treasury</td> </tr> <tr> <td>www.muhasabat.gov.tr</td> <td>General Directorate of Public Accounts</td> </tr> <tr> <td>www.maliye.gov.tr</td> <td>Ministry of Finance</td> </tr> <tr> <td>www.bumko.gov.tr</td> <td>General Directorate of Budget and Fiscal Control</td> </tr> </table>	www.dpt.gov.tr	State Planing Organization	www.sayistay.gov.tr	Turkish Court of Accounts	www.hazine.gov.tr	Turkish Treasury	www.muhasabat.gov.tr	General Directorate of Public Accounts	www.maliye.gov.tr	Ministry of Finance	www.bumko.gov.tr	General Directorate of Budget and Fiscal Control
www.dpt.gov.tr	State Planing Organization												
www.sayistay.gov.tr	Turkish Court of Accounts												
www.hazine.gov.tr	Turkish Treasury												
www.muhasabat.gov.tr	General Directorate of Public Accounts												
www.maliye.gov.tr	Ministry of Finance												
www.bumko.gov.tr	General Directorate of Budget and Fiscal Control												

Table 3. Distribution of Documents Related to the Executive’s Budget Proposal

DISTRIBUTION OF BUDGET DOCUMENTS						
<i>For the following reports, place “Yes” in the appropriate row below to indicate if the report is:</i>						
	Pre-budget	Executive’s Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
A. Not produced, even for internal purposes						Yes
B. Produced for internal purposes, but not available to the public						
C. Produced and available to the public, but only on request						
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes	Yes	Yes	Yes	Yes	
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them? For each characteristic, mark “Yes” if yes, “No” if no, or “NA” if Not Available.</i>						
	Pre-budget	Executive’s Budget				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
1. The release date is known at least one month in advance	Yes	Yes	Yes	No	No	NA
2. Advance notification of release is sent to users, media	No	No	No	No	No	NA
3. Released to public same day as official release to media	Yes	Yes	Yes	No	No	NA
4. Available on the Internet free of charge	Yes	Yes	Yes	Yes	Yes	NA
5. Free print copies available, limited distribution	Yes	Yes	Yes	Yes	Yes	NA
6. Free print copies available, mass distribution	No	No	No	No	No	NA
7. Readily available outside capital and/or big cities ⁺	Yes	Yes	Yes	Yes	Yes	NA
8. Written in more than one language	No	No	No	Yes	Yes	NA
9. News conference is held to discuss release	No	Yes	Yes	Yes	Yes	NA

*A budget summary should be a stand-alone document, which could include a budget speech or a separately published executive summary.

⁺Mark “Yes” if access by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

Table 4. Distribution of the Enacted Budget and Other Reports

DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS					
<i>For the following reports, place a “Yes” in the appropriate row below to indicate if the report is:</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
A. Not produced, even for internal purposes			Yes		
B. Produced for internal purposes, but not available to the public					
C. Produced and available to the public, but only on request					
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes	Yes		Yes	Yes
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them? For each characteristic, mark “Yes” if yes, “No” if no, or “NA” if Not Available.</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
1. The release date is known at least one month in advance	No	No	NA	No	No
2. Advance notification of release sent to users, media	No	No	NA	No	No
3. Released to public same day as official release to media	Yes	Yes	NA	Yes	Yes
4. Available on the Internet free of charge	Yes	Yes	NA	Yes	Yes
5. Free print copies available, limited distribution	Yes	Yes	NA	Yes	Yes
6. Free print copies available, mass distribution	No	No	NA	No	No
7. Readily available outside capital/big cities ⁺	Yes	Yes	NA	Yes	Yes
8. Written in more than one language	No	No	NA	No	No
9. News conference is held to discuss release	No	No	NA	No	No

⁺Mark “Yes” if access is available by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

Section Two: The Executive's Budget Proposal

Notes on abbreviations:

BY = budget year (year for which the budget proposals are being made)

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

Please mark your answer by placing the appropriate letter in the box to the right of the question. For all answers marked "not applicable/other," please provide a brief explanation indicating either why the answer choices provided are not applicable or why another response would be more appropriate.

The Executive's Budget Proposal	
Estimates for the Budget Year and Beyond	
<p>1. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <p>a. All expenditures are classified by administrative unit.</p> <p>b. Expenditures are classified by administrative unit, but some small units are not shown separately.</p> <p>c. Expenditures are classified by administrative unit, but a significant number of units are not shown separately.</p> <p>d. No expenditures classified by administrative unit are presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> This can be seen at: http://www.tbmm.gov.tr/kanunlar/k5565.html</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> The address above leads to the proposed budget law only. Neither the budget nor the supporting documents are accessible at this address as they are not attached. The budget document is available at the following address, but one cannot establish when this document is made publicly available: http://www.bumko.gov.tr/TR//Tempdosyalar/ACetveli.xls OR http://www.bumko.gov.tr/TR//Tempdosyalar/ACetveli.pdf</p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>2. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</p> <p>a. All expenditures are classified by functional classification, and the categorization is compatible with international standards.</p> <p>b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards.</p> <p>c. Some, but not all, expenditures are classified by function.</p> <p>d. No expenditures classified by function are presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> This can be seen at: http://www.tbmm.gov.tr/kanunlar/k5565.html</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> The address above leads to the proposed budget law only. Neither the budget nor the supporting documents are accessible at this address as they are not attached. The budget document is available at the following address, but one cannot establish when this document is made publicly available: http://www.bumko.gov.tr/TR//Tempdosyalar/ACetveli.xls OR http://www.bumko.gov.tr/TR//Tempdosyalar/ACetveli.pdf</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "b." As we have recently discovered in our study* that health expenditures of civil servants are not counted as health expenditures but as expenditures in their respective functions (such as health expenditures of teachers are counted as education expenditures).</p> <p>*F. Emil, H.H. Yilmaz, 2008, SOCIAL EXPENDITURES AT DIFFERENT LEVELS OF GOVERNMENT: TURKEY, A Background Study Prepared for World Bank Social Policy Work.</p>	b
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<p>3. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <ol style="list-style-type: none"> a. All expenditures are classified by economic classification, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification. d. No expenditures classified by economic classification are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> This can be seen at: http://www.sgb.gov.tr/eKtphane/2006yer.pdf</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> The address above leads to the proposed budget law only. Neither the budget nor the supporting documents are accessible at this address as they are not attached. The budget document is available at the following address, but one cannot establish when this document is made publicly available: http://www.bumko.gov.tr/TR/Tempdosyalar/ACetveli.xls OR http://www.bumko.gov.tr/TR/Tempdosyalar/ACetveli.pdf</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “b.” As we have recently discovered in our study* that so called green card expenditures (health expenditures of poor people) is classified as purchases of goods and services instead of current transfer item. *F. Emil, H.H. Yilmaz, 2008, SOCIAL EXPENDITURES AT DIFFERENT LEVELS OF GOVERNMENT: TURKEY, A Background Study Prepared for World Bank Social Policy Work.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “a” to maintain consistency with the criteria used for selecting answers across countries.</p>	a
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<p>4. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <p>a. Program-level data are presented for all expenditures. b. Program-level data are presented for at least two-thirds of, but not all, expenditures. c. Program-level data are presented, but for less than two-thirds of expenditures. d. No program-level data are presented. e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
<p>5. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate expenditure are presented. b. No, multi-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> This can be seen at: http://www.bumko.gov.tr/duyurular%5COrtaVadeliMPlan%5COrtaVadeliMPlan0709.htm</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> Only in the pre-budget report.</p> <p><u>Peer Review Two Comment:</u></p> <p><u>IBP Comment:</u> As mentioned by the peer reviewer, this information is available only in the pre-budget report; therefore the most appropriate answer to this question is “b.”</p>	<p>b</p>

<p>6. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> a. Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). b. Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. c. Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. d. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “a.” Starting from the 2006 multi year budgeting has been put into practice.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “a” as for peer reviewer comment.</p>	<p>a</p>
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<p>7. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</p> <ol style="list-style-type: none"> a. All sources of tax revenue are identified individually. b. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually. c. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually. d. No sources of tax revenue are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> This can be seen at: http://www.sgb.gov.tr/eKtphane/2006yer.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> The address above leads to the proposed budget law only. Neither the budget nor the supporting documents are accessible at this address as they are not attached. The budget document is available at the following address, but one cannot establish when this document is made publicly available: http://www.bumko.gov.tr/TR//Tempdosyalar/ACetveli.xls OR http://www.bumko.gov.tr/TR//Tempdosyalar/ACetveli.pdf</p> <p><u>Peer Reviewer Two Comment:</u></p>	a
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<p>8. Does the executive’s budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <ol style="list-style-type: none"> All sources of non-tax revenue are identified individually. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually. No sources of non-tax revenues are identified individually. Not applicable/other (please comment). <p><u>Citation:</u> This information can be found at: http://www.sgb.gov.tr/eKtphane/2006yer.pdf (Annual Economic Report for the year of 2006) Pages 56-29 are about non-tax revenue</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “c”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “b.” The researchers must have referred to annual economic report 2006 as a reference to their assessment. Annual economic report presents the data in a more aggregated format for presentation purposes. However, the revenue schedules annexed to the executive’s budget proposal displays the detailed non-tax revenues. Only very small portion of non-tax revenues which go unclassified.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “b,” consistent with the peer reviewer’s comment.</p>	b
<p>9. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> Yes, multi-year estimates of aggregate revenue are presented. No, multi-year estimates of aggregate revenue are not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> In the budget presentation speech (budget summary) at: http://www.sgb.gov.tr/eKtphane/2007mybsk.pdf</p> <p><u>Peer Review Two Comment:</u></p>	a

<p>10. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, multi-year estimates are presented, but only for some individual sources of revenue. d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “a.” Since 2006 multi-year estimates of detailed revenues are presented in the context of multi-year budgeting. The revenue schedules annexed to the executive’s budget proposal displays the details. See schedule B annexed to draft budget page 87 to 98.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “a” consistent with the peer reviewers comment.</p>	<p>a</p>
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<p>11. Does the executive's budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <ol style="list-style-type: none"> a. Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget). b. Yes, the data reflect the outstanding debt at the end of the budget year. c. Yes, the data reflect the outstanding debt at the start of the budget year. d. No, data on the outstanding debt are not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> This can be seen at: http://www.treasury.gov.tr/duyuru/basin/PDMR_May07.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> The cited document is not accessible. Even if the document was accessible, this would be a press release rather than the debt management report itself.</p> <p><u>Peer Review Two Comment:</u> The Treasury's <i>Debt Management Report</i> presented to parliament does not normally contain any estimate for the budget year. It presents the currently available debt stock, for example, which might have been available on August 2007. The <i>Debt Management Report</i> has been recognized in Code 5018 as a supporting budget document to the executive's proposal even if its publication date does not correspond exactly with the date the executive's budget is tabled. It is generally available for public and parliamentary scrutiny and discussion during the time the budget proposal is considered in parliament and before the budget is subject to final approval by the legislature.</p>	d
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<p>12. Does the executive’s budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <p>a. Yes, interest payments on the debt are presented. b. No, interest payments on the debt are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> This can be seen at: http://www.treasury.gov.tr/duyuru/basin/PDMR_May07.pdf</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “c.” The cited document is not accessible. Even if the document was accessible, this would be a press release rather than the debt management report itself.</p> <p><u>Peer Review Two Comment:</u> Researcher’s assessments are true. Because the interest payments are part of the budget. They are naturally included in the executive’s budget proposal.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “a” consistent with peer reviewer two’s observation.</p>	<p>a</p>
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<p>13. Does the executive’s budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?</p> <p>a. Yes, extensive information related to the composition of government debt is presented.</p> <p>b. Yes, key additional information is presented, but some details are excluded.</p> <p>c. Yes, some additional information is presented, but it lacks important details.</p> <p>d. No, additional information related to the composition of government debt is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> This can be seen at: http://www.treasury.gov.tr/duyuru/basin/PDMR_May07.pdf</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> The cited document is not accessible. Even if the document was accessible, this would be a press release rather than the debt management report itself. Pre-budget report does not contain any debt data.</p> <p><u>Peer Review Two Comment:</u> A more appropriate response to this question would be “d.” There is information on the current stock of debt as described above, but not details for the upcoming budget year 2007, (with the exception of estimated interest payments).</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>d</p>
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<p>14. Does the executive’s budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <ol style="list-style-type: none"> Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details. No, information related to the macroeconomic forecast is not presented. Not applicable/other (please comment). <p><u>Citation:</u> This can be seen at: http://rega.basbakanlik.gov.tr/eskiler/2006/06/20060613-1.htm and http://www.bumko.gov.tr/duyurular%5COrtaVadeliMPlan%5COrtaVadeliMPlan0709.htm</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “c.” Assumptions for the forecast are not stated at all and the methodology is not known.</p> <p><u>Peer Review Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer, “c” to maintain consistency with the criteria used for selecting answers across countries.</p>	c
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<p>15. Does the executive’s budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of different macroeconomic assumptions on the budget is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
<p>16. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of policy proposals on expenditures is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>

<p>17. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?</p> <p>a. Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on the impact of policy proposals on revenues is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
Estimates for Years Prior to the Budget Year	
<p>18. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <p>a. All expenditures are classified by administrative unit for BY-1.</p> <p>b. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately.</p> <p>c. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately.</p> <p>d. No expenditures classified by administrative unit are presented for BY-1.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> This can be seen at: http://www.treasury.gov.tr/duyuru/basin/PDMR_May07.pdf</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Review Two Comment:</u> A more appropriate response to this question would be “b.” The <i>Budget Preamble</i> of the executive’s budget proposal provides this information, classified by administrative unit. Therefore the reference cited by researchers is completely wrong.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “b” to maintain consistency with the criteria used for selecting answers across countries.</p>	b

<p>19. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?</p> <ol style="list-style-type: none"> a. All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards. b. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by function for BY-1. d. No expenditures classified by function are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Review Two Comment:</u> A more appropriate response to this question would be “b.” The <i>Budget Preamble</i> of the executive’s budget proposal provides this information, classified by functional classification. See question 2. http://www.bumko.gov.tr/TR/Tempdosyalar/2007_ButceGerekcesi_Bolum4.pdf or you can find the table at the budget for 2007 http://www.bumko.gov.tr/TR/Tempdosyalar/ACetveli.pdf</p> <p><u>IBP Comment:</u> IBP editors chose answer, “b” to maintain consistency with the criteria used for selecting answers across countries. The <i>Budget Preamble</i> presents this information.</p>	<p>b</p>
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<p>20. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?</p> <ol style="list-style-type: none"> All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards. Some, but not all, expenditures are classified by economic classification for BY-1. No expenditures classified by economic classification are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> This can be seen at: http://www.muhasibat.gov.tr/mbulten/T10-12-16.xls</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> “a.” The information at the given address (www.muhasibat.gov.tr/mbulten/T10-12-16.xls) is not relevant. Relevant information is available at: http://www.sgb.gov.tr/eKtphane/2006yer.pdf</p> <p><u>Peer Review Two Comment:</u> A more appropriate response to this question would be “b.” The <i>Budget Preamble</i> of the executive’s budget proposal provides this information, classified by economic classification. See also the explanation for question 3. http://www.bumko.gov.tr/TR//Tempdosyalar/2007_ButceGerekcesi_Bolum4.pdf or you can find the table at the budget for 2007 http://www.bumko.gov.tr/TR//Tempdosyalar/ACetveli.pdf</p> <p><u>IBP Comment:</u> IBP editors chose answer, “a” to maintain consistency with the criteria used for selecting answers across countries. The <i>Budget Preamble</i> is the relevant document.</p>	a
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<p>21. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. Program-level expenditure data are presented for all expenditures for BY-1. b. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1. c. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1. d. No program-level expenditure data are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>22. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure. b. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure. c. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure. d. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> This can be seen at: http://www.sgb.gov.tr/eKtphane/2006yer.pdf (Annual economic report for the year of 2006) Pages 55 and 56</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>23. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>a. Yes, such prior-year estimates of aggregate expenditure are presented. b. No, such prior-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u> This can be seen at: http://www.sgb.gov.tr/eKtphane/2006yer.pdf Annual Economic Report for the year of 2006 Pages 52-55</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>
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<p>24. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> a. Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). b. Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. c. Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. d. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u> This can be seen at: http://www.sgb.gov.tr/eKtphane/2006yer.pdf Annual Economic Report for the year of 2006 Pages 52-55</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “c.”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “b.” Because the ministry of finance updated the previous years’ budget figures in line with the new budget classification system with more detail. That can be seen at pages 27-31 budget preamble. Please also note that the annual economic report displays the data in more aggregated form than the budget preamble which is a part of executive budget proposal as supporting document.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “c” to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>c</p>
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<p>25. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for all expenditures are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation:</u> This can be seen at: http://www.sgb.gov.tr/eKtphane/2006yer.pdf Annual Economic Report for the year of 2006 Pages 52-55</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ol style="list-style-type: none"> Yes, prior-year data are always adjusted to be comparable to the budget year data. Yes, in most cases, prior-year data are adjusted to be comparable. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented. Not applicable/other (please comment). <p><u>Citation:</u> This can be seen at: http://www.sgb.gov.tr/eKtphane/2006yer.pdf Annual Economic Report for the year of 2006 Pages 52-55</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> We detect no significant deviation between prior year and budget year classification. Because Ministry of Finance adjusted the previous years figures with the budget year figures on the basis of new analytical budget system. However, this adjustment was only for economic classification we therefore propose the “b” would be the more appropriate response.</p>	b

<p>27. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> a. All tax revenues are identified individually for BY-1. b. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually. c. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually. d. No tax revenues are identified individually for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> This can be seen at: http://www.sgb.gov.tr/eKtphane/2006yer.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>28. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> a. All non-tax revenues are identified individually for BY-1. b. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually. c. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually. d. No non-tax revenues are identified individually for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.sgb.gov.tr/eKtphane/2006yer.pdf Annual Economic Report for the Year of 2006 Page 55-60</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>29. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections. b. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections. c. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections. d. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.sgb.gov.tr/eKtphane/2006yer.pdf Annual Economic Report for the Year of 2006 Page 55-60</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>30. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> a. Yes, such prior-year estimates of aggregate revenue are presented. b. No, such prior-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment). <p><u>Citation:</u> http://www.sgb.gov.tr/eKtphane/2006yer.pdf Annual Economic Report for the Year of 2006 Page 55-60</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>31. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. Yes, such prior-year estimates are presented, but only for some individual sources of revenue. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all. Not applicable/other (please comment). <p><u>Citation:</u> http://www.sgb.gov.tr/eKtphane/2006yer.pdf Annual Economic Report for the Year of 2006 Page 55-60</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>32. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for all revenues are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation:</u> This can be seen at: http://www.sgb.gov.tr/eKtphane/2006yer.pdf Annual Economic Report for the year of 2006 Pages 55-60</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>33. Does the executive's budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?</p> <ol style="list-style-type: none"> Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded. Yes, but only information on the level of debt is presented. No, information related to the government debt for BY-1 is not presented. Not applicable/other (please comment). <p><u>Citation:</u> This can be seen at: http://www.treasury.gov.tr/duyuru/basin/PDMR_May07.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Review Two Comment:</u> Public Debt Management Report is a regular report published monthly by the Turkish Treasury since 2002. The latest version of this report is annexed to the executive's budget proposal. The researchers should have normally referred to July or August 2006 Report for the 2007 budget year. However, in terms of substance of data this would have had no implication for the response to this question. Because data on government debt in both cases are extensive and detailed.</p>	a
<p>34. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ol style="list-style-type: none"> Two years prior to the budget year (BY-2). Three years prior to the budget year (BY-3). Before BY-3. No actual data for government debt are presented in the budget or supporting budget documentation. Not applicable/other (please comment). <p><u>Citation:</u> This can be seen at: http://www.treasury.gov.tr/duyuru/basin/PDMR_May07.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

Comprehensiveness	
<p>35. Does the executive's budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on extra-budgetary funds is not presented. Not applicable/other (please comment). <p><u>Citation:</u> This can be seen at: http://www.sgb.gov.tr/eKtphane/2006yer.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c
<p>36. Does the executive's budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ol style="list-style-type: none"> Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on intergovernmental transfers is not presented. Not applicable/other (please comment). <p><u>Citation:</u> http://www.sgb.gov.tr/eKtphane/2006yer.pdf Annual Economic Report for the Year of 2006 Page 53</p> <p><u>Comment:</u></p> <p><u>Researcher's Response to this Question was "c."</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer, "c" to maintain consistency with the criteria used in selecting answers across countries. The part of the Annual Economic Report cited by the researcher presents information on years 2005 and 2006 only and no estimates for the budget year in question which is 2007.</p>	c

<p>37. Does the executive's budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <ol style="list-style-type: none"> Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on transfers to public corporations is not presented. Not applicable/other (please comment). <p><u>Citation:</u> http://www.sgb.gov.tr/eKtphane/2006yer.pdf Annual Economic Report for the Year of 2006 Page 53</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
<p>38. Does the executive's budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</p> <ol style="list-style-type: none"> Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on quasi-fiscal activities is not presented. Not applicable/other (please comment). <p><u>Citation:</u> http://www.sgb.gov.tr/eKtphane/2006yer.pdf Annual Economic Report for the Year of 2006 Some information presented on Turkey and EU relations, page 192-195</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Researchers' reference to annual economic report bears no relevance to information on quasi-fiscal activities. Especially in the last few years quasi-fiscal activities increased and budgetary reporting of such liabilities have not been disclosed.</p>	d

<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ol style="list-style-type: none"> Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value. Yes, information is presented, highlighting key information, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on financial assets is not presented. Not applicable/other (please comment). <p><u>Citation:</u> This can be seen at: http://www.treasury.gov.tr/duyuru/basin/PDMR_May07.pdf</p> <p><u>Comment:</u></p> <p><u>Researcher's Response to this Question was "c."</u></p> <p><u>Peer Reviewer One Comment:</u> This document/link is not accessible.</p> <p><u>Peer Reviewer Two Comment:</u> See our comments for 33, 34. The <i>Debt Management Report</i> of the Treasury report provides some, although limited, information on financial assets. It includes claims from public corporations. However, no tax claims or any other claims from the private sector are presented.</p> <p><u>Researcher Response:</u> I chose to keep my answer "c."</p> <p><u>IBP Comment:</u> IBP editors chose answer, "c" to maintain consistency with the criteria used for selecting answers across countries.</p>	c
<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ol style="list-style-type: none"> Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value. Yes, information is presented, highlighting key information, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on non-financial assets is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>41. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ul style="list-style-type: none"> a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on expenditure arrears is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
<p>42. Does the executive’s budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on contingent liabilities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> This can be seen at: http://www.treasury.gov.tr/duyuru/basin/PDMR_May07.pdf Public Debt management Report Page 21-22</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>

<p>43. Does the executive’s budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ul style="list-style-type: none"> a. Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key future liabilities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on future liabilities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>44. Does the executive’s budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?</p> <ul style="list-style-type: none"> a. All sources of donor assistance are identified individually. b. At least two-thirds of, but not all, sources of donor assistance, are identified individually. c. Less than two-thirds of sources of donor assistance are identified individually. d. No sources of donor assistance are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>45. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ol style="list-style-type: none"> Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key tax expenditures, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on tax expenditures is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “c.” Since 2006 budget year limited information on tax expenditures annexed to executive’s budget proposal is disclosed. http://www.bumko.gov.tr/TR//Tempdosyalar/VergiHarcamaListesi.pdf</p> <p><u>IBP Comment:</u> IBP editors chose answer, “c” as for peer reviewer’s comment and citation.</p>	c
<p>46. Does the executive’s budget or any supporting budget documentation identify all earmarked revenues?</p> <ol style="list-style-type: none"> All earmarked revenues are identified individually. At least two-thirds of, but not all, earmarked revenues are identified individually. Less than two-thirds of earmarked revenues are identified individually. No earmarked revenues are identified individually. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?</p> <ol style="list-style-type: none"> One percent or less of expenditure is dedicated to secret items. Three percent or less, but more than one percent, of expenditure is dedicated to secret items. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
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The Budget Narrative & Performance Monitoring	
<p>48. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals, by administrative unit (or functional category), for the budget year?</p> <ol style="list-style-type: none"> Yes, extensive information on the link between the budget and the government's stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on the link between the budget and the government's stated policy goals is not presented. Not applicable/other (please comment). <p><u>Citation:</u> This can be seen at: http://www.bumko.gov.tr/duyurular%5COrtaVadeliMPlan%5COrtaVadeliMPlan0709.htm</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> The cited link is not accessible. Alternative link: http://www.bumko.gov.tr/TR/Tempdosyalar/Mali_Plan_2007_2009.pdf</p> <p><u>Peer Reviewer Two Comment:</u></p>	b

49. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals for a multi-year period (for at least two years beyond the budget year)?

- a. Yes, extensive information on the link between the budget and the government's stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting the major policy goals, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on the link between the budget and the government's stated policy goals over a multi-year period is not presented.
- e. Not applicable/other (please comment).

Citation:

This can be seen at:

<http://www.bumko.gov.tr/duyurular%5COrtaVadeliMPlan%5COrtaVadeliMPlan0709.htm>

Comment:

Researcher's Response to this Question was "b."

Peer Reviewer One Comment: I agree with answer "b."

The cited link is not accessible. Alternative link:

http://www.bumko.gov.tr/TR/Tempdosyalar/Mali_Plan_2007_2009.pdf

Peer Reviewer Two Comment: A more appropriate response to this question would be "c." Since there is a linkage problem between medium term program and medium term fiscal plan, it is not possible to identify clearly the links between policy goals with the budgets of the institutions.

IBP Comment: the document cited by the researcher and the peer reviewer was released in June 2006 (date June 6, 2006) therefore cannot be used to respond to this question. A more appropriate answer would be "c."

C

<p>50. Does the executive’s budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?</p> <ul style="list-style-type: none"> a. Non-financial data are presented for all programs. b. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures. c. Non-financial data are presented for programs representing less than two-thirds of expenditure. d. No non-financial data are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ul style="list-style-type: none"> a. The non-financial data are very useful for assessing program performance. b. The non-financial data are mostly useful for assessing program performance. c. The non-financial data are somewhat useful for assessing program performance. d. No non-financial data are provided or they are not useful for assessing program performance. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>52. Does the executive’s budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ul style="list-style-type: none"> a. Performance indicators are presented for all programs. b. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures. c. Performance indicators are presented for programs representing less than two-thirds of expenditures. d. No performance indicators are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ul style="list-style-type: none"> a. All performance indicators are well designed. b. Most performance indicators are well designed. c. Some performance indicators are well designed, but most are not. d. No programs have performance indicators, or they are not well designed. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>54. Are performance indicators used in conjunction with performance targets presented in the executive’s budget or any supporting budget documentation?</p> <ul style="list-style-type: none"> a. All performance indicators are used in conjunction with performance targets. b. Most performance indicators are used in conjunction with performance targets. c. Some performance indicators are used in conjunction with performance targets, but most are not. d. No performance indicators are used in conjunction with performance targets. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Starting from 2007 some attempts have been made to implement performance base budgeting is still in transition on pilot basis. Based on this reasoning appropriate answer would be “d” because no performance indicator is presented in the executive budget proposal and other supporting budget documents.</p>	<p>d</p>
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<p>55. Does the executive’s budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country’s most impoverished populations?</p> <p>a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on policies intended to alleviate poverty is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> This can be seen at: http://www.sgb.gov.tr/eKtphane/2006yer.pdf</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “c.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” The cited document does not provide any information on poverty alleviation.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the criteria used for selecting answers across countries.</p>	d
Additional Key Information for Budget Analysis & Monitoring	
<i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive’s budget proposal or supporting documents, but may be found in other documents issued by the executive.</i>	

<p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources, including commercial projects involving the private sector?</p> <ol style="list-style-type: none"> Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information is not presented. Not applicable/other (please comment). <p><u>Citation:</u> This can be seen at: http://www.muhasibat.gov.tr/ekogosterge/2007WEB/gelirrasyo/gelirrasyo.xls</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “c.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” The cited document/link provides only general ratios concerning aggregate taxes and revenues.</p> <p><u>Peer Review Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer, “c” to maintain consistency with the criteria used for selecting answers across countries.</p>	c
<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ol style="list-style-type: none"> Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded. Yes, some analysis is presented, but it lacks important details. No analysis on the distribution of the tax burden is presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ol style="list-style-type: none"> Yes, extensive information on conditions associated with IFI assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. Yes, information is presented, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on conditions associated with IFI assistance is not presented. Not applicable/other (please comment). <p><u>Citation:</u> This can be seen at: http://www.sgb.gov.tr/eKtphane/2006yer.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c
<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ol style="list-style-type: none"> Yes, extensive information on conditions associated with donor country assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. Yes, information is presented, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on conditions associated with donor country assistance is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <p>a. Yes, it provides a summary that is very informative. b. Yes, it provides a summary that is somewhat informative. c. Yes, but the summary is not very informative. d. No, it does not provide a summary. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> This can be seen at: http://www.sgb.gov.tr/presentation/2007-TMMB-Genel-Kurulu-Konusmasi.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “c.” The information requires expertise for deciphering/decoding.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer, “b” to maintain consistency with the criteria used for selecting answers across countries.</p>	b
<p>61. Does the executive publish a “citizens budget” or some non-technical presentation intended for a wide audience that describes the budget and its proposals?</p> <p>a. Yes, it publishes a citizens budget that is very informative. b. Yes, it publishes a citizens budget that is somewhat informative. c. Yes, but the citizens budget is not very informative. d. No, it does not publish a citizens budget. e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <ol style="list-style-type: none"> a. Yes, thorough definitions of budget terms are provided. b. Yes, definitions are provided, but some details are excluded. c. Yes, some definitions are provided, but it lacks important details. d. No, definitions are not provided. e. Not applicable/other (please comment). <p><u>Citation:</u> This can be seen at: http://www.bumko.gov.tr/</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “b.”</u></p> <p><u>Peer Reviewer One Comment:</u> Information in cited document/link is prepared for training of ministry staff. There is no public-oriented information that will facilitate understanding or the budgetary process by the public.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “d.” No glossary is provided. Researchers’ citation is the website of Budget Directorate in which we detected no glossary or similar information to that effect. The link for frequently asked questions dose not also provide any non technical definitions.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the criteria used for selecting answers across countries. No glossary was found in the website cited by the researcher.</p>	<p>d</p>
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<p>63. Do citizens have the right <i>in law</i> to access government information, including budget information?</p> <ol style="list-style-type: none"> Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information. Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information. Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information. No, the right to access government information has not been codified into law, or this right does not include access to budget information. Not applicable/other (please comment). <p><u>Citation:</u> This can be seen at: http://mevzuat.basbakanlik.gov.tr/Metin.Aspix?MevzuatKod=1.5.4982&MevzuatIlliski=0&sourceXmlSearch=</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “b.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “c.” It is very difficult to trace and obtain the necessary information unless one has some expertise in budget-related issues.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “c” consistent with peer reviewers’ observation.</p>	c
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<p>64. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it (for example, from a ministry or agency)?</p> <ul style="list-style-type: none"> a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence. b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures. c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures. d. In practice, no highly disaggregated expenditure information is available. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>65. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it from a ministry or agency?</p> <ul style="list-style-type: none"> a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence. b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures. c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures. d. In practice, no highly disaggregated non-financial expenditure information is available. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

Section Three: The Budget Process

The Budget Process	
Executive's Formulation of the Budget	
<p>66. How far in advance of the release of the budget is the day of its release known?</p> <ol style="list-style-type: none"> The release date is set in permanent law. The executive announces the release date at least two months in advance. The executive announces the release date less than two months but more than two weeks in advance. The executive announces the release date two weeks or less before the release, or makes no announcement. Not applicable/other (please comment). <p><u>Citation:</u> This can be seen at: http://mevzuat.basbakanlik.gov.tr/Metin.Aspx?MevzuatKod=1.5.5018&MevzuatIliski=0&sourceXmlSearch=</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>67. Does the executive release to the public its timetable for preparation of 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 what ever central government agency is in charge of coordinating the budget's formulation)?</p> <p>a. Yes, a detailed timetable is released to the public. b. Yes, a timetable is released, but some details are excluded. c. Yes, a timetable is released, but it lacks important details. d. No, a timetable is not issued to the public. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> This can be seen at: http://mevzuat.basbakanlik.gov.tr/Metin.Asp?MevzuatKod=1.5.5018&MevzuatIliski=0&sourceXmlSearch=</p> <p><u>Comment:</u></p> <p><u>Researcher's Response to this Question was "c."</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be "b." A more detailed timetable has been in effect beginning in 2006 according to the code 5018.</p> <p><u>IBP Comment:</u> IBP editors chose answer, "b" as for peer reviewer's comment.</p>	<p>b</p>
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<p>68. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ol style="list-style-type: none"> The executive adheres to the dates in its timetable. The executive adheres to most of the key dates in its timetable. The executive has difficulty adhering to most of the dates in its timetable. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable. Not applicable/other (please comment). <p><u>Citation:</u> This can be seen at: http://mevzuat.basbakanlik.gov.tr/Metin.Aspx?MevzuatKod=1.5.5018&MevzuatIlis ki=0&sourceXmlSearch=</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “b.”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “c.” As a new practice the timetable for the budget preparation was set by law. However, government continuously missed the dead lines for medium term economic program and medium terms fiscal plan which are the key policy documents.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “c” to maintain consistency with the criteria used for selecting answers across countries.</p>	c
<p>69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ol style="list-style-type: none"> Yes, the executive holds extensive consultations with a wide range of legislators. Yes, the executive holds consultations with a range of legislators, but some key members are excluded. Yes, the executive holds very limited consultations, involving only a few members of the legislature. No, the executive does not typically consult with members of the legislature as part of the budget preparation process. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>70. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ul style="list-style-type: none"> a. Yes, the executive holds extensive consultations with a wide range of constituencies. b. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded. c. Yes, the executive holds very limited consultations, involving only a few constituencies. d. No, the executive does not typically consult with the public as part of the budget preparation process. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
<p>71. When does the executive release a pre-budget statement to the public?</p> <ul style="list-style-type: none"> a. The executive releases a pre-budget statement at least four months in advance of the start of the budget year. b. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year. c. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year. d. The executive does not release a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>a</p>

<p>72. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>
<p>73. Does the pre-budget statement describe the government’s policies and priorities that will guide the development of detailed estimates for the upcoming budget?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>C</p>

Legislative Approval of the Budget	
<p>74. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ul style="list-style-type: none"> a. The legislature receives the budget at least three months before the start of the budget year. b. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year. c. The legislature receives the budget less than six weeks before the start of the budget year. d. The legislature does not receive the budget before the start of the budget year. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The budget proposal for the BY2007 was presented to the Parliament in October 2006 that is more than six weeks but less than 3 months before the start of the budget year.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>75. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?</p> <ol style="list-style-type: none"> Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard. Not applicable/other (please comment). <p><u>Citation:</u> This can be seen at: http://www.tbmm.gov.tr/komisyon/planbutce/tutanaklar.htm</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” The legislative scrutiny in the cited document concerns assembly debate on the proposed budget in general and at department levels. There are no hearings (or testimonies) specific to the macroeconomic/fiscal framework.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “c.” The public and non-governmental organizations can participate with the consent of head of the budget commission to listen to the hearings in the committee, but they are not allowed to make statements. The press is accredited. Hearings are broadcasted on TV. The public is free to attend the budget debate at the General Assembly, but again, are not allowed to make statements.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “c” to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>c</p>
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<p>76. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?</p> <ol style="list-style-type: none"> a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard. b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard. c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard. d. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard. e. Not applicable/other (please comment). <p><u>Citation:</u> This can be seen at: http://www.tbmm.gov.tr/komisyon/planbutce/tutanaklar.htm</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “c.” Committee hearings/debates are held, with relevant representatives of the department present to answer questions and/or provide additional information.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “a.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “c” to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>c</p>
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<p>77. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?</p> <ol style="list-style-type: none"> Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard. Yes, a limited number of hearings are held in which testimony from the public is heard. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ol style="list-style-type: none"> Yes, the committees release very informative reports, which include all written testimony presented at the hearings. Yes, the committees release reports, but some details are excluded. Yes, the committees release reports, but they are not very informative. No, the committees do not release reports or do not hold public hearings. Not applicable/other (please comment). <p><u>Citation:</u> This can be seen at: http://www.tbmm.gov.tr/komisyon/planbutce/tutanaklar.htm</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “c.” The testimonies tend to be brief answers by representatives of the executive.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer, “c” to maintain consistency with the criteria used for selecting answers across countries.</p>	c

<p>79. Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?</p> <p>a. Yes, the appropriate legislative committee or members of the legislature is provided extensive information on all spending on secret items, which includes detailed, line item descriptions of all expenditures.</p> <p>b. No, the legislature is provided information on spending on secret items, but some details are excluded, or some categories are presented in an aggregated manner, or the legislature is provided no information on secret items.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> This can be seen at: http://www.tbmm.gov.tr/komisyon/planbutce/tutanaklar.htm</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>b</p>
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<p>80. Does the legislature have authority <i>in law</i> to amend the budget presented by the executive?</p> <p>a. Yes, the legislature has unlimited authority <i>in law</i> to amend the budget.</p> <p>b. Yes, the legislature has authority <i>in law</i> to amend the budget, with some limitations.</p> <p>c. Yes, the legislature has authority <i>in law</i> to amend the budget, but its authority is very limited.</p> <p>d. No, the legislature does not have any authority <i>in law</i> to amend the budget.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> This can be seen at: http://www.tbmm.gov.tr/komisyon/planbutce/tutanaklar.htm</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “b.”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “a.” The process is as follows: the Budget Committee of the legislature has the authority to amend the budget. However, when the final draft is submitted to the General Assembly no amendments which lead to an increase in the budget deficit are allowed. This is as required by the Constitution. The answer “a” is correct in the sense that legislature as a whole (including the committee) has the right to amend the budget.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “b” to maintain consistency with the criteria used for selecting answers across countries/ The General Assembly has the power to amend the budget, but with a constraint, which is that of not increasing the budget deficit. This is a limitation which supports answer “b” as the most appropriate.</p>	<p>b</p>
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<p>81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ol style="list-style-type: none"> The approved budget includes program-level detail. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs). The approved budget includes only departmental totals. The approved budget includes less information than departmental totals. Not applicable/other (please comment). <p><u>Citation:</u> This can be seen at: http://www2.tbmm.gov.tr/d22/1/1-1252.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b
Executive's Implementation of the Budget	
<p>82. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> In-year reports on actual expenditure are released at least every month. In-year reports on actual expenditure are released at least every quarter. In-year reports on actual expenditure are released at least semi-annually. In-year reports on actual expenditure are not released. Not applicable/other (please comment). <p><u>Citation:</u> This can be seen at: http://www.muhasabat.gov.tr/ekogosterge/</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Correct citation of the answer as follows: http://www.muhasabat.gov.tr/mbulten/index.php</p>	a

<p>83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> Yes, in-year reports cover all expenditures. Yes, in-year reports cover at least two-thirds, but not all, of expenditures. Yes, in-year reports cover less than two-thirds of expenditures. No in-year reports are released to the public. Not applicable/other (please comment). <p><u>Citation:</u> This can be seen at: http://www.muhasibat.gov.tr/mbulten/indexE.php</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>84. What is the most detail provided in the in-year reports on actual expenditures organized by <i>administrative unit</i>?</p> <ol style="list-style-type: none"> The in-year reports on actual expenditures organized by administrative unit contain program-level detail. The in-year reports on actual expenditures organized by administrative unit contain departmental totals and some additional details (for instance, sub-department totals or major programs). The in-year reports on actual expenditures organized by administrative unit contain only departmental totals. The in-year reports on actual expenditures organized by administrative unit are not released to the public, not produced, or contain less information than departmental totals. Not applicable/other (please comment). <p><u>Citation:</u> This can be seen at: http://www.muhasibat.gov.tr/mbulten/indexE.php</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “b.” The in-year reports do not contain program-level data because programs are not defined in the first place.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “e.” With the introduction of new analytical budget classification only economic and functional classifications of expenditures by administrative units (not by departmental details) are provided. Program budget classification is not applicable. There has been no reporting by program level.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “b” to maintain consistency in the criteria used for selecting answers across countries.</p>	b

<p>85. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <p>a. Yes, comparisons are made for all expenditures. b. Yes, comparisons are made for at least two-thirds, but not all, of expenditures. c. Yes, but comparisons are made for less than two-thirds of expenditures. d. No, comparisons are not made, or no in-year reports are released to the public. e. Not applicable/other (please comment).</p> <p><u>Citation:</u> This can be seen at: http://www.muhasabat.gov.tr/mbulten/indexE.php</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> Comparisons are made with budget estimate for total expenditures over the relevant period. Comparison with previous year is not made.</p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <p>a. In-year reports on actual revenue collections by source of revenue are released at least every month. b. In-year reports on actual revenue collections are released at least every quarter. c. In-year reports on actual revenue collections are released at least semi-annually. d. In-year reports on actual revenue collections by source of revenue are not released. e. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u> This can be seen at: http://www.muhasabat.gov.tr/mbulten/indexE.php</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	a

<p>87. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ol style="list-style-type: none"> In-year reports cover the actual revenue collections of all sources of revenue. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue. In-year reports cover actual revenue collections of less than two-thirds of revenue sources. In-year reports on actual revenue collections are not released to the public. Not applicable/other (please comment). <p><u>Citation:</u> This can be seen at: http://www.muhasibat.gov.tr/mbulten/indexE.php</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “b.” Recent practice indicated that some important revenue collections of big magnitude (such as some form of privatization revenues) are concealed under the title of “other revenues of other” especially for the non-tax revenues. This poses a risk for transparency.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “b” to maintain consistency with the criteria used for selecting answers across countries.</p>	b
<p>88. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ol style="list-style-type: none"> Yes, comparisons are made for all revenue sources. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources. Yes, but comparisons are made for less than two-thirds of revenue sources. No, comparisons are not made, or no in-year reports are released to the public. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Correct source should have been http://www.muhasibat.gov.tr/mbulten/index.php.</p>	a

<p>89. Does the executive release to the public in-year reports on actual borrowing?</p> <ol style="list-style-type: none"> Yes, in-year reports on actual borrowing are released at least every month. Yes, in-year reports on actual borrowing are released at least every quarter. Yes, in-year reports on actual borrowing are released at least semi-annually. No, in-year reports on actual borrowing are not released. Not applicable/other (please comment). <p><u>Citation:</u> This can be seen at: http://www.treasury.gov.tr/irj/go/km/docs/documents/Treasury%20Web/Research%26Data/Public%20Debt%20Management%20Report/Archives/Public%20Debt%20Management%20Report%20%20-%202007/Public%20Debt%20Management%20Report%20-%20May%202007.pdf (Public Debt Management Report, May 2007)</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Public Debt Management reports are published monthly and cover wealth of information. They are actually in year reports. Therefore researchers' citation is correct.</p>	a
<p>90. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?</p> <ol style="list-style-type: none"> Yes, extensive information related to the composition of government debt is presented. Yes, key additional information is presented, but some details are excluded. Yes, some additional information is presented, but it lacks important details. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released. Not applicable/other (please comment). <p><u>Citation:</u> This can be seen at: http://www.treasury.gov.tr/irj/go/km/docs/documents/Treasury%20Web/Research%26Data/Public%20Debt%20Management%20Report/Archives/Public%20Debt%20Management%20Report%20%20-%202007/Public%20Debt%20Management%20Report%20-%20May%202007.pdf (Public Debt Management Report, May 2007)</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> See our comment on question 89.</p>	a

<p>91. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <ol style="list-style-type: none"> Reports are released 1 month or less after the end of the period. Reports are released 2 months or less (but more than 1 month) after the end of the period. Reports are released more than 2 months after the end of the period. In-year reports are not released. Not applicable/other (please comment). <p><u>Citation:</u> This can be seen at: http://www.muhasibat.gov.tr/mbulten/indexE.php</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> The document specified above does not specify when the information is released.</p> <p><u>Peer Reviewer Two Comment:</u></p>	a
<p>92. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?</p> <ol style="list-style-type: none"> Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget. Yes, the mid-year review includes a discussion of the economy, but it lacks some details. Yes, the mid-year review includes a discussion of the economy, but it lacks important details. No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>93. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided. d. No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “c.” According to the code 5018 Ministry of Finance is required to publish Mid-year Central Budget Realizations and Expectation Report which provides estimates but with little information. http://www.bumko.gov.tr/TR/BelgeGoster.aspx?F6E10F8892433CFFAAF6AA849816B2EFC0EE6DCF0FA7196C</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the criteria used for selecting answers across countries. The document cited by Peer Reviewer Two does not contain sufficient information to be considered as a mid-year review.</p>	<p>d</p>
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<p>94. What is the most detail provided in the mid-year review for expenditures?</p> <ol style="list-style-type: none"> a. The mid-year review includes program-level detail for expenditures. b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs). c. The mid-year review includes only departmental totals (or functional totals). d. The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>95. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <ol style="list-style-type: none"> a. Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided. d. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “c.” See question 93 for the mid-year report.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the criteria used for selecting answers across countries.</p>	d

<p>96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain <i>minimal</i> level specified in law or regulation)?</p> <ul style="list-style-type: none"> a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units. b. Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment. c. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented. d. No, the executive shifts funds between administrative units without seeking input from the legislature, or the amount allowed under the law or by regulation is significantly large enough to undermine public scrutiny and accountability (please describe arrangements below). e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> In 2005, when the old State Accounting Law was in effective, shifting funds between administrative units required parliamentary approval. However, the 2007 budget law authorized the Ministry of Finance to shift funds from administrative units, first to the contingency appropriations under the Ministry’s own budget, and then the Ministry may exercise its power to reallocate such funds to the different administrative units.</p>	<p>d</p>
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<p>97. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?</p> <ol style="list-style-type: none"> There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities. No, the procurement process was not open and competitive in practice. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “c.” There is not sufficient evidence to prove that the procurement process was not open and competitive.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer, “c” consistent with the peer reviewer’s observation.</p>	c
<p>98. When does the legislature typically approve supplemental budgets?</p> <ol style="list-style-type: none"> Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify). Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify). Not applicable/other (please comment). <p><u>Citation:</u> This can be seen at: http://mevzuat.basbakanlik.gov.tr/Metin.Asp?MevzuatKod=1.5.5018&MevzuatIlis ki=0&sourceXmlSearch=</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	b

<p>99. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ol style="list-style-type: none"> Supplemental budgets are generally equal to 2 percent or less of the original budget. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> Since 2005, due to the IMF program deviations of the actual outcomes from the budgeted appropriations have been very minimal. However, the years between 1995- 2004 these deviations have been around 10 percent. However, we have decided to accept researchers' response. We would like to draw your attention that the government has resorted to payment arrear system whereby it did not record the liabilities of the government that should have been actually recorded as expenditures and delayed them for the coming budget years. This has now created a greater risk in terms of fiscal transparency.</p>	d
<p>100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?</p> <ol style="list-style-type: none"> Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget. Expenditures are approved after the funds are expended, but before the end of the fiscal year. Expenditures are approved after the end of the fiscal year, for example in the next budget. Such expenditure takes place without legislative approval. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

Executive's Year-end Report and the Supreme Audit Institution

101. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget's actual outcome for the year?

- a. The report is released six months or less after the end of the fiscal year.
- b. The report is released 12 months or less (but more than six months) after the end of the fiscal year.
- c. The report is released more than 12 months after the end of the fiscal year.
- d. The executive does not release a year-end report.
- e. Not applicable/other (please comment).

Citation:

This can be seen at:

<http://mevzuat.basbakanlik.gov.tr/mevzuat/metinx.asp?mevzuatkod=1.5.5018>

Comment:

Researcher's Response to this Question was "c."

Peer Reviewer One Comment: The document accessed through the link above is not legible due to Turkish font problems. However, the link below leads to a legible document (Law 5018 on Fiscal Management and Control). This document does not provide for a year-end report. It only provides for compilation and release of statistics.

<http://mevzuat.basbakanlik.gov.tr/Metin.Aspx?MevzuatKod=1.5.5018&MevzuatIlis ki=0&sourceXmlSearch=>

Peer Reviewer Two Comment: A more appropriate response to this question would be "b." Researchers' reference to final accounts bill as a source for year end report is in error. Final accounts bill explain the outcome of the budget year for TCA to produce its audit report. But according to the definition of the IBP Guideline year end report should be in form of either a single report or a series of report of individual ministries. Since the start of 2006 both ministry of finance produces a general activity report and individual ministries produce their own activity reports which cover budgetary developments and other activities We have based our grading according to the general activity report published by the ministry of finance .This report for the budget year 2007 was published in June 2008. We believe that this report resemblances to the year end report as defined in the guideline.

[http://www.maliye.gov.tr/basin_aciklama/GENELFAALiyETRAPORU2007master .pdf](http://www.maliye.gov.tr/basin_aciklama/GENELFAALiyETRAPORU2007master.pdf)

IBP Comment: IBP editors chose answer, "c" to maintain consistency with the criteria used for selecting answers across countries. The document cited by Peer Reviewer Two was issued after September 28, 2007.

C

<p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ul style="list-style-type: none"> a. Yes, all data on actual outcomes have been audited. b. At least two-thirds, but not all, of the data on actual outcomes have been audited. c. Less than two-thirds of the data on actual outcomes have been audited. d. None of the data on actual outcomes has been audited, or a year-end report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “c.” The Turkish Court of Accounts (TCA) performs audits on less than 2/3 of the accounts and appropriations on a compliance basis. However, they issue a statement of conformity to the parliament that the use of appropriations stated in the Final Accounts Bill prepared by the Ministry of Finance are in line with the accounts of the state accountants given to the TCA. We view the appropriate response as “c” because the general statement of conformity does not cover all actual outcomes.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” consistent with researcher’s response.</p>	d
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<p>103. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “c.” This information is available To some extent in the Final accounts Bill, statement of conformity, and some extent in supporting document of the new budget year’s documents.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the criteria used for selecting answers across countries</p>	<p>d</p>
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<p>104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?</p> <ol style="list-style-type: none"> a. The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level. b. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases). c. The explanation focuses on a higher level of aggregation than departmental totals (or functional totals). d. No explanation of the differences is provided, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “c.” See question 103 for explanation.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the criteria used for selecting answers across countries</p>	d
<p>105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ol style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “c.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “d” to maintain consistency with the criteria used for selecting answers across countries</p>	d

<p>106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
<p>109. Does the year-end report explain the difference between the enacted level of funds intended to benefit directly the country’s most impoverished populations and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>

<p>110. Does the year-end report present the actual outcome for extra-budgetary funds?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key issues, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information is not presented on extra-budgetary funds, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
<p><i>The Independence and Performance of the Supreme Audit Institution</i></p>	

<p>111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?</p> <ol style="list-style-type: none"> Final audited accounts are released to the public six months or less after the end of the fiscal year. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public. Not applicable/other (please comment). <p><u>Citation:</u> This can be seen at: http://mevzuat.basbakanlik.gov.tr/Metin.Aspx?MevzuatKod=1.5.5018&MevzuatIis ki=0&sourceXmlSearch=</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a”</u></p> <p><u>Peer Reviewer Comment:</u> A more appropriate response to this question would be “b.” The document cited above does not specify date/time for audit report. The audit office report on 2006 budget was submitted to the National Assembly and made public in September 2007. See audit report below. http://www.sayistay.gov.tr/rapor/rapor3.asp?id=74</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “b.” Final accounts are presented to the parliament 6 months within the end of fiscal year. However, release of the information to the public takes place later than that usually in October.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “b” as for peer reviewers’ comments and citation.</p>	b
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<p>112. Two years after the completion of a fiscal year, what percentage of annual expenditures has been audited and (except for secret programs) the report(s) released to the public?</p> <ol style="list-style-type: none"> All expenditures have been audited and the reports released to the public. Expenditures representing at least two-thirds of, but not all, expenditure have been audited. Expenditure representing less than two-thirds of expenditure have been audited. No expenditures have been audited, the reports have not been released to the public, or was released more than 24 months after the end of the fiscal year. Not applicable/other (please comment). <p><u>Citation:</u> This can be seen at: http://www.sayistay.gov.tr/rapor/uygunluk/2006/2006UygulamaSonuc.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	c
<p>113. Does the annual audit report(s) that is released to the public include an executive summary?</p> <ol style="list-style-type: none"> The annual audit report(s) includes one or more executive summaries summarizing the report's content. No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or was released more than 24 months after the end of the fiscal year. Not applicable/other (please comment). <p><u>Citation:</u> This can be seen at: http://www.sayistay.gov.tr/rapor/uygunluk/2006/2006UygulamaSonuc.pdf</p> <p><u>Comment:</u></p> <p><u>Researcher's Response to this Question was "a."</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "b." The audit report contains some technical statements, but not an executive summary. See: http://www.sayistay.gov.tr/rapor/rapor3.asp?id=74</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>IBP Comment:</u> IBP editors chose answer, "b" to maintain consistency with the criteria used for selecting answers across countries.</p>	b

<p>114. 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?</p> <p>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 they are removed.</p> <p>b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “b.”</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “a.” This can be confirmed from the Turkish Court of Accounts information leaflet below. http://www.sayistay.gov.tr/tc/145_Yil_Brosur_TR.pdf</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “a.” Article 7 of TCA Law stipulates that unless there is a criminal offense by head of SAI is committed he/she can not be removed from the office. This effectively means that only judiciary can rule if such offense is committed and only after then the presidency of the head of SAI can automatically end. So the answer would be “a” with the difference that instead of parliament the verdict of judiciary is required for him to be removed from the office.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “a” as for peer reviewers’ comments and citation.</p>	<p>a</p>
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<p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ol style="list-style-type: none"> Yes, the SAI releases to the public audits of all extra-budgetary funds. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds, or such a report was released more than 24 months after the end of the fiscal year. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> The SAI published only one or two reports in the past.</p> <p><u>Peer Reviewer Two Comment:</u></p>	d
<p>116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have <i>the discretion in law</i> to undertake those audits it may wish to?</p> <ol style="list-style-type: none"> The SAI has full discretion to decide which audits it wishes to undertake. The SAI has significant discretion, but faces some limitations. The SAI has some discretion, but faces considerable limitations. The SAI has no discretion to decide which audits it wishes to undertake. Not applicable/other (please comment). <p><u>Citation:</u> This can be seen at: http://www.sayistay.gov.tr/rapor/uygunluk/2006/2006UygulamaSonuc.pdf</p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “a.”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “b.”</p> <p><u>IBP Comment:</u> IBP editors chose answer, “b” to maintain consistency with the criteria used for selecting answers across countries.</p>	b

<p>117. Who determines the budget of the Supreme Audit Institution?</p> <ol style="list-style-type: none"> 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. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Not applicable/other (please comment). <p><u>Citation:</u> This can be seen at: http://www.sayistay.gov.tr/english_tca/law.htm</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “a.” Although less than 2/3 of expenditures are audited by TCA (Turkish SAI). This is largely due to lack of planning and staffing rather than the budgetary resources. And also method of auditing is based on compliance audit which requires the audit of individual documents which are almost impossible to be done on hundred percent basis.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “c” to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>C</p>
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<p>118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?</p> <ol style="list-style-type: none"> The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector. Not applicable/other (please comment). <p><u>Citation:</u> This can be seen at: http://www.sayistay.gov.tr/english_tca/law.htm</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> We agree with the response as “c.” But the citation is wrong. Because TCA Law does not have any rule about designation of staff in this manner. Practice is determined by tradition.</p>	c
<p>119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?</p> <ol style="list-style-type: none"> Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year. Yes, the SAI maintains mechanisms of communication with the public, and received less than 100 but more than ten communications from the public during the past year. Yes, the SAI maintains mechanisms of communication with the public but it receives very little (less than ten) or no information from the public on potential subjects for audit. No, the SAI does not maintain any formal mechanisms of communication with the public. Not applicable. <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	d

<p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ul style="list-style-type: none"> a. Yes, all audit reports are scrutinized. b. Yes, most audit reports are scrutinized. c. Yes, some audit reports are scrutinized. d. No, audit reports are not scrutinized. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher’s Response to this Question was “d.”</u></p> <p><u>Peer Reviewer One Comment:</u> The audit reports, however, can be debated in the Parliament if there is a motion/request by a party with a group in the Parliament.</p> <p><u>Peer Reviewer Two Comment:</u> A more appropriate response to this question would be “c.” The parliament is required to view and scrutinize the statement of conformity and treasury audit report. The other reports are optional.</p> <p><u>IBP Comment:</u> IBP editors chose answer, “c” to maintain consistency with the criteria used for selecting answers across countries.</p>	<p>c</p>
<p>121. 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?</p> <ul style="list-style-type: none"> a. Yes, the executive reports publicly on what steps it has taken to address audit findings. b. Yes, the executive reports publicly on most audit findings. c. Yes, the executive reports publicly on some audit findings. d. No, the executive does not report on steps it has taken to address audit findings. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>

<p>122. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?</p> <ul style="list-style-type: none"> a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations. b. Yes, a report is released, covering key audit recommendations, but some details are excluded. c. Yes, a report is released, but it lacks important details. d. No, a report is not produced or it is prepared for internal purposes only (please specify). e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p>	<p>d</p>
<p>123. Are audit reports of the annual accounts of the security sector (military, police, intelligence services) and other secret programs provided to the legislature (or relevant committee)?</p> <ul style="list-style-type: none"> a. Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs. b. Yes, legislators are provided audit reports on secret items, but some details are excluded. c. Yes, legislators are provided audit reports on secret items, but they lack important details. d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify). e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u> TCA reports are of general nature and no separate report is prepared and submitted to the parliament on secret items.</p>	<p>d</p>