Drawing on internationally accepted criteria developed by multilateral organizations, the Open Budget Survey uses 109 equally weighted indicators to measure budget transparency. These indicators assess whether the central government makes eight key budget documents available to the public online in a timely manner and whether these documents present budget information in a comprehensive and useful way.

Each country receives a composite score (out of 100) that determines its ranking on the Open Budget Index – the world’s only independent and comparative measure of budget transparency.

**How has the OBI score for Turkey changed over time?**

<table>
<thead>
<tr>
<th>Year</th>
<th>OBI Score</th>
</tr>
</thead>
<tbody>
<tr>
<td>2006</td>
<td>42</td>
</tr>
<tr>
<td>2008</td>
<td>43</td>
</tr>
<tr>
<td>2010</td>
<td>57</td>
</tr>
<tr>
<td>2012</td>
<td>50</td>
</tr>
<tr>
<td>2015</td>
<td>44</td>
</tr>
<tr>
<td>2017</td>
<td>58</td>
</tr>
</tbody>
</table>

**How comprehensive and useful is the information provided in the key budget documents that Turkey publishes?**

- **Pre-Budget Statement**
  - 2006: Extensive
  - 2008: Substantial
  - 2010: Limited
  - 2012: Minnesota
  - 2015: Scant
  - 2017: Scant

- **Executive’s Budget Proposal**
  - 2006: Extensive
  - 2008: Extensive
  - 2010: Substantial
  - 2012: Limited
  - 2015: Substantial
  - 2017: Substantial

- **Enacted Budget**
  - 2006: Extensive
  - 2008: Extensive
  - 2010: Substantial
  - 2012: Limited
  - 2015: Substantial
  - 2017: Substantial

- **Citizens Budget**
  - 2006: Minimal
  - 2008: Minimal
  - 2010: Minimal
  - 2012: Minimal
  - 2015: Minimal
  - 2017: Minimal

- **In-Year Reports**
  - 2006: Extensive
  - 2008: Extensive
  - 2010: Limited
  - 2012: Minimal
  - 2015: Limited
  - 2017: Limited

- **Mid-Year Review**
  - 2006: Extensive
  - 2008: Extensive
  - 2010: Limited
  - 2012: Minimal
  - 2015: Limited
  - 2017: Limited

- **Year-End Report**
  - 2006: Extensive
  - 2008: Extensive
  - 2010: Limited
  - 2012: Minimal
  - 2015: Limited
  - 2017: Limited

- **Audit Report**
  - 2006: Extensive
  - 2008: Extensive
  - 2010: Limited
  - 2012: Minimal
  - 2015: Limited
  - 2017: Limited

**Public availability of budget documents from 2006 to 2017**

<table>
<thead>
<tr>
<th></th>
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<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-Budget Statement</td>
<td>Extensive</td>
<td>Extensive</td>
<td>Limited</td>
<td>Minimal</td>
<td>Scant</td>
<td>Scant</td>
</tr>
<tr>
<td>Executive’s Budget Proposal</td>
<td>Extensive</td>
<td>Extensive</td>
<td>Limited</td>
<td>Limited</td>
<td>Substantial</td>
<td>Substantial</td>
</tr>
<tr>
<td>Enacted Budget</td>
<td>Extensive</td>
<td>Extensive</td>
<td>Limited</td>
<td>Limited</td>
<td>Substantial</td>
<td>Substantial</td>
</tr>
<tr>
<td>Citizens Budget</td>
<td>Minimal</td>
<td>Minimal</td>
<td>Minimal</td>
<td>Minimal</td>
<td>Minimal</td>
<td>Minimal</td>
</tr>
<tr>
<td>In-Year Reports</td>
<td>Extensive</td>
<td>Extensive</td>
<td>Limited</td>
<td>Minimal</td>
<td>Limited</td>
<td>Limited</td>
</tr>
<tr>
<td>Mid-Year Review</td>
<td>Extensive</td>
<td>Extensive</td>
<td>Limited</td>
<td>Minimal</td>
<td>Limited</td>
<td>Limited</td>
</tr>
<tr>
<td>Year-End Report</td>
<td>Extensive</td>
<td>Extensive</td>
<td>Limited</td>
<td>Minimal</td>
<td>Limited</td>
<td>Limited</td>
</tr>
<tr>
<td>Audit Report</td>
<td>Extensive</td>
<td>Extensive</td>
<td>Limited</td>
<td>Minimal</td>
<td>Limited</td>
<td>Limited</td>
</tr>
</tbody>
</table>

Turkey’s score of 58 out of 100 is moderately higher than the global average score of 42.
Turkey’s score of 58 on the 2017 Open Budget Index is substantially higher than its score in 2015.

Since 2015, Turkey has increased the availability of budget information by:
- Publishing a Citizens Budget online.
- Increasing the information provided in the Executive’s Budget Proposal.
- Increasing the information provided in the In-Year Reports and the Mid-Year Review.
- Not making the Pre-Budget Statement available to the public in a timely manner.
- Publishing an Audit Report that only contains scant budget information.

How does public participation in Turkey compare to other countries in the region?

![Public Participation Chart]

Turkey’s score of 0 out of 100 indicates that it provides the public with no opportunities to engage in the budget process. This is lower than the global average score of 12.

To what extent do different institutions in Turkey provide opportunities for public participation?

![Institutional Participation Chart]
The Open Budget Survey examines the role that legislatures, supreme audit institutions, and independent fiscal institutions play in the budget process and the extent to which they are able to provide effective oversight of the budget. These institutions play a critical role — often enshrined in national constitutions or laws — in planning budgets and overseeing their implementation.

These indicators were revised to better assess the role of formal oversight institutions in ensuring integrity and accountability in the use of public resources. Therefore, data on the role and effectiveness of oversight institutions in the Open Budget Survey 2017 should not be compared directly to data from earlier editions.

To what extent does the legislature in Turkey provide budget oversight?

The legislature provides limited oversight during the budget cycle. This score reflects that the legislature provides adequate oversight during the planning stage of the budget cycle and weak oversight during the implementation stage of the budget cycle.

The main barriers to effective legislative oversight are:

- A debate on budget policy by the legislature does not take place prior to the tabling of the Executive’s Budget Proposal.
- A legislative committee does not examine or publish reports on in-year budget implementation online.
- In practice, as the budget is implemented, the legislature is not consulted before the government shifts funds between administrative units specified in the Enacted Budget, spends unanticipated revenue, or reduces spending due to revenue shortfalls.

To what extent does the supreme audit institution in Turkey provide budget oversight?

The supreme audit institution provides adequate budget oversight.

- Under the law, it has full discretion to undertake audits as it sees fit.
- Moreover, the head of the institution is appointed by the legislature or judiciary and cannot be removed without legislative or judicial approval, which bolsters its independence.
- Finally, the supreme audit institution is provided with sufficient resources to fulfill its mandate, but its audit processes are not reviewed by an independent agency.


RECOMMENDATIONS

- Improve the information provided in the Citizens Budget by establishing mechanisms to identify the public’s requirements for budget information prior to publishing the Citizens Budget.

For more detailed information on the survey findings for Turkey, please see the Open Budget Survey Data Explorer at survey.internationalbudget.org.

How can Turkey improve transparency?

Turkey should prioritize the following actions to improve budget transparency:

- Publish a Pre-Budget Statement online in a timely manner.
- Increase the information provided in the Audit Report by including an executive summary with an overview of the audit results and releasing a report to the public that tracks actions taken by the executive to address the audit recommendations.
Research to complete this country’s Open Budget Survey was undertaken by:

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Further Information
Visit openbudgetsurvey.org for more information, including:
- The Open Budget Survey 2017: Global report  
- Data explorer  
- Methodology report  
- Full questionnaire