International Budget Project

OPEN BUDGET QUESTIONNAIRE

TURKEY

October 2005

International Budget Project
Center on Budget and Policy Priorities
820 First Street, NE
Suite 510
Washington, DC 20002
www.internationalbudget.org
This questionnaire was completed by:

Name: MUZAFFER BACA
Organization: INTERNATIONAL BLUE CRESCENT
Address: Bostancı Cami Street Cesur Apt 11/3
         34744 Bostancı, Istanbul
         Turkey
Telephone: (+90 216) 464 6883
E-mail: mbaca@bluecrescent.net
Internet Website: www.bluecrescent.net
Section One: The Availability of Budget Documents .....................................................4
   Table 1. Budget Year of Documents Used in Completing the Questionnaire ............... 5
   Table 2. Internet Links for Key Budget Documents .................................................. 6
   Table 3. Distribution of Documents Related to the Executive’s Budget Proposal ......... 8
   Table 4. Distribution of the Enacted Budget and Other Reports ................................ 9

Section Two: The Executive’s Budget Proposal .........................................................10
   Estimates for the Budget Year and Beyond .............................................................. 11
   Estimates for Years Prior to the Budget Year ......................................................... 21
   Comprehensiveness ............................................................................................... 30
   The Budget Narrative & Performance Monitoring .................................................. 38
   Additional Key Information for Budget Analysis & Monitoring ............................. 43

Section Three: The Budget Process ........................................................................... 51
   Executive’s Formulation of the Budget ................................................................. 52
   Legislative Approval of the Budget ......................................................................... 57
   Executive’s Implementation of the Budget ............................................................. 65
   Executive’s Year-end Report and the Supreme Audit Institution ............................ 77
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.”*

<table>
<thead>
<tr>
<th>Budget Documents Used in Completing the Questionnaire</th>
<th>Budget Year Used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-Budget Statement</td>
<td>2005</td>
</tr>
<tr>
<td>Budget Summary</td>
<td>2005</td>
</tr>
<tr>
<td>Executive’s Budget Proposal</td>
<td>2005</td>
</tr>
<tr>
<td>Supporting Budget Documents</td>
<td>2005</td>
</tr>
<tr>
<td>Citizens budget</td>
<td>Not Available</td>
</tr>
<tr>
<td>Enacted Budget</td>
<td>2005</td>
</tr>
<tr>
<td>In-Year Reports</td>
<td>2005</td>
</tr>
<tr>
<td>Mid-Year Report</td>
<td>Not Available</td>
</tr>
<tr>
<td>Year-End Report</td>
<td>2003</td>
</tr>
<tr>
<td>Audit Report</td>
<td>2003</td>
</tr>
</tbody>
</table>
Table 2. Internet Links for Key Budget Documents

*Please provide the Internet link for the document, or indicate one of these three answers: “Not Produced,” “Produced, But Not Available to the Public,” “Publicly Available, But Not on the Internet.”*

<table>
<thead>
<tr>
<th>Budget Document</th>
<th>Website</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budget Summary</td>
<td>Minister of finance’s Budget Speech (most recent for 2006) <a href="http://www.maliye.gov.tr">www.maliye.gov.tr</a></td>
</tr>
<tr>
<td>Citizens Budget</td>
<td>Not Produced</td>
</tr>
<tr>
<td>Mid-Year Review</td>
<td>Not Produced</td>
</tr>
<tr>
<td>Other Documents</td>
<td><a href="http://www.treasury.gov.tr">www.treasury.gov.tr</a></td>
</tr>
<tr>
<td>-----------------</td>
<td>---------------------</td>
</tr>
<tr>
<td>Relevant Ministries &amp; Departments</td>
<td><a href="http://www.treasury.gov.tr">www.treasury.gov.tr</a></td>
</tr>
</tbody>
</table>
## Table 3. Distribution of Documents Related to the Executive’s Budget Proposal

<table>
<thead>
<tr>
<th>DISTRIBUTION OF BUDGET DOCUMENTS</th>
<th>Pre-budget</th>
<th>Executive’s Budget Proposal</th>
<th>Citizens budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Main document</td>
<td>Budget summary*</td>
</tr>
<tr>
<td>A. Not produced, even for internal purposes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>B. Produced for internal purposes, but not available to the public</td>
<td>No</td>
<td>No</td>
<td>Yes</td>
</tr>
<tr>
<td>C. Produced and available to the public, but only on request</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
</tbody>
</table>

### 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.

<table>
<thead>
<tr>
<th>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?</th>
<th>Pre-budget</th>
<th>Executive’s Budget</th>
<th>Citizens budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Main document</td>
<td>Budget summary*</td>
</tr>
<tr>
<td>1. The release date is known at least one month in advance</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>2. Advance notification of release sent to users, media</td>
<td>No</td>
<td>No</td>
<td>Yes</td>
</tr>
<tr>
<td>3. Released to public same day as official release to media</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>4. Available on the Internet free of charge</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>5. Free print copies available, limited distribution</td>
<td>No</td>
<td>No</td>
<td>Yes</td>
</tr>
<tr>
<td>6. Free print copies available, mass distribution</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>7. Readily available outside capital and/or big cities*</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>8. Written in more than one language</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>9. News conference is held to discuss release</td>
<td>No</td>
<td>Yes</td>
<td>Yes</td>
</tr>
</tbody>
</table>

*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

<table>
<thead>
<tr>
<th>DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>For the following reports, place a “Yes” in the appropriate row below to indicate if the report is:</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>A. Not produced, even for internal purposes</td>
</tr>
<tr>
<td>B. Produced for internal purposes, but not available to the public</td>
</tr>
<tr>
<td>C. Produced and available to the public, but only on request</td>
</tr>
<tr>
<td>D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)</td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th></th>
<th>Enacted budget</th>
<th>In-year reports</th>
<th>Mid-year review</th>
<th>Year-end report</th>
<th>Audit report</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. The release date is known at least one month in advance</td>
<td>Yes</td>
<td>No</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>2. Advance notification of release sent to users, media</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>3. Released to public same day as official release to media</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>4. Available on the Internet free of charge</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>5. Free print copies available, limited distribution</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>6. Free print copies available, mass distribution</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>7. Readily available outside capital/big cities*</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>8. Written in more than one language</td>
<td>No</td>
<td>Yes</td>
<td>No</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>9. News conference is held to discuss release</td>
<td>No</td>
<td>Yes</td>
<td>No</td>
<td>No</td>
<td></td>
</tr>
</tbody>
</table>

*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.

<table>
<thead>
<tr>
<th>The Executive’s Budget Proposal</th>
</tr>
</thead>
<tbody>
<tr>
<td>Estimates for the Budget Year and Beyond</td>
</tr>
<tr>
<td>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)?</td>
</tr>
<tr>
<td>a. All expenditures are classified by administrative unit.</td>
</tr>
<tr>
<td>b. Expenditures are classified by administrative unit, but some small units are not shown separately.</td>
</tr>
<tr>
<td>c. Expenditures are classified by administrative unit, but a significant number of units are not shown separately.</td>
</tr>
<tr>
<td>d. No expenditures classified by administrative unit are presented.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Citation and/or comment:

The researcher marked this answer “a.” The information appears in the FY 2004 Budget Law (Number 5027-Date 24.12.2003) articles 7-8-9.

Peer Reviewer ONE Comment: A more appropriate response to this question would be “b.” The 2005 executive’s budget proposal, the Draft Budget Law 2005, which was presented to Parliament in October 2004, shows most expenditure classified by ministries, but some small units, such as the Health Research Institutes and small specialized courts, are not shown separately. It can be seen at:

Peer Reviewer TWO Comment: A more appropriate response to this question would be “b.”

IBP Comment: IBP editors chose answer “b” to maintain consistency of answers across countries.

The documents considered for the purposes of answering questions 1-55 regarding the executive’s budget proposal and supporting documents are the Draft Budget Law 2005, Budget Preamble, Annual Economic Report, Debt Management Report, and the Final Accounts Bill.
2. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?

   a. All expenditures are classified by functional classification, and the categorization is compatible with international standards.
   b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards.
   c. Some, but not all, expenditures are classified by function.
   d. No expenditures classified by function are presented.
   e. Not applicable/other (please comment).

   Citation and/or comment: This can be seen at: http://tcmbf40.tcmb.gov.tr/cbt-uk.html

   Peer Reviewer ONE Comment: A more appropriate citation is the *Draft Budget Law 2005*, which can be seen at: http://www.tbmm.gov.tr/develop/owa/kanunlar_sd.durumu?kanun_no=5277

   Peer Reviewer TWO Comment: A more appropriate response to this question would be “a.” Expenditures are classified into 10 FUNCTIONAL and 9 ECONOMIC headings, and there is no international rule for a set number of headings. In practice, different countries use different numbers of headings.

3. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?

   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).

   Citation and/or comment: Internet website: http://www.hazine.gov.tr/english/kaf/t11-05e.xls

   Peer Reviewer ONE Comment: A more appropriate citation is the Annexes to the *Draft Budget Law 2005*.

   Peer Reviewer TWO Comment:
4. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the budget year?

   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).

Citation and/or comment:


Peer Reviewer ONE Comment: A more appropriate response to this question would be “d.”

Starting in the 2004 budget, Turkey’s system was transformed, and the ‘programs’ shown in previous budgets have been removed. However, beginning in 2007, performance-based budgeting, which links strategic plans with programs, will be implemented on a pilot basis.

We have provided below a hypothetical example to illustrate to the reader the change that has occurred in the budget presentation.

Previous Budget Presentations (e.g. 2003 and before)

Health Ministry
   Program --- Preventive Health and Public health care
      Sub Program Mother and Child Care
         Activity (Project) Salaries
            Capital expenses
            Transfers

(Please note that under this system the term ‘activities’ formerly referred to economic classification of the inputs to be used for that sub-program and program targets to be achieved.)

Current Budget Presentation (e.g. effective beginning in the 2004 budget)

Health (Functional classification)
   Public Health (Second Level Functional Classification)
      Ministry of Health (Administrative Classification) (other administrative units who also provide health services, such as the Coast Guard, are also listed.)
         Salaries (economic classification)
         Purchases
         Capital expenses

Peer Reviewer TWO Comment: A more appropriate response to this question would be “d.”

There is no program-level data for the 2005 budget. This can be seen clearly in the document cited by the researcher: http://www.muhasebat.gov.tr/docs/E1-1-9.xls

IBP Comment: IBP editors chose answer “d” to maintain consistency of answers across countries.
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)?

   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).

   Citation and/or comment: The information appears on Turkish State Planning Committee programs reflected to the budget ([http://ekutup.dpt.gov.tr/plan/viii/plan8str.pdf](http://ekutup.dpt.gov.tr/plan/viii/plan8str.pdf))

   Peer Reviewer ONE Comment: No multi-year budget was presented in 2005, but it has been introduced starting in the 2006 budget.

   Peer Reviewer TWO Comment: A more appropriate response to this question would be “b.” Multi-annual programming was recommended by the World Bank, but was not introduced in time for the 2005 budget.

<table>
<thead>
<tr>
<th>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)?</th>
</tr>
</thead>
<tbody>
<tr>
<td>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).</td>
</tr>
<tr>
<td>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.</td>
</tr>
<tr>
<td>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.</td>
</tr>
<tr>
<td>d. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

   Citation and/or comment: The researcher marked this answer “a.”


   Peer Reviewer ONE Comment: A more appropriate response to this question would be “d.” Please see our comment for question 5.

   Peer Reviewer TWO Comment: A more appropriate response to this question would be “d.”

   IBP Comment: IBP editors chose answer “d” to maintain consistency of answers across countries.
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?

   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).

   Citation and/or comment: Please see [http://www.muhasebat.gov.tr/docs/E1-1-3.xls](http://www.muhasebat.gov.tr/docs/E1-1-3.xls)

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**

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?

   a. All sources of non-tax revenue are identified individually.
   b. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually.
   c. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually.
   d. No sources of non-tax revenues are identified individually.
   e. Not applicable/other (please comment).

   Citation and/or comment: The research done by the Turkish Accountants Union provides extended information ([http://www.muhasebat.gov.tr/docs/E1-1-3.xls](http://www.muhasebat.gov.tr/docs/E1-1-3.xls))

**Peer Reviewer ONE Comment:** A more appropriate response to this question would be “b.”

**Peer Reviewer TWO Comment:** A more appropriate response to this question would be “a.” See the budget proposal at: [http://www2.tbmm.gov.tr/d22/1/1-0897.pdf](http://www2.tbmm.gov.tr/d22/1/1-0897.pdf)

**IBP Comment:** IBP editors chose answer “a” to maintain consistency of answers across countries.
<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>9.</strong> 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)?</td>
<td></td>
<td>b</td>
</tr>
<tr>
<td>a. Yes, multi-year estimates of aggregate revenue are presented.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b. No, multi-year estimates of aggregate revenue are not presented.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>c. Not applicable/other (please comment).</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Peer Reviewer ONE Comment:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Peer Reviewer TWO Comment:</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Citation and/or comment:**

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**

| **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)? |   | d |
| 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). |   |   |
| **Citation and/or comment:** |   |   |
| **Peer Reviewer ONE Comment:** |   |   |
| **Peer Reviewer TWO Comment:** |   |   |
11. Does the executive’s budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?

   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).

   **Citation and/or comment:**

   The researcher marked this answer “a.” The information appears on the Public Accounts Bulletins published by the State Revenue Office on a monthly basis: http://www.hazine.gov.tr/english/kaf/Total_eng05.xls

   **Peer Reviewer ONE Comment:** A more appropriate response to this question would be “d.”

   The Treasury’s Debt Management Report 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 2004.

   The Debt Management Report 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.

   **Peer Reviewer TWO Comment:** A more appropriate response to this question would be “d.” Debt-related data for the budget year is not included in the budget proposal or supporting documents, although this data is available elsewhere.

   **IBP Comment:** IBP editors chose answer “d” to maintain consistency of answers across countries.

12. Does the executive’s budget or any supporting budget documentation present interest payments on the debt for the budget year?

   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).

   **Citation and/or comment:** The information appears on the Public Accounts Bulletins published by the State Revenue Office on a monthly basis: http://www.muhasebat.gov.tr/docs/E1-1-3.xls

   **Peer Reviewer ONE Comment:** A more appropriate citation is the Annexes to the Draft Budget Law 2005, under economic classification.

   **Peer Reviewer TWO Comment:** A more appropriate response to this question would be “a.” For the budget proposal, see: http://www2.tbmm.gov.tr/d22/1/1-0897.pdf
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?

a. Yes, extensive information related to the composition of government debt is presented.

b. Yes, key additional information is presented, but some details are excluded.

c. Yes, some additional information is presented, but it lacks important details.

d. No, additional information related to the composition of government debt is not presented.

e. Not applicable/other (please comment).

Citation and/or comment:

The researcher marked this answer “a.”

Peer Reviewer ONE Comment: 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 2005, (with the exception of estimated interest payments).

Peer Reviewer TWO Comment: A more appropriate response to this question would be “d.” Reason: as stated in question 11.

IBP Comment: IBP editors chose answer “d” to maintain consistency of answers across countries.
14. Does the executive’s budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?

   a. 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.
   b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded.
   c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details.
   d. No, information related to the macroeconomic forecast is not presented.
   e. Not applicable/other (please comment).

Citation and/or comment:

**The research has marked this answer as “a.”** The Medium-Term Budget Framework published by the Ministry of Finance at: www.bumko.gov.tr/mevzuat/OVMPlan/OVMPlan.doc

**Peer Reviewer ONE Comment:** A more appropriate response to this question would be “c.” Please note that for the 2005 budget year, only the pre-budget statement, the *Macroeconomic Framework*, prepared by the State Planning Organization and approved by the High Planning Council was produced.

The researcher cites the medium-term budget framework, entitled the *Medium-Term Fiscal Plan*, which was issued by the Ministry of Finance in June 2005. However, this document covered the period 2006-2008 and was not a supporting document for the executive’s 2005 budget proposal.

**Peer Reviewer TWO Comment:** A more appropriate response to this question would be “d” if the focus is on the Budget Preamble only; it would be “c” if the concept of ‘supporting document’ includes the Macroeconomic Framework.

**IBP Comment:** This question has been marked “c” to reflect the limited amount of macroeconomic information available in the *Budget Preamble*. The information in the *Macroeconomic Framework*, which was issued in July 2004, is considered under questions 72, 73 and 74 regarding the pre-budget statement.
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)?

   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).

   Citation and/or comment:

   Peer Reviewer ONE Comment:

   Peer Reviewer TWO Comment:

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?

   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).

   Citation and/or comment:

   Peer Reviewer ONE Comment:

   Peer Reviewer TWO Comment:
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?

   a. Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates.
   b. Yes, information is presented, highlighting the impact of key policy proposals on revenues, 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 revenues is not presented.
   e. Not applicable/other (please comment).

   Citation and/or comment:

   Peer Reviewer ONE Comment:

   Peer Reviewer TWO Comment:

Estimates for Years Prior to the Budget Year

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)?

   a. All expenditures are classified by administrative unit for BY-1.
   b. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately.
   c. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately.
   d. No expenditures classified by administrative unit are presented for BY-1.
   e. Not applicable/other (please comment).

   Citation and/or comment:

   The researcher marked this answer “a.” [http://tcmbf40.tcmb.gov.tr/cbt-uk.html]

   Peer Reviewer ONE Comment: A more appropriate response to this question would be “b.” The Budget Preamble provides this information, classified by administrative unit.

   Peer Reviewer TWO Comment: A more appropriate response to this question would be “b.”

   IBP Comment: IBP editors chose answer “b” to maintain consistency of answers across countries.
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?

   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).

   Citation and/or comment: [http://www.muhasebat.gov.tr/docs/E8-1-9.xls](http://www.muhasebat.gov.tr/docs/E8-1-9.xls)

   **Peer Reviewer ONE Comment:** A more appropriate source for this answer is the Budget Preamble.

   **Peer Reviewer TWO Comment:** The appropriate response to this question is “a.” But the Budget Preamble is the relevant document. The document indicated by the researcher contains the actual monthly data for the 2004 budget. The Preamble makes some use of this data.

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?

   a. All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards.
   b. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards.
   c. Some, but not all, expenditures are classified by economic classification for BY-1.
   d. No expenditures classified by economic classification are presented for BY-1.
   e. Not applicable/other (please comment).

   Citation and/or comment: [http://tcmbf40.tcmb.gov.tr/cbt-uk.html](http://tcmbf40.tcmb.gov.tr/cbt-uk.html)

   **Peer Reviewer ONE Comment:**

   **Peer Reviewer TWO Comment:** The appropriate response to this question would be “a.” Same comment as question 19.
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)?

   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).

   Citation and/or comment:

   **Peer Reviewer ONE Comment**: A more appropriate response to this question would be “d.” Please see our comment for question 4.

   **Peer Reviewer TWO Comment**: A more appropriate response to this question would be “d.”

   **IBP Comment**: IBP editors chose answer “d” to maintain consistency of answers across countries.

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)?

   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).

   Citation and/or comment:
   **The researcher marked this answer “d.”**

   **Peer Reviewer ONE Comment**: A more appropriate response to this question would be “a.” The *Budget Preamble*, which is a publicly available supporting document, gives updated information of the full year expenditure estimates for BY-1. Individual documents of spending agencies presented to Parliament and available in limited distribution also provide six-month realizations.

   **Peer Reviewer TWO Comment**: A more appropriate response to this question would be “a.”

   **IBP Comment**: IBP editors chose answer “a” to maintain consistency of answers across countries.
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)?

   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).

   Citation and/or comment: http://www.muhasebat.gov.tr/mbulten/indexE.php

Peer Reviewer ONE Comment: A more appropriate response to this question would be “a.” The Budget Preamble covers this.

Peer Reviewer TWO Comment: A more appropriate response to this question would be “b.”

IBP Comment: IBP editors chose answer “a” to maintain consistency of answers across countries.

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)?

   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).

   Citation and/or comment:
   The researcher marked this answer “b.” http://www.muhasebat.gov.tr/docs/E9-1-16.xls

Peer Reviewer ONE Comment: A more appropriate response to this question would be “c.” Please note that in 2004 the budget classification was enriched to cover functional, economic and administrative expenditures. However, prior-year expenditures were only provided in economic and administrative classification.

Peer Reviewer TWO Comment: A more appropriate response to this question would be “c.”

IBP Comment: IBP editors chose answer “c” to maintain consistency of answers across countries.
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?

- a. Two years prior to the budget year (BY-2).
- b. Three years prior to the budget year (BY-3).
- d. No actual data for all expenditures are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

**Citation and/or comment:**

The researcher marked this answer as “b.”


**Peer Reviewer ONE Comment:** A more appropriate response to this question would be “a.”
Actual outcomes for BY 2003 are presented in the Final Accounts bill.

**Peer Reviewer TWO Comment:** A more appropriate response to this question would be “a.”

**IBP Comment:** IBP editors chose answer “a” to maintain consistency of answers across countries.

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?

- a. Yes, prior-year data are always adjusted to be comparable to the budget year data.
- b. Yes, in most cases, prior-year data are adjusted to be comparable.
- c. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist.
- d. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented.
- e. Not applicable/other (please comment).

**Citation and/or comment:**

**Peer Reviewer ONE Comment:** A more appropriate response to this question would be “b.”
Comparison was only possible between 2005 and 2004, but not for the years prior to 2004 for functional classification.

**Peer Reviewer TWO Comment:** A more appropriate response to this question would be “b.”

**IBP Comment:** IBP editors chose answer “b” to maintain consistency of answers across countries.
<table>
<thead>
<tr>
<th></th>
<th>Question</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>27.</td>
<td>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)?</td>
<td></td>
</tr>
<tr>
<td></td>
<td>a. All tax revenues are identified individually for BY-1.</td>
<td>a</td>
</tr>
<tr>
<td></td>
<td>b. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>c. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>d. No tax revenues are identified individually for BY-1.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>e. Not applicable/other (please comment).</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Citation and/or comment: <a href="http://www.muhasebat.gov.tr/docs/E8-1-2.xls">http://www.muhasebat.gov.tr/docs/E8-1-2.xls</a></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Peer Reviewer ONE Comment:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Peer Reviewer TWO Comment:</td>
<td></td>
</tr>
<tr>
<td>28.</td>
<td>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)?</td>
<td></td>
</tr>
<tr>
<td></td>
<td>a. All non-tax revenues are identified individually for BY-1.</td>
<td>a</td>
</tr>
<tr>
<td></td>
<td>b. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>c. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>d. No non-tax revenues are identified individually for BY-1.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>e. Not applicable/other (please comment).</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Citation and/or comment: <a href="http://www.muhasebat.gov.tr/docs/E8-1-2.xls">http://www.muhasebat.gov.tr/docs/E8-1-2.xls</a></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Peer Reviewer ONE Comment:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Peer Reviewer TWO Comment:</td>
<td></td>
</tr>
</tbody>
</table>
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)?

   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).

Citation and/or comment:

The researcher marked this answer as “e.”

Peer Reviewer ONE Comment: A more appropriate response to this question would be “a.” This information may be found in the Budget Preamble.

Peer Reviewer TWO Comment: A more appropriate response to this question would be “a.”

IBP Comment: IBP editors chose answer “a” to maintain consistency of answers across countries.

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)?

   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).

Citation and/or comment:

The researcher marked this answer as “b.”

Peer Reviewer ONE Comment: A more appropriate response to this question would be “a.”

Peer Reviewer TWO Comment: A more appropriate response to this question would be “a.”

IBP Comment: IBP editors chose answer “a” to maintain consistency of answers across countries.
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)?

- a. Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).
- b. Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.
- c. Yes, such prior-year estimates are presented, but only for some individual sources of revenue.
- d. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all.
- e. Not applicable/other (please comment).

Citation and/or comment:

**The researcher marked this answer as “d.”**

**Peer Reviewer ONE Comment:** A more appropriate response to this question would be “a.”

**Peer Reviewer TWO Comment:** A more appropriate response to this question would be “a.”

**IBP Comment:** IBP editors chose answer “a” to maintain consistency of answers across countries.

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?

- a. Two years prior to the budget year (BY-2).
- b. Three years prior to the budget year (BY-3).
- d. No actual data for all revenues are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Citation and/or comment:

**The researcher marked this answer as “b.”**


**Peer Reviewer ONE Comment:** A more appropriate response to this question would be “a.”

**Peer Reviewer TWO Comment:** A more appropriate response to this question would be “a.”

**IBP Comment:** IBP editors chose answer “a” to maintain consistency of answers across countries.
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?

- a. Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year.
- b. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded.
- c. Yes, but only information on the level of debt is presented.
- d. No, information related to the government debt for BY-1 is not presented.
- e. Not applicable/other (please comment).

Citation and/or comment:

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:** A more appropriate response to this question would be “a.”

Note, however, that debt-related data are provided only in supporting documents such as the Treasury’s *Debt Management Report*.

<table>
<thead>
<tr>
<th>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?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Two years prior to the budget year (BY-2).</td>
</tr>
<tr>
<td>b. Three years prior to the budget year (BY-3).</td>
</tr>
<tr>
<td>c. Before BY-3.</td>
</tr>
<tr>
<td>d. No actual data for government debt are presented in the budget or supporting budget documentation.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Citation and/or comment:

The researcher marked this answer as “e”

**Peer Reviewer ONE Comment:** A more appropriate response to this question would be “a.”

**Peer Reviewer TWO Comment:** A more appropriate response to this question would be “a.”

**IBP Comment:** IBP editors chose answer “a” to maintain consistency of answers across countries.
<table>
<thead>
<tr>
<th>Comprehensiveness</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>35. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</td>
<td>c</td>
</tr>
<tr>
<td>a. Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.</td>
<td></td>
</tr>
<tr>
<td>b. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded.</td>
<td></td>
</tr>
<tr>
<td>c. Yes, some information is presented, but it lacks important details.</td>
<td></td>
</tr>
<tr>
<td>d. No, information on extra-budgetary funds is not presented.</td>
<td></td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
<td></td>
</tr>
</tbody>
</table>

Citation and/or comment:

The researcher marked this answer as “a.”

Peer Reviewer ONE Comment: A more appropriate response to this question would be “c.”
Please note that the Annual Economic Program of the State Planning Office presents very limited information on extra-budgetary funds. The Annual Economic Program is a supporting budget document and is available on the State Planning Office Internet website in Turkish. The researcher’s comment on the source above is in error, and the tables referred to are related to International Monetary Fund (IMF) monitoring documents, which do not form part of the executive’s budget proposal or supporting budget documents.

Peer Reviewer TWO Comment: A more appropriate response to this question would be “c.”

IBP Comment: IBP editors chose answer “c” to maintain consistency of answers across countries.
36. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, some information is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d.</td>
<td>No, information on intergovernmental transfers is not presented.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation and/or comment:**

The researcher marked this answer as “d.”

**Peer Reviewer ONE Comment:** A more appropriate response to this question would be “c.” Very limited information is provided in the *Annual Economic Program* prepared by the State Planning Organization.

**Peer Reviewer TWO Comment:** A more appropriate response to this question would be “c.”

**IBP Comment:** IBP editors chose answer “c” to maintain consistency of answers across countries.

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>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, some information is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d.</td>
<td>No, information on transfers to public corporations is not presented.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation and/or comment:**


**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**
38. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?

a. Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates.
b. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded.
c. Yes, some information is presented, but it lacks important details.
d. No, information on quasi-fiscal activities is not presented.
e. Not applicable/other (please comment).

**Citation and/or comment:**

*The researcher marked this answer as “b.”* The information about intergovernmental transfers is available in the documentation (Budget 2004 Law Number 5027 Date 24/12/2003). In addition, an evaluation is available on the website: [www.hukuki.net/kanun/5027.15.text.asp](http://www.hukuki.net/kanun/5027.15.text.asp)

**Peer Reviewer ONE Comment:** A more appropriate response to this question would be “d.” The researcher’s comment and source are an error.

**Peer Reviewer TWO Comment:** A more appropriate response to this question would be “d.” Note, however, that the significance of quasi-fiscal activities has declined after the 2001 crisis, mainly under pressure from international financial institutions.

**IBP Comment:** IBP editors chose answer “d” to maintain consistency of answers across countries.
39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?

a. 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.

b. Yes, information is presented, highlighting key information, but some details are excluded.

c. Yes, some information is presented, but it lacks important details.

d. No, information on financial assets is not presented.

e. Not applicable/other (please comment).

Citation and/or comment:

The researcher marked this answer as “b.” Information is available on the website: http://www.abig.org.tr/template.asp?nx=0&%20id=12622&go=Haberler%3AEkonomik

Peer Reviewer ONE Comment: A more appropriate response to this question would be “c.” The researcher’s source is not an official budget document.

Peer Reviewer TWO Comment: A more appropriate response to this question would be “c.”

IBP Comment: IBP editors chose answer “c” to maintain consistency of answers across countries.

40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?

a. Yes, extensive information on non-financial assets is presented, including a listing of the assets, a discussion of their purpose, and (where possible) an estimate of their market value.

b. Yes, information is presented, highlighting key information, but some details are excluded.

c. Yes, some information is presented, but it lacks important details.

d. No, information on non-financial assets is not presented.

e. Not applicable/other (please comment).

Citation and/or comment:

Peer Reviewer ONE Comment:

Peer Reviewer TWO Comment:
41. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?

   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).

   Citation and/or comment:

   **Peer Reviewer ONE Comment:**

   **Peer Reviewer TWO Comment:**

42. Does the executive’s budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?

   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).

   Citation and/or comment:

   The researcher marked this answer as “b.” See the article composed by Associated Professor Abuzer Pınar, A Quantitative Analysis of Turkey Budget, published in the Turkish Bankers Union periodical-Issue 45: [www.tbb.org.tr/turkce/dergi/dergi45/Abuzer.doc](http://www.tbb.org.tr/turkce/dergi/dergi45/Abuzer.doc)

   **Peer Reviewer ONE Comment:** A more appropriate response to this question would be “a.” The researcher’s citation is an error, and it is an article and not an official budget document.

   The Treasury’s Debt Management Report cited above provides extensive information about loan guarantees including debt payment projections which may be assumed by the Treasury. The only missing items are the estimates about the risks from guaranteed private sector contracts such as Build, Operate and Transfers in the energy sector. To a certain extent, this estimate is done internally, but it is not released to the public. Given the very technical, sensitive and speculative nature of these transactions, it is very normal not to make them publicly available. We therefore rated this question as “a,” because the Debt Management Report is recognized by international organizations as a fairly transparent document. The February 2005 version of this report is available in English at: [http://www.hazine.gov.tr/duyuru/basin/KBYR_Subat_2005_eng.pdf](http://www.hazine.gov.tr/duyuru/basin/KBYR_Subat_2005_eng.pdf)

   **Peer Reviewer TWO Comment:** A more appropriate response to this question would be “a.” I agree with Reviewer One’s comments.
43. Does the executive’s budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?

   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).

   Citation and/or comment:

   **Peer Reviewer ONE Comment:**

   **Peer Reviewer TWO Comment:**

44. Does the executive’s budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?

   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).

   Citation and/or comment:

   **Peer Reviewer ONE Comment:**

   **Peer Reviewer TWO Comment:**
45. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on tax expenditures?

   a. Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates.
   b. Yes, information is presented, highlighting key tax expenditures, but some details are excluded.
   c. Yes, some information is presented, but it lacks important details.
   d. No, information on tax expenditures is not presented.
   e. Not applicable/other (please comment).

   Citation and/or comment:

   The researcher marked this answer as “c.” Information available on the website www.bumko.gov.tr/tasari/2005BTasari.doc

   Peer Reviewer ONE Comment: A more appropriate response to this question would be “d.” This information is not contained in the 2005 budget documents, and only the more recent 2006 budget documents provide information on this, and it is very limited.

   Peer Reviewer TWO Comment: A more appropriate response to this question would be “d.”

   IBP Comment: IBP editors chose answer “d” to maintain consistency of answers across countries.

46. Does the executive’s budget or any supporting budget documentation identify all earmarked revenues?

   a. All earmarked revenues are identified individually.
   b. At least two-thirds of, but not all, earmarked revenues are identified individually.
   c. Less than two-thirds of earmarked revenues are identified individually.
   d. No earmarked revenues are identified individually.
   e. Not applicable/other (please comment).

   Citation and/or comment:

   The researcher marked this answer as “a.” Information available on the website: www.bumko.gov.tr/tasari/2005BTasari.doc

   Peer Reviewer ONE Comment: A more appropriate response to this question would be “d.”

   Peer Reviewer TWO Comment: A more appropriate response to this question would be “d.” The document cited by the researcher does not provide information about earmarked revenues.

   IBP Comment: IBP editors chose answer “d” to maintain consistency of answers across countries.
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?

   a. One percent or less of expenditure is dedicated to secret items.
   b. Three percent or less, but more than one percent, of expenditure is dedicated to secret items.
   c. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items.
   d. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public.
   e. Not applicable/other (please comment).

Citation and/or comment:

**The researcher marked this answer as “e.”** There is no reference to the secret expenditures.

**Peer Reviewer ONE Comment:** A more appropriate response to this question would be “d.” The percentage is not available to the public.

**Peer Reviewer TWO Comment:** A more appropriate response to this question would be “d.”

**IBP Comment:** IBP editors chose answer “d” to maintain consistency of answers across countries.
<table>
<thead>
<tr>
<th>The Budget Narrative &amp; Performance Monitoring</th>
</tr>
</thead>
<tbody>
<tr>
<td>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?</td>
</tr>
<tr>
<td>a. 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.</td>
</tr>
<tr>
<td>b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded.</td>
</tr>
<tr>
<td>c. Yes, some information is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d. No, information on the link between the budget and the government’s stated policy goals is not presented.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Citation and/or comment:

The researcher marked this answer as “a.”

Peer Reviewer ONE Comment: A more appropriate response to this question would be “c.” Important details on the links between policy goals and the proposed budget are not included. For example, the OECD Report on PEM (2005) indicates that the budget document does not provide extensive information on the link between the budget and the government’s stated policy goals – it only contains a discussion of macro-fiscal goals and a cursory discussion on the link between policies and financing at the administrative unit level.

Peer Reviewer TWO Comment: A more appropriate response to this question would be “c.” I would emphasize the cursory nature of the link between the proposed budget and policy goals.

IBP Comment: IBP editors chose answer “c” to maintain consistency of answers across countries.
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 and/or comment:

   The researcher marked this answer as “b.”

   Peer Reviewer ONE Comment: A more appropriate response to this question would be “d.” The *OECD Report on PEM (2005)* notes that multi-year figures are not presented with the budget. This will only be implemented for the 2006 budget.

   Peer Reviewer TWO Comment: A more appropriate response to this question would be “d.” Recall that multi-year programming is absent in the 2005 budget even in terms of estimated revenues and expenditures.

   IBP Comment: IBP editors chose answer “d” to maintain consistency of answers across countries.

50. Does the executive’s budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?

   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).

   Citation and/or comment:

   Peer Reviewer ONE Comment:

   Peer Reviewer TWO Comment:
51. Are the non-financial data presented useful for assessing how an expenditure program is performing?

   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).

Citation and/or comment:

**Peer Reviewer ONE Comment**: A more appropriate response to this question would be “e.” In our opinion, the 2005 budget was not done on the basis of performance management. Thus, this question should be considered as not applicable. However, the 2007 budget will be considered to be implemented on that basis.

**Peer Reviewer TWO Comment**: A more appropriate response to this question would be “d.” This answer is based on the lack of non-financial data in the 2005 budget and supporting documents.

**IBP Comment**: IBP editors maintained the researcher’s answer as marked at “d.” This is based on the lack of non-financial data presented and discussed in the executive’s budget proposal and supporting document. This question does not presuppose that a country has adopted program or performance-based budgeting (which links outlays closely with outputs).

Instead, this question along with questions 50, 52, 53, and 54 explore whether or not a government attempts to systematically evaluate the performance of expenditures (irrespective of the budget’s organization) and whether this information is shared with the public.
52. Does the executive’s budget or any supporting budget documentation contain performance indicators for expenditure programs?

   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).

   Citation and/or comment:

   The researcher has marked this answer as “a.”

   Peer Reviewer ONE Comment: A more appropriate response to this question would be “e.” See our comments above for the reasoning. The researcher’s source is about the performance criteria of the IMF-funded stability program as part of the various conditions.

   Peer Reviewer TWO Comment: A more appropriate response to this question would be “d.” Same comment as for question 52.

   IBP Comment: IBP editors have marked the answer to this question as “d.” Please see the comment under question 51 for further details.

53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?

   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).

   Citation and/or comment:

   The researcher has marked this answer as “a.”

   Peer Reviewer ONE Comment: A more appropriate response to this question would be “e.” See our comments above for the reasoning. The researcher’s source is about the performance criteria of the IMF-funded stability program as part of the various conditions.

   Peer Reviewer TWO Comment: A more appropriate response to this question would be “d.” Same comment as for question 51.

   IBP Comment: IBP editors have marked the answer to this question as “d.” Please see the comment under question 51 for further details.
54. Are performance indicators used in conjunction with performance targets presented in the executive’s budget or any supporting budget documentation?

   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).

Citation and/or comment:

The researcher has marked this answer as “c.” Process Performance Management Report www.bumko.gov.tr/maliyonetim/performans/sunum/PEBSunumT.pps

Peer Reviewer ONE Comment: A more appropriate response to this question would be “e.”
Same reasoning as in the previous questions. In 2005, the government did not declare any performance-based budgeting policy.

Peer Reviewer TWO Comment: A more appropriate response to this question would be “d.”
Same comment as in question 51.

IBP Comment: IBP editors have marked the answer to this question as “d.” Please see the comment under question 51 for further details.

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?

   a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates.
   b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded.
   c. Yes, some information is presented, but it lacks important details.
   d. No, information on policies intended to alleviate poverty is not presented.
   e. Not applicable/other (please comment).

Citation and/or comment:

The researcher has marked this answer as “d.”

Peer Reviewer ONE Comment: A more appropriate response to this question would be “c.”
The Annual Economic Program provides some policy implications in this regard, but lacks any clear linkage with the expenditures.

Peer Reviewer TWO Comment: A more appropriate response to this question would be “c.”
I would, however, emphasize the cursory/rhetorical nature of such references.

IBP Comment: IBP editors have marked the answer to this question as “c.”
### Additional Key Information for Budget Analysis & Monitoring

*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.*

<table>
<thead>
<tr>
<th>Question</th>
<th>Options</th>
</tr>
</thead>
<tbody>
<tr>
<td>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources?</td>
<td></td>
</tr>
<tr>
<td>a. Yes, extensive information on tax rates and fee schedules is presented, including both a narrative discussion and quantitative estimates.</td>
<td></td>
</tr>
<tr>
<td>b. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded.</td>
<td></td>
</tr>
<tr>
<td>c. Yes, some information is presented, but it lacks important details.</td>
<td></td>
</tr>
<tr>
<td>d. No, information is not presented.</td>
<td></td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
<td></td>
</tr>
</tbody>
</table>

Citation and/or comment:

The researcher has marked this answer as “b.” Order For the Implementation of 2005 Budget Issued by Ministry of Finance (Number 10) available on the website: [www.alomaliye.com/2005_butce_uyg_talimati_10.htm](http://www.alomaliye.com/2005_butce_uyg_talimati_10.htm)

**Peer Reviewer ONE Comment**: A more appropriate response to this question would be “c.” The *Budget Preamble* does contain some information, but the information is not comprehensive. The researcher’s citation is an error, and it is related to a Ministry of Finance Hot Line, rather than to published information on tax rates.

**Peer Reviewer TWO Comment**: A more appropriate response to this question would be “c.”

**IBP Comment**: IBP editors have marked the answer to this question as “c.”
57. Does the executive make available to the public an analysis of the distribution of the tax burden?

   a. Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates.
   b. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded.
   c. Yes, some analysis is presented, but it lacks important details.
   d. No analysis on the distribution of the tax burden is presented.
   e. Not applicable/other (please comment).

Citation and/or comment:

The researcher has marked this answer as “c.” Statistics published by the State Statistical Institution appear on the website: [www.die.gov.tr/TURKISH/SONIST/HHGELTUK/071103.htm](http://www.die.gov.tr/TURKISH/SONIST/HHGELTUK/071103.htm)

Peer Reviewer ONE Comment: A more appropriate response to this question would be “d.” The researcher’s citation is an error; it refers to a survey on household income/consumption and not to information in an official document analyzing the distribution of the tax burden.

Peer Reviewer TWO Comment: A more appropriate response to this question would be “d.” Official analysis of the tax burden and its distribution is still lacking in Turkey.

IBP Comment: IBP editors have marked the answer to this question as “d.”
58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?

   a. Yes, extensive information on conditions associated with IFI assistance is presented, including both a narrative discussion and quantitative estimates.
   b. Yes, information is presented, but some details are excluded.
   c. Yes, some information is presented, but it lacks important details.
   d. No, information on conditions associated with IFI assistance is not presented.
   e. Not applicable/other (please comment).

   Citation and/or comment:

   The researcher has marked this answer as “b.” The Budget and Transparency Report prepared by the Chief Accountant of State Auditing Institution Mr. Fikret Gülen covers the period 1996-2002. Available on the website: www.saydamlik.org/butcevesaydamlik.html

   Peer Reviewer ONE Comment: A more appropriate response to this question would be “c.” The researcher’s source, covering the period 1996-2002, is not applicable. The quarterly Treasury Debt Management reports provide aggregated estimates from the donors.

   Peer Reviewer TWO Comment: A more appropriate response to this question would be “c.” Note that the answer “c” is due to the fact that the Central Bank publishes IMF stand-by agreements – and not because the Treasury’s Debt Management Report provides any significant information on IFI conditionality.

   IBP Comment: IBP editors have marked the answer to this question as “c.”

59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?

   a. Yes, extensive information on conditions associated with donor country assistance is presented, including both a narrative discussion and quantitative estimates.
   b. Yes, information is presented, but some details are excluded.
   c. Yes, some information is presented, but it lacks important details.
   d. No, information on conditions associated with donor country assistance is not presented.
   e. Not applicable/other (please comment).

   Citation and/or comment:

   Peer Reviewer ONE Comment:

   Peer Reviewer TWO Comment:
<table>
<thead>
<tr>
<th>60. Does the executive make available to the public a summary that describes the budget and its proposals?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Yes, it provides a summary that is very informative.</td>
</tr>
<tr>
<td>b. Yes, it provides a summary that is somewhat informative.</td>
</tr>
<tr>
<td>c. Yes, but the summary is not very informative.</td>
</tr>
<tr>
<td>d. No, it does not provide a summary.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation and/or comment:**

**Peer Reviewer ONE Comment:** We view the answer selected as correct, but the citation is an error. The budget speech of the finance minister serves as a budget summary. For BY 2005, the speech was given in October 2004, when the finance minister presented the budget and the documents were circulated to members of parliament and the press by the Finance Ministry. The document can be seen on the Internet at: www.maliye.gov.tr.

**Peer Reviewer TWO Comment:**

<table>
<thead>
<tr>
<th>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?</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Yes, it publishes a citizens budget that is very informative.</td>
</tr>
<tr>
<td>b. Yes, it publishes a citizens budget that is somewhat informative.</td>
</tr>
<tr>
<td>c. Yes, but the citizens budget is not very informative.</td>
</tr>
<tr>
<td>d. No, it does not publish a citizens budget.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation and/or comment:**
The researcher has marked this answer as “a.”
http://www.muhasebat.gov.tr/docs/E1-1-1.xls

**Peer Reviewer ONE Comment:** A more appropriate response to this question would be “d.” The researcher’s source is an error as it refers to budget implementation, and not to a non-technical presentation of the 2005 budget.

**Peer Reviewer TWO Comment:** A more appropriate response to this question would be “d.” See Table 1 above.

**IBP Comment:** IBP editors chose answer “d” to maintain consistency of answers across countries.
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)?

<table>
<thead>
<tr>
<th>Option</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Yes, thorough definitions of budget terms are provided.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, definitions are provided, but some details are excluded.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, some definitions are provided, but it lacks important details.</td>
</tr>
<tr>
<td>d.</td>
<td>No, definitions are not provided.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Citation and/or comment:
The researcher has marked this answer as “c.” Information is available on the website: www.muhasebat.gov.tr/duyuru/ytl_sunu.ppt

Peer Reviewer ONE Comment: A more appropriate response to this question would be “d.” The researcher’s source is an error as it refers to the introduction of a new money unit, and not to a glossary.

Peer Reviewer TWO Comment: A more appropriate response to this question would be “d.”

IBP Comment: IBP editors chose answer “d” to maintain consistency of answers across countries.

63. Does the executive make available to the public a summary of the budget process?

<table>
<thead>
<tr>
<th>Option</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Yes, it includes a summary of the budget process that is very informative.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, it includes a summary of the budget process that is somewhat informative.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, but the summary of the budget process is not very informative.</td>
</tr>
<tr>
<td>d.</td>
<td>No, it does not include a summary of the budget process.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Citation and/or comment:
The researcher has marked this answer as “c.” Information is available on the website www.muhasebat.gov.tr/duyuru/ytl_sunu.ppt

Peer Reviewer ONE Comment: A more appropriate response to this question would be “d.” Please see the comment above.

Peer Reviewer TWO Comment: A more appropriate response to this question would be “d.”

IBP Comment: IBP editors chose answer “d” to maintain consistency of answers across countries.
64. Do citizens have the right in law to access government information, including budget information?

a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information.
b. 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.
c. 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.
d. No, the right to access government information has not been codified into law, or this right does not include access to budget information.
e. Not applicable/other (please comment).

Citation and/or comment:

The researcher has marked this answer as “a.” An Information Provision Law (Number 4982) has been in force since 2003 and according to this law all citizens have the right to get information about state activities including the budget.

Peer Reviewer ONE Comment: A more appropriate response to this question would be “b.” In practice, the implementation of the Right to Information Law is progressing slowly. Budget information is usually only requested by specialists. The Ministry of Finance is required to give a response within time limits set in the law. In theory, the law has the procedures in place to allow citizens to obtain access to information. But in practice, the use of these procedures by the public may be limited due to the complex nature of the information which requires specialization. There are some cases, however, in which government departments have provided detailed information when asked. In conclusion, the implementation of the law has had mixed results so far.

Peer Reviewer TWO Comment: A more appropriate response to this question would be “b.”

IBP Comment: IBP editors chose answer “b” to maintain consistency of answers across countries.
65. 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)?

| 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). |

**Citation and/or comment:**

The researcher has marked this answer as “a.” The same law as in question 64 applies to this question too.

**Peer Reviewer ONE Comment:** A more appropriate response to this question would be “d.”

**Peer Reviewer TWO Comment:** A more appropriate response to this question would be “d.”

**IBP Comment:** IBP editors chose answer “d” to maintain consistency of answers across countries.
66. 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?

   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).

   Citation and/or comment:

   The researcher has marked this answer as “a.” The same law as in question 64 applies to this question too.

   Peer Reviewer ONE Comment: A more appropriate response to this question would be “d.”

   Peer Reviewer TWO Comment: A more appropriate response to this question would be “d.”

   IBP Comment: IBP editors chose answer “d” to maintain consistency of answers across countries.
Section Three: The Budget Process
<table>
<thead>
<tr>
<th>The Budget Process</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Executive’s Formulation of the Budget</td>
<td></td>
</tr>
<tr>
<td>67. How far in advance of the release of the budget is the day of its release known?</td>
<td></td>
</tr>
<tr>
<td>a. The release date is set in permanent law.</td>
<td>a</td>
</tr>
<tr>
<td>b. The executive announces the release date at least two months in advance.</td>
<td></td>
</tr>
<tr>
<td>c. The executive announces the release date less than two months but more than two weeks in advance.</td>
<td></td>
</tr>
<tr>
<td>d. The executive announces the release date two weeks or less before the release, or makes no announcement.</td>
<td></td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
<td></td>
</tr>
<tr>
<td>Citation and/or comment:</td>
<td></td>
</tr>
<tr>
<td>The researcher has marked this answer as “c.” Information appears on the website: <a href="http://www.bilgiedinmehakki.org/archive/2004_05_01_archive.asp">www.bilgiedinmehakki.org/archive/2004_05_01_archive.asp</a></td>
<td></td>
</tr>
<tr>
<td>Peer Reviewer ONE Comment:</td>
<td>A more appropriate response to this question would be “a.” The Constitution requires that the budget proposal be submitted to Parliament 75 days before the fiscal year begins. The fiscal year is the calendar year in Turkey, so the executive generally tables the budget in Parliament in October.</td>
</tr>
<tr>
<td>Peer Reviewer Two Comment:</td>
<td>A more appropriate response to this question would be “a.”</td>
</tr>
<tr>
<td>IBP Comment:</td>
<td>IBP editors chose answer “a” to maintain consistency of answers across countries.</td>
</tr>
</tbody>
</table>
68. Does the executive release to the public its timetable for its budget preparation process?

   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).

Citation and/or comment:

   The researcher has marked this answer as “b.” Information appears on the website:
   www.bilgiedinmehakki.org/archive/2004_05_01_archive.asp

   Peer Reviewer ONE Comment: A more appropriate response to this question would be “c.”
   During the time the 2005 budget was prepared, the old State Accounting Law was in effect.
   This law had no timetable, but it required that a Budget Call be signed by the prime minister
   regarding the formulation process, along with the Budget Preparation Guidelines issued by the
   Ministry of Finance. These were both published in the Official Gazette. Currently, with the
   implementation of Code 5018, a more detailed timetable has been in effect beginning in 2006.

   Peer Reviewer TWO Comment: A more appropriate response to this question would be “c.”

   IBP Comment: IBP editors chose answer “c” to maintain consistency of answers across
   countries.

69. Does the executive adhere to its timetable for the preparation and release of the budget?

   a. The executive adheres to the dates in its timetable.
   b. The executive adheres to most of the key dates in its timetable.
   c. The executive has difficulty adhering to most of the dates in its timetable.
   d. The executive does not adhere to the dates in its timetable, or it does not release
      to the public its timetable.
   e. Not applicable/other (please comment).

Citation and/or comment: Information appears on the website:
www.bilgiedinmehakki.org/archive/2004_05_01_archive.asp

   Peer Reviewer ONE Comment: Although it is not released to the public with full details, in
   practice the government adhered to its own timetable.

   Peer Reviewer TWO Comment:
Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?

- 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).

**Citation and/or comment:**

The researcher has marked this answer as “a.” Information appears on the website of the Turkish Parliament: [www.tbmm.gov.tr/develop/owa/komisyonlar.komisyon_bilgi?p_kom_kod=17](http://www.tbmm.gov.tr/develop/owa/komisyonlar.komisyon_bilgi?p_kom_kod=17)

**Peer Reviewer ONE Comment:** A more appropriate response to this question would be “d.” The researcher’s source is an error. The website contains information on the parliamentary committees for budget debate that occurs after the budget proposal is presented in Parliament, and not for legislative consultations prior to the preparation of the budget proposal.

**Peer Reviewer TWO Comment:** A more appropriate response to this question would be “d.” Consultation with members of the legislature is not provided for, but lobbying takes place behind close doors by ministers of parliament (MPs) of the party/parties in power.

**IBP Comment:** IBP editors chose answer “d” to maintain consistency of answers across countries.
71. Does the executive hold consultations with the public as part of its process of determining budget priorities?

   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).

Citation and/or comment:

The researcher has marked this answer as “c.” Information appears on the website: www.sayistay.gov.tr/yayin/dergi/dergi3.asp?id=420

Peer Reviewer ONE Comment: A more appropriate response to this question would be “d.” The executive does not consult with the public. The researcher’s source is an error; it contains an article rather than an official document.

Peer Reviewer TWO Comment: A more appropriate response to this question would be “d.” Lobbying rather than consultation is the norm.

IBP Comment: IBP editors chose answer “d” to maintain consistency of answers across countries.
72. When does the executive release a pre-budget statement to the public?

   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).

Citation and/or comment:

The researcher has marked this answer as “b.” The information appears on the Internet: www.sayistay.gov.tr/yayin/dergi/dergi3.asp?id=420

Peer Reviewer ONE Comment: A more appropriate response to this question would be “a.” The Pre-Budget Statement in Turkey was released in July 2004 for the 2005 budget year, and is referred to as the Macroeconomic Framework. It can be seen on the website of the State Planning Organization (SPO) in Turkish at: http://www.dpt.gov.tr/kamuyat/2005/2005makroypk.doc.

Peer Reviewer TWO Comment: A more appropriate response to this question would be “a.”

IBP Comment: IBP editors chose answer “a” to maintain consistency of answers across countries.

73. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?

   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).

Citation and/or comment: Information appears on the website: http://www.bumko.gov.tr/english/statistics/FiscalStrategy.htm

Peer Reviewer ONE Comment: A more appropriate response to this question would be “b.”

Peer Reviewer TWO Comment: A more appropriate response to this question would be “c.” Note that the Macroeconomic Framework is only a 6-page document highlighting priorities. It lacks an overarching rationale and a sound analytical basis.

IBP Comment: IBP editors chose answer “c” to maintain consistency of answers across countries.
74. Does the pre-budget statement describe the government’s policies and priorities that will guide the development of detailed estimates for the upcoming budget?

   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).

   Citation and/or comment: Information appears on the website: http://www.bumko.gov.tr/english/statistics/FiscalStrategy.htm

**Peer Reviewer ONE Comment**: A more appropriate response to this question would be “c.” Priorities were set in a very generic sense.

**Peer Reviewer TWO Comment**: A more appropriate response to this question would be “c.”

**IBP Comment**: IBP editors chose answer “c” to maintain consistency of answers across countries.

### Legislative Approval of the Budget

75. How far in advance of the start of the budget year does the legislature receive the budget?

   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).

   Citation and/or comment: The information appears on the Turkish Parliament Budget and Planning Committee website: www.tbmm.gov.tr/develop/owa/komisyon_s.komisyon_bilgi?p_kom_kod=17

**Peer Reviewer ONE Comment**: The executive’s 2005 budget proposal was presented to Parliament in October 2004. The budget year is the calendar year in Turkey.

**Peer Reviewer TWO Comment**: The budget proposal was sent to Parliament on 17/10/2004 and was enacted on 27/12/2004.
<table>
<thead>
<tr>
<th>Answer</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>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.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, hearings are held in which testimony is heard from the executive branch and some constituencies.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard.</td>
</tr>
<tr>
<td>d.</td>
<td>No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

**Citation and/or comment:**

The researcher has marked this answer as “a.” The information appears on the Turkish Parliament Budget and Planning Committee website: [www.tbmm.gov.tr/develop/owa/komisyon_s.komisyon_bilgi?p_kom_kod=17](http://www.tbmm.gov.tr/develop/owa/komisyon_s.komisyon_bilgi?p_kom_kod=17)

**Peer Reviewer ONE Comment:** A more appropriate response to this question would be “c.” With the consent of the head of the budget commission, the public and non-governmental organizations can 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, it is not allowed to make statements. We opted to choose “c” instead of “d” because the hearings are available through broadcast media and on the Internet.

**Peer Reviewer TWO Comment:** A more appropriate response to this question would be “c.” I agree with Peer Reviewer One’s comments.

**IBP Comment:** IBP editors chose answer “c” to maintain consistency of answers across countries.
77. 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>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, a limited number of hearings are held in which testimony from the executive branch is heard.</td>
</tr>
<tr>
<td>d.</td>
<td>No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

_**Citation and/or comment:**_ The commission hosts all ministers and general directors of the ministries and state institutions and gets their opinions on the budget. [www.tcmb.gov.tr/yeni/evds/konusma/tur/2001/tbmm/PBKsunu.html](http://www.tcmb.gov.tr/yeni/evds/konusma/tur/2001/tbmm/PBKsunu.html)

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:** A more appropriate response to this question would be “b.” Hearings are held, but these hearings are not extensive or challenging in the case of sensitive units such as the Ministry of Defense or the Ministry of Foreign Affairs.

**IBP Comment:** IBP editors chose answer “a” to maintain consistency of answers across countries.
78. 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?

   a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard.
   b. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard.
   c. Yes, a limited number of hearings are held in which testimony from the public is heard.
   d. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard.
   e. Not applicable/other (please comment).

Citation and/or comment:

The researcher has marked this answer as “a.” The commission hosts all ministers and general directors of the ministries and state institutions and gets their opinions on the budget: www.tcmb.gov.tr/yeni/evds/konusma/tur/2001/tbmm/PBKsunu.html

Peer Reviewer ONE Comment: A more appropriate response to this question would be “d.” Please see our comments for question 76.

Peer Reviewer TWO Comment: A more appropriate response to this question would be “d.” Public testimonies are not allowed.

IBP Comment: IBP editors chose answer “d” to maintain consistency of answers across countries.
<table>
<thead>
<tr>
<th>Question</th>
<th>Response</th>
</tr>
</thead>
<tbody>
<tr>
<td>Do the legislative committees that hold public hearings release reports to the public on these hearings?</td>
<td>a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings.</td>
</tr>
</tbody>
</table>

**Citation and/or comment:**

**The researcher has marked this answer as “c.”** The commission hosts all ministers and general directors of the ministries and state institutions and gets their opinions on the budget: [www.tcmb.gov.tr/yeni/evds/konusma/tur/2001/tbmm/PBKsunu.html](http://www.tcmb.gov.tr/yeni/evds/konusma/tur/2001/tbmm/PBKsunu.html)

**Peer Reviewer ONE Comment:** A more appropriate response to this question would be “a.” The hearings are recorded on tape, and released on the Internet homepage of the Grand National Assembly a few days after the debates.

**Peer Reviewer TWO Comment:** A more appropriate response to this question would be “a.” Note, however, that the Grand National Assembly proceedings are listed by date only and it is very difficult to do ‘subject’ search. The researcher needs to know the date, the session, etc., to be able to locate the relevant information.

**IBP Comment:** IBP editors chose answer “a” to maintain consistency of answers across countries.
80. Does the executive present more details or provide a better explanation of any budget proposal, if members of the legislature (including from minority parties) request such information?

   a. The executive responds to such legislative requests, and it generally provides an appropriate and timely response.
   b. The executive responds to such legislative requests, but its responses are sometimes not appropriate or timely.
   c. The executive responds to such legislative requests, but its responses are typically not appropriate or timely.
   d. The executive responds selectively or ignores such legislative requests.
   e. Not applicable/other (please comment).

   Citation and/or comment:

   The researcher has marked this answer as “a.” The information appears on the Turkish Parliament Budget and Planning Committee website: www.tbmm.gov.tr/develop/owa/komisyon_s.komisyon_bilgi?p_kom_kod=17

   Peer Reviewer ONE Comment: A more appropriate response to this question would be “b.” The executive’s written responses take time.

   Peer Reviewer TWO Comment: A more appropriate response to this question would be “b.”

   IBP Comment: IBP editors chose answer “b” to maintain consistency of answers across countries.
81. Is the legislature (or the appropriate legislative committee) given information for the budget year on the spending of secret items relating to, for instance, national security and military intelligence?

   a. Yes, the legislature is provided extensive information on all spending on secret items.
   b. Yes, the legislature is provided information on spending on secret items, but some details are excluded.
   c. Yes, the legislature is provided some information on spending on secret items, but it lacks important details.
   d. No, the legislature is provided no information on secret items.
   e. Not applicable/other (please comment).

Citation and/or comment:

   The researcher has marked this answer as “c.” The information appears on the Turkish Parliament Budget and Planning Committee website: www.tbmm.gov.tr/develop/owa/komisyon_s.komisyon_bilgi?p_kom_kod=17

Peer Reviewer ONE Comment: A more appropriate response to this question would be “b.” When asked by members, and if deemed appropriate by the majority of members, such information may be disclosed in closed session of Parliament (or the appropriate legislative committee).

Peer Reviewer TWO Comment: A more appropriate response to this question would be “d.” I think “d” is more appropriate because the information, in principle, is not available unless it is asked for and a majority of the members agree.

IBP Comment: IBP editors chose answer “d” to maintain consistency of answers across countries.
Does the legislature have authority to amend the budget presented by the executive?

a. Yes, the legislature has unlimited authority to amend the budget.
b. Yes, the legislature has authority to amend the budget, with some limitations.
c. Yes, the legislature has authority to amend the budget, but its authority is very limited.
d. No, the legislature does not have any authority to amend the budget.
e. Not applicable/other (please comment).

Citation and/or comment:

The researcher has marked this answer as “a.” The information appears on the Turkish Parliament Budget and Planning Committee website: www.tbmm.gov.tr/develop/owa/komisyon_s.komisyon_bilgi?p_kom_kod=17

Peer Reviewer ONE Comment: The appropriate response to this question is “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.

Peer Reviewer TWO Comment: A more appropriate response to this question would be “b.” I think “b” is more appropriate given the constraints imposed by the Constitution.

IBP Comment: IBP editors chose answer “b” to maintain consistency of answers across countries.
83. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?

   a. The approved budget includes program-level detail.
   b. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs).
   c. The approved budget includes only departmental totals.
   d. The approved budget includes less information than departmental totals.
   e. Not applicable/other (please comment).

   Citation and/or comment:

   The researcher has marked this answer as “a.” The information appears on the Turkish Parliament Budget and Planning Committee website: www.tbmm.gov.tr/develop/owa/komisyon_s.komisyon_bilgi?p_kom_kod=17

   Peer Reviewer ONE Comment: A more appropriate response to this question would be “b.” See our comment for question 4. 2005 budgets of the departments were approved by functions by first levels.

   Peer Reviewer TWO Comment: A more appropriate response to this question would be “b.” I agree with Peer Reviewer One’s comment.

   IBP Comment: IBP editors chose answer “b” to maintain consistency of answers across countries.

Executive’s Implementation of the Budget

84. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?

   a. In-year reports on actual expenditure are released at least every month.
   b. In-year reports on actual expenditure are released at least every quarter.
   c. In-year reports on actual expenditure are released at least semi-annually.
   d. In-year reports on actual expenditure are not released.
   e. Not applicable/other (please comment).

   Citation and/or comment: The information appears on the website of the Turkish Ministry of Finance (www.maliye.gov.tr) and on the website of the Treasury (www.hazine.gov.tr)

   Peer Reviewer ONE Comment: 

85. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?

a. Yes, in-year reports cover all expenditures.
b. Yes, in-year reports cover at least two-thirds, but not all, of expenditures.
c. Yes, in-year reports cover less than two-thirds of expenditures.
d. No in-year reports are released to the public.
e. Not applicable/other (please comment).


**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**

---

86. 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?

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).

Citation and/or comment: Speech of Minister of Finance Mr. Kemal Unakitan published on the news internet site: [www.haber10.com/haber/804/](http://www.haber10.com/haber/804/)

**Peer Reviewer ONE Comment:** A more appropriate source for these documents is [www.muhasebat.gov.tr](http://www.muhasebat.gov.tr), the official website of the Public Accounts Department of the Ministry of Finance.

**Peer Reviewer TWO Comment:** In-year reports published by the Public Accounts Department allow for comparison; they do not conduct such comparison.
87. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?

   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).

   Citation and/or comment: Information available on the Budget Law 5027 for the Year 2004 is published on the website: www.alomaliye.com/5103_sayili_kanun_ekbutce.htm

   Peer Reviewer ONE Comment: Please see above for the source.

   Peer Reviewer TWO Comment:

88. What share of revenue is covered by the in-year reports on actual revenue collections?

   a. In-year reports cover the actual revenue collections of all sources of revenue.
   b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue.
   c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources.
   d. In-year reports on actual revenue collections are not released to the public.
   e. Not applicable/other (please comment).

   Citation and/or comment: Information available on the Budget Law 5027 for the Year 2004 is published on the website: www.alomaliye.com/5103_sayili_kanun_ekbutce.htm

   Peer Reviewer ONE Comment:

   Peer Reviewer TWO Comment:
89. 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>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>a. Yes, comparisons are made for all revenue sources.</td>
</tr>
<tr>
<td></td>
<td>b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources.</td>
</tr>
<tr>
<td></td>
<td>c. Yes, but comparisons are made for less than two-thirds of revenue sources.</td>
</tr>
<tr>
<td></td>
<td>d. No, comparisons are not made, or no in-year reports are released to the public.</td>
</tr>
<tr>
<td></td>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Citation and/or comment: Information available on the Budget Law 5027 for the Year 2004 is published on the website: [www.alomaliye.com/5103_sayili_kanun_ekbutce.htm](http://www.alomaliye.com/5103_sayili_kanun_ekbutce.htm)

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:** See my comment for question 86.

90. Does the executive release to the public in-year reports on actual borrowing?

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>a. Yes, in-year reports on actual borrowing are released at least every month.</td>
</tr>
<tr>
<td></td>
<td>b. Yes, in-year reports on actual borrowing are released at least every quarter.</td>
</tr>
<tr>
<td></td>
<td>c. Yes, in-year reports on actual borrowing are released at least semi-annually.</td>
</tr>
<tr>
<td></td>
<td>d. No, in-year reports on actual borrowing are not released.</td>
</tr>
<tr>
<td></td>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>


**Peer Reviewer ONE Comment:** A more appropriate source is the website of the Treasury, at [www.treasury.gov.tr](http://www.treasury.gov.tr)

91. 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?

   a. Yes, extensive information related to the composition of government debt is presented.
   b. Yes, key additional information is presented, but some details are excluded.
   c. Yes, some additional information is presented, but it lacks important details.
   d. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released.
   e. Not applicable/other (please comment).

   Citation and/or comment: Information is available on the Report on Treasury Activities prepared by the Turkish National Audit Department-2004

   Peer Reviewer ONE Comment: A more appropriate source is the website of the Treasury. The researcher’s source is an error and cites the annual audit report of the Turkish Court of Accounts, and not in-year reports on debt.

   Peer Reviewer TWO Comment: See sources I have indicated in question 90.

92. 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)?

   a. Reports are released 1 month or less after the end of the period.
   b. Reports are released 2 months or less (but more than 1 month) after the end of the period.
   c. Reports are released more than 2 months after the end of the period.
   d. In-year reports are not released.
   e. Not applicable/other (please comment).

   Citation and/or comment: Information available on the Budget Law 5027 for the Year 2004 is published on the website: www.alomaliye.com/5103_sayili_kanun_ekbutce.htm

   Peer Reviewer ONE Comment: A more appropriate source is www.muhasebat.gov.tr

   Peer Reviewer TWO Comment:
93. 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?

a. 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.
b. Yes, the mid-year review includes a discussion of the economy, but it lacks some details.
c. Yes, the mid-year review includes a discussion of the economy, but it lacks important details.
d. 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.
e. Not applicable/other (please comment).

Citation and/or comment:

The researcher has marked this answer as “b.” Information appears on the website: www.bumko.gov.tr/mevzuat/2004bkanunu/2004bkanunu.htm

Peer Reviewer ONE Comment: A more appropriate response to this question would be “d.” The researcher’s citation is an error; it concerns the annual budget law and not the mid-year review.

The 2005 budget was implemented according to the old State Accounting Law, which had no such reporting requirement. However, the new Code 5018 (the Financial Management and Control Law) prescribes that such a review be done, but not for the overall budget aggregates. It requires a mid-year report for each spending department, including the local authorities. Therefore, neither in the old legislation nor even in the new legislation is there a requirement for a macroeconomic and fiscal update, as produced in other countries.

Peer Reviewer TWO Comment: A more appropriate response to this question would be “d.”

IBP Comment: IBP editors chose answer “d” to maintain consistency of answers across countries.
94. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?

- 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).

Citation and/or comment:

The researcher has marked this answer as “a.” Information appears on the website: www.bumko.gov.tr/mevzuat/2004bkanunu/2004bkanunu.htm

Peer Reviewer ONE Comment: A more appropriate response to this question would be “d.”
See above.

Peer Reviewer TWO Comment: A more appropriate response to this question would be “d.”

IBP Comment: IBP editors chose answer “d” to maintain consistency of answers across countries.

95. What is the most detail provided in the mid-year review for expenditures?

- 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).

Citation and/or comment:

The researcher has marked this answer as “a.” Information is available on the website of the Ministry of Finance: www.maliye.gov.tr/mm/smmudurlugu/duyurular/2005.yili.but.kan..htm

Peer Reviewer ONE Comment: A more appropriate response to this question would be “d.”
See above.

Peer Reviewer TWO Comment: A more appropriate response to this question would be “d.”
A mid-year review of the aggregate budget is not provided.

IBP Comment: IBP editors chose answer “d” to maintain consistency of answers across countries.
96. 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>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>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.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided.</td>
</tr>
<tr>
<td>d.</td>
<td>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.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Citation and/or comment:

**Peer Reviewer ONE Comment:** A more appropriate response to this question would be “d.” See above.

**Peer Reviewer TWO Comment:** A more appropriate response to this question would be “d.” A mid-year review of the aggregate budget is not provided.
97. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain level, as specified in law or regulation)?

   a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units.
   b. Yes, the executive advises 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.
   e. Not applicable/other (please comment).

Citation and/or comment:

The researcher has marked this answer as “b.” The information appears on the web site of the Turkish Parliament:

Peer Reviewer ONE Comment: A more appropriate response to this question would be “d.” In 2005, when the old State Accounting Law was in effect, shifting funds between administrative units required parliamentary approval. However, the 2005 budget law authorizes 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.

Peer Reviewer TWO Comment: A more appropriate response to this question would be “d.”

IBP Comment: IBP editors chose answer “d” to maintain consistency of answers across countries.
98. 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?

    a. There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year.
    b. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities.
    c. The procurement of goods and services followed an open and competitive process in many instances, but there were significant reported examples of irregularities.
    d. No, the procurement process was not open and competitive in practice.
    e. Not applicable/other (please comment).

    **Citation and/or comment:**
    
    The researcher has marked this answer as “b.” Reports of the Turkish Parliament Fraud Commission are available on the website: [www.tbmm.gov.tr/komisyon/yolsuzluk_arastirma/onergemetnison.htm](http://www.tbmm.gov.tr/komisyon/yolsuzluk_arastirma/onergemetnison.htm)

    **Peer Reviewer ONE Comment:**
    
    Peer Reviewer TWO Comment: A more appropriate response to this question would be “c.” The number of reported instances of irregularities was significant in 2005. The document cited by the researcher is for 2003 and the correct address is: [http://www.tbmm.gov.tr/komisyon/yolsuzluk_arastirma/](http://www.tbmm.gov.tr/komisyon/yolsuzluk_arastirma/)

    **IBP Comment:** IBP editors chose answer “c” to maintain consistency of answers across countries.
99. When does the legislature typically approve supplemental budgets?

a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify).

b. Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify).

c. Not applicable/other (please comment).

Citation and/or comment:

The researcher has marked this answer as “a.” Information appears on the website: http://www.tbmm.info/modules.php?name=works&%20lang=tr&uid=mehmetakifhamzacebi

Peer Reviewer ONE Comment: A more appropriate response to this question would be “b.” This is the case especially for civil service salaries and interest payments where the executive makes expenditures even if they exceed appropriations. The Final Accounts bill, when it is approved by Parliament serves as a justification for such expenditures.

Peer Reviewer TWO Comment: A more appropriate response to this question would be “b.”

IBP Comment: IBP editors chose answer “b” to maintain consistency of answers across countries.

100. In most years, how large are supplemental budget requests relative to the size of the original budget?

a. Supplemental budgets are generally equal to 2 percent or less of the original budget.

b. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget.

c. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget.

d. 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.

e. Not applicable/other (please comment).

Citation and/or comment:

The researcher has marked this answer as “d.” The report of the METU University Economic Studies Center about the 20004 Supplemental Budget is available on the website: http://www.eng.metu.edu.tr/pages/admin/sunum/24112004/fevzisunum_24112004.ppt

Peer Reviewer ONE Comment: A more appropriate response to this question would be “c.” The researcher’s citation is not in fact available on the Internet, so we were unable to check it. However, our estimates lead us to believe that the “c” answer would be more appropriate.

Peer Reviewer TWO Comment: A more appropriate response to this question would be “c.”

IBP Comment: IBP editors chose answer “c” to maintain consistency of answers across countries.
101. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?

   a. Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget.
   b. Expenditures are approved after the funds are expended, but before the end of the fiscal year.
   c. Expenditures are approved after the end of the fiscal year, for example in the next budget.
   d. Such expenditure takes place without legislative approval.
   e. Not applicable/other (please comment).

Citation and/or comment:

The researcher has marked this answer as “a.” The information appears on the Turkish Parliament Budget and Planning Committee website: www.tbmm.gov.tr/develop/owa/komisyon_s.komisyon_bilgi?p_kom_kod=17

Peer Reviewer ONE Comment: A more appropriate response to this question would be “d.”

Peer Reviewer TWO Comment: A more appropriate response to this question would be “d.”

IBP Comment: IBP editors chose answer “d” to maintain consistency of answers across countries.
<table>
<thead>
<tr>
<th>Executive’s Year-end Report and the Supreme Audit Institution</th>
</tr>
</thead>
<tbody>
<tr>
<td>102. How long after the end of the budget year does the executive release to the public a year-end report or another document that discusses the budget’s actual outcome for the year?</td>
</tr>
<tr>
<td>a. Reports are released six months or less after the end of the fiscal year.</td>
</tr>
<tr>
<td>b. Reports are released 12 months or less (but more than six months) after the end of the fiscal year.</td>
</tr>
<tr>
<td>c. Reports are released more than 12 months after the end of the fiscal year.</td>
</tr>
<tr>
<td>d. The executive does not release a year-end report.</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Citation and/or comment:

**The research has marked this answer as “a.”** The Information is available on the website of the Turkish Treasury: [http://www.hazine.gov.tr/kamuborcyonetimi.htm](http://www.hazine.gov.tr/kamuborcyonetimi.htm)

**Peer Reviewer ONE Comment:** The executive releases figures for the month of December in February or early March. However, this does not include any narrative explanation. The Final Accounts bill and the supporting documents to the coming year’s budget, which are presented to Parliament 75 days before the new fiscal year, in fact serve as the year-end report.

**Peer Reviewer TWO Comment:**

**IBP Comment:** Turkey (as well as some other countries included in this survey) maintains the practice of releasing documents containing information on year-end performance in documents concurrent with the presentation of the executive’s budget proposal. Therefore, year-end reporting in Turkey occurs 10 months or more after the end of the budget year. This practice is inconsistent with the OECD Best Practices on Budget Transparency, which requires that a year-end report be issued six months or less after the end of the budget year.

To take into account this practice, the prior-year and other budget information contained in the Final Accounts Bill has been used to mark questions 1-55, while questions 102-111 have been marked as “d.”
103. In the year-end report, or another document released to the public by the executive (please specify below), have the data on the actual outcomes been audited?

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).

Citation and/or comment:

The research has marked this answer as “a.” Information is available on the website of the Turkish Treasury: [http://www.hazine.gov.tr/kamuborcyonetimi.htm](http://www.hazine.gov.tr/kamuborcyonetimi.htm)

Peer Reviewer ONE Comment: A more appropriate response to this question would be “c.” The researcher’s citation is an error. 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.

Peer Reviewer TWO Comment: A more appropriate response to this question would be “d.” End-of-year reports are not presented, even though monthly realization figures are published. However, the monthly data does not aim at comparison and is not accompanied by any comparative narrative.

IBP Comment: Please see comment under question 102.
<table>
<thead>
<tr>
<th>Question</th>
<th>Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>104. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</td>
<td>d</td>
</tr>
<tr>
<td>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</td>
<td></td>
</tr>
<tr>
<td>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</td>
<td></td>
</tr>
<tr>
<td>c. Yes, some explanation is presented, but it lacks important details.</td>
<td></td>
</tr>
<tr>
<td>d. No, an explanation is not presented, or such a report is not released.</td>
<td></td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
<td></td>
</tr>
<tr>
<td>Citation and/or comment:</td>
<td></td>
</tr>
<tr>
<td><strong>The research has marked this answer as “b.”</strong> Information is available on the website of the Turkish Treasury: <a href="http://www.hazine.gov.tr/stat/e-gosterge.htm">www.hazine.gov.tr/stat/e-gosterge.htm</a></td>
<td></td>
</tr>
<tr>
<td><strong>Peer Reviewer ONE Comment</strong>: A more appropriate response to this question would be “c.”</td>
<td></td>
</tr>
<tr>
<td><strong>Peer Reviewer TWO Comment</strong>: A more appropriate response to this question would be “d.” See my comment to question 103.</td>
<td></td>
</tr>
<tr>
<td><strong>IBP Comment</strong>: Please see comment under question 102.</td>
<td></td>
</tr>
<tr>
<td>105. 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, or another document released to the public by the executive (please specify below)?</td>
<td>d</td>
</tr>
<tr>
<td>a. The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level.</td>
<td></td>
</tr>
<tr>
<td>b. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases).</td>
<td></td>
</tr>
<tr>
<td>c. The explanation focuses on a higher level of aggregation than departmental totals (or functional totals).</td>
<td></td>
</tr>
<tr>
<td>d. No explanation of the differences is provided, or such a report is not released.</td>
<td></td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
<td></td>
</tr>
<tr>
<td>Citation and/or comment:</td>
<td></td>
</tr>
<tr>
<td><strong>The research has marked this answer as “b.”</strong> Information is available on the website of the Turkish Stock Market: <a href="http://www.isteyatirim.com.tr/periodic-reports/market/Piyasalarda_Bugun(08.09.2005).pdf">www.isteyatirim.com.tr/periodic-reports/market/Piyasalarda_Bugun(08.09.2005).pdf</a></td>
<td></td>
</tr>
<tr>
<td><strong>Peer Reviewer ONE Comment</strong>: A more appropriate response to this question would be “c.”</td>
<td></td>
</tr>
<tr>
<td><strong>Peer Reviewer TWO Comment</strong>: A more appropriate response to this question would be “d.” See my comment to question 103.</td>
<td></td>
</tr>
<tr>
<td><strong>IBP Comment</strong>: Please see comment under question 102.</td>
<td></td>
</tr>
</tbody>
</table>
106. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

   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).

Citation and/or comment:

The research has marked this answer as “b.” Information is available on the website of the Turkish Stock Market:

Peer Reviewer ONE Comment: A more appropriate response to this question would be “c.”

Peer Reviewer TWO Comment: A more appropriate response to this question would be “d.”
See my comment to question 103.

IBP Comment: Please see comment under question 102.

107. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

   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).

Citation and/or comment:

The research has marked this answer as “b.” Information is available on the reports from the Financial Developments Symposium organized by Pamukkale-Turkey University available on the website: www.maliyesempozyumu.pamukkale.edu.tr/ekiziltas.pdf

Peer Reviewer ONE Comment: A more appropriate response to this question would be “c.”

Peer Reviewer TWO Comment: A more appropriate response to this question would be “d.”
See my comment to question 103.

IBP Comment: Please see comment under question 102.
108. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the original estimates of non-financial data and the actual outcome?

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, an explanation is presented, highlighting key differences, but some details are excluded.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, some explanation is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d.</td>
<td>No, an explanation is not presented, or such a report is not released.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Citation and/or comment:

**The research has marked this answer as “b.”** Information is available on the reports from the Financial Developments Symposium organized by Pamukkale-Turkey University available on the website: [www.maliyesempozyumu.pamukkale.edu.tr/ekiziltas.pdf](http://www.maliyesempozyumu.pamukkale.edu.tr/ekiziltas.pdf)

**Peer Reviewer ONE Comment:** A more appropriate response to this question would be “d.”

**Peer Reviewer TWO Comment:** A more appropriate response to this question would be “d.”

See my comment to question 103.

**IBP Comment:** Please see comment under question 102.

109. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the original performance indicators and the actual outcome?

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, an explanation is presented, highlighting key differences, but some details are excluded.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, some explanation is presented, but it lacks important details.</td>
</tr>
<tr>
<td>d.</td>
<td>No, an explanation is not presented, or such a report is not released.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Citation and/or comment:

**The research has marked this answer as “c.”** Report of the Economy Reporters Union of Turkey is available on the website: [www.emd.org.tr/ekonom/eko2_dos.htm](http://www.emd.org.tr/ekonom/eko2_dos.htm)

**Peer Reviewer ONE Comment:** A more appropriate response to this question would be “e.”

In 2005 no performance-based budgeting was in practice.

**Peer Reviewer TWO Comment:** A more appropriate response to this question would be “d.”

What is important is the non-existence of performance assessment.

**IBP Comment:** Please see comment under question 102.
110. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the enacted level of funds intended to benefit directly the country’s most impoverished populations and the actual outcome?

   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).

   Citation and/or comment:

   The research has marked this answer as “c.” Report of the Economy Reporters Union of Turkey is available on the website: [www.emd.org.tr/ekonom/eko2_dos.htm](http://www.emd.org.tr/ekonom/eko2_dos.htm)

   Peer Reviewer ONE Comment: A more appropriate response to this question would be “d.”

   Peer Reviewer TWO Comment: A more appropriate response to this question would be “d.”

   IBP Comment: Please see comment under question 102.

111. Does the year-end report, or another document released to the public by the executive (please specify below), present the actual outcome for extra-budgetary funds?

   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).

   Citation and/or comment:

   The research has marked this answer as “c.” Information appears on the website: [www.bilgyonetimi.org/cm/pages/mkl_gos.php?nt=64](http://www.bilgyonetimi.org/cm/pages/mkl_gos.php?nt=64)

   Peer Reviewer ONE Comment: A more appropriate response to this question would be “d.”

   Peer Reviewer TWO Comment: A more appropriate response to this question would be “d.”

   IBP Comment: Please see comment under question 102.
112. How long after the end of the fiscal year are the final expenditures of national departments audited and (except for secret programs) released to the public?

a. Final audited accounts are released to the public six months or less after the end of the fiscal year.
b. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year.
c. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year.
d. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public.
e. Not applicable/other (please comment).

Citation and/or comment: The information is available in the Law about State Auditing Institution website: [www.hukukcu.com/bilimsel/genelkanunlar/832.html](http://www.hukukcu.com/bilimsel/genelkanunlar/832.html)

Peer Reviewer ONE Comment: A more appropriate response to this question would be “b.”

Peer Reviewer TWO Comment: A more appropriate response to this question would be “d.” Auditing reports by the Public Accounts Department or by the Court of Accounts could not be traced.

IBP Comment: IBP editors chose answer “b” to maintain consistency of answers across countries. A general statement of conformity is available on the Court of Accounts website, although it includes only a part of total expenditures.

113. Two years after the completion of a fiscal year, what percentage of expenditure has been audited and (except for secret programs) the reports released to the public?

a. All expenditures have been audited and the reports released to the public.
b. Expenditures representing at least two-thirds of, but not all, expenditure have been audited.
c. Expenditures representing less than two-thirds of expenditure have been audited.
d. No expenditures have been audited, or the reports have not been released to the public.
e. Not applicable/other (please comment).

Citation and/or comment:

The research has marked this answer as “a.” The information appears on the website of the State Auditing Institution: [www.sayistay.gov.tr/](http://www.sayistay.gov.tr/)

Peer Reviewer ONE Comment: A more appropriate response to this question would be “c.”

Peer Reviewer TWO Comment: A more appropriate response to this question would be “d.” See my comment in question 112.

IBP Comment: IBP editors chose answer “c” to maintain consistency of answers across countries.
114. Do year-end audit reports of departmental expenditure that are released to the public include an executive summary?

   a. All of these audit reports include an executive summary.
   b. Most of these reports include an executive summary.
   c. Some of these reports include an executive summary.
   d. None of these audit reports include an executive summary, or such reports are not released to the public.
   e. Not applicable/other (please comment).

   Citation and/or comment: The information appears on the website of the State Auditing Institution: [www.sayistay.gov.tr](http://www.sayistay.gov.tr/)

   **Peer Reviewer ONE Comment:**

   **Peer Reviewer TWO Comment:**

115. 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?

   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.
   b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.
   c. Not applicable/other (please comment).

   Citation and/or comment:

   **The research has marked this answer as “b.”** Information appears on the website: [www.tbmm.gov.tr/develop/owa/tbmm_basin_aciklamalari_sd.aciklama?p1=28466](http://www.tbmm.gov.tr/develop/owa/tbmm_basin_aciklamalari_sd.aciklama?p1=28466)

   **Peer Reviewer ONE Comment:** A more appropriate response to this question would be “a.” The researcher’s answer is an error. The head of the SAI is appointed by Parliament and removed from the office with the consent of Parliament.

   **Peer Reviewer TWO Comment:** A more appropriate response to this question would be “a.”

   **IBP Comment:** IBP editors chose answer “a” to maintain consistency of answers across countries.
### 116. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Yes, the SAI releases to the public audits of all extra-budgetary funds.</td>
</tr>
<tr>
<td>b.</td>
<td>Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds.</td>
</tr>
<tr>
<td>c.</td>
<td>Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds.</td>
</tr>
<tr>
<td>d.</td>
<td>No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Citation and/or comment: The information appears on the website of the State Auditing Institution: [www.sayistay.gov.tr](http://www.sayistay.gov.tr)

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**

### 117. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have discretion in law to undertake those audits it may wish to?

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>The SAI has full discretion to decide which audits it wishes to undertake.</td>
</tr>
<tr>
<td>b.</td>
<td>The SAI has significant discretion, but faces some limitations.</td>
</tr>
<tr>
<td>c.</td>
<td>The SAI has some discretion, but faces considerable limitations.</td>
</tr>
<tr>
<td>d.</td>
<td>The SAI has no discretion to decide which audits it wishes to undertake.</td>
</tr>
<tr>
<td>e.</td>
<td>Not applicable/other (please comment).</td>
</tr>
</tbody>
</table>

Citation and/or comment:

**The research has marked this answer as “a.”** The information appears on the website of the State Auditing Institution: [www.sayistay.gov.tr](http://www.sayistay.gov.tr)

**Peer Reviewer ONE Comment:** A more appropriate response to this question would be “b.”

**Peer Reviewer TWO Comment:** A more appropriate response to this question would be “b,” especially in terms of funding and quality expertise.

**IBP Comment:** IBP editors chose answer “b” to maintain consistency of answers across countries.
118. Who determines the budget of the Supreme Audit Institution?

   a. 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.
   b. 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.
   c. 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.
   d. 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.
   e. Not applicable/other (please comment).

Citation and/or comment: The information appears on the website of the Turkish Parliament:
www.tbmm.gov.tr/develop/owa/tbmm_basin_aciklamalari.aciklama?p1=22082

Peer Reviewer ONE Comment: A more appropriate response to this question would be “c.”

Peer Reviewer TWO Comment: A more appropriate response to this question would be “c.”

IBP Comment: IBP editors chose answer “c” to maintain consistency of answers across countries.

119. Does a committee of the legislature view and scrutinize the audit reports?

   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).

Citation and/or comment: The information appears on the website of the Turkish Parliament:
www.tbmm.gov.tr/develop/owa/tbmm_basin_aciklamalari.aciklama?p1=22082

Peer Reviewer ONE Comment: A more appropriate response to this question would be “c.”

Peer Reviewer TWO Comment: A more appropriate response to this question would be “c.”

IBP Comment: IBP editors chose answer “c” to maintain consistency of answers across countries.
120. 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?

   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).

   Citation and/or comment: The information appears on the State Budget Experts Report published on the website: [www.bumko.gov.tr/page14.html](http://www.bumko.gov.tr/page14.html)

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:** The source cited by the researcher is irrelevant.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>121. 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?</td>
<td>d</td>
</tr>
<tr>
<td>a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations.</td>
<td>d</td>
</tr>
<tr>
<td>b. Yes, a report is released, covering key audit recommendations, but some details are excluded.</td>
<td>d</td>
</tr>
<tr>
<td>c. Yes, a report is released, but it lacks important details.</td>
<td>d</td>
</tr>
<tr>
<td>d. No, a report is not produced or it is prepared for internal purposes only (please specify).</td>
<td>d</td>
</tr>
<tr>
<td>e. Not applicable/other (please comment).</td>
<td>d</td>
</tr>
</tbody>
</table>

   Citation and/or comment: The information appears on the website of the Turkish Parliament: [www.tbmm.gov.tr/develop/owa/tbmm_basin_aciklamalari.aciklama?p1=22082](http://www.tbmm.gov.tr/develop/owa/tbmm_basin_aciklamalari.aciklama?p1=22082) and [www.sayistay.gov.tr](http://www.sayistay.gov.tr)

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**
122. Are audit reports related to national security and other secret programs provided to the legislature (or relevant committee)?

- a. Yes, legislators are provided with detailed audit reports related to national security 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).

**Citation and/or comment:** The information appears on the website of the Turkish Parliament: [www.tbmm.gov.tr](http://www.tbmm.gov.tr) and [www.sayistay.gov.tr](http://www.sayistay.gov.tr)

**Peer Reviewer ONE Comment:**

**Peer Reviewer TWO Comment:**