

# International Budget Partnership **OPEN BUDGET QUESTIONNAIRE** Turkey, September 2009

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# International Budget Partnership OPEN BUDGET QUESTIONNAIRE

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## **Section One: The Availability of Budget Documents**

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

<b>Budget Documents Used in Completing the Questionnaire</b>	
	Budget Year Used
Pre-Budget Statement	2009
Budget Summary	2009
Executive’s Budget Proposal	2009
Supporting Budget Documents	2009
Citizens Budget	Not Available
Enacted Budget	2009
In-Year Reports	2009
Mid-Year Report	Not Available
Year-End Report	2008
Audit Report	2008

**\* Government Comments for Table 1 are available at the end of the Questionnaire**

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

<b>Budget Document</b>	<b>Full Title, Date, and Internet Link</b>
Pre-Budget Statement	Medium Term Fiscal Strategy (2009-2012; July 1, 2008) <a href="http://www.bumko.gov.tr/TR/BelgeGoster.aspx?F6E10F8892433CFFAAF6AA849816B2EF592DC0A84F0F0B22">http://www.bumko.gov.tr/TR/BelgeGoster.aspx?F6E10F8892433CFFAAF6AA849816B2EF592DC0A84F0F0B22</a>
Budget Summary	Address of the Minister of Finance to The Parliamentary Budget and Planning Committee for the Year of 2009 (October 28, 2008) <a href="http://www.maliye.gov.tr/basin_aciklama/matbaa_baski.pdf">http://www.maliye.gov.tr/basin_aciklama/matbaa_baski.pdf</a>
Executive's Budget Proposal	Central Government Budget Proposal for the Year 2009 (October 17, 2008) <a href="http://www2.tbmm.gov.tr/d23/1/1-0656.pdf">http://www2.tbmm.gov.tr/d23/1/1-0656.pdf</a>
Budget Document One in Support of the Executive's Budget Proposal	Main Macroeconomic and Fiscal Targets for the Year 2009 (October 17, 2008) <a href="http://ekutup.dpt.gov.tr/program/2009/hedef-i.pdf">http://ekutup.dpt.gov.tr/program/2009/hedef-i.pdf</a>
Budget Document Two in Support of the Executive's Budget Proposal	Address of the Minister of Finance to Parliament for the year 2009 (October 23, 2008) <a href="http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FF214AE169C6E3378A">http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FF214AE169C6E3378A</a>
Budget Document Three in Support of the Executive's Budget Proposal	Medium Term Programme (2009-2011; June 25, 2008) <a href="http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFAAF6AA849816B2EF181C1E909B6AD5ED">http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFAAF6AA849816B2EF181C1E909B6AD5ED</a>
Citizens Budget	Not Produced
Enacted Budget	Central Government Budget Law for the Year 2009 (December 27, 2008) <a href="http://www.bumko.gov.tr/TR/genel/BelgeGoster.aspx?F6E10F8892433CFF7A2395174CFB32E1B6D479D48BC9DBA7">http://www.bumko.gov.tr/TR/genel/BelgeGoster.aspx?F6E10F8892433CFF7A2395174CFB32E1B6D479D48BC9DBA7</a>
In-Year Reports	Central Government Consolidated Budget Performance for the Year 2009 (January, 2009) <a href="http://www.muhasibat.gov.tr/mbulten/2009meryone.php">http://www.muhasibat.gov.tr/mbulten/2009meryone.php</a> See also <a href="http://www.muhasibat.gov.tr/mbulten/indexE.php">http://www.muhasibat.gov.tr/mbulten/indexE.php</a>
Mid-Year Review	Produced but Not Available to the Public
Year-End Report	Law of Final Accounts for the Year 2007 (December 27, 2008) <a href="http://www.tbmm.gov.tr/kanunlar/k5829.html">http://www.tbmm.gov.tr/kanunlar/k5829.html</a>
Audit Report	Compliance Audit of Central Budget for the Year 2008 (September 9, 2008) <a href="http://www.sayistay.gov.tr/rapor/uygunluk/2007/2007UygulamaSonuc.pdf">http://www.sayistay.gov.tr/rapor/uygunluk/2007/2007UygulamaSonuc.pdf</a>

Other Documents	General Government Financial Statistics <a href="http://www.muhasibat.gov.tr/indexE.php">http://www.muhasibat.gov.tr/indexE.php</a>
Relevant Ministries & Departments	<a href="http://www.bumko.gov.tr">www.bumko.gov.tr</a> General Directorate of Budget and Fiscal Control <a href="http://www.dpt.gov.tr">www.dpt.gov.tr</a> State Planning Organization <a href="http://www.muhasibat.gov.tr">www.muhasibat.gov.tr</a> General Directorate of Public Accounts <a href="http://www.maliye.gov.tr">www.maliye.gov.tr</a> Ministry of Finance <a href="http://www.hazine.gov.tr">www.hazine.gov.tr</a> Undersecretariat of Treasury <a href="http://www.tbmm.gov.tr">www.tbmm.gov.tr</a> Grand National Assembly of Turkey <a href="http://www.sayistay.gov.tr">www.sayistay.gov.tr</a> Turkish Court of Accounts <a href="http://www.tcmb.gov.tr">www.tcmb.gov.tr</a> Central Bank of the Republic of Turkey

**\* Government Comments for Table 2 are available at the end of the Questionnaire**

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

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

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

<sup>†</sup>Mark "Yes" if access by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

**\* Government Comments for Table 3 are available at the end of the Questionnaire**

**Table 4. Distribution of the Enacted Budget and Other Reports\***

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

<sup>+</sup>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.

**\* Government Comments for Table 4 are available at the end of the Questionnaire**



## 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

**Note 1:** The Open Budget Survey research process was carried out over a 12-month period and the final version of the Open Budget Questionnaires reflect decisions made after multiple rounds of discussions between Survey researchers, peer reviewers, and the International Budget Partnership (IBP) (in several countries these decisions also considered comments received from governments). When peer reviewers or governments agreed with the answers provided by researchers, they often provided no comment. Thus for many questions, the section in the questionnaire that should contain peer reviewer comments is left blank. However, if the government did not provide any comments to a question (because it did not dispute the answer), the section within the questionnaire that is meant to reflect government comments specifies the answer that the government agreed with (by default).

Since the IBP continued its discussions with the researchers even after receiving peer reviewer and government comments, for some questions these discussions resulted in a mutual decision to change the answers, even if the peer reviewers and governments agreed with the original answer provided by the researcher. Such changes may have happened as a result of:

1. A more consistent application of the Survey methodology;
2. New information identified by the researcher or by IBP that had a bearing on the answer for a particular question; or
3. Decisions made to ensure cross-country comparability of answers.

For more information on these changes for any question please write to [info@internationalbudget.org](mailto:info@internationalbudget.org).

<b>The Executive's Budget Proposal</b>	
<b>Estimates for the Budget Year and Beyond</b>	
<p>1. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <p>a. All expenditures are classified by administrative unit.  b. Expenditures are classified by administrative unit, but some small units are not shown separately.  c. Expenditures are classified by administrative unit, but a significant number of units are not shown separately.  d. No expenditures classified by administrative unit are presented.  e. Not applicable/other (please comment).</p> <p><u>Citation:</u>  This can be seen at:  <a href="http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FFB91ED266899D29A1">http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FFB91ED266899D29A1</a> (pp.83-85)  In the Introduction of the budget document entitled "2009 Central Government Budget Draft Law," Table 8-9-10.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> The answer given by the researcher is deemed appropriate.</p>	a

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:

It can be seen at:

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FFB91ED266899D29A1> (pp.93, 96, 99)

In the Introduction of the budget document entitled "2009 Central Government Budget Draft Law" Table 20-23-26.

Comment:

[http://www.bumko.gov.tr/TR/Genel/dg.ashx?BELGEANAH=9809&DIL=1&DOSYASIM=11ekorehber2009\\_2011.pdf](http://www.bumko.gov.tr/TR/Genel/dg.ashx?BELGEANAH=9809&DIL=1&DOSYASIM=11ekorehber2009_2011.pdf)

(p. 1: GFS: Government Finance Statistics and ESA 95: European System of Integrated Economic Accounts)

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** The answer given by the researcher is deemed appropriate.

a

<p>3. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <ol style="list-style-type: none"> <li>All expenditures are classified by economic classification, and the categorization is compatible with international standards.</li> <li>All expenditures are classified by economic classification, but the categorization is not compatible with international standards.</li> <li>Some, but not all, expenditures are classified by economic classification.</li> <li>No expenditures classified by economic classification are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> It can be seen at: <a href="http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FFB91ED266899D29A1">http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FFB91ED266899D29A1</a> (pp.86, 89, 92) In the Introduction of the budget document entitled "2009 Central Government Budget Draft Law," Table 11-14-17.</p> <p><u>Comment:</u> <a href="http://www.bumko.gov.tr/TR/Genel/dg.ashx?BELGEANAH=9809&amp;DIL=1&amp;DOSYASIM=11ekorehber2009_2011.pdf">http://www.bumko.gov.tr/TR/Genel/dg.ashx?BELGEANAH=9809&amp;DIL=1&amp;DOSYASIM=11ekorehber2009_2011.pdf</a> (p. 1: GFS: Government Finance Statistics and ESA 95: European System of Integrated Economic Accounts)</p> <p><b>Peer Reviewer One Comment:</b> Also, Table 4 and 5 provide an economic and functional breakdown at a more aggregate level.</p> <p><b>Peer Reviewer Two Comment:</b></p> <p><b>Government Comment:</b> The answer given by the researcher is deemed appropriate.</p>	a
<p>4. Does the executive's budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ol style="list-style-type: none"> <li>Program-level data are presented for all expenditures.</li> <li>Program-level data are presented for at least two-thirds of, but not all, expenditures.</li> <li>Program-level data are presented, but for less than two-thirds of expenditures.</li> <li>No program-level data are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b>Researcher Response to this Question was "d"</b></p> <p><b>Peer Reviewer One Comment:</b> Agreed. No program-level data is presented.</p> <p><b>Peer Reviewer Two Comment:</b></p> <p><b>Government Comment:</b> A more appropriate response to this question would be "b."</p>	d

In the scope of functional budget classification, budget draft law is submitted and enacted at four levels which include main and sub functions of the government.

Realizations are also publicized at the same level.

Charts annexed to Budget Law can be seen at:

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFF7A2395174CFB32E14E35FDD7960B0895>

Program-level data is also available for public investment projects.

<http://www2.dpt.gov.tr/kamuyat/yatirim-progarsiv.html>

Budget Memorandum which is submitted to the Parliament together with the budget draft law includes information about some programs such as green card health care expenditures, social security transfers, agricultural supports, and transfers to State Economic Enterprises (SEE). Mentioned information covers realizations pertaining to the last three years. Besides, information concerning various programs such as education of the disabled, loan and scholarship support to the students, vaccination expenditures in the scope of preventive health care is included in the budget presentation speech of the Minister of Finance at Plan and Budget Committee. Program-based expenditures can also be seen in individual performance programs which include the distribution of the allocations at program level.

Budget memorandum can be seen at:

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FFB91ED266899D29A1>

Presentation speech of Finance Minister at Plan and Budget Committee can be seen at:

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FF214AE169C6E3378A>

Performance programs can be seen at:

<http://www.bumko.gov.tr/PEB/Genel/BelgeGoster.aspx?F6E10F8892433CFFAAF6AA849816B2EFE0F4A247532D93A2>

**Researcher Response:** These documents include only functional budget classification. There is no program-level data for individual programs.

**IBP Comment:** IBP editors chose answer "d," as suggested by the researcher.

<p>5. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate expenditure are presented.  b. No, multi-year estimates of aggregate expenditure are not presented.  c. Not applicable/other (please comment).</p> <p><u>Citation:</u>  It can be seen at:  <a href="http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FFB91ED266899D29A1">http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FFB91ED266899D29A1</a> (pp.47-66)  In the Introduction of the budget document entitled “Medium Term Fiscal Plan” Table 4, p.55.</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> The answer given by the researcher is deemed appropriate.</p>	a
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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)?

- a. Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).
- b. Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.
- c. Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.
- d. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all.
- e. Not applicable/other (please comment).

Citation:

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FFB91ED266899D29A1> (pp.47-66)

In the Introduction of the budget document entitled "Medium Term Fiscal Plan" pp.61-66.

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** The answer given by the researcher is deemed appropriate.

a

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

Citation:

It can be seen at:

<http://muhasebat.gov.tr/mbulten/2009meryon.php>

Comment:

<http://ekutup.dpt.gov.tr/program/2009/hedef-i.pdf> (pp.9-11)

**Peer Reviewer One Comment:** Agreed. However, the source cited (<http://muhasebat.gov.tr/mbulten/2009meryon.php>) is not relevant. This is a reporting document produced at a different stage of the budget cycle. Nevertheless, the relevant information is provided in the executive budget proposal at:  
<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FFB91ED266899D29A1>, section IV, Table 6.

a

**Peer Reviewer Two Comment:**

**Government Comment:** The answer given by the researcher is deemed appropriate.

**Researcher Response:** The source of the website has just been updated to:

[http://muhasebat.gov.tr/mgmportal/faces/anasayfa?\\_adf.ctrl-state=n2unwqbc1\\_150](http://muhasebat.gov.tr/mgmportal/faces/anasayfa?_adf.ctrl-state=n2unwqbc1_150)

It can also be seen at:

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FFB91ED266899D29A1>, section IV, Table 6 and

[http://muhasebat.gov.tr/mgmportal/faces/anasayfa?\\_adf.ctrl-state=n2unwqbc1\\_150](http://muhasebat.gov.tr/mgmportal/faces/anasayfa?_adf.ctrl-state=n2unwqbc1_150)



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

Citation:

It can be seen at:

<http://muhasebat.gov.tr/mbulten/2009meryon.php>

Comment:

<http://ekutup.dpt.gov.tr/program/2009/hedef-i.pdf> (pp.9-11)

a

**Peer Reviewer One Comment:** Agreed. However, the source cited (<http://muhasebat.gov.tr/mbulten/2009meryon.php>) is not relevant. This is a reporting document produced at a different stage of the budget cycle. Nevertheless, the relevant information is provided in the executive budget in Table 6.

**Peer Reviewer Two Comment:**

**Government Comment:** The answer given by the researcher is deemed appropriate. The relevant document is also available in English at: <http://www.muhasebat.gov.tr/mbulten/indexE.php>

**Researcher Response:** The source of the website has just been updated to [http://muhasebat.gov.tr/mgmportal/faces/anasayfa?\\_adf.ctrl-state=n2unwqbc1\\_150](http://muhasebat.gov.tr/mgmportal/faces/anasayfa?_adf.ctrl-state=n2unwqbc1_150)

9. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?

- a. Yes, multi-year estimates of aggregate revenue are presented.
- b. No, multi-year estimates of aggregate revenue are not presented.
- c. Not applicable/other (please comment).

Citation:

It can be seen at:

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FFB91ED266899D29A1> (pp.47-66)

In the Introduction of the budget document entitled "Medium Term Fiscal Plan" Table 3, p.54.

Comment:

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFAAF6AA849816B2EF592DC0A84F0F0B22>

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** The answer given by the researcher is deemed appropriate.

a

<p>10. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> <li>Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).</li> <li>Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.</li> <li>Yes, multi-year estimates are presented, but only for some individual sources of revenue.</li> <li>No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> It can be seen at: <a href="http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FFB91ED266899D29A1">http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FFB91ED266899D29A1</a> (pp.47-66) In the Introduction of the budget document entitled “Medium Term Fiscal Plan” Table 6, p.56.</p> <p><u>Comment:</u> <a href="http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFAAF6AA849816B2EF592DC0A84F0F0B22">http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFAAF6AA849816B2EF592DC0A84F0F0B22</a></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> The answer given by the researcher is deemed appropriate.</p>	a
<p>11. Does the executive’s budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <ol style="list-style-type: none"> <li>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).</li> <li>Yes, the data reflect the outstanding debt at the end of the budget year.</li> <li>Yes, the data reflect the outstanding debt at the start of the budget year.</li> <li>No, data on the outstanding debt are not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> It can be seen at: <a href="http://ekutup.dpt.gov.tr/program/2009/hedef-i.pdf">http://ekutup.dpt.gov.tr/program/2009/hedef-i.pdf</a></p> <p><u>Comment:</u> More detailed information on debt can be found in different documents such as Public Debt Management Reports: <a href="http://www.treasury.gov.tr/irj/portal/anonymous?NavigationTarget=navurl://88469cee0d9c8bc0af912652b0d55778&amp;InitialNodeFirstLevel=true">http://www.treasury.gov.tr/irj/portal/anonymous?NavigationTarget=navurl://88469cee0d9c8bc0af912652b0d55778&amp;InitialNodeFirstLevel=true</a>, “Treasury Financing Program,” p. 18.</p>	

**Researcher Response to this Question was "b"**

**Peer Reviewer One Comment:** A more appropriate response to this question would be "d." The budget document does not contain data on outstanding debt either at the beginning or at the end of budget year. The supporting document (Titled Section VII) (at <http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FFB91ED266899D29A1>) provides data for 2007 and the first 8 months of 2008 only. The documents cited by the researcher are not relevant for this stage of the budget cycle. The first document cited is a State Planning Organization report on macroeconomic and fiscal targets – and it has no evident connection to the budget document. The second document is ex-post reporting on public debt on a monthly basis.

**Peer Reviewer Two Comment:** The supporting document cited by the researcher gives the estimate of outstanding debt at the end of year 2008 and at the end of year 2009. A more appropriate response to this question would be "a."

**Government Comment:** A more appropriate response to this question would be "a."

Medium Term Program (MTP) includes subsequent 3-year debt projections for EU defined nominal debt stock.

Public Debt Management Report is published monthly and it includes many detailed information such as maturity of the debt, amount of foreign and domestic debt as well as interest payments. It also includes payment projections for domestic and foreign debt.

Besides, projections for public sector borrowing ratio pertaining to the budget year are stated in General Economic Targets and Investments Document submitted to Plan and Budget Committee by State Planning Organization (SPO) on October 17.

General Economic Targets and Investments Document can be seen at: <http://www.dpt.gov.tr/servisler/Duyuru/Duyuru.aspx?Enc=698742CF9E74D4BBE8400F32B2C01C841A6B7DA636AEE52E1FDF59AE210D4D1E28235B7AE791CCC078850BBFBFD32538559B2B936BD40FD0>

Same Document's first 25 tables in English can be seen at:

<http://www.dpt.gov.tr/servisler/Duyuru/Duyuru.aspx?Enc=698742CF9E74D4BBA81A168C7F02BAB4DFBEDF68B47218EEB79FC14DFF9DE65873E50D3FF87FDDE4BDCC8D057D833519DC3D82A98195C891>

English version of Public Debt Management Report can be seen at:

[http://www.treasury.gov.tr/irj/go/km/docs/documents/Treasury%20Web/Research&Data/Public%20Debt%20Management%20Report/KBYR\\_2009\\_ENG.pdf](http://www.treasury.gov.tr/irj/go/km/docs/documents/Treasury%20Web/Research&Data/Public%20Debt%20Management%20Report/KBYR_2009_ENG.pdf)

**Researcher Response:** This information can be found in the Medium Term Program, and this program includes the forecast for a three-year period. There is no yearly data in the Budget Memorandum.

**IBP Comment:** IBP editors chose answer "b" as originally suggested by the researcher.

b

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:

It can be seen at:

<http://ekutup.dpt.gov.tr/program/2009/hedef-i.pdf>

Comment:

More detailed information on debt can be seen in the Public Debt Reports: <http://www.treasury.gov.tr/irj/portal/anonymous?NavigationTarget=navurl://88469cee0d9c8bc0af912652b0d55778&InitialNodeFirstLevel=true>, "Treasury Financing Program," p. 18.

**Researcher Response to this Question was "a"**

**Peer Reviewer One Comment:** A more appropriate response to this question would be "b." The budget document does not contain data on interest payments either at the beginning or at the end of the budget year. The supporting document (Titled Section VII) (at <http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FFB91ED266899D29A1>) provides data for 2007 and the first 8 months of 2008 only. The documents cited by the researcher are not budget or supporting documents. The first document cited is a State Planning Organization report on macroeconomic and fiscal targets – and it has no evident connection to the budget document. The second document is an ex-post reporting on public debt and interest payments on a monthly basis.

**Peer Reviewer Two Comment:**

**Government Comment:** The answer given by the researcher is deemed appropriate.

**Researcher Response:** The first document cited is a State Planning Organization, a report about the budget process.

**IBP Comment:** IBP editors chose answer "a" as originally suggested by the researcher.

a

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:

Comment:

More detailed information on debt can be seen in the Public Debt Reports: <http://www.treasury.gov.tr/irj/portal/anonymous?NavigationTarget=navurl://88469cee0d9c8bc0af912652b0d55778&InitialNodeFirstLevel=true>, "Treasury Financing Program," p. 18 and "Domestic Borrowing by Instrument," p. 19.

**Researcher Response to this Question was "b"**

**Peer Reviewer One Comment:** A more appropriate response to this question would be "d." The budget document does not contain data on government debt either at the beginning or at the end of the budget year. The supporting document (Titled Section VII) (at <http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FFB91ED266899D29A1>) provides data for 2007 and the first 8 months of 2008 only. The documents cited by the researcher are not budget or supporting documents. The first document cited is a State Planning Organization report on macroeconomic and fiscal targets – and it has no evident connection to the budget document. The second document is an ex-post reporting on public debt and interest payments on a monthly basis.

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "a." Public Debt Management Report is published monthly and it includes many detailed information such as maturity of the debt, amount of foreign and domestic debt as well as interest payments. It also includes payment projections for domestic and foreign debt.

Besides, Medium Term program (MTP) includes subsequent 3-year debt projections for European Union (EU) defined nominal debt stock. Projections for public sector borrowing ratio pertaining to the budget year are stated in General Economic Targets and Investments Document submitted to Plan and budget Committee by State planning Organization (SPO) on October 17. General Economic Targets and Investments Document can be seen at: <http://www.dpt.gov.tr/servisler/Duyuru/Duyuru.aspx?Enc=698742CF9E74D4BBE8400F32B2C01C841A6B7DA636AEE52E1FDF59AE210D4D1E28235B7AE791CCC078850BBFBFD32538559B2B936BD40FD0>

Same Document's first 25 tables in English can be seen at:

d

<p><a href="http://www.dpt.gov.tr/servisler/Duyuru/Duyuru.aspx?Enc=698742CF9E74D4BBA81A168C7F02BAB4DFBEDF68B47218EEB79FC14DFF9DE65873E50D3FF87FDDE4BDCC8D057D833519DC3D82A98195C891">http://www.dpt.gov.tr/servisler/Duyuru/Duyuru.aspx?Enc=698742CF9E74D4BBA81A168C7F02BAB4DFBEDF68B47218EEB79FC14DFF9DE65873E50D3FF87FDDE4BDCC8D057D833519DC3D82A98195C891</a> English version of Public Debt Management Report version can be seen at: (<a href="http://www.treasury.gov.tr/irj/go/km/docs/documents/Treasury%20Web/Research&amp;Data/Public%20Debt%20Management%20Report/KBYR_2009_ENG.pdf">http://www.treasury.gov.tr/irj/go/km/docs/documents/Treasury%20Web/Research&amp;Data/Public%20Debt%20Management%20Report/KBYR_2009_ENG.pdf</a>)</p> <p><b>Researcher Response:</b> The website below can be used as a source too, but it does not include detailed data: <a href="http://www.dpt.gov.tr/servisler/Duyuru/Duyuru.aspx?Enc=698742CF9E74D4BBE8400F32B2C01C841A6B7DA636AEE52E1FDF59AE210D4D1E28235B7AE791CCC078850BBFBFD32538559B2B936BD40FD0">http://www.dpt.gov.tr/servisler/Duyuru/Duyuru.aspx?Enc=698742CF9E74D4BBE8400F32B2C01C841A6B7DA636AEE52E1FDF59AE210D4D1E28235B7AE791CCC078850BBFBFD32538559B2B936BD40FD0</a></p> <p><b>IBP Comment:</b> IBP editors chose answer “d” as suggested by the Peer Reviewer One.</p>	
<p>14. Does the executive’s budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <ol style="list-style-type: none"> <li>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.</li> <li>Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded.</li> <li>Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details.</li> <li>No, information related to the macroeconomic forecast is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> It can be seen at: <a href="http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FFB91ED266899D29A1">http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FFB91ED266899D29A1</a> (pp.47-66) in the Introduction of the budget document entitled “Medium Term Fiscal Plan” Table 1, p.51.</p> <p><u>Comment:</u> <a href="http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFAAF6AA849816B2EF181C1E909B6AD5ED">http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFAAF6AA849816B2EF181C1E909B6AD5ED</a></p> <p><b>Researcher Response to this Question was “b”</b></p> <p><b>Peer Reviewer One Comment:</b></p> <p><b>Peer Reviewer Two Comment:</b></p> <p><b>Government Comment:</b> A more appropriate response to this question would be “a.” According to Article 16 of PFMC Law, the preparation process of central government budget begins with the medium term program prepared by the Undersecretariat of State Planning Organization which includes basic macro policies, principles, and economic figures as targets and indicators in line with the development plans and strategic plans of administrations as well as necessities of overall economic conditions. Furthermore, this program includes detailed forecast of inflation, real GDP growth, unemployment rate, and interest rates. Apart from these, population, foreign trade figures and energy prices are also provided for</p>	b

<p>the budget year.  Medium Term Program can be seen at:  <a href="http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFAAF6A A849816B2EF181C1E909B6AD5ED">http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFAAF6A A849816B2EF181C1E909B6AD5ED</a>  Besides, macroeconomic indicator estimates are explained in detail in general economic targets and investments document submitted to Parliament together with budget draft law and annual program.  2009 Annual Program can be seen at:  <a href="http://ekutup.dpt.gov.tr/program/prog09in.pdf">http://ekutup.dpt.gov.tr/program/prog09in.pdf</a>  General Economic Targets and Investments Document's first 25 tables in English can be seen at:  <a href="http://www.dpt.gov.tr/PortalDesign/PortalControls/WebIcerikGosterim.aspx?Enc=83D5A6FF03C7B4FC152586A659BE802B2373B7E6962DE19555F0E8A0681F8CE3">http://www.dpt.gov.tr/PortalDesign/PortalControls/WebIcerikGosterim.aspx?Enc=83D5A6FF03C7B4FC152586A659BE802B2373B7E6962DE19555F0E8A0681F8CE3</a></p> <p><b>Researcher Response:</b> The website below can be used as a source, but it does not include detailed data:  <a href="http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFAAF6A A849816B2EF181C1E909B6AD5ED">http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFAAF6A A849816B2EF181C1E909B6AD5ED</a></p> <p><b>IBP Comment:</b> IBP editors chose answer "b" as originally suggested by the researcher.</p>	
<p>15. Does the executive's budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on the impact of different macroeconomic assumptions on the budget is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b>Peer Reviewer One Comment:</b> Agreed. Neither budget nor supporting documents contain a sensitivity analysis.</p> <p><b>Peer Reviewer Two Comment:</b></p> <p><b>Government Comment:</b> The answer given by the researcher is deemed appropriate.</p>	d



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?
- Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates.
  - Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded.
  - Yes, some information is presented, but it lacks important details.
  - No, information on the impact of policy proposals on expenditures is not presented.
  - Not applicable/other (please comment).

Citation:

Comment:

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:** Agreed. No such assessment is made in relevant documents.

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "b." In public finance section of annual program submitted to the parliament together with budget draft law includes information on relevant issues. During the budget presentation speech of finance minister, information on some political changes and financial burden of fiscal expansion is stated. Besides, in budget presentation speeches of line ministries these kind of policies are discussed.

2009 Annual program can be seen at:

<http://ekutup.dpt.gov.tr/program/prog09in.pdf>

Budget presentation speech of minister of finance can be seen at:

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FF214AE169C6E3378A>

Although Pre-accession Economic Program (PEP) is not a budgetary document, there is also some information about the effect of the new policies in that document. Financial impacts of new policies that are implemented or planned to be implemented are provided for 3-year perspective in PEP prepared within the scope of EU negotiation process and publicized. For instance, 5-point deduction in employer insurance premium and three-year impact of salary increases of civil servants were stated in 2008 PEP.

English version of Pre-Accession Economic Program can be seen at:

<http://www.dpt.gov.tr/PortalDesign/PortalControls/WebIcerikGosterim.aspx?Enc=83D5A6FF03C7B4FCEA21373D51A71518>

**Researcher Response:** The cited sources include general information. There is no data about the effect of expenditures.

**IBP Comment:** IBP editors chose answer "d" as originally suggested by the researcher.

d

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:

Comment:

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:** Agreed. No such assessment is made in relevant documents.

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "b." In public finance section of annual program submitted to the parliament together with budget draft law includes information on relevant issues.

2009 Annual program can be found at:

<http://ekutup.dpt.gov.tr/program/prog09in.pdf>

Information on government revenue policy is included in MTFS (MTFS) and Medium Term program.

Medium Term Program can be seen at:

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFAAF6A849816B2EF181C1E909B6AD5ED>

Medium Term Fiscal Plan can be seen at:

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFAAF6A849816B2EF592DC0A84F0F0B22>

Besides, financial impacts of new policies that are implemented or planned to be implemented are provided for 3-year perspective in PEP prepared within the scope of EU negotiation process and publicized. For instance, tax amounts considered to be collected as a result of Repatriation Law and revenue loss resulting from the fact that setting withholding as zero applicable to domestic investors for gains obtained from securities are explained in 2008 PEP for three-year period.

Publishing of 2008 PEP was delayed until April 2009, whereas 2009 PEP was released in December 2009. Relevant link is as follows;

<http://www.dpt.gov.tr/PortalDesign/PortalControls/WebIcerikGosterim.aspx?Enc=83D5A6FF03C7B4FC653F451C5D9E4928>

**Researcher Response:** The cited sources include general information. There is no data about the effect of revenues.

**IBP Comment:** IBP editors chose answer "d" as originally suggested by the researcher.

d

<b>Estimates for Years Prior to the Budget Year</b>	
<p>18. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> <li>All expenditures are classified by administrative unit for BY-1.</li> <li>Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately.</li> <li>Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately.</li> <li>No expenditures classified by administrative unit are presented for BY-1.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FFB91ED266899D29A1">http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FFB91ED266899D29A1</a> (pp.69-104) in the Introduction of the budget document entitled "2009 Central Government Budget Draft Law," Table 8-9-10, p.83-85.</p> <p><u>Comment:</u>  <a href="http://www.muhasabat.gov.tr/mbulten/2006_7genbut.php">http://www.muhasabat.gov.tr/mbulten/2006_7genbut.php</a></p> <p><b><u>Peer Reviewer One Comment:</u></b> Agreed. Key Budget documents provide detailed information only for BY+1 and after.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> The answer given by the researcher is deemed appropriate.</p>	b

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:

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FFB91ED266899D29A1> (pp.21-46) in the Introduction of the budget document entitled "Budget Performance," Table 9, and p.30.

and

[http://www.bumko.gov.tr/TR/Genel/dg.ashx?BELGEANAH=9809&DIL=1&DOSYASIM=11ekorehber2009\\_2011.pdf](http://www.bumko.gov.tr/TR/Genel/dg.ashx?BELGEANAH=9809&DIL=1&DOSYASIM=11ekorehber2009_2011.pdf) (p. 1.: GFS: Government Finance Statistics and ESA 95: European System of Integrated Economic Accounts)

Comment:

[http://www.muhasibat.gov.tr/mbulten/2006\\_7genbut.php](http://www.muhasibat.gov.tr/mbulten/2006_7genbut.php)

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** The answer given by the researcher is deemed appropriate.

a

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:

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FFB91ED266899D29A1> (pp.21-46) in the Introduction of the budget document entitled "Budget Performance," Table 10, and p.32.

and

[http://www.bumko.gov.tr/TR/Genel/dg.ashx?BELGEANAH=9809&DIL=1&DOSYASIM=11ekorehber2009\\_2011.pdf](http://www.bumko.gov.tr/TR/Genel/dg.ashx?BELGEANAH=9809&DIL=1&DOSYASIM=11ekorehber2009_2011.pdf) (p. 1.: GFS: Government Finance Statistics and ESA 95: European System of Integrated Economic Accounts)

Comment:

[http://www.muhasibat.gov.tr/mbulten/2006\\_7genbut.php](http://www.muhasibat.gov.tr/mbulten/2006_7genbut.php)

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** The answer given by the researcher is deemed appropriate.

a

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:

Comment:

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "b." In the scope of functional budget classification, budget draft law is submitted and enacted at four levels which include main and sub functions of the government. Realizations are released at the same level.

Charts annexed to budget law can be seen at:

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFF7A2395174CFB32E14E35FDD7960B0895>

Program-level data is also available for public investment projects:

<http://www2.dpt.gov.tr/kamuyat/yatirim-progarsiv.html>

Expenditures made in the last three years for some important programs such as SEE duty losses, transfers with agricultural purposes and green card health care services are provided in budget memorandum.

Budget memorandum can be seen at:

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FFB91ED266899D29A1> (pp.21-46) in the introduction of the budget document titled as "Budget Performance."

**Researcher Response:** There is not enough information about individual programs.

**IBP Comment:** IBP editors chose answer "d" as originally suggested by the researcher.

d

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:

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FFB91ED266899D29A1> (pp.21-46) in the Introduction of the budget document entitled "Budget Performance."

Comment:

<http://ekutup.dpt.gov.tr/program/2009/hedef-i.pdf>

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** The answer given by the researcher is deemed appropriate.

a

<p>23. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <p>a. Yes, such prior-year estimates of aggregate expenditure are presented.  b. No, such prior-year estimates of aggregate expenditure are not presented.  c. Not applicable/other (please comment).</p> <p><u>Citation:</u>  It can be seen at:  <a href="http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FFB91ED266899D29A1">http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FFB91ED266899D29A1</a> (pp.47-66) in the Introduction of the budget document entitled “Medium Term Fiscal Plan” and  <a href="http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFAAF6AA849816B2EF181C1E909B6AD5ED">http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFAAF6AA849816B2EF181C1E909B6AD5ED</a></p> <p><u>Comment:</u>  <a href="http://ekutup.dpt.gov.tr/program/2009/hedef-i.pdf">http://ekutup.dpt.gov.tr/program/2009/hedef-i.pdf</a></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> The answer given by the researcher is deemed appropriate.</p>	a
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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:

It can be seen at:

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FFB91ED266899D29A1> (pp.47-66) in the Introduction of the budget document entitled "Medium Term Fiscal Plan" and  
<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFAAF6AA849816B2EF181C1E909B6AD5ED>

Comment:

[http://www.muhasibat.gov.tr/mbulten/2006\\_7meryon.php](http://www.muhasibat.gov.tr/mbulten/2006_7meryon.php)

**Researcher Response to this Question was "c"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "a." In budget memorandum, all expenditures foreseen in the budget are explained as realization figures for BY-2 period and realization estimates for BY-1 period. In addition, detailed information is provided for some line items at the fourth level economic classification. Initial appropriations are provided for BY-2 period as per institutional level.

Budget memorandum can be seen at:

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FFB91ED266899D29A1>, see pages 27-32, 83-85

**Researcher Response:** There is not enough information about individual programs.

**IBP Comment:** IBP editors chose answer "c" as originally suggested by the researcher.

C

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).
- c. Before 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:

This can be seen at:

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FFB91ED266899D29A1> (pp.69-104) in the Introduction of the budget document entitled "2009 Central Government Budget Draft Law," Table 8-9-10, p.83-85.

Comment:

More information can be seen at:

[http://www.muhasabat.gov.tr/mbulten/2006\\_7meryon.php](http://www.muhasabat.gov.tr/mbulten/2006_7meryon.php)

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** The answer given by the researcher is deemed appropriate.

a

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:

This can be seen at:

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FFB91ED266899D29A1> (pp.21-46) in the Introduction of the budget document entitled "Budget Performance," Table 6, and p.29. and <http://ekutup.dpt.gov.tr/program/2009/hedef-i.pdf>

Comment:

More information can be seen at:

[http://www.muhasabat.gov.tr/mbulten/2006\\_7meryon.php](http://www.muhasabat.gov.tr/mbulten/2006_7meryon.php)

a

**Researcher Response to this Question was "b"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "a." All line items pertaining to the years prior to the budget year are compatible with those of budget year as based on economic, functional and institutional classifications.

Budget memorandum can be seen at:

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FFB91ED266899D29A1>, see page 27-32, 83-85

**Researcher Response:** I suggest the answer should be changed as suggested by the Government to "a."

**IBP Comment:** IBP editors chose answer "a" as suggested by the Government.

27. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?

- a. All tax revenues are identified individually for BY-1.
- b. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually.
- c. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually.
- d. No tax revenues are identified individually for BY-1.
- e. Not applicable/other (please comment).

Citation:

This can be seen at:

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FFB91ED266899D29A1> (pp.21-46) in the Introduction of the budget document entitled "Budget Performance," Table 18, p. 38 and <http://ekutup.dpt.gov.tr/program/2009/hedef-i.pdf>

Comment:

More information can be seen at:

[http://www.muhasibat.gov.tr/mbulten/2006\\_7meryon.php](http://www.muhasibat.gov.tr/mbulten/2006_7meryon.php)

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** The answer given by the researcher is deemed appropriate.

a

28. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?

- a. All non-tax revenues are identified individually for BY-1.
- b. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually.
- c. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually.
- d. No non-tax revenues are identified individually for BY-1.
- e. Not applicable/other (please comment).

Citation:

This can be seen at:

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FFB91ED266899D29A1> (pp.21-46) in the Introduction of the budget document entitled "Budget Performance," Table 18, p. 38 and <http://ekutup.dpt.gov.tr/program/2009/hedef-i.pdf>

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** The answer given by the researcher is deemed appropriate.

a

<p>29. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</p> <ol style="list-style-type: none"> <li>All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections.</li> <li>All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections.</li> <li>Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections.</li> <li>The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> This can be seen at: <a href="http://ekutup.dpt.gov.tr/program/2009/hedef-i.pdf">http://ekutup.dpt.gov.tr/program/2009/hedef-i.pdf</a></p> <p><u>Comment:</u> More information can be seen at: <a href="http://www.muhasabat.gov.tr/mbulten/2006_7meryon.php">http://www.muhasabat.gov.tr/mbulten/2006_7meryon.php</a></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> The answer given by the researcher is deemed appropriate.</p>	a
<p>30. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> <li>Yes, such prior-year estimates of aggregate revenue are presented.</li> <li>No, such prior-year estimates of aggregate revenue are not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> This can be seen at: <a href="http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FFB91ED266899D29A1">http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FFB91ED266899D29A1</a> (pp.21-46) in the Introduction of the budget document entitled “Budget Performance,” Table 18, p .38 and <a href="http://ekutup.dpt.gov.tr/program/2009/hedef-i.pdf">http://ekutup.dpt.gov.tr/program/2009/hedef-i.pdf</a></p> <p><u>Comment:</u> More information can be seen at: <a href="http://www.muhasabat.gov.tr/mbulten/2006_7meryon.php">http://www.muhasabat.gov.tr/mbulten/2006_7meryon.php</a></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> The answer given by the researcher is deemed appropriate.</p>	a

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:

This can be seen at:

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FFB91ED266899D29A1> (pp.21-46) in the Introduction of the budget document entitled "Budget Performance," Table 18, p. 38 and <http://ekutup.dpt.gov.tr/program/2009/hedef-i.pdf>

Comment:

More information can be seen at:

[http://www.muhasabat.gov.tr/mbulten/2006\\_7meryon.php](http://www.muhasabat.gov.tr/mbulten/2006_7meryon.php)

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** The answer given by the researcher is deemed appropriate.

a

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).
- c. Before 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:

This can be seen at:

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FFB91ED266899D29A1> (pp.21-46) in the Introduction of the budget document entitled "Budget Performance," Table 18, p. 38 and <http://ekutup.dpt.gov.tr/program/2009/hedef-i.pdf>

Comment:

More information can be seen at:

[http://www.muhasabat.gov.tr/mbulten/2006\\_7meryon.php](http://www.muhasabat.gov.tr/mbulten/2006_7meryon.php)

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** The answer given by the researcher is deemed appropriate.

a



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:

This can be seen at:

<http://www.treasury.gov.tr/irj/portal/anonymous?NavigationTarget=navurl://88469cee0d9c8bc0af912652b0d55778&InitialNodeFirstLevel=true>  
"Treasury Financing Program," p. 18 and "Domestic Borrowing by Instrument," p. 19 and

<http://ekutup.dpt.gov.tr/program/2009/hedef-i.pdf>

Comment:

**Researcher Response to this Question was "a"**

**Peer Reviewer One Comment:** A more appropriate response to this question would be "d." Neither of the sources cited by the researcher is a budget or supporting document. These are reports published for 2009 after the relevant phase of the budgetary process.

**Peer Reviewer Two Comment:**

**Government Comment:** An appropriate response to this question is "a."

**Researcher Response:** The second document cited is a State Planning Organization report; it is about the budget process.

**IBP Comment:** IBP editors chose answer "d" to maintain consistency within the questionnaire (see question 13).

d

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?

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

Citation:

This can be seen at:

<http://www.treasury.gov.tr/irj/portal/anonymous?NavigationTarget=navurl://88469cee0d9c8bc0af912652b0d55778&InitialNodeFirstLevel=true>  
"Treasury Financing Program," p. 18 and "Domestic Borrowing by Instrument," p. 19 and <http://ekutup.dpt.gov.tr/program/2009/hedef-i.pdf>

Comment:

**Researcher Response to this Question was "a"**

**Peer Reviewer One Comment:** A more appropriate response to this question would be "d." Neither of the sources cited by the researcher is a budget or supporting document. These are reports published for 2009 after the relevant phase of the budgetary process.

**Peer Reviewer Two Comment:**

**Government Comment:** The answer given by the researcher is deemed appropriate.

**Researcher Response:** The second document cited is a State Planning Organization report; it is about the budget process.

**IBP Comment:** IBP editors chose answer "a" as originally suggested by the researcher.

a

<b>Comprehensiveness</b>	
<p>35. Does the executive's budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on extra-budgetary funds is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> It can be seen at: <a href="http://www.treasury.gov.tr/irj/portal/anonymous/CGS/?guest_user=treasury">http://www.treasury.gov.tr/irj/portal/anonymous/CGS/?guest_user=treasury</a>, Cumulative Figures and Targets, "Consolidated Government Sector."</p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was "c"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be "a." Budget memorandum includes realizations of extra-budgetary funds pertaining to last 3 years and revenue and expenditure estimates for the coming three years including the budget year. Budget memorandum can be seen at: <a href="http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FFB91ED266899D29A1">http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FFB91ED266899D29A1</a>, see page 290 Also, general economic targets and investments document issued by SPO includes resources and expenditures for the funds in a way that it includes budget year. General economic targets and investments document can be seen at: <a href="http://www.dpt.gov.tr/servisler/Duyuru/Duyuru.aspx?Enc=698742CF9E74D4BBE8400F32B2C01C841A6B7DA636AEE52E1FDF59AE210D4D1E28235B7AE791CCC078850BBFBFD32538559B2B936BD40FD0">http://www.dpt.gov.tr/servisler/Duyuru/Duyuru.aspx?Enc=698742CF9E74D4BBE8400F32B2C01C841A6B7DA636AEE52E1FDF59AE210D4D1E28235B7AE791CCC078850BBFBFD32538559B2B936BD40FD0</a> 2009 Annual Program, as an integral part of the budget documentation, presents extensive information on extra-budgetary funds including both a narrative discussion and quantitative estimates. It can be seen at: <a href="http://www.dpt.gov.tr/PortalDesign/PortalControls/WebIcerikGosterim.aspx?Enc=83D5A6FF03C7B4FCB676F87D2119B2F4">http://www.dpt.gov.tr/PortalDesign/PortalControls/WebIcerikGosterim.aspx?Enc=83D5A6FF03C7B4FCB676F87D2119B2F4</a> (p. 54-56, 69-70)</p> <p><b><u>Researcher Response:</u></b> The answer should be changed to "b" because it does not include detailed data.</p> <p><b><u>IBP Comment:</u></b> IBP editors keep answer "c" in order to maintain consistency with the criteria used for selecting answers across countries.</p>	C

36. Does the executive's budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?

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

Citation:

It can be seen at:

<http://ekutup.dpt.gov.tr/program/2009/hedef-i.pdf>

Comment:

**Researcher Response to this Question was "c"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "a." See duty losses, transfers to social security institutions, transfer payments effected to local administrations and funds for relevant budget year are stated at the second level of economic classification in budget documentation.

Budget Draft Law can be seen at:

<http://www2.tbmm.gov.tr/d23/1/1-0656.pdf>

Mentioned data are provided in budget memorandum in a form that is compatible with previous years.

Also, Table 1 included in "Documents to be Annexed to Central Government Budget Law" section of budget memorandum includes transfers from budget to social security institution in a way that that it includes coming three years. In table 5 under the same section administrations, institutions and entities receiving assistance from budget are provided.

Budget memorandum can be seen at:

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FFB91ED266899D29A1>, see pages 28, 289, 293

2009 Annual Program presents extensive information on intergovernmental transfers, including both a narrative discussion and quantitative estimates.

It can be seen at:

<http://ekutup.dpt.gov.tr/program/prog09in.pdf>

**Researcher Response:** The cited sources include general information. It does not include detailed data.

**IBP Comment:** IBP editors chose answer "c" as originally suggested by the researcher.

C

37. Does the executive's budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?

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

Citation:

It can be seen at:

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FFB91ED266899D29A1> (pp.69-104) in the Introduction of the budget document entitled "2009 Central Government Budget Draft Law" and <http://www2.tbmm.gov.tr/d23/1/1-0656.pdf>

Comment:

**Researcher Response to this Question was "b"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "a." Transfer to SEEs can be seen in detail at the second level of economic classification. Budget Draft Law can be seen at:

<http://www2.tbmm.gov.tr/d23/1/1-0656.pdf>. Annual Program presents extensive information on transfers to public corporations including important details and quantitative estimates.

<http://ekutup.dpt.gov.tr/program/prog09in.pdf>

**Researcher Response:** The cited source includes general information. It does not include detailed data.

**IBP Comment:** IBP editors chose answer "b" as originally suggested by the researcher.

b

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:

Comment:

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "c." Duty losses related to state owned enterprises cannot be implemented without the decision of the Council of Ministers. Besides, data related to this issue are presented in Treasury web site.  
(<http://www.treasury.gov.tr/irj/go/km/docs/documents/Treasury%20Web/Statistics/State%20Owned%20Enterprises%20Statistics/Table%209.1%20Duty%20Losses.xls>)

**Researcher Response:** The cited has no evident connection with the budget document.

**IBP Comment:** IBP editors chose answer "d" as originally suggested by the researcher.

d

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:

<http://www2.tbmm.gov.tr/d23/1/1-0656.pdf>

Comment:

**Researcher Response to this Question was "c"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** To the best of my knowledge, budget documents do not have any information on financial assets. I have scanned the cited document by the researcher and could not find the relevant information there either. A more appropriate response to this question would be "d."

**Government Comment:** A more appropriate response to this question would be "a." Mentioned data are provided in trial balance annexed to final account and in the balance sheet released on internet site. Since 2009 final account is adopted at the end of 2010, no relevant link is provided but it is published in Official Gazette and internet site of General Directorate of Public Accounts, once it is adopted.

2008 Final Account can be seen at:

<http://www.muhasabat.gov.tr/GenelYonetim/MerkeziYon/MerkeziKonsolide/merkezizyon.php>

**Researcher Response:** The Official Gazette and the website of the General Directorate of Public Accounts have no evident connection with the budget document.

**IBP Comment:** IBP editors chose answer "c" as originally suggested by the researcher.

C

40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?
- Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value.
  - Yes, information is presented, highlighting key information, but some details are excluded.
  - Yes, some information is presented, but it lacks important details.
  - No, information on non-financial assets is not presented.
  - Not applicable/other (please comment).

Citation:

Comment:

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "b." Mentioned data are provided in trial balance annexed to final account and in the balance sheet released in internet media.

<http://www.muhasabat.gov.tr/GenelYonetim/MerkeziYon/MerkeziKonsolide/merkezizyon.php>. Information concerning lodging buildings, social facilities, vehicles, telephones, faxes and number of internet subscriptions held by public administrations are provided in "Other Issues" section of budget memorandum.

Budget memorandum can be seen at:

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FFB91ED266899D29A1>, see pages 297-309

On the other hand, mentioned information is provided in budget presentation speeches of ministers. Some non-financial data are published by SPO as well.

Economic and social indicators between 1950-2006 can be seen at:

<http://www.dpt.gov.tr/PortalDesign/PortalControls/WebIcerikGosterim.aspx?Enc=83D5A6FF03C7B4FCC41EB0226750A883>

**IBP Comment:** IBP editors chose answer "d" as originally suggested by the researcher, in order to maintain consistency with the criteria used for selecting answers across countries.

d



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:

Comment:

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "b." For 2006, 2007 and 2008, expenditure arrears are provided in accounts number 322 and 323 included in final account document.

Related link is as follows:

<http://www.muhasabat.gov.tr/GenelYonetim/MerkeziYon/MerkeziKonsolide/docs/2008konsolidemerkezibilanco.xls>

**Researcher Response:** The cited has no evident connection with the budget document.

**IBP Comment:** IBP editors chose answer "d" as originally suggested by the researcher.

d

<p>42. Does the executive's budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key contingent liabilities, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on contingent liabilities is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u>  <a href="http://www.treasury.gov.tr/irj/portal/anonymous?NavigationTarget=navurl://88469cee0d9c8bc0af912652b0d55778&amp;InitialNodeFirstLevel=true">http://www.treasury.gov.tr/irj/portal/anonymous?NavigationTarget=navurl://88469cee0d9c8bc0af912652b0d55778&amp;InitialNodeFirstLevel=true</a>, (pp. 44-45, 60-62).</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> The answer given by the researcher is deemed appropriate.</p>	b
<p>43. Does the executive's budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting key future liabilities, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on future liabilities is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> The answer given by the researcher is deemed appropriate.</p>	d

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:

Comment:

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "a." Grants and aids received can be seen at the fourth level of economic classification for revenues. Revenues as per economic classification can be seen at:

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFAAF6AA849816B2EF3268F856B8965D8A>

Chart B annexed to budget law provides mentioned revenue amounts as well.

Chart B can be seen at:

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFF7A2395174CFB32E11DFC3D08A3FF4BB5>

**Researcher Response:** The cited is about interest and penalty, not about donor assistance.

**IBP Comment:** IBP editors chose answer "d" as originally suggested by the researcher.

d

45. Does the executive's budget or any supporting budget documentation present information for at least the budget year on tax expenditures?
- Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates.
  - Yes, information is presented, highlighting key tax expenditures, but some details are excluded.
  - Yes, some information is presented, but it lacks important details.
  - No, information on tax expenditures is not presented.
  - Not applicable/other (please comment).

Citation:

It can be seen at:

<http://ekutup.dpt.gov.tr/program/2009/hedef-i.pdf>

Comment:

More information can be seen in documents other than the executive's budget and supporting budget documents. See:

[http://www.muhasabat.gov.tr/mbulten/2006\\_7meryon.php](http://www.muhasabat.gov.tr/mbulten/2006_7meryon.php)

**Researcher Response to this Question was "c"**

**Peer Reviewer One Comment:** A more appropriate response to this question would be "d." Neither of the sources cited by the researcher is a budget or supporting document. The first is a report published in 2009 and not linked to the budget. The second consists of reporting after the relevant phase of the budgetary process.

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "a." As per main tax laws (VAT, Excise Tax, PIT, CIT), tax expenditure amounts and the provisions of relevant laws causing tax expenditures are included in budget law in a way that it includes budget year and following two years. Annexes of the budget law can be seen at:

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFF7A2395174CFB32E11DFC3D08A3FF4BB5>

Besides, tax expenditures report was released in 2007. Links for relevant report and Budget Laws for the years 2010, 2011 and 2012 are as follows;

<http://www.gep.gov.tr/fileAdmin/Statistics/Reports/VergiHarcamalari.pdf>

**Researcher Response:** The cited document is about tax expenditures, but not about estimates for tax expenditures. It does not include detailed data.

**IBP Comment:** IBP editors chose answer "c" as originally suggested by the researcher.

C

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:

Comment:

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "a." As per Article 13 of PFMC Law, specific revenues shall not be earmarked for specific expenditures as a principle, but if there is this kind of revenue it shall be included in budget law. On condition that specific revenue will be allocated to a specific expenditure -which has to ground on a law-, relevant revenues and expenditures shall be indicated in the budget separately. Such transactions are rarely applied.

**Researcher Response:** The cited has no evident connection with the budget document.

**IBP Comment:** IBP editors chose answer "d" as originally suggested by the researcher.

d

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:

Comment:

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:** Agreed. The percentage is not available to the public.

**Peer Reviewer Two Comment:** The National Intelligence Organization is the main organization responsible for collecting intelligence and acting on that intelligence according to national interests. In addition to that, the Prime Minister's Office has a contingency fund. The media suggests that this fund is used to finance secret activities for national security. The sum of those two funds represents less than 1 percent of the budget. However, financial data is not available for military intelligence. The finances of the Ministry of Defense are not transparent at all. However, it is almost certain that the inclusion of military intelligence would not change the fact that the secret activities represent less than 1 percent of the budget. However, the information is not available to the public. So the choice is an editorial one.

**Government Comment:** A more appropriate response to this question would be "a." As per Article 24 of PFMC Law, amount of covert appropriation shall not exceed five per thousand of the sum of the initial budget appropriations. Under the title of "Secret Service Expenditures" in the following link, it can be seen that share of these expenditures in budget expenditures is less than 3 per thousand.

Related link is as follows:

<http://www.muhasibat.gov.tr/mbulten/T12-1-13.xls>

**Researcher Response:** The cited has no evident connection with the budget document. Likewise, the source cited (<http://www.muhasibat.gov.tr/mbulten/T12-1-13.xls>) is not relevant.

**IBP Comment:** IBP editors chose answer "d" as originally suggested by the researcher.

d

<b>The Budget Narrative &amp; Performance Monitoring</b>	
<p>48. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals, by administrative unit (or functional category), for the budget year?</p> <ol style="list-style-type: none"> <li>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.</li> <li>b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on the link between the budget and the government’s stated policy goals is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> It can be seen at: <a href="http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FFB91ED266899D29A1">http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FFB91ED266899D29A1</a> (pp.47-66) in the Introduction of the budget document entitled “Medium Term Fiscal Plan” and <a href="http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFAAF6AA849816B2EF181C1E909B6AD5ED">http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFAAF6AA849816B2EF181C1E909B6AD5ED</a></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “b”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “a.” At the end of transition period started in 2006, public administrations within the scope of general budget, special budget administrations, local administrations and social security institutions, with the exception of some administrations, are obliged to prepare 5-year strategic plans and annual performance programs as of 2010, apart from their budget proposals. Strategic plans include the targets that the administrations are willing to achieve in 5 years in line with the objectives of the government. Also, performance programs prepared annually includes the activities they are willing to achieve in the relevant budget year with a view to achieving goals and objectives stated in strategic plans of public administrations. Strategic plans and performance programs include, apart from financial information, non-financial information used to measure and asses the results. These documents are submitted to Ministry of Finance, SPO and the Parliament together with their budget proposals in budget process. They are also publicized in January. Performance programs can be seen at: <a href="http://www.bumko.gov.tr/PEB/Genel/BelgeGoster.aspx?F6E10F8892433CFFAAF6AA849816B2EFE0F4A247532D93A2">http://www.bumko.gov.tr/PEB/Genel/BelgeGoster.aspx?F6E10F8892433CFFAAF6AA849816B2EFE0F4A247532D93A2</a></p> <p><b><u>Researcher Response:</u></b> The cited does not include all performance programs of the public administration.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “b” as originally suggested by the</p>	b

researcher.	
<p>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)?</p> <ol style="list-style-type: none"> <li>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.</li> <li>Yes, information is presented, highlighting the major policy goals, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on the link between the budget and the government’s stated policy goals over a multi-year period is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> It can be seen at: <a href="http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FFB91ED266899D29A1">http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FFB91ED266899D29A1</a> (pp.47-66) in the Introduction of the budget document entitled “Medium Term Fiscal Plan” and <a href="http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFAAF6AA849816B2EF181C1E909B6AD5ED">http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFAAF6AA849816B2EF181C1E909B6AD5ED</a></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was “c”</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be “a.” This information is provided in MTP, MTFS and annual programs. MTP, MTFS and annual programs can be seen at: <a href="http://www.dpt.gov.tr/DPT.portal">http://www.dpt.gov.tr/DPT.portal</a> MTFS can be seen at: <a href="http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFAAF6AA849816B2EF592DC0A84F0F0B22">http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFAAF6AA849816B2EF592DC0A84F0F0B22</a> Also, public administrations set their 5-year objectives in the framework of strategic plans. Annual performance programs indicate link between the budget and multi-year objectives by means of annual targets in connection with 5-year targets in strategic plans. Strategic plans of the administrations can be seen at: <a href="http://www.sp.gov.tr">www.sp.gov.tr</a> Performance programs of public administrations can be seen at: <a href="http://www.bumko.gov.tr/PEB/Genel/BelgeGoster.aspx?F6E10F8892433CFFAAF6AA849816B2EFE0F4A247532D93A2">http://www.bumko.gov.tr/PEB/Genel/BelgeGoster.aspx?F6E10F8892433CFFAAF6AA849816B2EFE0F4A247532D93A2</a></p> <p><b><u>Researcher Response:</u></b> The cited sources include general information. They do not include detailed data.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “c” as originally suggested by the researcher.</p>	C



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:

Comment:

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "a." Number of the people benefiting from social security system is provided in budget memorandum. Besides, budget presentation speeches of ministers in addition to that of finance minister include number of beneficiaries of transportation to and from schools, number of those undergoing treatment in first level health care institutions, number of R&D projects that are supported, number of students receiving loans and scholarship, beneficiaries of home care service for the disabled and number of provinces where family medicine is in place.

On the other hand, mentioned information is also available in performance programs of relevant ministries. Performance programs of the administrations can be seen at:

<http://www.bumko.gov.tr/PEB/Genel/BelgeGoster.aspx?F6E10F8892433CFFAAF6AA849816B2EFE0F4A247532D93A2>

**Researcher Response:** The cited has no evident connection with the expenditure programs.

**IBP Comment:** IBP editors chose answer "c" based on the reasons mentioned by the Government.

C

51. Are the non-financial data presented useful for assessing how an expenditure program is performing?
- The non-financial data are very useful for assessing program performance.
  - The non-financial data are mostly useful for assessing program performance.
  - The non-financial data are somewhat useful for assessing program performance.
  - No non-financial data are provided or they are not useful for assessing program performance.
  - Not applicable/other (please comment).

Citation:

It can be seen at:

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FFB91ED266899D29A1> (pp.47-66) in the Introduction of the budget document entitled "Medium Term Fiscal Plan" and  
<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFAAF6AA849816B2EF181C1E909B6AD5ED>

Comment:

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFAAF6AA849816B2EF3D203AAAB91E0915>

**Researcher Response to this Question was "c"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "b." Public can discuss about indicators such as number of beneficiaries for various expenditure programs, number of provinces that the programs are in place and thus, we can get an opinion about performance of expenditure programs. Indicators such as number of provinces where family medicine is in place and length of state highways whose construction has been completed can be given as example.

**Researcher Response:** It mostly does not include detailed data.

**IBP Comment:** IBP editors chose answer "c" as originally suggested by the researcher.

C

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:

Comment:

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "b." According to Article 9 of PFMC Law, public administrations prepare their budgets on performance basis and in concordance with the mission, vision, strategic goals and objectives included in their strategic plans. Performance programs are prepared in order to demonstrate the activities and projects of public administrations and their financing requirements in line with the performance targets and indicators. In this framework 134 administrations prepared their strategic plan as of September 2009. Public administrations are obliged to base their budgets and resource allocations for their programs and projects on their strategic plans, annual goals and objectives and performance indicators in order to provide service at the desired level and quality. On the other hand, public administrations prepare performance programs that include activities and projects to be executed as well as relevant financing need and performance targets and indicators. Regarding 2009 budget, performance programs were prepared in 78 public administrations and submitted to Plan and Budget Committee together with their budget proposals.

PFMC Law can be seen at:

<http://www.mevzuat.gov.tr/Metin.Asp?MevzuatKod=1.5.5018&MevzuatIliski=0&sourceXmlSearch=>

Strategic plans and performance programs of the administrations can be seen at:

<http://www.sp.gov.tr/tablo.html>

<http://www.sp.gov.tr/spler.html>

Performance programs of the administrations can be seen at:

<http://www.bumko.gov.tr/PEB/Genel/BelgeGoster.aspx?F6E10F8892433CFF7A2395174CFB32E1BD084C76B72B55B7>

**IBP Comment:** IBP editors chose answer "b" based on the Government's comment.

b

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:

Comment:

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "c." At the end of a certain transition period, all public administrations prepared their first performance programs in 2010 budget preparation process. Since setting performance indicators is a brand new thing for public administrations, performance indicators set by some administrations are sufficient, although those set by some other administrations are not.

Performance programs of the administrations can be seen at:

<http://www.bumko.gov.tr/PEB/Genel/BelgeGoster.aspx?F6E10F8892433CFF7A2395174CFB32E1BD084C76B72B55B7>

**IBP Comment:** IBP editors chose answer "c" based on the Government's comment.

C

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:

Comment:

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "a." Objectives included in budgets of the administrations who prepared their performance programs as of 2009 and indicators included in their performance programs are in conjunction with each other. Performance program proposals of public administrations are submitted to the Ministry of Finance, State Planning Organization and Turkish Grand National Assembly (TGNA) together with the budget proposals as supportive documents taken into consideration during the budgetary process in the Parliament. Performance programs are finalized according to the last figures in the Central Government Budget Law approved by the Parliament and published in the Official Gazette. The final performance programs are made public in January.

**IBP Comment:** IBP editors chose answer "c" in order to maintain consistency with the criteria used for selecting answers across countries.

C

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:

Comment:

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "b." Appropriations foreseen for green card service, benefits for the disabled, benefits provided to the old, people in need of nursing and the forlorn as well as investment appropriations such as KÖYDES and BELDES aiming at enhancing life quality of those living in rural areas are included in the charts annexed to budget draft law, in budget memorandum and budget presentation speeches of all ministers including finance minister and are discussed in depth in parliament. Budget memorandum can be seen at: <http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FFB91ED266899D29A1>, see page 293.

**IBP Comment:** IBP editors chose answer "c," in order to maintain consistency with the criteria used for selecting answers across countries.

C

<b>Additional Key Information for Budget Analysis &amp; Monitoring</b>	
<p><i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive's budget proposal or supporting documents, but may be found in other documents issued by the executive.</i></p>	
<p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources, including commercial projects involving the private sector?</p> <ol style="list-style-type: none"> <li>a. Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> It can be seen at: <a href="http://www.muhasibat.gov.tr/mbulten/iller.php">http://www.muhasibat.gov.tr/mbulten/iller.php</a> (tax rate or fee schedule for all revenue sources)</p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was "c"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be "a." Revenues that will continue to be collected in budget year and in the following two years are provided in Chart B of budget law including their correspondent amounts as per fourth level of economic classification. Besides, Chart C annexed to budget law includes laws that the budget revenues ground on. In the content of the laws that are referred in the mentioned chart; tax-payers, ratios, tax basis, reduction, exception, exemption and such provisions are provided in detail, and, when necessary, fixed and/or proportional tax ratios/amounts are stated by adding lists to the laws. Chart B and Chart C can be seen at: <a href="http://www.bumko.gov.tr/TR/genel/BelgeGoster.aspx?F6E10F8892433CFF7A2395174CFB32E1B6D479D48BC9DBA7">http://www.bumko.gov.tr/TR/genel/BelgeGoster.aspx?F6E10F8892433CFF7A2395174CFB32E1B6D479D48BC9DBA7</a>. All legislation and guides can be reached at the internet site of Revenue Administration: <a href="http://www.gib.gov.tr">www.gib.gov.tr</a></p> <p><b><u>Researcher Response:</u></b> It does not include detailed data.</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer "c" as originally suggested by the researcher.</p>	C





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 a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality.
- 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:

It can be seen at:

<http://www.treasury.gov.tr/irj/portal/anonymous?NavigationTarget=navurl://87d806706d285d6a6a7aa571a6bfbd41&LightDTNKnobID=-1605662990>

Comment:

(Stand-by arrangements by IMF and IMF staff reports)

**Researcher Response to this Question was "a"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** The answer "a" given by the researcher is deemed appropriate.

**IBP Comment:** IBP editors chose answer "b" in order to maintain consistency with the criteria used for selecting answers across countries.

b

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 a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality.
  - 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:

It can be seen at:

<http://www.treasury.gov.tr/irj/portal/anonymous?NavigationTarget=navurl://87d806706d285d6a6a7aa571a6bfbd41&LightDTNKnobID=-1605662990>

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** The answer given by the researcher is deemed appropriate.

b

60. Does the executive make available to the public a summary that describes the budget and its proposals?

- a. Yes, it provides a summary that is very informative.
- b. Yes, it provides a summary that is somewhat informative.
- c. Yes, but the summary is not very informative.
- d. No, it does not provide a summary.
- e. Not applicable/other (please comment).

Citation:

It can be seen at:

<http://www2.tbmm.gov.tr/d23/1/1-0656.pdf> and

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FF214AE169C6E3378A>

Comment:

**Researcher Response to this Question was "b"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "a." Detailed summary is provided in the budget presentation speeches of Minister of Finance and all the other ministers. Report of the Plan and Budget Committee can be seen at:

<http://www.tbmm.gov.tr/sirasayi/donem23/yil01/ss312.pdf>

Report on the debates in the plenary session can be seen at:

<http://www.tbmm.gov.tr/tutanak/donem23/yil3/bas/b028m.htm>

Furthermore, mentioned presentation speeches are publicized on the internet sites of public administrations.

**Researcher Response:** The summary is very informative for experts, but not as much for citizens.

**IBP Comment:** IBP editors chose answer "b" as originally suggested by the researcher.

b

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?

- a. Yes, it publishes a citizens budget that is very informative.
- b. Yes, it publishes a citizens budget that is somewhat informative.
- c. Yes, but the citizens budget is not very informative.
- d. No, it does not publish a citizens budget.
- e. Not applicable/other (please comment).

Citation:

Comment:

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "b." The areas that the taxes collected from citizens are spent for are provided at the internet site of General Directorate of Budget and Fiscal Control on the basis of economic and functional classification and also as graphics.

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FF9BCFDA0A07D3F364>

Sources that the taxes are collected from are also shared with public in the form of graphics:

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FF801B9F90FA0A50AD>

**Researcher Response:** There is no citizens budget in the budget documentation.

**IBP Comment:** IBP editors chose answer "d" as a "citizens budget" is not produced.

d

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)?

- a. Yes, thorough definitions of budget terms are provided.
- b. Yes, definitions are provided, but some details are excluded.
- c. Yes, some definitions are provided, but it lacks important details.
- d. No, definitions are not provided.
- e. Not applicable/other (please comment).

Citation:

It can be seen at:

<http://www2.tbmm.gov.tr/d23/1/1-0656.pdf>

Comment:

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFAAF6AA849816B2EFE847D7E258FE1EFB> (Analytical Budget Classification)

C

**Researcher Response to this Question was "c"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "a." A glossary on budget terminology is provided at the following link:

[http://www.butce.org/dokumanlar/butce\\_sozluk.pdf](http://www.butce.org/dokumanlar/butce_sozluk.pdf)

**Researcher Response:** The cited is a book on a website of association. The cited has no evident connection with the budget document.

**IBP Comment:** IBP editors chose answer "c" as originally suggested by the researcher.

63. 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:

It can be seen at:

<http://www.sp.gov.tr/documents/5018kmykk.pdf> and

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FFB91ED266899D29A1>

Comment:

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** The answer given by the researcher is deemed appropriate. The more appropriate link about the Central Government Budget Realizations and Estimates Report would be:

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFAAF6A849816B2EFC0EE6DCF0FA7196C>

**Researcher Response:** It can be seen at:

<http://www.sp.gov.tr/documents/5018kmykk.pdf> and

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FFB91ED266899D29A1>

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFAAF6A849816B2EFC0EE6DCF0FA7196C>.

a

64. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive's budget proposal if they request it (for example, from a ministry or agency)?

- 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:

It can be seen at:

<http://www.muhasibat.gov.tr/mbulten/index.php> and

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FFB91ED266899D29A1> (for example: pp.66-104)

C

Comment:

**Researcher Response to this Question was "c"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "a." In the scope of Right to Information Law, information of all kind is provided to citizens with regard to government activities, if they request.

**Researcher Response:** There is no detailed data about national security or military intelligence.

**IBP Comment:** IBP editors chose answer "c" as originally suggested by the researcher.

65. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive's budget proposal if they request it from a ministry or agency?

- 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:

Comment:

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "a." In the scope of Right to Information Law, information of all kind shall be provided to citizens with regard to government activities, if they request.

**Researcher Response:** It does not include detailed data for individual programs.

**IBP Comment:** IBP editors chose answer "d" as originally suggested by the researcher.

d



## **Section Three: The Budget Process**

<b>The Budget Process</b>	
<b>Executive's Formulation of the Budget</b>	
<p>66. How far in advance of the release of the budget is the day of its release known?</p> <ol style="list-style-type: none"> <li>a. The release date is set in permanent law.</li> <li>b. The executive announces the release date at least two months in advance.</li> <li>c. The executive announces the release date less than two months but more than two weeks in advance.</li> <li>d. The executive announces the release date two weeks or less before the release, or makes no announcement.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> It can be seen at: <a href="http://www.sp.gov.tr/documents/5018kmykk.pdf">http://www.sp.gov.tr/documents/5018kmykk.pdf</a> (article 16-17-18-19)</p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> The answer given by the researcher is deemed appropriate.</p>	a

67. Does the executive release to the public its timetable for preparation of the executive's budget proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the ministry of finance or what ever central government agency is in charge of coordinating the budget's formulation)?

- 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:

It can be seen at:

<http://www.sp.gov.tr/documents/5018kmykk.pdf>

Comment:

**Researcher Response to this Question was "b"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** The researcher should state which details are missing in the timetable. A more appropriate response to this question would be "a."

**Government Comment:** A more appropriate response to this question would be "a." Budget preparation timetable is clearly set by PFMC Law. On the other hand, information of any kind is provided to public administrations in MTFS, budget preparation guide and investment program preparation guide. MTFS can be seen at:

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFAAF6AA849816B2EF592DC0A84F0F0B22>

Budget preparation guide can be seen at:

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FF746C3B612A7B3F4B>

Investment program preparation guide can be seen at:

<http://www.dpt.gov.tr/kamuyat/genelge.html>

Besides, budget deliberation dates that are conducted between Ministry of Finance and the relevant administrations on their budget proposals are publicized at the following link:

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FF59AD2977D8BAC059>

**IBP Comment:** IBP editors chose answer "a" as suggested by Peer Reviewer Two and the Government.

a

68. 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:

It can be seen at:

<http://www.sp.gov.tr/documents/5018kmykk.pdf>

Comment:

**Researcher Response to this Question was "c"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "b." Although publishing of MTFS and MTP were delayed, timetable for submission of budget proposal to the parliament is strictly adhered to.

**IBP Comment:** IBP editors chose answer "c" as originally suggested by the researcher.

C

69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?

- a. Yes, the executive holds extensive consultations with a wide range of legislators.
- b. Yes, the executive holds consultations with a range of legislators, but some key members are excluded.
- c. Yes, the executive holds very limited consultations, involving only a few members of the legislature.
- d. No, the executive does not typically consult with members of the legislature as part of the budget preparation process.
- e. Not applicable/other (please comment).

Citation:

Comment:

(interview with an official from the Minister of Finance)

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "e." As no such process is governed in either Constitution or PFMC Law with regard to budget process, this question is not applicable. Opinions of Parliamentarians may be received unofficially.

**IBP Comment:** IBP editors chose to keep answer "d" in order to maintain consistency with the criteria used for selecting answers across countries.

d

70. 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:

Comment:

(interview with an official from the Minister of Finance)

d

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "e." As no such process is governed in either Constitution or PFMC Law in budget process, this question is not applicable. However, NGOs may send their requests to the executive in writing or orally. Executive is the decision-making entity for which of these requests will be taken into consideration.

**IBP Comment:** IBP editors chose to keep answer "d" in order to maintain consistency with the criteria used for selecting answers across countries.

71. 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:

It can be seen at:

<http://www.sp.gov.tr/documents/5018kmykk.pdf>

Comment:

**Researcher Response to this Question was "a"**

**Peer Reviewer One Comment:** "a" is correct only if we accept the document called "budget call" as a pre-budget statement. This document is available at: <http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFAAF6AA849816B2EF7A099BCD39CC2A59&Vurgulanacak=butce>

This is the document that is nearest to a pre-budget statement. The document cited above by the researcher is the 2003 law on the budget process, which refers to the "budget call," a document similar to a pre-budget statement. My answers concerning the pre-budget statement will be based on the budget call document indicated above.

**Peer Reviewer Two Comment:**

**Government Comment:** The answer given by the researcher is deemed appropriate.

**Researcher Response:** It can be seen at:

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFAAF6AA849816B2EF7A099BCD39CC2A59&Vurgulanacak=butce>

**IBP Comment:** IBP editors chose answer "a" as originally suggested by the researcher.

a

72. 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:

Medium Term Fiscal Strategy (2009-2012; July 1, 2008)

<http://www.bumko.gov.tr/TR/BelgeGoster.aspx?F6E10F8892433CFFAAF6AA849816B2EF592DC0A84F0F0B22>

**Researcher Response to this Question was "c"**

**Peer Reviewer One Comment:** Agreed. This answer is based on the content of the document called "budget call" at the link below. This is the closest to a pre-budget statement. A pre-budget statement could not be located.

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFAAF6AA849816B2EF7A099BCD39CC2A59&Vurgulanacak=butce>

b

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "a." According to Article 16 of PFMC Law, preparation process of central government budget begins with the medium term program which includes basic macro policies, principles, and economic figures as targets and indicators in line with the development plans and strategic plans of the institutions and the requirements of general economic conditions. Furthermore, this program includes detailed forecasts for employment, population, foreign trade figures, energy prices and inflation for the budget year. Medium Term Program can be seen at:

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFAAF6AA849816B2EF181C1E909B6AD5ED>. MTFs can be seen at:

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFAAF6AA849816B2EF592DC0A84F0F0B22>

**Researcher Response:** It can be seen at:

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFAAF6AA849816B2EF7A099BCD39CC2A59&Vurgulanacak=butce>

**IBP Comment:** IBP editors chose answer "b" based on the comment made by the Government.



73. Does the pre-budget statement describe the government's policies and priorities that will guide the development of detailed estimates for the upcoming budget?

- 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:

It can be seen at:

<http://www.bumko.gov.tr/TR/BelgeGoster.aspx?F6E10F8892433CFFAAF6AA849816B2EF592DC0A84F0F0B22>

Comment:

**Researcher Response to this Question was "c"**

**Peer Reviewer One Comment:** Agreed. This answer is based on the content of the document called "budget call" at the link below. This is the closest to a pre-budget statement. A pre-budget statement could not be located.

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFAAF6AA849816B2EF7A099BCD39CC2A59&Vurgulanacak=butce>

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "a." MTFS, MTP and annual programs explain revenue, expenditure, borrowing policies to be implemented in budget year and subsequent years as well as policy priorities, development axis and main objective and reform areas in detail. Quantitative estimates included in the mentioned documents are set in line with these policies and priorities. Mentioned documents can be seen at: <http://www.dpt.gov.tr/DPT.portal>

**Researcher Response:** It can be seen at:

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFAAF6AA849816B2EF7A099BCD39CC2A59&Vurgulanacak=butce>

**IBP Comment:** IBP editors chose answer "b" based on the comment made by the Government.

b

<b>Legislative Approval of the Budget</b>	
<p>74. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ol style="list-style-type: none"> <li>a. The legislature receives the budget at least three months before the start of the budget year.</li> <li>b. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year.</li> <li>c. The legislature receives the budget less than six weeks before the start of the budget year.</li> <li>d. The legislature does not receive the budget before the start of the budget year.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> It can be seen at: <a href="http://www.sp.gov.tr/documents/5018kmykk.pdf">http://www.sp.gov.tr/documents/5018kmykk.pdf</a></p> <p><u>Comment:</u> The legal deadline is 75 days before the start of the budget year.</p> <p><b><u>Peer Reviewer One Comment:</u></b> Agreed. The budget is submitted to parliament 75 days before start of budget year.</p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> The answer given by the researcher is deemed appropriate.</p>	b

<p>75. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?</p> <ol style="list-style-type: none"> <li>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.</li> <li>Yes, hearings are held in which testimony is heard from the executive branch and some constituencies.</li> <li>Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard.</li> <li>No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> It can be seen at: <a href="http://www.tbmm.gov.tr/komisyon/planbutce/tutanaklar.htm">http://www.tbmm.gov.tr/komisyon/planbutce/tutanaklar.htm</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> The answer given by the researcher is deemed appropriate.</p>	<p>C</p>
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76. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?

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

Citation:

It can be seen at:

<http://www.tbmm.gov.tr/komisyon/planbutce/tutanaklar.htm>

Comment:

**Researcher Response to this Question was "c"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "b." Heads or experts of administrative units provide members of Plan and Budget Committee with information, and they also answer the questions.

**Researcher Response:** A limited number of hearings are held in which testimony from the executive branch is heard.

**IBP Comment:** IBP editors chose answer "c" as originally suggested by the researcher.

C

<p>77. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard.</li> <li>b. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard.</li> <li>c. Yes, a limited number of hearings are held in which testimony from the public is heard.</li> <li>d. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> The answer given by the researcher is deemed appropriate.</p>	<p>d</p>
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78. Do the legislative committees that hold public hearings release reports to the public on these hearings?

- a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings.
- b. Yes, the committees release reports, but some details are excluded.
- c. Yes, the committees release reports, but they are not very informative.
- d. No, the committees do not release reports or do not hold public hearings.
- e. Not applicable/other (please comment).

Citation:

It can be seen at:

<http://www.tbmm.gov.tr/komisyon/planbutce/tutanaklar.htm>

Comment:

**Researcher Response to this Question was "c"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "a." All issues debated in Plan and budget Committee are written in minutes and publicized. Besides, the reports issued at the end of the debates are prepared in a way that it includes both views of ruling and opposition parties. Report of the Plan and Budget Committee can be seen at:  
<http://www.tbmm.gov.tr/sirasayi/donem23/yil01/ss312.pdf>

**Researcher Response:** The committees release reports that are very informative for experts, but not very informative for citizens.

**BP Comment:** IBP editors chose answer "c" as originally suggested by the researcher.

C

79. Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?

- a. Yes, the appropriate legislative committee or members of the legislature is provided extensive information on all spending on secret items, which includes detailed, line item descriptions of all expenditures.
- b. No, the legislature is provided information on spending on secret items, but some details are excluded, or some categories are presented in an aggregated manner, or the legislature is provided no information on secret items.
- c. Not applicable/other (please comment).

Citation:

It can be seen at:

<http://www.tbmm.gov.tr/komisyon/planbutce/tutanaklar.htm>

Comment:

(interview with an official from the Minister of Finance)

**Researcher Response to this Question was "b"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "a." As per Internal Regulation of Parliament, parliamentarians are allowed to receive detailed information in closed session. The practice in Turkey is in line with the international practices.

**Researcher Response:** It does not include full information.

**IBP Comment:** IBP editors chose answer "b" as originally suggested by the researcher.

b

80. Does the legislature have authority *in law* to amend the budget presented by the executive?

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

Citation:

It can be seen at:

<http://www.sp.gov.tr/documents/5018kmykk.pdf>

Comment:

**Researcher Response to this Question was "b"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** As per article 162 of Constitution, any amendment can be made to budget during the debate in Plan and Budget Committee, but it is forbidden to make revenue-decreasing or expenditure-increasing amendment in Plenary Session.

**Researcher Response:**The legislature has authority in law to amend the budget, with some limitations.

**IBP Comment:** IBP editors chose answer "b" as originally suggested by the researcher.

b



81. 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 or the approved budget is not released to the public.
- e. Not applicable/other (please comment).

Citation:

It can be seen at:

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFF7A2395174CFB32E1B6D479D48BC9DBA7>

Comment:

**Researcher Response to this Question was "b"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** In budget classification that is in place in Turkey, budget adopted by the legislature includes all details of institutional and functional classification and first two levels of economic classification. Budget is approved in plenary session at the first level of functional classification, in parallel with program classification, and enacted with all its details. Thus, a more appropriate response to this question would be "a" or "b," depending on the point of view. However, it is considered that choice "a" is a more appropriate response to this question. Documentation about the analytical budget classification can be seen at:

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFAAAF6AA849816B2EFE847D7E258FE1EFB>

**Researcher Response:** The approved budget does not include all program-level details.

**IBP Comment:** IBP editors chose answer "b" as originally suggested by the researcher.

b

<b>Executive's Implementation of the Budget</b>	
<p>82. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> <li>In-year reports on actual expenditure are released at least every month.</li> <li>In-year reports on actual expenditure are released at least every quarter.</li> <li>In-year reports on actual expenditure are released at least semi-annually.</li> <li>In-year reports on actual expenditure are not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> It can be seen at: <a href="http://www.muhasibat.gov.tr/mbulten/2009meryone.php">http://www.muhasibat.gov.tr/mbulten/2009meryone.php</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> The answer given by the researcher is deemed appropriate.</p>	a
<p>83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ol style="list-style-type: none"> <li>Yes, in-year reports cover all expenditures.</li> <li>Yes, in-year reports cover at least two-thirds, but not all, of expenditures.</li> <li>Yes, in-year reports cover less than two-thirds of expenditures.</li> <li>No in-year reports are released to the public.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> It can be seen at: <a href="http://www.muhasibat.gov.tr/mbulten/2009meryone.php">http://www.muhasibat.gov.tr/mbulten/2009meryone.php</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> The answer given by the researcher is deemed appropriate.</p>	a

84. What is the most detail provided in the in-year reports on actual expenditures organized by *administrative unit*?

- a. The in-year reports on actual expenditures organized by administrative unit contain program-level detail.
- b. The in-year reports on actual expenditures organized by administrative unit contain departmental totals and some additional details (for instance, sub-department totals or major programs).
- c. The in-year reports on actual expenditures organized by administrative unit contain only departmental totals.
- d. The in-year reports on actual expenditures organized by administrative unit are not released to the public, not produced, or contain less information than departmental totals.
- e. Not applicable/other (please comment).

Citation:

It can be seen at:

<http://www.muhasibat.gov.tr/mbulten/2009meryone.php>

Comment:

**Researcher Response to this Question was "b"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "a." Monthly realizations for central government are provided with all the details of institutional, functional and economic classification.

Realizations for central government can be seen at:

<http://www.muhasibat.gov.tr/mbulten/2009meryongid.php>

Realizations and initial appropriations can be seen at:

<http://www.muhasibat.gov.tr/mbulten/T12-1-13.xls>

Realizations and initial appropriations as per institutional classification can be seen at: <http://www.muhasibat.gov.tr/mbulten/T4-1-19.xls>

**Researcher Response:** The source cited (<http://muhasibat.gov.tr/mbulten/2009meryon.php>) is not relevant.

**IBP Comment:** IBP editors chose answer "b" as originally suggested by the researcher.

b

<p>85. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ol style="list-style-type: none"> <li>Yes, comparisons are made for all expenditures.</li> <li>Yes, comparisons are made for at least two-thirds, but not all, of expenditures.</li> <li>Yes, but comparisons are made for less than two-thirds of expenditures.</li> <li>No, comparisons are not made, or no in-year reports are released to the public.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> It can be seen at: <a href="http://www.muhasibat.gov.tr/mbulten/2009meryone.php">http://www.muhasibat.gov.tr/mbulten/2009meryone.php</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> The answer given by the researcher is deemed appropriate.</p>	a
<p>86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ol style="list-style-type: none"> <li>In-year reports on actual revenue collections by source of revenue are released at least every month.</li> <li>In-year reports on actual revenue collections are released at least every quarter.</li> <li>In-year reports on actual revenue collections are released at least semi-annually.</li> <li>In-year reports on actual revenue collections by source of revenue are not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> It can be seen at: <a href="http://www.muhasibat.gov.tr/mbulten/2009meryone.php">http://www.muhasibat.gov.tr/mbulten/2009meryone.php</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> The answer given by the researcher is deemed appropriate.</p>	a

<p>87. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ol style="list-style-type: none"> <li>In-year reports cover the actual revenue collections of all sources of revenue.</li> <li>In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue.</li> <li>In-year reports cover actual revenue collections of less than two-thirds of revenue sources.</li> <li>In-year reports on actual revenue collections are not released to the public.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> It can be seen at: <a href="http://www.muhasibat.gov.tr/mbulten/2009meryone.php">http://www.muhasibat.gov.tr/mbulten/2009meryone.php</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> The answer given by the researcher is deemed appropriate.</p>	a
<p>88. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ol style="list-style-type: none"> <li>Yes, comparisons are made for all revenue sources.</li> <li>Yes, comparisons are made for at least two-thirds of, but not all, revenue sources.</li> <li>Yes, but comparisons are made for less than two-thirds of revenue sources.</li> <li>No, comparisons are not made, or no in-year reports are released to the public.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> It can be seen at: <a href="http://www.muhasibat.gov.tr/mbulten/2009meryone.php">http://www.muhasibat.gov.tr/mbulten/2009meryone.php</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> The answer given by the researcher is deemed appropriate.</p>	a

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

- a. Yes, in-year reports on actual borrowing are released at least every month.
- b. Yes, in-year reports on actual borrowing are released at least every quarter.
- c. Yes, in-year reports on actual borrowing are released at least semi-annually.
- d. No, in-year reports on actual borrowing are not released.
- e. Not applicable/other (please comment).

Citation:

It can be seen at:

<http://www.muhasibat.gov.tr/mbulten/2009meryone.php>

Comment:

More information can be seen at:

<http://www.treasury.gov.tr/irj/portal/anonymous?NavigationTarget=navurl://ce3dfbf81aace54e4b6d1e21fe4a165f&InitialNodeFirstLevel=true>  
and

<http://www.treasury.gov.tr/irj/portal/anonymous?NavigationTarget=navurl://88469cee0d9c8bc0af912652b0d55778&InitialNodeFirstLevel=true>

a

**Researcher Response to this Question was "a"**

**Peer Reviewer One Comment:** Agreed, but this information is provided by the Treasury in documents under "comment." The documents cited under "citation" do not appear to contain any borrowing data.

**Peer Reviewer Two Comment:**

**Government Comment:** The answer given by the researcher is deemed appropriate.

**Researcher Response:** The source of the website has just been updated to [http://muhasibat.gov.tr/mgmportal/faces/anasayfa?\\_adf.ctrl-state=n2unwqbc1\\_150](http://muhasibat.gov.tr/mgmportal/faces/anasayfa?_adf.ctrl-state=n2unwqbc1_150)

**IBP Comment:** IBP editors chose answer "a" as originally suggested by the researcher.

90. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?
- Yes, extensive information related to the composition of government debt is presented.
  - Yes, key additional information is presented, but some details are excluded.
  - Yes, some additional information is presented, but it lacks important details.
  - No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released.
  - Not applicable/other (please comment).

Citation:

It can be seen at:

<http://www.muhasibat.gov.tr/mbulten/2009meryone.php>

Comment:

More information can be seen at:

<http://www.treasury.gov.tr/irj/portal/anonymous?NavigationTarget=navurl://88469cee0d9c8bc0af912652b0d55778&InitialNodeFirstLevel=true>

a

**Researcher Response to this Question was "a"**

**Peer Reviewer One Comment:** Agreed, but this information is provided by the Treasury in documents under "comment." The documents cited under "citation" do not appear to contain any borrowing data.

**Peer Reviewer Two Comment:**

**Government Comment:** The answer given by the researcher is deemed appropriate.

**Researcher Response:** The source of the website has just been updated to [http://muhasibat.gov.tr/mgmportal/faces/anasayfa?\\_adf.ctrl-state=n2unwqbc1\\_150](http://muhasibat.gov.tr/mgmportal/faces/anasayfa?_adf.ctrl-state=n2unwqbc1_150)

**IBP Comment:** IBP editors chose answer "a" as originally suggested by the researcher.

91. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?
- Reports are released 1 month or less after the end of the period.
  - Reports are released 2 months or less (but more than 1 month) after the end of the period.
  - Reports are released more than 2 months after the end of the period.
  - In-year reports are not released.
  - Not applicable/other (please comment).

Citation:

<http://www.bumko.gov.tr/EN/Genel/HaberListesi.aspx?17A16AE30572D313AAF6AA849816B2EF2858DA18F4388CDD>

Comment:

**Researcher Response to this Question was "a"**

**Peer Reviewer One Comment:** A more appropriate response to this question would be "e." There is no information about when the monthly reports are made available. In other words, these reports are not dated. In addition, I was unable to establish whether there are rules/provisions about the timeframe for the publication of monthly reports cited by the researcher.

**Peer Reviewer Two Comment:**

**Government Comment:** The answer "a" given by the researcher is deemed appropriate.

**IBP Comment:** IBP editors chose answer "e" as suggested by Peer Reviewer One.

e



92. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?
- 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:

Comment:

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:** Agreed. The mid-year review does not provide this information because it does not exist.

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "c." Public administrations within the scope of general government publicize their budget implementation results pertaining to first six months and their estimates and targets for the second half of the year in July. In the same period, Ministry of Finance publicizes financial position including six-month budget implementation results of central government budget law, financing position, estimates and targets for the second half of the year as well as the activities. Macroeconomic variables used in this release are generated by updating those set in the budget. For instance, GDP used while formulating the budget is updated in estimates report preparation period and end-year estimates are adjusted by considering up-to-date GDP. Estimates reports of public administrations are publicized on their official internet site. 2009 Central Government Realizations and Estimates Report published by Ministry of Finance can be seen at:

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFF7A2395174CFB32E146574CE98544FC74>

**Researcher Response:** The mid-year review does not provide this information because it does not exist.

**IBP Comment:** IBP editors chose answer "d" as originally suggested by the researcher.

d

93. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?

- 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:

Comment:

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:** Agreed. The mid-year review does not provide this information because it does not exist.

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "b." Public administrations within the scope of general government publicize their budget implementation results pertaining to first six months and their estimates and targets for the second half of the year in July. In the same period, ministry of Finance publicizes financial position including six-month budget implementation results of central government budget law, financing position, estimates and targets for the second half of the year as well as the activities.

Estimates reports of public administrations are publicized on their official internet site. 2009 Central Government Realizations and estimates Report published by Ministry of Finance can be seen at:  
<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFF7A2395174CFB32E146574CE98544FC74>

**Researcher Response:** The mid-year review does not provide this information because it does not exist.

**IBP Comment:** IBP editors chose answer "d" as originally suggested by the researcher.

d

94. 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:

Comment:

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:** Agreed. The mid-year review does not provide this information because it does not exist.

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "b." Realizations pertaining to the first six months are provided in estimates report at the second level of economic and institutional classification, and some important line items are published at the fourth level of economic classification, whereas end-year estimates are provided as total revenues, expenditures and budget balance. 2009 Central Government Realizations and Estimates Report published by Ministry of Finance can be seen at:  
<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFF7A2395174CFB32E146574CE98544FC74>

**Researcher Response:** The mid-year review does not provide this information because it does not exist.

**IBP Comment:** IBP editors chose answer "d" as originally suggested by the researcher.

d

95. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?
- a. Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels.
  - b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided.
  - c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided.
  - d. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget.
  - e. Not applicable/other (please comment).

Citation:

Comment:

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:** Agreed. The mid-year review does not provide this information because it does not exist.

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "b." Explanations for the first six-month realizations and the amounts forecasted to be realized in line with these realizations are included in the Estimates Report. 2009 Central Government Realizations and Estimates Report published by the Ministry of Finance can be seen at:  
<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFF7A2395174CFB32E146574CE98544FC74>

**Researcher Response:** The mid-year review does not provide this information because it does not exist.

**IBP Comment:** IBP editors chose answer "d" as originally suggested by the researcher.

d

96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain *minimal* level specified in law or regulation)?
- Yes, the executive seeks approval from the legislature before shifting funds between administrative units.
  - Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment.
  - Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented.
  - No, the executive shifts funds between administrative units without seeking input from the legislature, or the amount allowed under the law or by regulation is significantly large enough to undermine public scrutiny and accountability (please describe arrangements below).
  - Not applicable/other (please comment).

Citation:

Comment:

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:** A more appropriate response to this question would be "a." Shifting funds between administrative units is subject to legislation. See: <http://www.sp.gov.tr/documents/5018kmykk.pdf>, article 21. Shifting funds within administrative units is not subject to legislation.

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "e." As per Article 21 of PFMC Law, intergovernmental appropriation transfers within the scope of central government shall be made by Law. Moreover, Ministry of Finance is authorized to make transfers among budgets of the administrations within some limitations defined in budget law, while authorization vested to the public administrations to make transfers within their own budget is limited up to 20 %.

**IBP Comment:** IBP editors chose to keep answer "d" in order to maintain consistency with the criteria used for selecting answers across countries.

d

97. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?

- 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 service 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:

Comment:

**Researcher Response to this Question was "c"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** The researcher should provide examples of significant irregularities. In my opinion a more appropriate response to this question would be "b."

**Government Comment:** A more appropriate response to this question would be "b." Public Procurement System in Turkey grounds on Public Procurement Law which is based on transparency and competitiveness principles introduced in 2002 taking EU Standards and model law of United Nations as basis. Some procurement processes have been reported to have been made in a way that they conflict with these principles. Mentioned procurements are examined by Public Procurement Authority.

[http://www.ihale.gov.tr/Istatistikler\\_Raporlar/ihale\\_istatistikleri.htm](http://www.ihale.gov.tr/Istatistikler_Raporlar/ihale_istatistikleri.htm)

**IBP Comment:** IBP editors chose answer "b" as suggested by the peer reviewer and the Government.

b

98. 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:

It can be seen at:

<http://www.sp.gov.tr/documents/5018kmykk.pdf>  
(article 19)

Comment:

**Researcher Response to this Question was "b"**

**Peer Reviewer One Comment:** Agreed. A supplemental budget may be submitted to the legislature for approval after funds are expended. The other practice (introduction of supplemental budgets without legislature approval) does not apply.

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "a." Supplemental budget is an uncommon implementation in Turkey. According to the relevant legislation, only if it is deemed that the appropriations of the public administrations within the scope of central government will be insufficient or with a view to providing the services unforeseen before, supplemental budget may be enacted on condition that corresponding revenue is marked. PFMC Law can be seen at:  
[http://www.bumko.gov.tr/KONTROL\\_EN/Genel/BelgeGoster.aspx?17A16AE30572D313AAF6AA849816B2EFA8C1ACAE68792171](http://www.bumko.gov.tr/KONTROL_EN/Genel/BelgeGoster.aspx?17A16AE30572D313AAF6AA849816B2EFA8C1ACAE68792171)

**Researcher Response:** Supplemental budget may be submitted to the legislature for approval after funds are expended. The other practice (introduction of supplemental budgets without legislature approval) does not apply.

**IBP Comment:** IBP editors chose answer "b" as originally suggested by the researcher.

b

99. 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:

Comment:

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:** A more appropriate response to this question would be "e." There is no evidence of supplemental budget proposals after 2004.

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "b." Supplemental budget is an uncommon implementation in Turkey. According to the relevant legislation, only if it is deemed that the appropriations of the public administrations within the scope of central government will be insufficient or with a view to providing the services unforeseen before, supplemental budget may be enacted on condition that corresponding revenue is marked.

2003 Budget was reduced by 3 % by 2003 Supplemental Budget Law.  
2004 Budget was increased by 0.06% by 2004 Supplemental Budget Law. No supplemental budget has been introduced since then. PFMC Law can be seen at: [http://www.bumko.gov.tr/KONTROL\\_EN/Genel/BelgeGoster.aspx?17A16AE30572D313AAF6AA849816B2EFA8C1ACAE68792171](http://www.bumko.gov.tr/KONTROL_EN/Genel/BelgeGoster.aspx?17A16AE30572D313AAF6AA849816B2EFA8C1ACAE68792171)

**IBP Comment:** IBP editors chose to keep answer "d" in order to maintain consistency with the criteria used for selecting answers across countries.

d



100. 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:

Comment:

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:** Agreed. Contingency funds equivalent to 2% of the budget allocations can be placed in the Ministry of Finance budget, and the Ministry of Finance may authorize use of these contingency funds when necessary. See <http://www.sp.gov.tr/documents/5018kmykk.pdf>, article 23.

d

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "a." As per Article 23 of PFMC Law, the contingency appropriation, not to exceed two percent of the general budget appropriations, may be allocated to central government budget. Contingency appropriations are enacted together with the budget law. Thus, approval of the legislature is received before effecting expenditures. Furthermore, expenditures made from contingency fund within the year are announced by Ministry of Finance no later than 15 days following the end of the year. On the other hand, all expenditures are approved by Parliament via final account law together with the budget law pertaining to the subsequent year after the end of fiscal year. PFMC Law can be seen at: [http://www.bumko.gov.tr/KONTROL\\_EN/Genel/BelgeGoster.aspx?17A16AE30572D313AAF6AA849816B2EFA8C1ACAE68792171](http://www.bumko.gov.tr/KONTROL_EN/Genel/BelgeGoster.aspx?17A16AE30572D313AAF6AA849816B2EFA8C1ACAE68792171)

**Researcher Response:** <http://www.sp.gov.tr/documents/5018kmykk.pdf> article 23.

**IBP Comment:** IBP editors chose answer "d" as originally suggested by the researcher.

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

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

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

Citation:

It can be seen at:

<http://www.sp.gov.tr/documents/5018kmykk.pdf>

and

<http://www.tbmm.gov.tr/kanunlar/k5829.html>

Comment:

**Researcher Response to this Question was "c"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** The report (Kesin Hesap Kanunu) is released to the public in the following June. A more appropriate response to this question would be "a."

**Government Comment:** A more appropriate response to this question would be "a." As per article 41 of PFMC Law, General Accountability Report is prepared by Ministry of Finance and publicized no later than end of June in the subsequent year and submitted to parliament and Turkish Court of Accounts (TCA). Budgetary targets and realizations are explained in detail in the mentioned report. In addition, each public administration releases its accountability report no later than the end of April. This report includes activities, budgetary targets and realizations of public administrations. General Accountability Report can be seen at:

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFAAF6AA849816B2EFE0D3FE4467ECCEB8>

Accountability reports of public administrations can be seen at:

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFAAF6AA849816B2EF2BA183409F4F0AAB>

**IBP Comment:** IBP editors chose answer "a" as suggested by Peer Reviewer Two and the Government.

a

<p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ol style="list-style-type: none"><li>Yes, all data on actual outcomes have been audited.</li><li>At least two-thirds, but not all, of the data on actual outcomes have been audited.</li><li>Less than two-thirds of the data on actual outcomes have been audited.</li><li>None of the data on actual outcomes has been audited, or a year-end report is not released.</li><li>Not applicable/other (please comment).</li></ol> <p><u>Citation:</u> It can be seen at: <a href="http://www.tbmm.gov.tr/kanunlar/k5829.html">http://www.tbmm.gov.tr/kanunlar/k5829.html</a> and <a href="http://www.tbmm.gov.tr/kanunlar/k5018.html">http://www.tbmm.gov.tr/kanunlar/k5018.html</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> TCA audit results are reflected in data disclosed in year-end report, and final account data are generated under the supervision of TCA. General Accountability Report can be seen at: <a href="http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFAAF6AA849816B2EFE0D3FE4467ECCEB8">http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFAAF6AA849816B2EFE0D3FE4467ECCEB8</a></p>	<p>a</p>
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103. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

- 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:

Comment:

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "a." General accountability report and its annexes include narrative and quantitative information on initial appropriations and effected expenditures. Also, general conformity report submitted by TCA to the parliament to be debated together with Final Account Law includes detailed information encompassing appropriations, realizations and external audit results for the differences between the two.

General Accountability Report can be seen at:

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFAAF6AA849816B2EFE0D3FE4467ECCEB8>

2008 Final Account Law can be seen at:

<http://rega.basbakanlik.gov.tr/main.aspx?home=http://rega.basbakanlik.gov.tr/eskiler/2009/12/20091231m1.htm&main=http://rega.basbakanlik.gov.tr/eskiler/2009/12/20091231m1.htm>

**Researcher Response:** I suggest the answer should be changed to "b" because Final Account Law does not include estimates.

**IBP Comment:** IBP editors chose answer "b" as suggested by the researcher.

b

104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?

- a. The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level.
- b. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases).
- c. The explanation focuses on a higher level of aggregation than departmental totals (or functional totals).
- d. No explanation of the differences is provided, or such a report is not released.
- e. Not applicable/other (please comment).

Citation:

Comment:

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "a." In general accountability report information pertaining to central government budget is provided based on institutional, functional and economic classification with all the details.

General accountability report can be seen at:

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFAAF6AA849816B2EFE0D3FE4467ECCEB8>

**Researcher Response:** I suggest the answer should be changed to "b" because it does not include all of program.

**IBP Comment:** IBP editors chose answer "b" as suggested by the researcher.

b

105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

- 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:

Comment:

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "a." Revenue estimates and realizations are provided in general accountability report at economic classification level. In addition to this, budget revenue estimates and realizations are publicized simultaneously on official internet site of ministry of finance with all the details considering final accounts. General Accountability Report can be seen at:

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFAAF6AA849816B2EFE0D3FE4467ECCEB8>

Final accounts can be seen at:

<http://www.muhasibat.gov.tr/mbulten/T11-1-2.xls>

**Researcher Response:** I suggest the answer should be changed to "b." It does not include all of the details.

**IBP Comment:** IBP editors chose answer "b" as suggested by the researcher.

b

106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

- 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:

Comment:

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "c." While main macroeconomic variables realizations which constitute basis for budget are explained in general accountability report, their budgetary impacts and reasons for deviations are not provided.

General Accountability Report can be seen at:

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFAAF6AA849816B2EFE0D3FE4467ECCEB8>

**IBP Comment:** IBP editors chose answer "c" as suggested by the Government.

C

107. Does the year-end report explain the difference between the original estimates of non-financial data 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:

Comment:

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "b." General accountability report includes non-financial information regarding some programs. However, accountability reports prepared by public administrations include detailed target and realization information regarding activities and projects. General accountability report can be seen at:  
<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFAAF6AA849816B2EFE0D3FE4467ECCEB8>

Accountability reports of public administrations can be seen at:  
<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFAAF6AA849816B2EF2BA183409F4F0AAB>

**Researcher Response:** I suggest the answer should be changed to "c." It does not include all of the details.

**IBP Comment:** IBP editors chose answer "c" as suggested by the researcher, to maintain consistency within the questionnaire (see question 50).

C



108. Does the year-end report explain the difference between the original performance indicators 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:

Comment:

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "b." General accountability reports include performance information concerning some programs. Moreover, information regarding performance data of each administration is provided in their own accountability reports.

General accountability report can be seen at:

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFAAF6AA849816B2EFE0D3FE4467ECCEB8>

Accountability reports of public administrations can be seen at:

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFAAF6AA849816B2EF2BA183409F4F0AAB>

**Researcher Response:** I suggest the answer should be changed to "c." It does not include all of the details.

**IBP Comment:** IBP editors chose answer "c" as suggested by the researcher.

C

109. Does the year-end report explain the difference between the enacted level of funds intended to benefit directly the country's most impoverished populations and the actual outcome?

- 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:

Comment:

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "b." General information on social expenditures made from central government budget is provided in general accountability report. However, information of all kind regarding social expenditures is provided in accountability reports of public administrations executing social services. General accountability report can be seen at:

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFAAF6AA849816B2EFE0D3FE4467ECCEB8>

Accountability reports of public administrations can be seen at:

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFAAF6AA849816B2EF2BA183409F4F0AAB>

E.g.: Accountability Report of General Directorate of Social Aid and Solidarity can be seen at:

[http://www.sydgm.gov.tr/tr/html/152/Plan+\\_+Programlar+ve+Raporlar/](http://www.sydgm.gov.tr/tr/html/152/Plan+_+Programlar+ve+Raporlar/)

**Researcher Response:** I suggest the answer should be changed to "c." It doesn't include all of detail data.

**IBP Comment:** IBP editors chose answer "c" as suggested by the researcher.

C

110. Does the year-end report 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:

Comment:

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "b." Although no information is provided for extra-budgetary funds in general accountability report, this information is publicized in various ways. For instance, realization and budget estimates of these funds are provided to parliament by including them in budget memorandum. Moreover, activity results of funds are released on internet site of General Directorate of Public Accounts.

Financial statements of extra-budgetary funds can be seen at:

<http://www.muhasabat.gov.tr/GenelYonetim/genelyon.php>

Realization data of funds pertaining to last three years are provided in annual programs. 2009 Annual program can be seen at:

<http://www.dpt.gov.tr/PortalDesign/PortalControls/WebIcerikGosterim.aspx?Enc=83D5A6FF03C7B4FC75BC335A3E8680939F40B3BC114E7DAAFA50F4A18D70A505>

**Researcher Response:** There is no information on extra-budgetary funds.

**IBP Comment:** IBP editors chose answer "d" as originally suggested by the researcher.

d

<b>The Independence and Performance of the Supreme Audit Institution</b>	
<p>111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?</p> <ol style="list-style-type: none"> <li>Final audited accounts are released to the public six months or less after the end of the fiscal year.</li> <li>Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year.</li> <li>Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year.</li> <li>Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> It can be seen at: <a href="http://www.sayistay.gov.tr/rapor/uygunluk/2007/2007UygulamaSonuc.pdf">http://www.sayistay.gov.tr/rapor/uygunluk/2007/2007UygulamaSonuc.pdf</a></p> <p><u>Comment:</u> <a href="http://www.tbmm.gov.tr/kanunlar/k5018.html">http://www.tbmm.gov.tr/kanunlar/k5018.html</a> and <a href="http://www.tbmm.gov.tr/kanunlar/k5829.html">http://www.tbmm.gov.tr/kanunlar/k5829.html</a></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> The answer given by the researcher is deemed appropriate.</p>	b

<p>112. Two years after the completion of a fiscal year, what percentage of annual expenditures has been audited and (except for secret programs) the report(s) released to the public?</p> <ol style="list-style-type: none"> <li>a. All expenditures have been audited and the reports released to the public.</li> <li>b. Expenditures representing at least two-thirds of, but not all, expenditure have been audited.</li> <li>c. Expenditure representing less than two-thirds of expenditure have been audited.</li> <li>d. No expenditures have been audited, the reports have not been released to the public, or was released more than 24 months after the end of the fiscal year.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> It can be seen at: <a href="http://www.sayistay.gov.tr/rapor/uygunluk/2007/2007UygulamaSonuc.pdf">http://www.sayistay.gov.tr/rapor/uygunluk/2007/2007UygulamaSonuc.pdf</a></p> <p><u>Comment:</u> <a href="http://www.tbmm.gov.tr/kanunlar/k5018.html">http://www.tbmm.gov.tr/kanunlar/k5018.html</a></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> The answer given by the researcher is deemed appropriate.</p>	a
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<p>113. Does the annual audit report(s) that is released to the public include an executive summary?</p> <ol style="list-style-type: none"> <li>The annual audit report(s) includes one or more executive summaries summarizing the report's content.</li> <li>No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or was released more than 24 months after the end of the fiscal year.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> It can be seen at: <a href="http://www.sayistay.gov.tr/rapor/uygunluk/2007/2007GenelUygunluk.pdf">http://www.sayistay.gov.tr/rapor/uygunluk/2007/2007GenelUygunluk.pdf</a></p> <p><u>Comment:</u></p> <p><b><u>Researcher Response to this Question was "b"</u></b></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> A more appropriate response to this question would be "a." Executive summary is included in central government budget implementation results report annexed to general conformity statement. General conformity statement can be seen at: <a href="http://www.sayistay.gov.tr/rapor/uygunluk/2008/2008UygulamaSonuc.pdf">http://www.sayistay.gov.tr/rapor/uygunluk/2008/2008UygulamaSonuc.pdf</a></p> <p><b><u>IBP Comment:</u></b> IBP editors chose to keep answer "b" in order to maintain consistency with the criteria used for selecting answers across countries.</p>	b
<p>114. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?</p> <ol style="list-style-type: none"> <li>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.</li> <li>No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> It can be seen at: <a href="http://www.tbmm.gov.tr/kanunlar/k5018.html">http://www.tbmm.gov.tr/kanunlar/k5018.html</a></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> The answer given by the researcher is deemed appropriate.</p>	a

<p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ul style="list-style-type: none"> <li>a. Yes, the SAI releases to the public audits of all extra-budgetary funds.</li> <li>b. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds.</li> <li>c. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds.</li> <li>d. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds, or such a report was released more than 24 months after the end of the fiscal year.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> The answer given by the researcher is deemed appropriate.</p>	<p>d</p>
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116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have *the discretion in law* to undertake those audits it may wish to?

- a. The SAI has full discretion to decide which audits it wishes to undertake.
- b. The SAI has significant discretion, but faces some limitations.
- c. The SAI has some discretion, but faces considerable limitations.
- d. The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

Citation:

It can be seen at:

<http://www.tbmm.gov.tr/kanunlar/k5018.html>

(article 43)

Comment:

**Researcher Response to this Question was "b"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:** The SAI has significant discretion but it cannot audit accounts of military institutions. Even though there have been some legislative improvements on this issue, SAI inspectors' attempts to inspect military institutions were still unsuccessful. A more appropriate response to this question would be "c."

**Government Comment:** A more appropriate response to this question would be "a." As per Article 160 of Constitution, TCA is authorized to audit the accounts of public administrations within the scope of central government, social security institutions and local government. TCA, in accordance with the provisions of TCA Law No 832, determines its audit plan depending on the decision of its own bodies and it is subject to no limitation.

Constitution can be seen at:

<http://www.tbmm.gov.tr/anayasa.htm>

TCA Law can be seen at:

[http://sayistay.gov.tr/english\\_tca/law.asp](http://sayistay.gov.tr/english_tca/law.asp) (Article 46, Annex Article 9)

**IBP Comment:** IBP editors chose answer "b" in order to maintain consistency with the criteria used for selecting answers across countries.

b



117. 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:

It can be seen at:

<http://www.tbmm.gov.tr/kanunlar/k5018.html>

Comment:

**Researcher Response to this Question was "c"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "a." As per Article 18 of PFMC Law, budget process of TCA is subject to a specific arrangement. Accordingly, TCA prepares its budget and, different from other administrations, directly submits its budget to the parliament. Mentioned budget includes appropriations which are sufficient for all requirements of TCA. For instance, in accordance with 2008 Final Account Law, appropriation amounting to 11.614.500 TL was allocated to TCA in 2008, and unused appropriation amounting to 2.454.314 TL was cancelled at the end of the year. PFMC law can be seen at:

[http://www.bumko.gov.tr/KONTROL\\_EN/Genel/BelgeGoster.aspx?17A16AE30572D313AAF6AA849816B2EFA8C1ACAE68792171](http://www.bumko.gov.tr/KONTROL_EN/Genel/BelgeGoster.aspx?17A16AE30572D313AAF6AA849816B2EFA8C1ACAE68792171)

**IBP Comment:** IBP editors chose answer "c" as originally suggested by the researcher.

C

118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?

- a. The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate.
- b. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate.
- c. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate.
- d. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector.
- e. Not applicable/other (please comment).

Citation:

Comment:

**Researcher Response to this Question was "c"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "a." Auditors are recruited in TCA with a special competitive exam and they are appointed to a position on merit basis, and number of total auditors employed in TCA is 729 as of March 11, 2010. Those who are subject to special trainings as auditors are capable of conducting audits of all kind. Audit groups specialized in sectors are also available. Auditors work in these audit groups. Given the number of auditors recruited in Supreme Audit Institutions of other countries, number of auditors working within the organization of TCA is deemed sufficient.

Moreover, as per Article 12 of TCA Law, First Chairman of TCA is authorized to outsource experts together with TCA auditors, when necessary.

English version of TCA Law can be seen at:  
[http://sayistay.gov.tr/english\\_tca/law.asp](http://sayistay.gov.tr/english_tca/law.asp)

**IBP Comment:** IBP editors chose answer "c" as originally suggested by the researcher.

C

119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?

- a. Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year.
- b. Yes, the SAI maintains mechanisms of communication with the public, and received less than 100 but more than ten communications from the public during the past year.
- c. Yes, the SAI maintains mechanisms of communication with the public but it receives very little (less than ten) or no information from the public on potential subjects for audit.
- d. No, the SAI does not maintain any formal mechanisms of communication with the public.
- e. Not applicable.

Citation:

Comment:

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "a." In 2009 TCA received nearly 350 letters of notification by mail or e-mail and these letters were communicated to the relevant units for due action.

**IBP Comment:** IBP editors chose answer "d" as originally suggested by the researcher.

d

<p>120. Does a committee of the legislature view and scrutinize the audit reports?</p> <ol style="list-style-type: none"> <li>Yes, all audit reports are scrutinized.</li> <li>Yes, most audit reports are scrutinized.</li> <li>Yes, some audit reports are scrutinized.</li> <li>No, audit reports are not scrutinized.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u> It can be seen at: <a href="http://www.sp.gov.tr/documents/5018kmykk.pdf">http://www.sp.gov.tr/documents/5018kmykk.pdf</a></p> <p><u>Comment:</u> (interview with an official from the Minister of Finance)</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> The answer given by the researcher is deemed appropriate.</p>	C
<p>121. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?</p> <ol style="list-style-type: none"> <li>Yes, the executive reports publicly on what steps it has taken to address audit findings.</li> <li>Yes, the executive reports publicly on most audit findings.</li> <li>Yes, the executive reports publicly on some audit findings.</li> <li>No, the executive does not report on steps it has taken to address audit findings.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> The answer given by the researcher is deemed appropriate.</p>	d

122. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

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

Citation:

Comment:

**Researcher Response to this Question was "d"**

**Peer Reviewer One Comment:**

**Peer Reviewer Two Comment:**

**Government Comment:** A more appropriate response to this question would be "c." Actions taken by the administrations as required by the audit reports issued by TCA are included in general conformity statement as a chart.

General conformity statement can be seen at:

<http://www.sayistay.gov.tr/rapor/uygunluk/2008/2008GenelUygunluk.pdf>

**IBP Comment:** IBP editors chose answer "c" as suggested by the Government.

C

<p>123. Are audit reports of the annual accounts of the security sector (military, police, intelligence services) and other secret programs provided to the legislature (or relevant committee)?</p> <ul style="list-style-type: none"><li>a. Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs.</li><li>b. Yes, legislators are provided audit reports on secret items, but some details are excluded.</li><li>c. Yes, legislators are provided audit reports on secret items, but they lack important details.</li><li>d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify).</li><li>e. Not applicable/other (please comment).</li></ul> <p><u>Citation:</u></p> <p><u>Comment:</u> (interview with an official from the Minister of Finance)</p> <p><b><u>Peer Reviewer One Comment:</u></b></p> <p><b><u>Peer Reviewer Two Comment:</u></b></p> <p><b><u>Government Comment:</u></b> The answer given by the researcher is deemed appropriate.</p>	d
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# Government Comments: Section One

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

**Government Comment:**

Citizens Budget:

Specific charts which indicate the areas that the taxes are collected from and spent for are available. These documents can be considered as Citizens Budget.

Citizens budget can be seen at the following link:

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FF9BCFDA0A07D3F364>

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FF801B9F90FA0A50AD>

Mid-Year Report:

Central Government Budget Realizations and Estimates Report should be considered as mid-year review.

Midyear review can be seen at the following link:

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFF7A2395174CFB32E146574CE98544FC74>

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

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	<p>Medium Term Fiscal Strategy (2009-2012; July 1, 2008)  <a href="http://www.bumko.gov.tr/TR/BelgeGoster.aspx?F6E10F8892433CFFAAF6AA849816B2EF592DC0A84F0F0B22">http://www.bumko.gov.tr/TR/BelgeGoster.aspx?F6E10F8892433CFFAAF6AA849816B2EF592DC0A84F0F0B22</a></p> <p><b>Government Comment:</b> The other document that can be considered as <i>pre-budget statement</i> is Medium Term Program (MTP).  <a href="http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFAAF6AA849816B2EF181C1E909B6AD5ED">http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFAAF6AA849816B2EF181C1E909B6AD5ED</a></p>
Budget Summary	<p>Address of the Minister of Finance to The Parliamentary Budget and Planning Committee for the Year of 2009 (October 28, 2008)  <a href="http://www.maliye.gov.tr/basin_aciklama/matbaa_baski.pdf">http://www.maliye.gov.tr/basin_aciklama/matbaa_baski.pdf</a></p>
Executive's Budget Proposal	<p>Central Government Budget Proposal for the Year of 2009 (October 17, 2008)  <a href="http://www2.tbmm.gov.tr/d23/1/1-0656.pdf">http://www2.tbmm.gov.tr/d23/1/1-0656.pdf</a></p>
Budget Document One in Support of the Executive's Budget Proposal	<p>Main Macroeconomic and Fiscal Targets for the Year of 2009 (October 17, 2008)  <a href="http://ekutup.dpt.gov.tr/program/2009/hedef-i.pdf">http://ekutup.dpt.gov.tr/program/2009/hedef-i.pdf</a></p>
Budget Document Two in Support of the Executive's Budget Proposal	<p>Address of the Minister of Finance to Parliament for the year of 2009 (October 23, 2008)  <a href="http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FF214AE169C6E3378A">http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FF214AE169C6E3378A</a></p>
Budget Document Three in Support of the Executive's Budget Proposal	<p>Medium Term Programme (2009-2011; June 25, 2008)  <a href="http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFAAF6AA849816B2EF181C1E909B6AD5ED">http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFAAF6AA849816B2EF181C1E909B6AD5ED</a></p>
Citizens Budget	<p>Not Produced</p> <p><b>Government Comment:</b> Specific charts which indicate the areas that the taxes are collected from and spent for are available. These documents can be considered as citizens budget.            Citizens budget can be seen at the following links:  <a href="http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FF9BCFDA0A07D3F364">http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FF9BCFDA0A07D3F364</a>  <a href="http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FF801B9F90FA0A50AD">http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FF801B9F90FA0A50AD</a></p>
Enacted Budget	<p>Central Government Budget Law for the Year of 2009 (December 27, 2008)  <a href="http://www.bumko.gov.tr/TR/genel/BelgeGoster.aspx?F6E10F8892433CFF7A2395174CFB32E1B6D479D48BC9DBA7">http://www.bumko.gov.tr/TR/genel/BelgeGoster.aspx?F6E10F8892433CFF7A2395174CFB32E1B6D479D48BC9DBA7</a></p>



In-Year Reports	<p>Central Government Consolidated Budget Performance for the Year of 2009 (January, 2009)  <a href="http://www.muhasibat.gov.tr/mbulten/2009meryone.php">http://www.muhasibat.gov.tr/mbulten/2009meryone.php</a>  See also <a href="http://www.muhasibat.gov.tr/mbulten/indexE.php">http://www.muhasibat.gov.tr/mbulten/indexE.php</a></p> <p><b>Government Comment:</b> Monthly realizations reports can also be considered as in-year report. These reports can be seen at:  <a href="http://www.bumko.gov.tr/EN/Genel/HaberListesi.aspx?17A16AE30572D313AAF6AA849816B2EF2858DA18F4388CDD">http://www.bumko.gov.tr/EN/Genel/HaberListesi.aspx?17A16AE30572D313AAF6AA849816B2EF2858DA18F4388CDD</a></p>
Mid-Year Review	<p>Produced but Not Available to the Public</p> <p><b>Government Comment:</b> Central Government Budget Realizations and Estimates Report should be considered as mid-year review.  Midyear review can be seen at the following link:  <a href="http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFF7A2395174CFB32E146574CE98544FC74">http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFF7A2395174CFB32E146574CE98544FC74</a>  <a href="http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFAAF6AA849816B2EFC0EE6DCF0FA7196C">http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFAAF6AA849816B2EFC0EE6DCF0FA7196C</a></p>
Year-End Report	<p>Law of Final Accounts for the Year 2007 (December 27, 2008)  <a href="http://www.tbmm.gov.tr/kanunlar/k5829.html">http://www.tbmm.gov.tr/kanunlar/k5829.html</a></p> <p><b>Government Comment:</b> It has been determined that the researcher taken "Final Account Law" as year-end report, whereas it is deemed that taking "General Accountability Report" as year-end report would be more appropriate. Thus, the questions included in the sections of Executive's Year-end Report and the Supreme Audit Institution have been answered taking general accountability report as basis.</p>
Audit Report	<p>Compliance Audit of Central Budget for the Year of 2008 (September 9, 2008)  <a href="http://www.sayistay.gov.tr/rapor/uygunluk/2007/2007UygulamaSonuc.pdf">http://www.sayistay.gov.tr/rapor/uygunluk/2007/2007UygulamaSonuc.pdf</a></p>
Other Documents	<p>General Government Financial Statistics  <a href="http://www.muhasibat.gov.tr/indexE.php">http://www.muhasibat.gov.tr/indexE.php</a></p>
Relevant Ministries & Departments	<p><a href="http://www.bumko.gov.tr">www.bumko.gov.tr</a> General Directorate of Budget and Fiscal Control  <a href="http://www.dpt.gov.tr">www.dpt.gov.tr</a> State Planning Organization  <a href="http://www.muhasibat.gov.tr">www.muhasibat.gov.tr</a> General Directorate of Public Accounts  <a href="http://www.maliye.gov.tr">www.maliye.gov.tr</a> Ministry of Finance  <a href="http://www.hazine.gov.tr">www.hazine.gov.tr</a> Undersecretariat of Treasury  <a href="http://www.tbmm.gov.tr">www.tbmm.gov.tr</a> Grand National Assembly of Turkey  <a href="http://www.sayistay.gov.tr">www.sayistay.gov.tr</a> Turkish Court of Accounts  <a href="http://www.tcmb.gov.tr">www.tcmb.gov.tr</a> Central Bank of the Republic of Turkey</p>

### **Table 3. Distribution of Documents Related to the Executive's Budget Proposal**

**Government Comment:**

Specific charts which indicate the areas that the taxes are collected from and spent for are available. These documents can be considered as citizens budget.

Citizens budget can be seen at the following link:

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FF9BCFDA0A07D3F364>

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFFA79D6F5E6C1B43FF801B9F90FA0A50AD>

Information regarding citizens budget should be revised considering the information provided above.

### **Table 4. Distribution of the Enacted Budget and Other Reports**

**Government Comment:**

Central Government Budget Realizations and Estimates Report should be considered as mid-year review.

2009 Central Government Realizations and Estimates Report published by Ministry of Finance can be seen at the following link:

<http://www.bumko.gov.tr/TR/Genel/BelgeGoster.aspx?F6E10F8892433CFF7A2395174CFB32E146574CE98544FC74>

(Central Government Budget Realizations and Estimates Report) *Mid-year report*

Public administrations within the scope of general government publicize their budget implementation results pertaining to first six months and their estimates and targets for the second half of the year in July. In the same period, ministry of Finance publicizes financial position including six-month budget implementation results of central government budget law, financing position, estimates and targets for the second half of the year as well as the activities.

Estimates reports of public administrations are publicized on their official internet sites.