

Open Budget Survey 2015

Turkey

Section 1. Public Availability of Budget Docs. “Section One: The Availability of Budget Documents” contains a series of four tables that allow the researcher to examine and map the public availability and dissemination of its country’s key budget documents (i.e., Pre-Budget Statement, Executive’s Budget Proposal (EBP) and Supporting EBP Documents, Citizens Budget, Enacted Budget, In-Year Reports, Mid-Year Review, Year-End Report, and Audit Report), as well as any national laws regulating budget processes and financial management. Once filled in, these tables will serve as a foundation for the completion of the rest of the questionnaire, as researchers will reference the specific documents cited in the tables to answer the questions contained in Sections 2-5 of the questionnaire.

Table 1. Key Budget Documents

Turkey

BUDGET DOCUMENT	Full Title	Fiscal Year the Budget Document Refers to	Date of Publication
Pre-Budget Statement	Medium Term Fiscal Plan (Orta Vadeli Mali Plan)	2014-2016	October 4, 2013
Executive's Budget Proposal (EBP)	Central Government Budget Proposal for the year of 2014 (2014 yılı Merkezi Yönetim Bütçe Kanun Tasarısı)	2014	October 11, 2013
Supporting EBP Document	Justification for the Budget Proposal (2014 yılı Bütçe Gerekçesi)	2014	October 2013

Supporting EBP Document	Treasury Financement Program for the Year 2014	2013-2014	October 31, 2013
Supporting EBP Document	Medium Term Plan	2014-2016	October 8, 2013
Enacted Budget	Central Government Budget Law for the year 2014 and Annexes (2014 Yılı Merkezi Yönetim Bütçe Kanunu ve Ekleri)	2014	December 20, 2013
Citizens Budget (for EBP or Enacted Budget)	N/A	N/A	N/A
In-Year Report	Central Government Consolidated Budget Performance for the January 2014 (Aylık Bütçe Gerçekleşmeleri Raporu-Ocak 2014)	2014	February, 15 2014
Additional in-year report	Central Government Consolidated Budget Performance for the February 2014 (Aylık Bütçe Gerçekleşmeleri Raporu-Şubat 2014)	2014	March 15, 2014
Additional in-year report	Central Government Consolidated Budget Performance for the March 2014 (Aylık Bütçe Gerçekleşmeleri Raporu-Mart 2014)	2014	April 15, 2014
Mid-Year Review	Ministry of Education Mid-Year Report	2013	June 2013
Year-End Report	General Activity Report for the year 2012 (2012 Genel Faaliyet Raporu) & Law of Final Accounts for the year 2012 (2012 Yılı Merkezi Yönetim Kesin Hesap Kanunu)	2012 & 2012	June 2013 & December 27, 2013
Audit Report	Compliance Audit of Central Budget for the year 2012 (2012 yılı Merkezi Yönetim Bütçesi Genel Uygunluk Bildirimi)	2012	September 2013

Sources: Explanation Regarding the Supporting EBP Document ,Justification for the Budget Proposal: This document is a consolidation of many documents: -Budget Performance (pp:1-28/ Bütçe Performansı), -Medium Term Fiscal Plan (pp:29-50/ Orta Vadeli Mali Plan), -Central Government Budget Law for the year 2014 (pp.51-102/ 2014 Yılı Merkezi Yönetim Bütçe Kanunu), -Revenue Policy and Implementation (pp.103-141/ Gelir Politikası ve Uygulamaları); -Lending Policy and Implementation (pp.165-180/Borçlanma Politikası ve Uygulaması) -Public Employees System (pp.181-226/ Kamu Personel Sistemi) -Health and Social Security System (p.227-276/Sağlık ve Sosyal Güvenlik Sistemi) - Public Owned Enterprises (pp.277-286/ Kamu Sermayeli Kuruluş ve İşletmeler) -Privatization (pp.287-296/ Özelleştirme) -Documents to Attach to the Budget Act (pp.297-304/ Merkezi Yönetim Bütçe KanununaEklenecek Belgeler) -Other Issues (pp 305- / Diğer Hususlar) ** The procedure to draft and enact the budget law is described in the Law no 5018. The data mentioned in the table are available on the following institutions' websites: -Ministry of Finance General Directorate of Budget and Fiscal Control -Court of Accounts -Turkish Grand National Assembly Planning and Budget Committee *** Explanaton regarding the MidYear Report: Each public administration publishes its midterm report in July. However the consolidated document is published too late, therefore is not taken into consideration.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Table 2a. Details about Availability

Turkey

Budget Documents

Tick box if answer to the questions is "yes"

	Pre-Budget Statement	Executive's Budget Proposal	Enacted Budget	Citizens Budget
Is it produced at all?	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
Is it produced for internal purposes only?	<input type="radio"/> Yes <input checked="" type="radio"/> No			
Is it published too late compared to the accepted timeframe?	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
Is it available to the public in hard copy, with charge?	<input type="radio"/> Yes <input checked="" type="radio"/> No			
Is it available to the public in hard copy, NO charge?	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
Is it available to the public in soft copy, with charge?	<input type="radio"/> Yes <input checked="" type="radio"/> No			
Is it available to the public in soft copy, NO charge?	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
Is it available to the public online?	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No

If available online, provide internet/URL address r/TR,43/orta-vadeli-mali-plan-ve-ekleri.html r/Eklenti/7923,2014yilib-utcegerekcesi.pdf?0 <http://www.bumko.gov.tr/TR,4570/2014.html> N/A

Is it machine readable? [only for electronic copies]	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
Is there a "citizens version" of the budget document?	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	N/A

Sources: A limited number of hard copies of these documents are made available to the public through public libraries etc.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Table 2b. Details about Availability

Turkey

Budget Documents
Tick box if answer to the questions is "yes"

	In-Year Report	Mid-Year Review	Year-End Report	Audit Report
Is it produced at all?	<input checked="" type="radio"/> Yes <input type="radio"/> No			
Is it produced for internal purposes only?	<input type="radio"/> Yes <input checked="" type="radio"/> No			
Is it published too late compared to the accepted timeframe?	<input type="radio"/> Yes <input checked="" type="radio"/> No			
Is it available to the public in hard copy, with charge?	<input type="radio"/> Yes <input checked="" type="radio"/> No			
Is it available to the public in hard copy, NO charge?	<input type="radio"/> Yes <input checked="" type="radio"/> No			
Is it available to the public in soft copy, with charge?	<input type="radio"/> Yes <input checked="" type="radio"/> No			
Is it available to the public in soft copy, NO charge?	<input checked="" type="radio"/> Yes <input type="radio"/> No			
Is it available to the public online?	<input checked="" type="radio"/> Yes <input type="radio"/> No			

If available online, provide internet/URL address	http://www.bumko.gov.tr/TR_5059/2014.html	http://sgb.meb.gov.tr/medya/eb_iys_dosyalar/2013_12/02102706_2013_yili_kurumsal_malidurumvebeklentiler_raporu.pdf	http://www.bumko.gov.tr/Eklenti/7576,2012genel_faaliyetraporu.pdf?0	http://www.sayistay.gov.tr/rapor/uygunluk/2012/2012GenelUygunluk.pdf
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Is it machine readable? [only for electronic copies]	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No	<input type="radio"/> Yes <input checked="" type="radio"/> No
Is there a "citizens version" of the budget document?	<input type="radio"/> Yes <input checked="" type="radio"/> No			

Sources: No additional sources...

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Table 3. When Are the Key Budget Documents Made Available to the Public?

Turkey

Pre-Budget Statement: When is the Pre-Budget Statement made available to the public?

- 100. At least four months in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature
- 67. At least two months, but less than four months, in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature
- 33. Less than two months in advance of the budget year, but at least one month before the executive's budget proposal is introduced in the legislature
- 0. Does not release to the public, or is released less than one month before the executive's budget proposal is introduced to the legislature

Executive Budget Proposal: When is the Executive Budget Proposal made available to the public?

- 100. At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- 67. At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- 33. Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- 0. Does not release to the public, or is released after the budget has been approved by the legislature

Enacted Budget: When is the Enacted Budget made available to the public?

- 100. Two weeks or less after the budget has been enacted
- 67. Between two weeks and six weeks after the budget has been enacted
- 33. More than six weeks, but less than three months, after the budget has been enacted
- 0. Does not release to the public, or is released more than three months after the budget has been enacted

In-Year Report: When are In-Year Reports made available to the public?

- 100. At least every month, and within one month of the period covered
- 67. At least every quarter, and within three months of the period covered
- 33. At least semi-annually, and within three months of the period covered
- 0. Does not release to the public

Mid-Year Review: How long after the mid-point in the fiscal year (i.e., six months into the fiscal year) is the Mid-Year Review made available to the public?

- 100. Six weeks or less after the mid-point
- 67. Nine weeks or less, but more than six weeks, after the mid-point
- 33. More than nine weeks, but less than three months, after the mid-point
- 0. Does not release to the public, or is released more than three months after the mid-point

Year-End Report: How long after the end of the budget year is the Year-End Report made available to the public?

- 100. Six months or less after the end of the budget year
- 67. Nine months or less, but more than 6 months, after the end of the budget year
- 33. More than nine months, but within 12 months, after the end of the budget year
- 0. Does not release to the public, or is released more than 12 months after the end of the budget year

Audit Report: How long after the end of the fiscal year are the final annual expenditures of national departments audited and released (except for secret programs)?

- 100. Six months or less after the end of the budget year
- 67. 12 months or less, but more than 6 months, after the end of the budget year
- 33. More than 12 months, but within 18 months, after the end of the budget year
- 0. Does not release to the public, or is released more than 18 months after the end of the budget year

Sources: No additional sources

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

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Table 4. General Questions

Turkey

	YES/NO	If yes, additional information; If no, please note N/A in the text box.
Is there a website or web portal for government fiscal information?	<input checked="" type="radio"/> Yes <input type="radio"/> No	Ministry of Finance General Directorate of Budget and Fiscal Control: www.bumko.gov.tr Turkish Grand National Assemble Planning and Budget Committee:

<http://pbk.tbmm.gov.tr/>
Ministry of Finance
General Directorate of
Public Accounts:
www.muhasibat.gov.tr

Is there a law (or laws) guiding public financial management?

Yes

No

Law no 5018 Law on Public Financial Management and Control, available at:
<http://www.tbmm.gov.tr/kanunlar/k5018.html>

Are there additional laws regulating:

- Access to information?
- Transparency?
- Citizens participation?

Yes

No

Law no 4982 on Access to Information, available at:
<http://www.tbmm.gov.tr/kanunlar/k4982.html>
Law No 3628 on Asset Declaration, Struggle Against Bribe and Corruption, available at:
<http://www.basbakanlik.gov.tr/etik/3628sayili.html> Regulation on the Procedure of Drafting Rules and Regulations, Available at:
<http://www.mevzuat.gov.tr/MUHEsaslari.aspx>

Sources: No additional information

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Section 2. Comprehensiveness of the Executive's Budget Proposal

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

- A.** Yes, administrative units accounting for all expenditures are presented.
- B.** Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
- C.** Yes, administrative units accounting for less than two-thirds of expenditures are presented.

D. No, expenditures are not presented by administrative unit.

E. Not applicable/other (please comment).

Turkey

A.

Score: 100

Sources: Please see: Central Government Budget Proposal for the Year of 2014

<http://www.bumko.gov.tr/Eklenti/7868,2014butcekanunpdf.pdf?0> Table 8 (p 73) Budget Allocation Proposals of the Public Administration Units under General Budget (Genel Bütçe kapsamındaki kamu idarelerinin ödenek teklifi) Table 9 (pp 74-75) Budget Allocation Proposals of the Special Budget Administrations (Özel Bütçeli İdarelerin Ödenek Teklifi) Table 10 (p 76) Budget Allocation Proposals of the Regulatory and Supervisory Administrations (Düzenleyici ve Denetleyici İdarelerin Ödenek Teklifi)

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, expenditures are presented by functional classification.

B. No, expenditures are not presented by functional classification.

C. Not applicable/other (please comment).

Turkey

A.

Score: 100

Sources: Please see: Central Government Budget Proposal for the Year of 2014

<http://www.bumko.gov.tr/Eklenti/7868,2014butcekanunpdf.pdf?0> Table 20 (p 87) Budget Allocation Proposals of the Public Administration Units under General Budget-Functional Classifications (Genel Bütçe kapsamındaki kamu idarelerinin ödenek teklifi-Fonksiyonel Sınıflandırma) Table 23A&23B (pp 90-91) Budget Allocation Proposals of the Special Budget Administrations- Functional Classification (Özel Bütçeli İdarelerin Ödenek Teklifi-Fonksiyonel Sınıflandırma) Table 26 (p 96) Budget Allocation Proposals of the Regulatory and Supervisory Administrations-Functional Classification (Düzenleyici ve Denetleyici İdarelerin Ödenek Teklifi- Fonksiyonel Sınıflandırma)

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

- A.** Yes, the functional classification is compatible with international standards.
- B.** No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
- C.** Not applicable/other (please comment).

Turkey

A.

Score: 100

Sources: Please see: Central Government Budget Proposal for the Year of 2014

<http://www.bumko.gov.tr/Eklenti/7868,2014butcekanunpdf.pdf?0> Table 20 (p 87) Budget Allocation Proposals of the Public Administration Units under General Budget-Functional Classifications (Genel Bütçe kapsamındaki kamu idarelerinin ödenek teklifi-Fonksiyonel Sınıflandırma) Table 23A&23B (pp 90-91) Budget Allocation Proposals of the Special Budget Administrations- Functional Classification (Özel Bütçeli İdarelerin Ödenek Teklifi-Fonksiyonel Sınıflandırma) Table 26 (p 96) Budget Allocation Proposals of the Regulatory and Supervisory Administrations-Functional Classification (Düzenleyici ve Denetleyici İdarelerin Ödenek Teklifi- Fonksiyonel Sınıflandırma) The functional classification of the budget is as following: -General Public Services (Genel Kamu Hizmetleri) -Defense (Savunma Hizmetleri) -Public Order and Safety (Kamu Düzeni ve Güvenlik Hizmetleri) -Economic Affairs (Ekonomik İşler ve Hizmetler) -Environmental Protection (Çevre Koruma Hizmetleri) -Housing and Public Welfare (İskan ve Toplum Refahı Hizmetleri) -Health (Sağlık Hizmetleri) -Recreation, Culture and Religion Services (Dinlenme, Kültür ve Din Hizmetleri) -Education Services (Eğitim Hizmetleri) -Social Security and Social Protection (Sosyal Güvenlik ve Sosyal Yardım Hizmetleri)

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

- A.** Yes, expenditures are presented by economic classification.
- B.** No, expenditures are not presented by economic classification.
- C.** Not applicable/other (please comment).

Turkey

A.

Score: 100

Sources: Please see: Central Government Budget Proposal for the Year of 2014

<http://www.bumko.gov.tr/Eklenti/7868,2014butcekanunpdf.pdf?0> Table 11 (p 77) Budget Allocation Proposals of the Public Administration Units under General Budget-Economic Classifications (Genel Bütçe kapsamındaki kamu idarelerinin ödenek teklifi-Ekonomik Sınıflandırma) Table 14A&14B (pp 80-81) Budget Allocation Proposals of the Special Budget Administrations- Economic Classification (Özel Bütçeli İdarelerin Ödenek Teklifi-Ekonomik Sınıflandırma) Table 17 (p 86) Budget Allocation Proposals of the Regulatory and Supervisory Administrations-Economic Classification (Düzenleyici ve Denetleyici İdarelerin Ödenek Teklifi- Ekonomik Sınıflandırma)

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

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

B. No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.

C. Not applicable/other (please comment).

Turkey

A.

Score: 100

Sources: Please see: Central Government Budget Proposal for the Year of 2014

<http://www.bumko.gov.tr/Eklenti/7868,2014butcekanunpdf.pdf?0> Table 11 (p 77) Budget Allocation Proposals of the Public Administration Units under General Budget-Economic Classifications (Genel Bütçe kapsamındaki kamu idarelerinin ödenek teklifi-Ekonomik Sınıflandırma) Table 14A&14B (pp 80-81) Budget Allocation Proposals of the Special Budget Administrations- Economic Classification (Özel Bütçeli İdarelerin Ödenek Teklifi-Ekonomik Sınıflandırma) Table 17 (p 86) Budget Allocation Proposals of the Regulatory and Supervisory Administrations-Economic Classification (Düzenleyici ve Denetleyici İdarelerin Ödenek Teklifi- Ekonomik Sınıflandırma) The economic classification is as follows: -Compensation for Employees (Personel Giderleri) -Social Security Payments (Sosyal Güvenlik ve Devlet Primi Giderleri) -Purchase of Goods and Services (Mal ve Hizmet Alım Giderleri) -Interest (Faiz Giderleri) -Current Transfers (Cari Transfer) -Capital Spending (Sermaye Gideri) -Capital Transfer (Sermaye Transferi) -Lending (Borç verme) -Reserve Allocation (Yedek Ödenek)

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

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

- A. Yes, programs accounting for all expenditures are presented.
- B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- C. Yes, programs accounting for less than two-thirds of expenditures are presented.
- D. No, expenditures are not presented by program.
- E. Not applicable/other (please comment).

Turkey

D.

Score: 0

Sources: Expenditures are only represented by the administrative unit.

Comments: Expenditures are not presented by program.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

- A. Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- B. Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
- C. Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
- D. No, multi-year expenditure estimates are not presented by any expenditure classification.
- E. Not applicable/other (please comment).

Turkey

A.

Score: 100

Sources: 2015 and 2016 expenditure estimates are provided for administrative, functional and economic classifications. Please see: Central Government Budget Proposal for the Year of 2014 <http://www.bumko.gov.tr/Eklenti/7868,2014butcekanunpdf.pdf?0>
Administrative Classifications: Table 8 (p 73) Budget Allocation Proposals of the Public Administration Units under General Budget 2014-16 (Genel Bütçe kapsamındaki kamu idarelerinin ödenek teklifi 2014-16) Table 9 (pp 74-75) Budget Allocation Proposals of the Special Budget Administrations 2014-16 (Özel Bütçeli İdarelerin Ödenek Teklifi 2014-16) Table 10 (p 76) Budget Allocation Proposals of the Regulatory and Supervisory Administrations 2014-16 (Düzenleyici ve Denetleyici İdarelerin Ödenek Teklifi 2014-16) Functional Classifications: Table 21 (p 88) and Table 22 Budget Allocation Proposals of the Public Administration Units under General Budget for 2015 and 2016 -Functional Classifications (2015 ve 2016 yılı Merkezi Yönetim Bütçe Ödenek Teklifleri- Fonksiyonel Sınıflandırma) Table 24A&B (pp 90-91) and Table 25A&B (pp 95-95): Budget Allocation Proposals of the Special Budget Administrations for 2015 and 2016- Functional Classification (2015 ve 2016 yılı Özel Bütçeli İdarelerin Ödenek Teklifleri-Fonksiyonel Sınıflandırma) Table 27&28 (p 96) : Budget Allocation Proposals of the Regulatory and Supervisory Administrations for 2015 and 2016-Functional Classification (2015 ve 2016 yılı Düzenleyici ve Denetleyici İdarelerin Ödenek Teklifleri- Fonksiyonel Sınıflandırma) Economic Classifications: Table 12 (p 78) and Table 13 (p 79) Budget Allocation Proposals of the Public Administration Units under General Budget for 2015 and 2016 -Economic Classifications (2015 ve 2016 yılı Merkezi Yönetim Bütçe Ödenek Teklifleri- Ekonomik Sınıflandırma) Table 15A&B (p 82-83) and Table 16A&B (p 84-85) Budget Allocation Proposals of the Special Budget Administrations for 2015 and 2016- Economic Classification (2015 ve 2016 yılı Özel Bütçeli İdarelerin Ödenek Teklifleri-Ekonomik Sınıflandırma) Table 18 and Table 19 (p 86) : Budget Allocation Proposals of the Regulatory and Supervisory Administrations for 2015 and 2016 - Economic Classification (2015 ve 2016 yılı Düzenleyici ve Denetleyici İdarelerin Ödenek Teklifleri- Ekonomik Sınıflandırma)

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

- A.** Yes, multi-year estimates for programs accounting for all expenditures are presented.
- B.** Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
- C.** Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
- D.** No, multi-year estimates for programs are not presented.
- E.** Not applicable/other (please comment).

Turkey

D.

Score: 0

Sources: Multi-year estimates for programs are not presented.

Comments: Multi-year estimates for programs are not presented.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

- A. Yes, individual sources of tax revenue accounting for all tax revenue are presented.
- B. Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
- C. Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
- D. No, individual sources of tax revenue are not presented.
- E. Not applicable/other (please comment).

Turkey

A.

Score: 100

Sources: Please see Executive's Budget Proposal, Table 6, p.69, "The Forecast on Executive's Budget Revenue for years 2013-2016" (Genel Bütçe Gelirlerinin 2013-2016 Yılları Tahsilat Tahminleri)

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

- A. Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- B. Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
- C. Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
- D. No, individual sources of non-tax revenue are not presented.
- E. Not applicable/other (please comment).

Turkey

A.

Score: 100

Sources: Please see Executive's Budget Proposal, Table 6, p.69, "The Forecast on Executive's Budget Revenue for years 2013-2016" (Genel Bütçe Gelirlerinin 2013-2016 Yılları Tahsilat Tahminleri)

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

- A.** Yes, multi-year estimates of revenue are presented by category.
- B.** No, multi-year estimates of revenue are not presented by category.
- C.** Not applicable/other (please

Turkey



Score: 100

Sources: Please see Executive's Budget Proposal, Table 6, p.69, "The Forecast on Executive's Budget Revenue for years 2013-2016" (Genel Bütçe Gelirlerinin 2013-2016 Yılları Tahsilat Tahminleri)

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

- A.** Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
- B.** Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
- C.** Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
- D.** No, multi-year estimates for individual sources of revenue are not presented.
- E.** Not applicable/other (please comment).

Turkey

A.

Score: 100

Sources: Please see Executive's Budget Proposal, Table 6, p.69, "The Forecast on Executive's Budget Revenue for years 2013-2016" (Genel Bütçe Gelirlerinin 2013-2016 Yılları Tahsilat Tahminleri)

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

- A. Yes, all three estimates related to government borrowing and debt are presented.
- B. Yes, two of the three estimates related to government borrowing and debt are presented.
- C. Yes, one of the three estimates related to government borrowing and debt are presented.
- D. No, none of the three estimates related to government borrowing and debt are not presented.
- E. Not applicable/other (please comment).

Turkey

B.

Score: 67

Sources: Please see Medium Term Fiscal Plan (pp.31-50) in Justification for the Budget Proposal document <http://www.bumko.gov.tr/Eklenti/7732,20142016orta-vadeli-mali-planpdf.pdf?0> The central government's total debt burden at the end of the budget year: Table 8, p.41 The interest payments on the outstanding debt for the budget year: Table 4, p.38 The information on the amount of net new borrowing is announced by the Prime Ministry Undersecretariat of Treasury's "Financement of the Treasury Program for 2014" on 31 October 2013. Please see Table on Page 3. <http://www.hazine.gov.tr/default.aspx?nsw=iqmgQocZByo=-H7deC+LxBI8=&id=5&nm=28#>

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

014. Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- A. Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
- B. Yes, the core information is presented for the composition of the total debt outstanding.
- C. Yes, information is presented, but it excludes some core elements.
- D. No, information related to composition of total debt outstanding is not presented.
- E. Not applicable/other (please comment).

Turkey



Score: 33

Sources: Please see Borrowing Policy and Implementation document (pp.167-180) in Justification for the Budget Proposal document http://www.bumko.gov.tr/Eklenti/7861_borclanmapol2014pdf.pdf?0 Treasure Finance Program document for 2014; Table on page 3. <http://www.hazine.gov.tr/default.aspx?nsw=iqmgQocZByo=-H7deC+LxBl8=&id=5&nm=28#> The government's policy on the maturity profile of the debt can be found at page 167-168. The information on domestic&external debt can be found at Treasure Finance Program document for 2014; Table on page 3. A concrete information on the interest rate on the debt is not available. However information on the currency of the debt and the projected amount of interest payment is available, in the Treasure Finance Program document. In addition to the core elements, information on the profile of the creditors is also available.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

015. Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

- A. Yes, information beyond the core elements is presented for the macroeconomic forecast.
- B. Yes, the core information is presented for the macroeconomic forecast.
- C. Yes, information is presented, but it excludes some core elements.
- D. No, information related to the macroeconomic forecast is not presented.

E. Not applicable/other (please comment).

Turkey

C.

Score: 33

Sources: The document includes 2 key assumptions: inflation and GDP growth. Please see Medium Term Fiscal Plan Program, p.32, Table 1 <http://www.bumko.gov.tr/Eklenti/7863,ortavadelimalip2014pdf.pdf?0>

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

016. Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

- A.** Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- B.** Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- C.** Yes, information is presented, but it excludes some core elements.
- D.** No, information related to different macroeconomic assumptions is not presented.
- E.** Not applicable/other (please comment).

Turkey

D.

Score: 0

Sources: There are no information regarding different macroeconomic assumptions.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

017. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?

- A. Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
- B. Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- C. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- D. No, information that shows how new policy proposals affect expenditure is not presented.
- E. Not applicable/other (please comment).

Turkey

D.

Score: 0

Sources: Information that shows how new policy proposals affect expenditure is not presented.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: In the document Justification for the Budget Proposal, starting from pg 143, there are narratives about the changes in the legislation which would affect the government expenditures. However these narratives are not discussions about the potential and substantiated effects on the future expenditures rather just statements about the changes in the legislation which might have an effect on expenditures.

RESEARCHER'S RESPONSE

I agree with the reviewer's comment. The information in the narrative is about legislative changes. However one can not track the link between these legislative changes and expenditures. This is the reason why I think "d" is a more appropriate answer.

018. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

- A. Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
- B. Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- C. Yes, information that shows how some but not all new policy proposals affect revenues are presented.
- D. No, information that shows how new policy proposals affect revenues is not presented.
- E. Not applicable/other (please comment).

Turkey

C.

Score: 33

Sources: Information that shows how new policy proposals affect revenues is not presented.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: In the document Justification for the Budget Proposal, starting from pg 103, there are narratives about the changes in the legislation which would affect the government revenues. However these narratives are not discussions about the potential and substantiated effects on the future revenues rather just statements about the changes in the legislation which might have an effect on expenditures.

RESEARCHER'S RESPONSE

Agreed with the PR's comment and answer changed accordingly to "c". An example of the information provided is: on page 107, the first article says: "With the additional article on the Law on Revenues, any kind of cash and in-kind donation, contribution, and the sponsorship expenditures to the EXPO 2016 Agency will be deducted from the company's revenue and exempt from income tax."

019. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- A.** Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- B.** Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
- C.** Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
- D.** No, expenditure estimates for BY-1 are not presented by any expenditure classification.
- E.** Not applicable/other (please comment).

Turkey

A.

Score: 100

Sources: Expenditure estimates for BY-1 are presented by only the economic expenditure classification. Please see the Budget Performance in Justification for the Budget Proposal (pp-3-28), Table 4, p.10 In terms of administrative classification, the related table presents only the original enacted levels for BY-1 and not reflect the actual expenditures. Please see Executive's Budget Proposal: Tables 8 p-73. In terms of functional classification, the related table presents only the original enacted levels for BY-1 and not reflect the actual expenditures. Please see the Budget Performance in Justification for the Budget Proposal, Table 9, p.12.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

020. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

- A. Yes, programs accounting for all expenditures are presented for BY-1.
- B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
- C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
- D. No, expenditures are not presented by program for BY-1.
- E. Not applicable/other (please comment).

Turkey

D.

Score: 0

Sources: Expenditures are not presented by program for BY-1.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

021. In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

- A. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
- B. No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
- C. Not applicable/other (please comment).

Turkey

A.

Score: 100

Sources: The expenditure estimates for BY-1 have been updated from the original enacted levels in one of the tables which shows the economic classification of the aggregate central budget expenditures. However, there are no explanation on how the estimates are calculated and how many months of data on actual expenditure is reflected. Please see the Budget Performance (pp-3-28) in the Justification for the Budget Performance Document, Table 4 (p.10)

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

022. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- A.** Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- B.** Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
- C.** Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
- D.** No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
- E.** Not applicable/other (please comment).

Turkey

B.

Score: 67

Sources: Expenditure estimates for BY-2 and prior years (11 years) are presented by economic and functional classification. However, these represent expenditures for the aggregate central budget expenditures. Please see Budget Performance in the "Justification for the Budget Proposal" document (pp.3-28), Tables 4 and 9.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

023. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

- A.** Yes, programs accounting for all expenditures are presented for BY-2 and prior years.

- B.** Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-2 and prior years.
- C.** Yes, programs accounting for less than two-thirds of expenditures are presented for BY-2 and prior years.
- D.** No, expenditures are not presented by program for BY-2 and prior years.
- E.** Not applicable/other (please

Turkey

D.

Score: 0

Sources: Expenditures are not presented by program for BY-2 and prior years.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

024. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

- 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).

Turkey

A.

Score: 100

Sources: The most recent year presented for which all expenditures reflect actual outcomes is 2012. (BY-2) Please see Budget Performance in the "Justification for the Budget Proposal document (pp-3-28)

<http://www.bumko.gov.tr/Eklenti/7862,butceperformansi2014pdf.pdf?0> Table 4 (p.10) and Table 9 (p.12)

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

025. Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

- A. Yes, revenue estimates for BY-1 are presented by category.
- B. No, revenue estimates for BY-1 are not presented by category.
- C. Not applicable/other (please comment).

Turkey

A.

Score: 100

Sources: The most recent year of which revenue by category is presented is BY-2 (2012). Please see Budget Performance (pp.3-28) in Justification for the Budget Proposal document <http://www.bumko.gov.tr/Eklenti/7862,butceperformansi2014pdf.pdf?0> Table 18, p.20

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

026. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

- A. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
- B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
- C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
- D. No, individual sources of revenue are not presented for BY-1.
- E. Not applicable/other (please comment).

Turkey

A.

Score: 100

Sources: The most recent year of which individual sources of revenue is presented is BY-2 (2012). Please see Budget Performance (pp.3-28) in Justification for the Budget Proposal document <http://www.bumko.gov.tr/Eklenti/7862,butceperformansi2014pdf.pdf?0> Table 18, p.20

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

027. In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

- A. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
- B. No, revenue estimates for BY-1 have not been updated from the original enacted levels.
- C. Not applicable/other (please comment).

Turkey

B.

Score: 0

Sources: The most recent year of which individual sources of revenue is presented is BY-2 (2012). Please see Budget Performance (pp.3-28) in Justification for the Budget Proposal document <http://www.bumko.gov.tr/Eklenti/7862,butceperformansi2014pdf.pdf?0> Table 18, p.20

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

028. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

- A. Yes, revenue estimates for BY-2 and prior years are presented by category.
- B. No, revenue estimates for BY-2 and prior years are not presented by category.
- C. Not applicable/other (please comment).

Turkey

A.

Score: 100

Sources: Please see Budget Performance (pp.3-28) in Justification for the Budget Proposal document <http://www.bumko.gov.tr/Eklenti/7862,butceperformansi2014pdf.pdf?0> Table 18, p.20

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

029. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

- A.** Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
- B.** Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.
- C.** Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- D.** No, individual sources of revenue are not presented for BY-2 and prior years.
- E.** Not applicable/other (please comment).

Turkey



Score: 100

Sources: Please see Budget Performance (pp.3-28) in Justification for the Budget Proposal document <http://www.bumko.gov.tr/Eklenti/7862.butceperformansi2014pdf.pdf?0> Table 18, p.20

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

030. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

- 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).

Turkey

A.

Score: 100

Sources: The most recent year presented for which all revenues reflect actual outcomes is BY-2 (2012). Please see Budget Performance (pp.3-28) in Justification for the Budget Proposal document <http://www.bumko.gov.tr/Eklenti/7862,butceperformansi2014pdf.pdf?0> Table 18, p.20

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

031. Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year proceeding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- A. Yes, information beyond the core elements is presented for government debt.
- B. Yes, the core information is presented for government debt.
- C. Yes, information is presented, but it excludes some core elements.
- D. No, information related to government debt is not presented.
- E. Not applicable/other (please comment).

Turkey

C.

Score: 33

Sources: Please see Borrowing Policy and Implementation document (pp.167-180) in Justification for the Budget Proposal document: <http://www.bumko.gov.tr/Eklenti/7861,borclanmapol2014pdf.pdf?0> Treasure Finance Program document for 2014 <http://www.hazine.gov.tr/default.aspx?nsw=iqmgQocZByo=-H7deC+LxBi8=&id=5&nm=28#> Amount of net new borrowing required during BY-1; interest payments on the debt and whether it is domestic or external can be found at Table at Page 3 of Treasure Finance Program document for 2014. The interest rates on the debt instruments can be found at Borrowing Policy and Implementation document, pp.167-171.

Comments:

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: It looks like all core elements of government debt is included in the Justification for the Budget Proposal

RESEARCHER'S RESPONSE

All core elements but the maturity profile can be found in the referenced documents.

032. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

- 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).

Turkey

A.

Score: 100

Sources: Please see Borrowing Policy and Implementation document (pp.167-180) in Justification for the Budget Proposal document, Table 1, p. 173. http://www.bumko.gov.tr/Eklenti/7861_borclanmapol2014pdf.pdf?0

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

033. Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)

- A. Yes, information beyond the core elements is presented for all extra-budgetary funds.
- B. Yes, the core information is presented for all extra-budgetary funds.
- C. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
- D. No, information related to extra-budgetary funds is not presented.

E. Not applicable/other (please comment).

Turkey

C.

Score: 33

Sources: Estimates of the extra-budgetary funds' income and expenditure on a gross basis can be found at the "Annexes to the Executive's Budget Proposal" document (pp.299-303) in Justification for the Budget Proposal document, p.300, Table 2

<http://www.bumko.gov.tr/Eklenti/7858,kanunaeklenecekbelgeler2014pdf.pdf?0> However, the table excludes information on the Unemployment Fund which is the largest fund. The statement of purpose or policy rationale for the extra-budgetary funds is not available.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

034. Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

A. Yes, central government finances are presented on a consolidated basis.

B. No, central government finances are not presented on a consolidated basis.

C. Not applicable/other (please comment).

Turkey

B.

Score: 0

Sources: central government finances are not presented on a consolidated basis.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

035. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

A. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.

- B. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
- C. Yes, estimates of some but not all intergovernmental transfers are presented.
- D. No, estimates of intergovernmental transfers are not presented.
- E. Not applicable/other (please comment).

Turkey

B.

Score: 67

Sources: Please see Executive's Budget Proposal, p.59 <http://www.bumko.gov.tr/Eklenti/7868,2014butcekanunpdf.pdf?0> The information provided is a narrative description of the aggregate total of budget allocated for the intergovernmental transfers. (38 billion 807 million Turkish Liras)

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

036. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

- A. Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- B. Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- C. Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- D. No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.
- E. Not applicable/other (please comment).

Turkey

D.

Score: 0

Sources: No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

037. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

- A. Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
- B. Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
- C. Yes, estimates of some but not all transfers to public corporations are presented.
- D. No, estimates of transfers to public corporations are not presented.
- E. Not applicable/other (please comment).

Turkey

B.

Score: 67

Sources: Please see Executive's Budget Proposal, p.59 "From the 2014 budget, 4 billion 270 million TL has been allocated for the duty losses, and from this allocation 1 billion 885 million TL is allocated for state-owned enterprises' duty losses."

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

038. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

- A. Yes, information beyond the core elements is presented for all quasi-fiscal activities.
- B. Yes, the core information is presented for all quasi-fiscal activities.
- C. Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
- D. No, information related to quasi-fiscal activities is not presented.
- E. Not applicable/other (please comment).

Turkey

D.

Score: 0

Sources: No, information related to quasi-fiscal activities is not presented.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

039. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

- A. Yes, information beyond the core elements is presented for all financial assets.
- B. Yes, the core information is presented for all financial assets.
- C. Yes, information is presented, but it excludes some core elements or some financial assets.
- D. No, information related to financial assets is not presented.
- E. Not applicable/other (please comment).

Turkey

D.

Score: 0

Sources: The information can not be found in the Executive's Budget Proposal. However both of these core information are announced by the Treasury at the end of each quarter. It can be found at <http://hazine.gov.tr/default.aspx?nsw=EilDPQez15w=-H7deC+LxBI8=&mid=118&cid=12&nm=633#>

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

040. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)

- A. Yes, information beyond the core elements is presented for all nonfinancial assets.
- B. Yes, the core information is presented for all nonfinancial assets.
- C. Yes, information is presented, but it excludes some nonfinancial assets.
- D. No, information related to nonfinancial assets is not presented.

E. Not applicable/other (please comment).

Turkey

C.

Score: 33

Sources: The information includes the numbers of buildings, vehicles and telephone lines. Please see "Other Issues" document (pp.307-321) in Justification for the Budget Proposal document Tables on pages 307 to 311 present the numbers of facilities used for social purposes owned by each public administration unit. Tables on 312 to 316 present the numbers of vehicles owned by each public administration unit. Tables on 317 to 321 present the numbers of landlines and facsimile lines owned by each public administration unit.
<http://www.bumko.gov.tr/Eklenti/7923,2014yilibutcegerekcesi.pdf?0>

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

041. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

A. Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.

B. Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all expenditure arrears are presented.

D. No, estimates of expenditure arrears are not presented.

E. Not applicable/other (please comment).

Turkey

D.

Score: 0

Sources: estimates of expenditure arrears are not presented.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

042. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

- A. Yes, information beyond the core elements is presented for all contingent liabilities.
- B. Yes, the core information is presented for all contingent liabilities.
- C. Yes, information is presented, but it excludes some core elements or some contingent liabilities.
- D. No, information related to contingent liabilities is not presented.
- E. Not applicable/other (please comment).

Turkey



Score: 0

Sources: information related to contingent liabilities is not presented.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

043. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

- A. Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- B. Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- C. Yes, information is presented, but it excludes some core elements.

- D. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
- E. Not applicable/other (please comment).

Turkey

D.

Score: 0

Sources: information related to future liabilities and the sustainability of finances over the longer term is not presented.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

044. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

- A. Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
- B. Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
- C. Yes, estimates of some but not all sources of donor assistance are presented.
- D. No, estimates of the sources of donor assistance are not presented.
- E. Not applicable/other (please comment).

Turkey

D.

Score: 0

Sources: There is only an aggregate estimation of non-tax revenue under the single heading of "donations, aid and private revenues." Please see Executive's Budget Proposal, p.62, Table 1.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: d.

Comments: As the researcher states the budget document provides only an aggregate estimation of non-tax revenue under the single heading of "donations, aid and private revenues." So a "d" answer is more appropriate.

RESEARCHER'S RESPONSE

I agree with the PR's comment, answer changed accordingly to "d".

045. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

- A. Yes, information beyond the core elements is presented for all tax expenditures.
- B. Yes, the core information is presented for all tax expenditures.
- C. Yes, information is presented, but it excludes some core elements or some tax expenditures.
- D. No, information related to tax expenditures is not presented.
- E. Not applicable/other (please comment).

Turkey

C.

Score: 33

Sources: Please see "Income Policy and Implementation" document (pp.105-139) in Justification for the Budget Proposal document <http://www.bumko.gov.tr/Eklenti/7864,gelirpolitikasi2014pdf.pdf?0> The document lists the narrative description of amendments made to the laws related to the tax system such as the Law on Banking, the Law on Tax Income etc. Thus it only refers to the "recent" changes. As an example, with a recent change in the law on Tax Income, any cash or in-kind donations to the Agency of Expo 2016 will be deducted from tax. Similarly with a recent change in the law, the Green Crescent Foundation will be exempt from tax and any donation to this Foundation will be deducted from income tax. The document does list the beneficiaries as such however no detailed policy rationale is included, neither an estimate of revenue foregone.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

046. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

- A. Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
- B. Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- C. Yes, estimates of some but not all earmarked revenues are presented.
- D. No, estimates of earmarked revenues are not presented.
- E. Not applicable/other (please comment).

Turkey

D.

Score: 0

Sources: estimates of earmarked revenues are not presented.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

047. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

- A.** Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.
- B.** Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.
- C.** Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.
- D.** No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.
- E.** Not applicable/other (please comment).

Turkey

C.

Score: 33

Sources: Please see Medium Term Fiscal Plan in the Justification for the Enacted Budget document (pp.31-50)

<http://www.bumko.gov.tr/Eklenti/7923,2014yilibutcegerekcesi.pdf?0> pp-37-38 There are general information on how total expenditures for personnel or purchase of goods are determined according to the governments fiscal policy goals.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

048. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

- A. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.
- B. Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.
- C. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.
- D. No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.
- E. Not applicable/other (please comment).

Turkey

C.

Score: 33

Sources: Please see Medium Term Fiscal Plan in the Justification for the Enacted Budget document (pp.31-50)

<http://www.bumko.gov.tr/Eklenti/7923,2014yilibutcegerekesi.pdf?0> pp-37-38 There are general information on how total expenditures for personnel or purchase of goods are determined according to the governments fiscal policy goals.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

049. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

- A. Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- B. Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
- C. Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
- D. No, nonfinancial data on inputs to be acquired are not presented.
- E. Not applicable/other (please comment).

Turkey

D.

Score: 0

Sources: non-financial data on inputs to be acquired are not presented.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

050. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

- A.** Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
- B.** Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
- C.** Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
- D.** No, nonfinancial data on results are not presented.
- E.** Not applicable/other (please comment).

Turkey

D.

Score: 0

Sources: No, non-financial data on results are not presented.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

051. Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

- A.** Yes, performance targets are assigned to all nonfinancial data on results.
- B.** Yes, performance targets are assigned to most nonfinancial data on results.
- C.** Yes, performance targets are assigned to some nonfinancial data on results.
- D.** No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
- E.** Not applicable/other (please comment).

Turkey

D.

Score: 0

Sources: No, performance targets are not assigned to non-financial data on results, or the budget does not present non-financial data on results.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

052. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

- A.** Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.
- B.** Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.
- C.** Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
- D.** No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.
- E.** Not applicable/other (please comment).

Turkey

D.

Score: 0

Sources: No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

053. Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

- 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).

Turkey

A.

Score: 100

Sources: The timetable is available in the law no 5018, Articles 16-19.

<http://www.sgb.gov.tr/Mevzuat/01.Kanun/Public%20Financial%20Management%20and%20Control%20Law%20No.%205018.pdf>

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Section 3. Comprehensiveness of Other Key Budget Documents

054. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

- A. Yes, information beyond the core elements is presented for the macroeconomic forecast.
- B. Yes, the core information is presented for the macroeconomic forecast.
- C. Yes, information is presented, but it excludes some core elements.
- D. No, information related to the macroeconomic forecast is not presented.
- E. Not applicable/other (please comment).

Turkey

D.

Score: 0

Sources: Pre-budget statement is published too late and considered not publicly available.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

055. Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

- A. Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
- B. Yes, the core information is presented for the government's expenditure policies and priorities.
- C. Yes, information is presented, but it excludes some core elements.
- D. No, information related to the government's expenditure policies and priorities is not presented.
- E. Not applicable/other (please comment).

Turkey

D.

Score: 0

Sources: Pre-budget statement is published too late and considered not publicly available.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

056. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

- A. Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
- B. Yes, the core information is presented for the government's revenue policies and priorities.
- C. Yes, information is presented, but it excludes some core elements.
- D. No, information related to the government's revenue policies and priorities is not presented.
- E. Not applicable/other (please comment).

Turkey

D.

Score: 0

Sources: Pre-budget statement is published too late and considered not publicly available.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

057. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- A. Yes, all three estimates related to government borrowing and debt are presented.
- B. Yes, two of the three estimates related to government borrowing and debt are presented.
- C. Yes, one of the three estimates related to government borrowing and debt are presented.
- D. No, none of the three estimates related to government borrowing and debt are not presented.
- E. Not applicable/other (please comment).

Turkey

D.

Score: 0

Sources: Pre-budget statement is published too late and considered not publicly available.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

058. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

- A. Yes, multi-year expenditure estimates are presented.
- B. No, multi-year expenditure estimates are not presented.
- C. Not applicable/other (please comment).

Turkey

B.

Score: 0

Sources: Pre-budget statement is published too late and considered not publicly available.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

059. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- A. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- B. Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
- C. Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
- D. No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
- E. Not applicable/other (please comment).

Turkey

A.

Score: 100

Sources: Please see the 2014 Enacted Budget Annex A&B

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

060. Does the Enacted Budget present expenditure estimates for individual programs?

- A. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
- B. Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- C. Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
- D. No, the Enacted Budget does not present expenditure estimates by program.
- E. Not applicable/other (please comment).

Turkey

D.

Score: 0

Sources: No, the Enacted Budget does not present expenditure estimates by program.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

061. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

- A. Yes, the Enacted Budget presents revenue estimates by category.
- B. No, the Enacted Budget does not present revenue estimates by category.
- C. Not applicable/other (please comment).

Turkey

A.

Score: 100

Sources: Please see Enacted Budget Annex C

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

062. Does the Enacted Budget present individual sources of revenue?

- A. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
- B. Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- C. Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
- D. No, the Enacted Budget does not present individual sources of revenue.
- E. Not applicable/other (please comment).

Turkey

A.

Score: 100

Sources: Please see Enacted Budget Annex C

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

063. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- A. Yes, all three estimates related to government borrowing and debt are presented.
- B. Yes, two of the three estimates related to government borrowing and debt are presented.
- C. Yes, one of the three estimates related to government borrowing and debt are presented.
- D. No, none of the three estimates related to government borrowing and debt are not presented.
- E. Not applicable/other (please comment).

Turkey

C.

Score: 33

Sources: Please see Enacted Budget, p.17, Economic Classification Table for the interest payment number.

<http://pbk.tbmm.gov.tr/dokumanlar/2014-butce-ekli-cetveller.pdf>

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

064. What information is provided in the Citizens Budget? (The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

- A. The Citizens Budget provides information beyond the core elements.
- B. The Citizens Budget provides the core information.
- C. The Citizens Budget provides information, but it excludes some core elements.
- D. The Citizens Budget is not published.
- E. Not applicable/other (please comment).

Turkey

D.

Score: 0

Sources: The Citizens Budget is not published.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

065. How is the Citizens Budget disseminated to the public?

- A. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).
- B. A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.
- C. A Citizens Budget is disseminated only by using one means of dissemination.
- D. A Citizens Budget is not published.
- E. Not applicable/other (please comment).

Turkey

D.

Score: 0

Sources: The Citizens Budget is not published.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

066. Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

- A.** Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.
- B.** Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.
- C.** Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.
- D.** No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.
- E.** Not applicable/other (please comment).

Turkey

D.

Score: 0

Sources: The Citizens Budget is not published.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

067. Are "citizens" versions of budget documents published throughout the budget process?

- A.** A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).
- B.** A citizens version of budget documents is published for at least two of the four stages of the budget process.

- C. A citizens version of budget documents is published for at least one stage of the budget process.
- D. No citizens version of budget documents is published.
- E. Not applicable/other (please comment).

Turkey

D.

Score: 0

Sources: No citizens version of budget documents is published.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

068. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- A. Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
- B. Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
- C. Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
- D. No, the In-Year Reports do not present actual expenditures by any expenditure classification.
- E. Not applicable/other (please comment).

Turkey

C.

Score: 33

Sources: Please see Central Government Consolidated Budget Performance for the March 2014, Table in page 6. The actual expenditures are only presented by economic classification. <http://www.bumko.gov.tr/Eklenti/8361,2014martayibutcegerceklesmeleriraporu.pdf?0>

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

069. Do the In-Year Reports present actual expenditures for individual programs?

- A. Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
- B. Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
- C. Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
- D. No, the In-Year Reports do not present actual expenditures by program.
- E. Not applicable/other (please comment).

Turkey

D.

Score: 0

Sources: Please see Central Government Consolidated Budget Performance for the March 2014

<http://www.bumko.gov.tr/Eklenti/8361,2014martayibutcegerceklesmeleriraporu.pdf?0>

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

070. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- A. Yes, comparisons are made for expenditures presented in the In-Year Reports.
- B. No, comparisons are not made for expenditures presented in the In-Year Reports.
- C. Not applicable/other (please comment).

Turkey

A.

Score: 100

Sources: Please see Central Government Consolidated Budget Performance for the March 2014, page 3 The document presents the comparison of the actual expenditures both with the enacted budget and the expenditures for the same period.

<http://www.bumko.gov.tr/Eklenti/8361,2014martayibutcegerceklesmeleriraporu.pdf?0> This document is also available in English:

<http://www.bumko.gov.tr/Eklenti/8371,2014march.pdf?0>

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

071. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

- A. Yes, In-Year Reports present actual revenue by category.
- B. No, In-Year Reports do not present actual revenue by category.
- C. Not applicable/other (please comment).

Turkey

A.

Score: 100

Sources: Please see Central Government Consolidated Budget Performance for the March 2014, Table in page 7.
<http://www.bumko.gov.tr/Eklenti/8361,2014martayibutcegerceklesmeleriraporu.pdf?0>

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

072. Do In-Year Reports present the individual sources of revenue for actual revenues collected?

- A. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- B. Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- C. Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- D. No, In-Year Reports do not present individual sources of actual revenue.
- E. Not applicable/other (please comment).

Turkey

B.

Score: 67

Sources: Please see Central Government Consolidated Budget Performance for the March 2014, Table in page 7.
<http://www.bumko.gov.tr/Eklenti/8361,2014martayibutcegerceklesmeleriraporu.pdf?0>

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

073. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- A. Yes, comparisons are made for revenues presented in the In-Year Reports.
- B. No, comparisons are not made for revenues presented in the In-Year Reports.
- C. Not applicable/other (please comment).

Turkey

A.

Score: 100

Sources: Please see Central Government Consolidated Budget Performance for the March 2014, Section 3.
<http://www.bumko.gov.tr/Eklenti/8361,2014martayibutcegerceklesmeleriraporu.pdf?0>

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

074. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

- A. Yes, all three estimates related to government borrowing and debt are presented.
- B. Yes, two of the three estimates related to government borrowing and debt are presented.
- C. Yes, one of the three estimates related to government borrowing and debt are presented.
- D. No, none of the three estimates related to government borrowing and debt are not presented.
- E. Not applicable/other (please comment).

Turkey

D.

Score: 0

Sources: Please see Central Government Consolidated Budget Performance for the March 2014
<http://www.bumko.gov.tr/Eklenti/8361,2014martayibutcegerceklesmeleriraporu.pdf?0>

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

075. Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- A.** Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
- B.** Yes, the core information is presented for the composition of the total actual debt outstanding.
- C.** Yes, information is presented, but it excludes some core elements.
- D.** No, information related to composition of total actual debt outstanding is not presented.
- E.** Not applicable/other (please comment).

Turkey

D.

Score: 0

Sources: Please see Central Government Consolidated Budget Performance for the March 2014
<http://www.bumko.gov.tr/Eklenti/8361,2014martayibutcegerceklesmeleriraporu.pdf?0>

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

076. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

- A.** Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.
- B.** Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.
- C.** Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.
- D.** No, the estimates for macroeconomic forecast have not been updated.
- E.** Not applicable/other (please comment).

Turkey

D.

Score: 0

Sources: Please see Ministry of Education's midterm report:

http://sgb.meb.gov.tr/meb_iys_dosyalar/2013_12/02102706_2013_yili_kurumsal_malidurumvebeklentiler_raporu.pdf

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

IBP COMMENT

In answering this question, the researcher referred to the MYR for the individual ministries, which were published during the accepted timeframe. The consolidated MYR, which was published too late, was not referred to.

077. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

- A.** Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
- B.** Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
- C.** Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
- D.** No, expenditure estimates have not been updated.
- E.** Not applicable/other (please comment).

Turkey

C.

Score: 33

Sources: Please see the Ministry of Education's midterm report, Table on page 55.

http://sgb.meb.gov.tr/meb_iys_dosyalar/2013_12/02102706_2013_yili_kurumsal_malidurumvebeklentiler_raporu.pdf

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

078. Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- A. Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- B. Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
- C. Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
- D. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
- E. Not applicable/other (please comment).

Turkey

B.

Score: 67

Sources: Please see the Ministry of Education's midterm report, Table on p.55.

http://sgb.meb.gov.tr/meb_iys_dosyalar/2013_12/02102706_2013_yili_kurumsal_malidurumvebeklentiler_raporu.pdf The midyear report presents the expenditure estimates by economic classification. Since all administrative units publish their midterm reports separately, it can be said that expenditure estimates can be tracked by administrative classification.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

079. Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

- A. Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
- B. Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- C. Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
- D. No, the Mid-Year Review does not present expenditure estimates by program.
- E. Not applicable/other (please comment).

Turkey

A.

Score: 100

Sources: Please see the Ministry of Education's midterm report, Table on Page 55.

http://sgb.meb.gov.tr/meb_iys_dosyalar/2013_12/02102706_2013_yili_kurumsal_malidurumvebeklentiler_raporu.pdf

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

080. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

- A.** Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
- B.** Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
- C.** Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
- D.** No, revenue estimates have not been updated.
- E.** Not applicable/other (please comment).

Turkey

D.

Score: 0

Sources: Please see the Ministry of Education's midterm report

http://sgb.meb.gov.tr/meb_iys_dosyalar/2013_12/02102706_2013_yili_kurumsal_malidurumvebeklentiler_raporu.pdf

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

081. Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?

- A.** Yes, the Mid-Year Review presents revenue estimates by category.
- B.** No, the Mid-Year Review does not present revenue estimates by category.
- C.** Not applicable/other (please comment).

Turkey

B.

Score: 0

Sources: Please see the Ministry of Education's midterm report

http://sgb.meb.gov.tr/meb_iys_dosyalar/2013_12/02102706_2013_yili_kurumsal_malidurumvebeklentiler_raporu.pdf

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

082. Does the Mid-Year Review of the budget present individual sources of revenue?

- A. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
- B. Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- C. Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
- D. No, the Mid-Year Review does not present individual sources of revenue.
- E. Not applicable/other (please comment).

Turkey

D.

Score: 0

Sources: Please see the Ministry of Education's midterm report

http://sgb.meb.gov.tr/meb_iys_dosyalar/2013_12/02102706_2013_yili_kurumsal_malidurumvebeklentiler_raporu.pdf

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

083. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

- A. Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.
- B. Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original

and updated estimates is presented.

- C. Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.
- D. No, estimates of government borrowing and debt have not been updated.
- E. Not applicable/other (please comment).

Turkey

D.

Score: 0

Sources: Please see the Ministry of Education's midterm report

http://sgb.meb.gov.tr/meb_iys_dosyalar/2013_12/02102706_2013_yili_kurumsal_malidurumvebeklentiler_raporu.pdf

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

084. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

- A. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
- B. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.
- C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
- D. No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
- E. Not applicable/other (please comment).

Turkey

A.

Score: 100

Sources: Please see General Accountability Report for the year 2012, p.37-48, http://www.tbmm.gov.tr/develop/owa/dwn?p_id=386

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

085. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- A. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- B. Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
- C. Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
- D. No, the Year-End Report does not present expenditure estimates by any expenditure classification.
- E. Not applicable/other (please comment).

Turkey

A.

Score: 100

Sources: Please see General Accountability Report for the year 2012 Economic classification is on page 37, Table 10 Functional Classification is on page 46, Table 13 Administrative Classification is on pp 111-117 Tables Ek 5&6&7

http://www.tbmm.gov.tr/develop/owa/dwn?p_id=386

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

086. Does the Year-End Report present expenditure estimates for individual programs?

- A. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
- B. Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- C. Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
- D. No, the Year-End Report does not present expenditure estimates by program.
- E. Not applicable/other (please comment).

Turkey

C.

Score: 33

Sources: Please see General Accountability Report for the year 2012, p.37-48, http://www.tbmm.gov.tr/develop/owa/dwn?p_id=386

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

087. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

- A.** Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
- B.** Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.
- C.** Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
- D.** No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
- E.** Not applicable/other (please comment).

Turkey



Score: 100

Sources: Please see General Accountability Report for the year 2012, p.49-51 http://www.tbmm.gov.tr/develop/owa/dwn?p_id=386

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

088. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

- A.** Yes, the Year-End Report presents revenue estimates by category.
- B.** No, the Year-End Report does not present revenue estimates by category.
- C.** Not applicable/other (please comment).

Turkey



Score: 100

Sources: Please see General Accountability Report for the year 2012, p.49, Table 16 http://www.tbmm.gov.tr/develop/owa/dwn?p_id=386

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

089. Does the Year-End Report present individual sources of revenue?

- A.** Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
- B.** Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- C.** Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
- D.** No, the Year-End Report does not present individual sources of revenue.
- E.** Not applicable/other (please comment).

Turkey

A.

Score: 100

Sources: Please see General Accountability Report for the year 2012, p.50, Table 17 http://www.tbmm.gov.tr/develop/owa/dwn?p_id=386

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: In the same document, table 16 provides all sources of revenue.

RESEARCHER'S RESPONSE

I agree with the PR's comment. The answer choice will be a.

090. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

- A.** Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- B.** Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- C.** Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal

year and the actual outcome for that year are presented.

D. No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.

E. Not applicable/other (please comment).

Turkey

D.

Score: 0

Sources: Please see General Accountability Report for the year 2012, p.71-76 The actual budget numbers are presented, however the enacted budget numbers are absent, thus the difference between them. http://www.tbmm.gov.tr/develop/owa/dwn?p_id=386 The amount of net new borrowing required during the budget year; and the interest payments on the outstanding debt for the budget year. can be found on Table 31 on page 72. Central government's total debt burden at the end of the budget year can be found on page 76.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

091. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

A. Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.

D. No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.

E. Not applicable/other (please comment).

Turkey

B.

Score: 67

Sources: Please see General Accountability Report for the year 2012, p.22, Table 1 http://www.tbmm.gov.tr/develop/owa/dwn?p_id=386

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

092. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

- A.** Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.
- B.** Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.
- C.** Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.
- D.** No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.
- E.** Not applicable/other (please comment).

Turkey

D.

Score: 0

Sources: No, estimates of the differences between the original estimates of non-financial data on inputs and the actual outcome are not presented.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

093. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

- A.** Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.
- B.** Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.
- C.** Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.
- D.** No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.
- E.** Not applicable/other (please comment).

Turkey

D.

Score: 0

Sources: No, estimates of the differences between the original estimates of non-financial data on results and the actual outcome are not presented.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

094. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

- A.** Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.
- B.** Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.
- C.** Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.
- D.** No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.
- E.** Not applicable/other (please comment).

Turkey

D.

Score: 0

Sources: The actual outcome for some policies targeting the most impoverished populations for the year 2012 are presented, but the difference between the enacted level and actual outcome is not presented. Please see Year-End Report, pp.54-58.

http://www.tbmm.gov.tr/develop/owa/dwn?p_id=386

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

095. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

- A.** Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.
- B.** Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.
- C.** Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.
- D.** No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.
- E.** Not applicable/other (please comment).

Turkey

D.

Score: 0

Sources: No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

096. Is a financial statement included as part of the Year-End Report or released as a separate report?

- A.** Yes, a financial statement is part of the Year-End Report or is released as a separate report.
- B.** No, a financial statement is neither part of the Year-End Report nor released as a separate report.
- C.** Not applicable/other (please comment).

Turkey

B.

Score: 0

Sources: Financial statement is neither part of the Year-End Report nor released as a separate report.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

097. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

- A.** The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- B.** The SAI has conducted two of the three types of audits, and made them available to the public.
- C.** The SAI has conducted one of the three types of audits, and made them available to the public.
- D.** The SAI has not conducted any of the three types of audits, or has not made them available to the public.
- E.** Not applicable/other (please comment).

Turkey

C.

Score: 33

Sources: According to the law on Court of Accounts (law no 6085), SAI has necessary powers to conduct regularity (financial and compliance) and performance audits. However an amendment to the law in 2012 has limited the powers of the SAI regarding its ability to conduct regularity and compliance audits. Currently there is an ambiguity of the types of audits the SAI can conduct. In 2013, the SAI has only conducted a compliance audit. <http://pbk.tbmm.gov.tr/dokumanlar/2012-genel-uygunluk-bildirimi.pdf>

Comments: It should be recognized that the practice has changes since 2012. In 2012, the SAI could not submit any reports to the Parliament. In 2013, The SAI did submit a general compliance audit, but for the individual public administration bodies under the central budget, SAI could only review the compatibility of their activities to the law, but not their financial accounts.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: d.

Comments: There was a big controversy about that in Turkish public. As the researcher pointed out that only a general report is presented to the Parliament, not the reports for individual units. Thus I believe the auditing practice on 2013 deserves a "d" answer.

IBP COMMENT

Researcher maintained response of "c" as the compliance audit for FY 2012 was published in September 2013.

098. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

- A.** All expenditures within the SAI's mandate have been audited.
- B.** Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.

- C. Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- D. No expenditures have been audited.
- E. Not applicable/other (please comment).

Turkey



Score: 33

Sources: Please see Compliance Audit document for the year 2012. According to the SAI's own statistics, in 2012 TCA undertook 504 audits, representing 97 % of all budgeted expenditures. However, due to the incompatibilities between the law on Court of Accounts and Law No 5018 which regulates public finances, SAI concluded not to adopt the audit reports and they have therefore not been presented to the legislature. Hurriyet Daily News, Turkish Court of Accounts won't audit public spending for another three years: Report, <http://www.hurriyetdailynews.com/turkish-court-of-accounts-wont-audit-public-spending-for-another-three-years-report.aspx?pageID=238&nID=59489&NewsCatID=338> The minutes of the meeting of Parliamentary Budget and Planning Committee: http://www.tbmm.gov.tr/develop/owa/dosya_p.indir?pDosyaAdi=F1828316423_pbk24102013.pdf

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: d.

Comments: As for the reasons stated by the researcher, I feel that no audit has been made for this period.

RESEARCHER'S RESPONSE

No comment.

099. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

- A. All extra-budgetary funds within the SAI's mandate have been audited.
- B. Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- C. Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- D. No extra-budgetary funds have been audited.
- E. Not applicable/other (please comment).

Turkey



Score: 33

Sources: Please see SAI Reports: <http://www.sayistay.gov.tr/rapor/rapor2.asp?id=20129> In 2012, Tasarruf Mevduatı Sigorta Fonu (Savings Deposit Insurance Fund- TMSF) and Tanıtım Fonu (Promotion Fund) has been audited. For TMSF audit report, please see: <http://www.sayistay.gov.tr/rapor/kid/TMSF.pdf> For Tanıtım Fonu audit report, please see: <http://www.sayistay.gov.tr/rapor/kid/TANITMA%20FONU.pdf>

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

- A. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
- B. No, the annual Audit Report(s) does not include an executive summary.
- C. Not applicable/other (please comment).

Turkey

A.

Score: 100

Sources: Please see the Compliance Report for the year 2012, pp. 1-6. <http://www.xn--saytay-r9a28a.gov.tr/rapor/uygunluk/2012/2012GenelUygunluk.pdf>

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

- A. Yes, the executive reports publicly on what steps it has taken to address audit findings.
- B. Yes, the executive reports publicly on most audit findings.
- C. Yes, the executive reports publicly on some audit findings.
- D. No, the executive does not report on steps it has taken to address audit findings.
- E. Not applicable/other (please comment).

Turkey

D.

Score: 0

Sources: No, the executive does not report on steps it has taken to address audit findings.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

- A. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- B. Yes, the SAI or legislature reports publicly on most audit recommendations.
- C. Yes, the SAI or legislature reports publicly on some audit recommendations.
- D. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
- E. Not applicable/other (please comment).

Turkey

D.

Score: 0

Sources: No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Section 4. Strength of Oversight Institutions

103. Does the legislature have internal capacity to conduct budget analyses or use independent research capacity for such analyses?

- A. Yes, there is a specialized budget research office/unit attached to the legislature, and it has sufficient staffing, resources, and analytical capacity to carry out its tasks.

- B.** Yes, there is a specialized budget research office, but its staffing and other resources, including adequate funding, are insufficient to carry out its tasks.
- C.** Yes, there are independent researchers outside the legislature that can perform budget analyses and the legislature takes advantage of this capacity, but there is no specialized office attached to the legislature.
- D.** No, the legislature has neither internal capacity nor access to independent research capacity for budget analyses.
- E.** Not applicable/other (please comment).

Turkey

D.

Score: 0

Sources: Parliamentary Budget and Planning Committee is the standing committee in the Parliament as part of the legislature. Under this Committee, there is a unit called "Budget Monitoring and Analysis Department". where specialized budget experts are hired. However, the staffing and other resources are insufficient to carry out its tasks.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

IBP COMMENT

For cross-country consistency purposes, answer choice "d" is selected, as a unit that sits under the Parliamentary Budget and Planning Committee is not considered to be a specialized budget research office.

104. Does the legislature debate budget policy prior to the tabling of the Executive's Budget Proposal?

- A.** Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, and the executive is obliged to reflect the legislature's recommendations in the budget.
- B.** Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, but the executive is not obliged to reflect the legislature's recommendations in the budget.
- C.** Yes, the legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, but the legislature does not approve recommendations for the budget.
- D.** No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
- E.** Not applicable/other (please comment).

Turkey

D.

Score: 0

Sources: Neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget

Proposal. The legislative committee debated the Budget Proposal once it is already tabled.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

- A. Yes, the executive holds 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 consultations with only a limited number of legislators.
- D. No, the executive does not consult with members of the legislature as part of the budget preparation process.
- E. Not applicable/other (please comment).

Turkey



Score: 0

Sources: No, the executive does not consult with members of the legislature as part of the budget preparation process.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

106. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

- A. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- B. The legislature receives the Executive's Budget Proposal at least six weeks, but less than three months, before the start of the budget year.
- C. The legislature receives the Executive's Budget Proposal less than six weeks before the start of the budget year.
- D. The legislature does not receive the Executive's Budget Proposal before the start of the budget year.
- E. Not applicable/other (please comment).

Turkey

B.

Score: 67

Sources: For the budget year 2014, the Executive's Budget Proposal was received by the legislature on the third week of October 2013. The Parliamentary Committee started to debate the EBP on October, 22nd. Please see the Turkish Constitution, Article 162, http://www.tbmm.gov.tr/anayasa/anayasa_2011.pdf

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

107. When does the legislature approve the Executive's Budget Proposal?

- A. The legislature approves the budget at least one month in advance of the start of the budget year.
- B. The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.
- C. The legislature approves the budget less than one month after the start of the budget year.
- D. The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.
- E. Not applicable/other (please comment).

Turkey

B.

Score: 67

Sources: For the 2014 budget year which starts on 1st of January, the legislature approved the budget on December 20, 2013. Law no 5018 on Public Financial Management and Control, Article 19, <http://www.sgb.gov.tr/Mevzuat/01.Kanun/Public%20Financial%20Management%20and%20Control%20Law%20No.%205018.pdf>

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

108. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

- A. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- B. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- C. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.

D. No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.

E. Not applicable/other (please comment).

Turkey

C.

Score: 33

Sources: Please see the Turkish Constitution, Article 162, http://www.tbmm.gov.tr/anayasa/anayasa_2011.pdf "During debates in the Plenary on the budget bill, members of the Grand National Assembly of Turkey shall not make proposals that entail an increase in expenditure or a decrease in revenue."

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

109. Does the executive seek input from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds between administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Turkey

D.

Score: 0

Sources: The executive shifts funds between administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature. Please see law no 5018 <http://www.sgb.gov.tr/Mevzuat/01.Kanun/Public%20Financial%20Management%20and%20Control%20Law%20No.%205018.pdf>

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

110. Does the executive seek input from the legislature prior to shifting funds within administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

- A.** The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, and it does so in practice.
- B.** The executive obtains approval or input from the legislature prior to shifting funds within administrative units, but is not required to do so by law or regulation.
- C.** The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.
- D.** The executive shifts funds within administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.
- E.** Not applicable/other (please comment).

Turkey

D.

Score: 0

Sources: The executive is authorized to shift funds within administrative units without seeking approval from the legislature. According to the Enacted Budget Law Article 6/2, Public administration units are authorized to shift funds which does not exceed 20 per cent of their total budget. For shifts which exceeds the 20 per cent, the Ministry of Finance is authorized to do so.

<http://pbk.tbmm.gov.tr/dokumanlar/2014-butce-ekli-cetveller.pdf>

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

111. Does the executive seek input from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

- A.** The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenues, and it does so in practice.
- B.** The executive obtains approval or input from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- C.** The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenue, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends excess revenues without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Turkey

D.

Score: 0

Sources: Please see, Law no 5018, Article 23

<http://www.sgb.gov.tr/Mevzuat/01.Kanun/Public%20Financial%20Management%20and%20Control%20Law%20No.%205018.pdf>

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

112. When was the most recent supplemental budget approved?

A. The most recent supplemental budget was approved before the funds were expended.

B. The most recent supplemental budget was approved after the funds were expended, or the executive implemented the supplemental budget without ever receiving approval from the legislature (please specify).

C. Not applicable/other (please comment).

Turkey

C.

Score: 0

Sources: Please see Law no 5018 on Public Financial Management and Control Law, Article 19.

<http://www.sgb.gov.tr/Mevzuat/01.Kanun/Public%20Financial%20Management%20and%20Control%20Law%20No.%205018.pdf>

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

IBP COMMENT

Researcher revised response to "c" as most recent supplemental budget was passed in 2004. See <http://www.bumko.gov.tr/TR,956/ek-odenek-kanunlari-ve-gecici-butce-kanunlari.html>

113. Does the executive seek input from the legislature prior to spending contingency funds or other funds for which no specific purpose was identified in the Enacted Budget, and is it legally required to do so?

- A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, and it does so in practice.
- B. The executive obtains approval or input from the legislature prior to spending contingency funds, but is not required to do so by law or regulation.
- C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, but in practice the executive spends these funds without seeking prior approval or input from the legislature.
- D. The executive spends contingency funds without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.
- E. Not applicable/other (please comment).

Turkey

D.

Score: 0

Sources: The Ministry of Finance is the authorized to spend the contingent funds. Please see Public Financial Management and Control Law (Law no 5018), Article 23

<http://www.sgb.gov.tr/Mevzuat/01.Kanun/Public%20Financial%20Management%20and%20Control%20Law%20No.%205018.pdf>

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

114. Does a committee of the legislature hold public hearings to review and scrutinize Audit Reports?

- A. Yes, a committee holds public hearings to review and scrutinize a wide range of Audit Reports.
- B. Yes, a committee holds public hearings to review and scrutinize the main Audit Reports.
- C. Yes, a committee holds public hearings to review and scrutinize a small number of Audit Reports.
- D. No, a committee does not hold public hearings to review and scrutinize Audit Reports.
- E. Not applicable/other (please comment).

Turkey

B.

Score: 67

Sources: The meetings of Parliamentary Planning and Budget Commission are open to public scrutiny via the participation of the media representatives and the publication of the meeting minutes. The meetings are not broadcasted online. Journalists are allowed to attend and record the meetings. Please see the meeting minutes of the Committee http://pbk.tbmm.gov.tr/Butce_Takvim_Tutanaklar

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

115. 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).

Turkey

A.

Score: 100

Sources: According to the law, SAI's mandate covers all central public administrations, social security institutions, local administrations, state economic enterprises including domestic and foreign funds such as EU funds. (Please see Law on Court of Accounts Article 4) <http://www.sayistay.gov.tr/En/Upload/files/6085English.pdf> The Law also gives the SAI the mandate to carry out regularity and performance audits.

Comments: The answer reflects an improvement from the OBS 2012. Previously, the SAI did not have the mandate to audit state enterprises.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: As far as I know, the SAI still does not have authority to audit Military.

RESEARCHER'S RESPONSE

According to the law, SAI's mandate covers the Military. However, due to national security concerns, the audit reports are not open to public scrutiny. (Please see Article 44 of the Law on SAI)

116. Has the Supreme Audit Institution (SAI) established a monitoring system to provide on-going, independent evaluations of its audit processes (a quality assurance system)?

- A.** Yes, the SAI has established a quality assurance system, and both a sample of completed audits are reviewed annually and the findings of these reviews are made available to the public.
- B.** Yes, the SAI has established a quality assurance system, but either a sample of completed audits are not reviewed annually or the findings of these reviews are not made available to the public.
- C.** Yes, the SAI has established a quality assurance system, but neither a sample of completed audits are reviewed annually nor are the findings of these reviews made available to the public.
- D.** No, the SAI has not established a quality assurance system.
- E.** Not applicable/other (please comment).

Turkey

B.

Score: 67

Sources: A Report Evaluation Board has been established under the SAI which is responsible for the assessment of the audit reports before issue to ensure that a certain quality is maintained. The findings of the Board are not available to the public. Please see Law on Court of Accounts (Law No 6085), Article 35 <http://www.mevzuat.gov.tr/MevzuatMetin/1.5.6085.pdf>

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

117. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

- A.** Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.
- B.** No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.
- C.** Not applicable/other (please comment).

Turkey

A.

Score: 100

Sources: The head of the SAI has security of tenure. He/she can only be removed from the office if a criminal proceeding has been

initiated and finalized with a conviction. Please see the Law on Court of Accounts, Articles 65-71.

<http://www.mevzuat.gov.tr/MevzuatMetin/1.5.6085.pdf>

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

118. Who determines the budget of the Supreme Audit Institution (SAI)?

- 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, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- E.** Not applicable/other (please comment).

Turkey

A.

Score: 100

Sources: The SAI is authorized to submit its own budget proposal to the Parliament by the end of September. The budget is approved by the legislature. Please see the Law on Court of Accounts (Law no 6085), Article 62. <http://www.mevzuat.gov.tr/MevzuatMetin/1.5.6085.pdf>

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Section 5. Public Engagement in the Budget Process

119. Does the executive make available to the public clear (accessible, nontechnical) definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?

- A.** Yes, clear definitions of all key budget terms are provided.

- B.** Yes, definitions are provided for all key budget terms, but they are not always clear.
- C.** Yes, definitions are provided for some but not all key budget terms.
- D.** No, definitions are not provided.
- E.** Not applicable/other (please comment).

Turkey

D.

Score: 0

Sources: No, definitions are not provided.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

120. Is the executive formally required to engage with the public during the formulation and execution phases of the budget process?

- A.** A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during both the formulation and execution phases of the budget process.
- B.** A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during either the formulation or the execution phase of the budget process but not both.
- C.** There is no formal requirement for the executive to engage with the public during either the formulation or the execution phase of the budget process, but informal procedures exist to enable the public to engage with the executive during the formulation or execution phase of the budget process or during both phases.
- D.** There is no formal requirement and the executive does not engage with the public during the budget process.
- E.** Not applicable/other (please comment).

Turkey

D.

Score: 0

Sources: The law no 5018 on Public Financial Management and Control does not foresee any legal or institutional mechanism to engage public. The law, however, mentions budget transparency as a general principle. Please see <http://www.sgb.gov.tr/Mevzuat/01.Kanun/Public%20Financial%20Management%20and%20Control%20Law%20No.%205018.pdf>

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

121. When the executive engages with the public during the budget formulation process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

- A.** The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.
- B.** The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.
- C.** The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.
- D.** The executive does not provide information, or does not engage with the public during the budget process.
- E.** Not applicable/other (please comment).

Turkey

D.

Score: 0

Sources: The executive does not engage with the public during the budget process.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

122. When the executive engages with the public during the budget execution process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

- A.** The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.
- B.** The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.
- C.** The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.
- D.** The executive does not provide information, or does not engage with the public during the budget process.
- E.** Not applicable/other (please comment).

Turkey

D.

Score: 0

Sources: The executive provides in-year reports but these reports are published after the expenditures are made, thus leaves no room for public engagement.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

123. Has the executive established mechanisms to identify the public's perspective on budget priorities?

- A.** Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, and these mechanisms are accessible and widely used by the public.
- B.** Yes, the executive has established mechanisms to identify the public's perspective on budget priorities; while these mechanisms are accessible they are not widely used by the public.
- C.** Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, but these mechanisms are not accessible.
- D.** No, the executive has not established any mechanisms to identify the public's perspective on budget priorities.
- E.** Not applicable/other (please comment).

Turkey

D.

Score: 0

Sources: The executive has not established any mechanisms to identify the public's perspective on budget priorities.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

124. Has the executive established mechanisms to identify the public's perspective on budget execution?

- A.** Yes, the executive has established mechanisms to identify the public's perspective on budget execution, and these mechanisms are accessible and widely used by the public.

- B.** Yes, the executive has established mechanisms to identify the public's perspective on budget execution; while these mechanisms are accessible they are not widely used by the public.
- C.** Yes, the executive has established mechanisms to identify the public's perspective on budget execution, but these mechanisms are not accessible.
- D.** No, the executive has not established any mechanisms to identify the public's perspective on budget execution.
- E.** Not applicable/other (please comment).

Turkey

D.

Score: 0

Sources: The executive has not established any mechanisms to identify the public's perspective on budget execution.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

125. Does the executive provide formal, detailed feedback to the public on how its inputs have been used to develop budget plans and improve budget execution?

- A.** Yes, the executive issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.
- B.** Yes, the executive issues reports on the inputs it received from the public, but provides only limited feedback on how these inputs have been used.
- C.** Yes, the executive issues reports on the inputs it received from the public, but provides no feedback on how these inputs have been used.
- D.** No, the executive does not issue reports on the inputs it received from the public or provide feedback on how these inputs have been used.
- E.** Not applicable/other (please comment).

Turkey

D.

Score: 0

Sources: No, the executive does not issue reports on the inputs it received from the public or provide feedback on how these inputs have been used.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

126. 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?

- A.** 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.
- B.** Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and some constituencies.
- C.** Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony from the executive branch is heard, but no testimony from the public is heard.
- D.** No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard.
- E.** Not applicable/other (please comment).

Turkey



Score: 33

Sources: Please see: <http://pbk.tbmm.gov.tr/> http://www.tbmm.gov.tr/develop/owa/dosya_p.indir?pDosyaAdi=F1438120590_pbk22102013.pdf (p.12-) Each year, following the submission of the Executive's Budget Proposal to the Turkish Grand National Assembly (TGNA) the Ministry of Finance attends the hearing of Planning and Budget Committee. These meetings are public meetings where members of press can join and the minutes of the meetings are shared on the website of the Committee. The speech of the Minister includes the macroeconomic and fiscal framework presented in the budget for the budget year. No testimony from the public is heard in these meetings.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

127. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the executive branch is heard?

- A.** Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a wide range of administrative units.
- B.** Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of the main administrative units.
- C.** Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a small number of administrative

units.

D. No, public hearings in which testimony from the executive branch is heard are not held on the budgets of administrative units.

E. Not applicable/other (please comment).

Turkey

C.

Score: 33

Sources: Please see: http://pbk.tbmm.gov.tr/Butce_Takvim_Tutanaklar http://www.tbmm.gov.tr/develop/owa/dosya_p.indir?pDosyaAdi=F1438120590_pbk22102013.pdf Each year, following the submission of the Executive's Budget Proposal to the Turkish Grand National Assembly (TGNA) the heads of the all administrative divisions attend the hearing of Planning and Budget Committee and make a presentation about the previous years' achievements and plans for the year ahead. These meetings are public meetings where members of press can join and the minutes of the meetings are shared on the website of the Committee. However it is important to note that, the minutes are not published immediately and the press is not allowed to do live coverage.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

IBP COMMENT

As only the press can attend the hearings, but not the public, and the hearings are not broadcast, answer is revised from "a" to "c" for cross-country consistency purposes.

128. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the public is heard?

A. Yes, public hearings in which testimony from the public is heard are held on the budgets of a wide range of administrative units.

B. Yes, public hearings in which testimony from the public is heard are held on the budgets of some administrative units.

C. Yes, public hearings in which testimony from the public is heard are held on the budgets of a small number of administrative units.

D. No, public hearings in which testimony from the public is heard are not held on the budgets of administrative units.

E. Not applicable/other (please comment).

Turkey

D.

Score: 0

Sources: Please see: http://pbk.tbmm.gov.tr/Butce_Takvim_Tutanaklar http://www.tbmm.gov.tr/develop/owa/dosya_p.indir?pDosyaAdi=F1438120590_pbk22102013.pdf Each year, following the submission of the Executive's Budget Proposal to the Turkish Grand National Assembly (TGNA) the heads of the all administrative divisions attend the hearing of Planning and Budget Committee and make a presentation about the previous years' achievements and plans for the year ahead. However, no testimony from the public is heard.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

129. Do the legislative committees that hold public hearings on the budget release reports to the public on these hearings?

- A. Yes, the committees release reports, which include all written and spoken testimony presented at the hearings.
- B. Yes, the committees release reports, which include most testimony presented at the hearings.
- C. Yes, the committees release reports, but they include only some testimony presented at the hearings.
- D. No, the committees do not release reports, or do not hold public hearings.
- E. Not applicable/other (please comment).

Turkey



Score: 100

Sources: The Parliamentary Budget and Planning Committee releases the minutes of the meetings.:

http://www.tbmm.gov.tr/develop/owa/planbutce.goruntule?v_yil=2014 Minutes of the meeting on 19.11.2013:

http://www.tbmm.gov.tr/develop/owa/dosya_p.indir?pDosyaAdi=F-1655678964/pbk19112013.pdf The link above provides the minutes of the discussions on the budgets of Ministry of Justice and Ministry of Labour and Social Security,

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

130. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can assist in formulating its audit program (by identifying the agencies, programs, or projects that should be audited)?

- A. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, and these mechanisms are accessible and widely used by the public.
- B. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program; while these mechanisms are accessible, they are not widely used by the public.
- C. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, but these mechanisms are not accessible.
- D. No, the SAI does not have formal mechanisms through which the public can assist in formulating its audit program.

E. Not applicable/other (please comment).

Turkey

D.

Score: 0

Sources: The SAI does not have formal mechanisms through which the public can assist in formulating its audit program.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

131. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can participate in audit investigations (as respondents, witnesses, etc.)?

A. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can participate in audit investigations.

E. Not applicable/other (please comment).

Turkey

D.

Score: 0

Sources: The SAI does not have formal mechanisms through which the public can participate in audit investigations.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

132. Does the Supreme Audit Institution (SAI) maintain any communication with the public regarding its Audit Reports beyond simply making these reports publicly available?

A. Yes, in addition to publishing Audit Reports, the SAI maintains other mechanisms of communication to make the public aware of audit findings (such as maintaining an office that regularly conducts outreach activities to publicize previously released audit findings).

B. No, the SAI does not maintain any formal mechanisms of communication with the public beyond publishing Audit Reports.

C. Not applicable/other (please comment).

Turkey

A.

Score: 100

Sources: No, the SAI does not maintain any formal mechanisms of communication with the public beyond publishing Audit Reports.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

IBP COMMENT

IBP would accept answer choice "a" for this question as the SAI maintains an active website with an updated newsfeed.

133. Does the Supreme Audit Institution (SAI) provide formal, detailed feedback to the public on how their inputs have been used to determine its audit program or in Audit Reports?

A. Yes, the SAI issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the SAI issues reports on the inputs it received from the public but provides only limited feedback on how these inputs have been used.

C. Yes, the SAI issues reports on the inputs it received from the public but provides no feedback on how these inputs have been used.

D. No, the SAI does not issue reports on the inputs it received from the public through public consultations.

E. Not applicable/other (please comment).

Turkey

D.

Score: 0

Sources: No, the SAI does not issue reports on the inputs it received from the public through public consultations.

GOVERNMENT REVIEWER

Opinion: The government did not comment on this question.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

