

Open Budget Survey 2017

Questionnaire

Turkey

January 2018

COUNTRY QUESTIONNAIRE: TURKEY

PBS-1: What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2017-19

Sources: www.bumko.gov.tr (<http://www.bumko.gov.tr>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

PBS-2: When is the PBS made available to the public?

- a. (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
- b. (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
- c. (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
- d. (0) The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

Answer: d.

Sources: 10/6/2016 The Pre-Budget Statement was published on October 6, 2016 and the draft budget proposal was submitted to Parliament on October 19, 2016. In order to be considered publicly available, the PBS should be published at least one month before the draft budget proposal was tabled in Parliament. Therefore, the PBS is considered to be "published late." PBS: <http://www.bumko.gov.tr/Eklenti/10269,2017-mybk-tasarisi.pdf...> (<http://www.bumko.gov.tr/Eklenti/10269,2017-mybk-tasarisi.pdf?0>) <http://www.bumko.gov.tr/TR,6521/2017-2019-donemi-orta-vadeli...> (<http://www.bumko.gov.tr/TR,6521/2017-2019-donemi-orta-vadeli-programi-orta-vadeli-mali-.html>) <http://www.resmigazete.gov.tr/eskiler/2016/10/20161006M1.htm> (<http://www.resmigazete.gov.tr/eskiler/2016/10/20161006M1.htm>) <http://www.resmigazete.gov.tr/eskiler/2016/10/20161006M1-1.h...> (<http://www.resmigazete.gov.tr/eskiler/2016/10/20161006M1-1.htm>) <http://www.resmigazete.gov.tr/eskiler/2016/10/20161006M1-2.h...> (<http://www.resmigazete.gov.tr/eskiler/2016/10/20161006M1-2.htm>)

Comments: Researcher: ORTA VADELI MALI PLAN 2017-2019

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The prebudget statement in Turkish practice is composed of two different yet complementary documents: (1) the Medium Term Program, which includes basic macro policies, principles, and economic figures as targets and indicators in line with the development plans and strategic plans of the institutions and requirements of the general economic conditions; (2) and the Medium Term Fiscal Plan, which includes targeted deficit and borrowing positions, total revenue and expenditure estimates for the following three years and the ceilings of appropriation proposals of the public administrations. The Medium Term Program was published in the Official Gazette, made available on the internet and by this means presented to the public attention. Moreover this document was made available free of charge. This document can be accessed via the following link:

<http://www.mod.gov.tr/Pages/content.aspx?List=da71bf51-cd71-...> (<http://www.mod.gov.tr/Pages/content.aspx?List=da71bf51-cd71-420a-bfc8>)

9dfba104e918&ID=125&Source=http%3A%2F%2Fwww%2Emod%2Egov%2Etr%2FPages%2FRecentPublications%2Easp&ContentTypeId=0x0100327DCOCA8A

The Medium Term Fiscal Plan was published in the Official Gazette, also made available on the internet, and by this means presented to the public attention just as like any other budgetary documents. This document was also made available free of charge. The document can be accessed via the following link: <http://www.bumko.gov.tr/EN,2709/medium-term-fiscal-plan.html> (<http://www.bumko.gov.tr/EN,2709/medium-term-fiscal-plan.html>)

Peer Reviewer

Opinion: Agree with Comments

Comments: According to the Law No 5018 Article 16, the preparation process of central government budget begins with the medium-term program. So, I sharply disagree with the researcher about the first PBS of Turkey. To me, therefore, the full title of the PBS are listed below with an order: Medium-term program Medium-term fiscal plan Budget Call and Budget Preparation Guide Access links of OVP and OVMP are different from each other. Their internet accessing links are given below: <http://www.bumko.gov.tr/TR,42/orta-vadeli-program.html> (<http://www.bumko.gov.tr/TR,42/orta-vadeli-program.html>) <http://www.bumko.gov.tr/TR,43/orta-vadeli-mali-plan-ve-ekler...> (<http://www.bumko.gov.tr/TR,43/orta-vadeli-mali-plan-ve-ekleri.html>)

Researcher response: The PBS is the (1) Medium-term program and (2) Medium-term fiscal plan, however the Medium-term program was published on October 6th, only 10 days (not 1 month) before the draft budget proposal was sent to the Parliament. The Medium-term fiscal plan was published on October 7th. So the answer “d” is correct, at least for the BY 2017.

PBS-3a: If the PBS is published, what is the date of publication of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.”

Answer: 6 October 2016

Sources: <http://www.bumko.gov.tr/TR,6521/2017-2019-donemi-orta-vadeli-programi-orta-vadeli-mali-.html> (<http://www.bumko.gov.tr/TR,6521/2017-2019-donemi-orta-vadeli-programi-orta-vadeli-mali-.html>) <http://www.resmigazete.gov.tr/eskiler/2016/10/20161006M1.htm> (<http://www.resmigazete.gov.tr/eskiler/2016/10/20161006M1.htm>) <http://www.resmigazete.gov.tr/eskiler/2016/10/20161006M1-1.h...> (<http://www.resmigazete.gov.tr/eskiler/2016/10/20161006M1-1.h...>) <http://www.resmigazete.gov.tr/eskiler/2016/10/20161006M1-2.h...> (<http://www.resmigazete.gov.tr/eskiler/2016/10/20161006M1-2.h...>) <http://www.resmigazete.gov.tr/eskiler/2016/10/20161006M1-2-1...> (<http://www.resmigazete.gov.tr/eskiler/2016/10/20161006M1-2-1...>) <http://www.resmigazete.gov.tr/eskiler/2016/10/20161006M1-2-1.pdf> (<http://www.resmigazete.gov.tr/eskiler/2016/10/20161006M1-2-1.pdf>)

Comments: Researcher: The EBP (OVMP in Turkish) and the supporting documents (e.g. Medium Term Plan - OVP in Turkish) are attached.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: Access links of OVP and OVMP are different from each other. Their internet accessing links are given below:

<http://www.bumko.gov.tr/TR,42/orta-vadeli-program.html> (<http://www.bumko.gov.tr/TR,42/orta-vadeli-program.html>)

<http://www.bumko.gov.tr/TR,43/orta-vadeli-mali-plan-ve-ekler...> (<http://www.bumko.gov.tr/TR,43/orta-vadeli-mali-plan-ve-ekler.html>)

PBS-3b: In the box below, please explain how you determined the date of publication of the PBS. If the document is not published at all, researchers should mark this question “n/a.”

Answer: The PBS (the Medium Term Fiscal Plan) is published in the Official Gazette after being concluded by the High Planning Council. General Directorate of Budget and Fiscal Control (GDBFC) in Turkey make an announcement online when the budget documents are published in the Official Gazette. The GDBFC also publishes all the budget documents online.

Sources: <http://www.bumko.gov.tr/> (<http://www.bumko.gov.tr/>) <http://www.bumko.gov.tr/TR,6521/2017-2019-donemi-orta-vadeli-programi-orta-vadeli-mali-.html> (<http://www.bumko.gov.tr/TR,6521/2017-2019-donemi-orta-vadeli-programi-orta-vadeli-mali-.html>) <http://www.resmigazete.gov.tr/eskiler/2016/10/20161006M1.htm> (<http://www.resmigazete.gov.tr/eskiler/2016/10/20161006M1.htm>) <http://www.resmigazete.gov.tr/eskiler/2016/10/20161006M1-1.h...> (<http://www.resmigazete.gov.tr/eskiler/2016/10/20161006M1-1.h...>) <http://www.resmigazete.gov.tr/eskiler/2016/10/20161006M1-2.h...> (<http://www.resmigazete.gov.tr/eskiler/2016/10/20161006M1-2.h...>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: The preparation process of central government budget begins with the Council of Ministers meeting to be held until the first week of September at the latest, where the Council adopts the medium term program prepared by the Ministry of Development. Accordingly, medium term program shall be published in the Official Gazette within the same term. As consistent with the medium term program, the medium term fiscal plan prepared by the Ministry of Finance. The PBS (the Medium Term Fiscal Plan) is published in the Official Gazette after being concluded by the High Planning Council.

Researcher response: n/a

IBP comment: It is agreed that the Medium Term program is published in the Official Gazette after being adopted by the Council.

PBS-4: If the PBS is published, what is the URL or weblink of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: <http://www.bumko.gov.tr/Eklenti/10269,2017-mybktasarisi.pdf...> (<http://www.bumko.gov.tr/Eklenti/10269,2017-mybktasarisi.pdf?0>) <http://www.resmigazete.gov.tr/eskiler/2016/10/20161006M1-2-1...> (<http://www.resmigazete.gov.tr/eskiler/2016/10/20161006M1-2-1.pdf>)

Sources: The Official Gazette The GDBFC web site

Government Reviewer**Opinion:** Agree with Comments**Comments:** The following address: <http://www.bumko.gov.tr/Eklenti/10269,2017-mybk-tasarisi.pdf...> (<http://www.bumko.gov.tr/Eklenti/10269,2017-mybk-tasarisi.pdf?0>) gives access to the budget proposal. The researcher has mistakenly written down the wrong web address as regards to this survey question. The actual link is as follows: <http://www.bumko.gov.tr/EN,2709/medium-term-fiscal-plan.html> (<http://www.bumko.gov.tr/EN,2709/medium-term-fiscal-plan.html>)**Peer Reviewer****Opinion:** Agree**Researcher response:** Reviewer's comment about the GDBFC link is noted. The correct link is: <http://www.bumko.gov.tr/EN,2709/medium-term-fiscal-plan.html> (<http://www.bumko.gov.tr/EN,2709/medium-term-fiscal-plan.html>) The second link for the Official Gazette, however, is correct. <http://www.resmigazete.gov.tr/eskiler/2016/10/20161006M1-2-1...> (<http://www.resmigazete.gov.tr/eskiler/2016/10/20161006M1-2-1.pdf>)**IBP comment:** The link to the Medium-Term Fiscal Plan, in Turkish, which is the version released on 7 October 2016, is <http://www.bumko.gov.tr/Eklenti/10202,ortavadelimaliplan2017...> (<http://www.bumko.gov.tr/Eklenti/10202,ortavadelimaliplan20172019pdf.pdf?0>)**PBS-5: If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?**

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: d.**Sources:** The PBS is in PDF format.**Government Reviewer****Opinion:** Disagree**Suggested answer:** b.**Comments:** The published PBS also contains .xls/.xlsx files which contains numerical data composed of appropriation ceilings of Turkish public administrations. For further analysis you can access the PBS, that also contains a .xls/.xlsx format via the following link: <http://www.bumko.gov.tr/TR,43/orta-vadeli-mali-plan-ve-ekler...> (<http://www.bumko.gov.tr/TR,43/orta-vadeli-mali-plan-ve-ekleri.html>)**Peer Reviewer****Opinion:** Agree**Researcher response:** n/a**IBP comment:** Publicly-available data in Excel format would qualify as machine readable format, however OBS methodology requires that the machine-readability is acknowledged only if the document is assessed as publicly available, which is not the case if it is published late. Score remains unchanged.**PBS-6a: If the PBS is not publicly available, is it still produced?**

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: a.**Sources:** <http://www.bumko.gov.tr/TR,6521/2017-2019-donemi-orta-vadeli...> (<http://www.bumko.gov.tr/TR,6521/2017-2019-donemi-orta-vadeli-programi-orta-vadeli-mali-.html>) <http://www.resmigazete.gov.tr/eskiler/2016/10/20161006M1-2-1...> (<http://www.resmigazete.gov.tr/eskiler/2016/10/20161006M1-2-1.pdf>)**Government Reviewer****Opinion:** Disagree**Suggested answer:** e.**Comments:** In accordance with the PFMC No: 5018, the PBS is published in the Official Gazette of Turkish Republic and it is made available online as soon as it is published free of charge.**Peer Reviewer****Opinion:** Agree**Researcher response:** Thank you to the government reviewer. Yes, normally the PBS is published one month before the budget proposal is sent to the parliament. However, for FY 2017, probably due to a series of extraordinary political conditions, the budget was tabled and published on October 17th whereas the PBS was published online on October 6th 2016. Hence, the score needs to remain unchanged.

PBS-6b: If you selected option “c” or “d” in question PBS-6a above, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question PBS-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

PBS-7: If the PBS is produced, please write the full title of the PBS. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: Medium Term Fiscal Plan (Orta Vadeli Mali Plan)

Sources: <http://www.bumko.gov.tr/EN,2707/budget-preparation-calendar...> (<http://www.bumko.gov.tr/EN,2707/budget-preparation-calendar.html>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: According to the Law No 5018 Article 16, the preparation process of central government budget begins with Medium term program. So, I sharply disagree with the researcher about the first BPS of Turkey. To me, therefore, the full title of the PBS are listed below with an order: Medium-term program (Orta Vadeli Program) Medium-term fiscal plan (Orta Vadeli Mali Plan) Budget call and budget preparation guide

Researcher response: Thanks to the reviewer. The comment is noted and the answer is updated as:Medium-term program (Orta Vadeli Program)Medium-term fiscal plan (Orta Vadeli Mali Plan)Budget call and budget preparation guide

IBP comment: As clarification, the only documents considered as the PBS in the OBS are the Medium-Term Program and the Medium Term Fiscal Plan.

PBS-8: Is there a “citizens version” of the PBS?

a. Yes

b. No

Answer: b.

Sources: <http://www.bumko.gov.tr/EN,2707/budget-preparation-calendar...> (<http://www.bumko.gov.tr/EN,2707/budget-preparation-calendar.html>)

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: There exists a citizens version of the PBS. The related url is as follows: <http://www.bumko.gov.tr/EN,7240/citizens-guide-to-the-budget...> (<http://www.bumko.gov.tr/EN,7240/citizens-guide-to-the-budget.html>)

Peer Reviewer

Opinion: Agree

Researcher response: Thanks to the government reviewer. However, the link is for the EB, not for the PBS. Hence the answer needs to remain unchanged.

EBP-1a: What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2017

Sources: <http://www.bumko.gov.tr/TR,6555/2017-yili-merkezi-yonetim-bu...> (<http://www.bumko.gov.tr/TR,6555/2017-yili-merkezi-yonetim-butce-kanunu-tasarisi-tbmmne-.html>) <http://www.bumko.gov.tr/Eklenti/10269,2017-mybktasarisi.pdf...> (<http://www.bumko.gov.tr/Eklenti/10269,2017-mybktasarisi.pdf?0>) <http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegereckesi...> (<http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegereckesi.pdf?0>)

Government Reviewer**Opinion:** Agree**Peer Reviewer****Opinion:** Agree

EBP-1b: When is the EBP submitted to the legislature for consideration? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 17 October 2016

Sources: <http://www.bumko.gov.tr/TR,6555/2017-yili-merkezi-yonetim-bu...> (<http://www.bumko.gov.tr/TR,6555/2017-yili-merkezi-yonetim-butce-kanunu-tasarisi-tbmmne-.html>) <http://www.bumko.gov.tr/EN,2707/budget-preparation-calendar....> (<http://www.bumko.gov.tr/EN,2707/budget-preparation-calendar.html>)

Comments: Researcher: By law (Law NO 5018) The EBP has to be submitted to the Parliament no later than October 17th. The Parliamentary program to discuss the EBP is also published. Attached.

Government Reviewer**Opinion:** Disagree**Suggested answer:** 17 October 2016

Comments: The EBP was submitted to the legislature for consideration on 17th of October, 2016. According to the Article 162 of the Turkish Constitution, The Council of Ministers shall submit central government budget bill and the report indicating the national budgetary estimates to the Grand National Assembly of Turkey at least before seventy-five days from the beginning of the fiscal year. (https://global.tbmm.gov.tr/docs/constitution_en.pdf (https://global.tbmm.gov.tr/docs/constitution_en.pdf)) In addition, the Article 18 of the PFMC Law: 5018 states that, the EBP must be presented to the Turkish Grand National Assembly by the Council of Ministers no later than seventy-five days prior to the beginning of fiscal year. (<https://www.sgb.gov.tr/Mevzuat/01.Kanun/Public%20Financial%20Management%20and%20Control%20Law%20No.%205018.pdf>) To this end, the EBP was presented to the Turkish Grand National Assembly on 17 October 2016. The researcher also states in her answer to this question that the EBP was submitted to the National Assembly on 19 October 2016, in the answers to following questions, she has taken the date 17 October 2016 as the submittal date. (Refer to following answers of the researcher for this issue) <http://www.trthaber.com/haber/ekonomi/2017-butcesi-aciklandi...> (<http://www.trthaber.com/haber/ekonomi/2017-butcesi-aciklandi-277368.html>)

Peer Reviewer**Opinion:** Disagree**Suggested answer:** 17 October 2016

Comments: I do not agree with the score. Because, according to Article 162 of the Constitution of the Republic of Turkey Council of Ministers shall submit central government budget bill and the report indicating the national budgetary estimates to the Grand National Assembly of Turkey at least before seventy-five days from the beginning of the fiscal year. In addition to this, according to article 17 of Law No. 5018, the Central Government Budget Draft Law and National Budget Estimation Report shall be presented to the Turkish Grand National Assembly by the Council of Ministers no later than seventy-five days prior to the beginning of fiscal year. In accordance with these regulations, the Executive's Budget Proposal was submitted to parliament on October 17th. The text of the Executive's Budget Proposal can be accessed at the web link given below. https://www.tbmm.gov.tr/develop/owa/tasari_teklif_sd.sorgu_y... (https://www.tbmm.gov.tr/develop/owa/tasari_teklif_sd.sorgu_yonlendirme)

Researcher response: BUMKO announced the tabling of EBP on October 19. <http://www.bumko.gov.tr/TR,6555/2017-yili-merkezi-yonetim-bu...> (<http://www.bumko.gov.tr/TR,6555/2017-yili-merkezi-yonetim-butce-kanunu-tasarisi-tbmmne-sevk-edilmistir.html>) The comments are noted and the answer is changed as 17 October 2016.

EBP-2: When is the EBP made available to the public?

- a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- b. (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
- c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

Answer: b. (67)

Sources: Published on 17 October 2016. Submitted to the Parliament on 17 October 2016. <http://www.bumko.gov.tr/Eklenti/10269,2017-mybk-tasarisi.pdf...> (<http://www.bumko.gov.tr/Eklenti/10269,2017-mybk-tasarisi.pdf?0>) <http://www.bumko.gov.tr/TR,6555/2017-yili-merkezi-yonetim-bu...> (<http://www.bumko.gov.tr/TR,6555/2017-yili-merkezi-yonetim-butce-kanunu-tasarisi-tbmmne-.html>) <http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi...> (<http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi.pdf?0>) <http://www.trthaber.com/haber/ekonomi/2017-butcesi-aciklandi...> (<http://www.trthaber.com/haber/ekonomi/2017-butcesi-aciklandi-277368.html>)

Comments: Researcher: The EBP and the supporting document (Justification for the 2017 Budget Proposal) are attached.

Government Reviewer**Opinion:** Agree**Peer Reviewer**

Opinion: Agree

EBP-3a: If the EBP is published, what is the date of publication of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer: 17 October 2016

Sources: <http://www.bumko.gov.tr/TR,6555/2017-yili-merkezi-yonetim-bu...> (<http://www.bumko.gov.tr/TR,6555/2017-yili-merkezi-yonetim-butce-kanunu-tasarisi-tbmmne-.html>) <http://www.trthaber.com/haber/ekonomi/2017-butcesi-aciklandi...> (<http://www.trthaber.com/haber/ekonomi/2017-butcesi-aciklandi-277368.html>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

EBP-3b: In the box below, please explain how you determined the date of publication of the EBP. If the document is not published at all, researchers should mark this question "n/a."

Answer: The General Directorate of Budget and Fiscal Control (BUMKO) announces all budget-related developments and publishes the relevant documents online.

Sources: www.bumko.gov.tr (<http://www.bumko.gov.tr>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

EBP-4: If the EBP is published, what is the URL or weblink of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer: <http://www.bumko.gov.tr/Eklenti/10269,2017-mybktasarisi.pdf...> (<http://www.bumko.gov.tr/Eklenti/10269,2017-mybktasarisi.pdf?0>) <http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi...> (<http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi.pdf?0>)

Sources: www.bumko.gov.tr (<http://www.bumko.gov.tr>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

IBP comment: Based on the comment in Q13, Q14, Q31 and confirmation from the Government Reviewer, the Public Debt Management Report for September 2016 is attached to the budget proposal that is sent to Parliament, and therefore can be considered as part of the EBP. The links to the documents are here: <https://www.hazine.gov.tr/tr-TR/Rapor-Sunum-Sayfasi?mid=614&...> (<https://www.hazine.gov.tr/tr-TR/Rapor-Sunum-Sayfasi?mid=614&cid=22&nm=40#English>) version: <http://www.treasury.gov.tr/en-US/Reports-Page?mid=739&cid=22...> (<http://www.treasury.gov.tr/en-US/Reports-Page?mid=739&cid=22&nm=823#>)

EBP-5: If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

a. Yes, all of the numerical data are available in a machine readable format

- b. Yes, some of the numerical data are available in a machine readable format
c. No
d. Not applicable

Answer: c.

Sources: <http://www.bumko.gov.tr/Eklenti/10269,2017-mybk-tasarisi.pdf...> (<http://www.bumko.gov.tr/Eklenti/10269,2017-mybk-tasarisi.pdf?0>)
<http://www.bumko.gov.tr/Eklenti/10275,2017-yilibutcegerekcesi...> (<http://www.bumko.gov.tr/Eklenti/10275,2017-yilibutcegerekcesi.pdf?0>)

Comments: Researcher: The EBP is published in PDF format.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

EBP-6a: If the EBP is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
b. Produced but made available only in hard copy or soft copy (not available online)
c. Produced for internal purposes/use only
d. Not produced at all
e. Not applicable (the document is publicly available)

Answer: e.

Sources: <http://www.bumko.gov.tr/Eklenti/10269,2017-mybk-tasarisi.pdf...> (<http://www.bumko.gov.tr/Eklenti/10269,2017-mybk-tasarisi.pdf?0>)
<http://www.bumko.gov.tr/Eklenti/10275,2017-yilibutcegerekcesi...> (<http://www.bumko.gov.tr/Eklenti/10275,2017-yilibutcegerekcesi.pdf?0>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

EBP-6b: If you selected option "c" or "d" in question EBP-6a above, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question EBP-6a, researchers should mark this question "n/a."

Answer: n/a

Sources: n/a

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

EBP-7: If the EBP is produced, please write the full title of the EBP. If the document is not produced at all, researchers should mark this question "n/a." If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

Answer: 2017 Yılı Merkezi Yönetim Bütçe Kanunu Tasarısı ve Ekleri

Sources: <http://www.bumko.gov.tr/TR,41/butce-hazirlama-sureci.html> (<http://www.bumko.gov.tr/TR,41/butce-hazirlama-sureci.html>)

Government Reviewer

Opinion: Disagree

Suggested answer: "2017 yılı merkezi yönetim bütçe kanunu tasarısı ve bağlı cetveller" URL: <https://www.bumko.gov.tr/Eklenti/10269,2017-mybk-tasarisi.pdf...> (<https://www.bumko.gov.tr/Eklenti/10269,2017-mybk-tasarisi.pdf?0>)

Comments: The title of the document is not right.

Peer Reviewer**Opinion:** Agree

Researcher response: The government reviewer's comment is noted and the title is changed as:"2017 yılı merkezi yönetim bütçe kanunu tasarısı ve bağlı cetveller" (Central Government Budget Draft Law for the year 2017 and Annexes)The URL for the document is:
<https://www.bumko.gov.tr/Eklenti/10269,2017-mybk-tasarisi.pdf...> (<https://www.bumko.gov.tr/Eklenti/10269,2017-mybk-tasarisi.pdf?0>)

IBP comment: Following the Government Reviewer's comments in Q13, and additional confirmation, the EBP also includes the Public Debt Management Report for September 2016 (KAMU BORÇ YÖNETİMİ RAPORU).

EBP-8: Is there a "citizens version" of the EBP?**a.** Yes**b.** No**Answer:** b.**Sources:** <http://www.bumko.gov.tr/EN,2707/budget-preparation-calendar...> (<http://www.bumko.gov.tr/EN,2707/budget-preparation-calendar.html>)**Government Reviewer****Opinion:** Disagree**Suggested answer:** a.

Comments: There is a citizens version of the EBP. The URL: <http://www.bumko.gov.tr/TR,7216/vatandas-butce-rehberi.html>
(<http://www.bumko.gov.tr/TR,7216/vatandas-butce-rehberi.html>)

Peer Reviewer**Opinion:** Agree

Researcher response: Thank you to the government reviewer. However the information in this citizens budget reflects not the EBP, but rather the Budget law that was published on December 24th 2016. Score needs to remain the same.

EB-1a: What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."**Answer:** FY 2017**Sources:** www.bumko.gov.tr (<http://www.bumko.gov.tr>)**Government Reviewer****Opinion:** Agree**Peer Reviewer****Opinion:** Agree**EB-1b: When was the EB approved (enacted) by the legislature? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.****Answer:** The approval date is 16 December 2016. The EB will be enacted by 01 January 2017.

Sources: <http://www.bumko.gov.tr/TR,6073/2016.html> (<http://www.bumko.gov.tr/TR,6073/2016.html>) <http://www.resmigazete.gov.tr/main.aspx?home=http://www.resm...> (<http://www.resmigazete.gov.tr/main.aspx?home=http://www.resmigazete.gov.tr/eskiler/2016/12/20161224m1.htm&main=http://www.resmigazete.gov.tr/eskiler/2016/12/20161224m1.htm>)

Government Reviewer**Opinion:** Disagree

Suggested answer: The approval date is 16 December 2016. Published in the Official Gazette on 24 December 2016. The EB was put into force on 01 January 2017.

Comments: The EB was approved (enacted) by the legislature on 16 December 2016 and published in the Official Gazette on 24 December 2016. The EB was put into force on 1 January 2017. The link for the EB is as follows: <http://www.bumko.gov.tr/Eklenti/10372,6767sayili2017yilimybp...>
(<http://www.bumko.gov.tr/Eklenti/10372,6767sayili2017yilimybp.pdf?0>)

Peer Reviewer**Opinion:** Disagree

Suggested answer: EB approved at 16 December 2016 by Legislature. After being approved by the president on 23 December 2016, It was enacted on 01 January 2017.

Comments: EB approved at 16 December 2016 by Legislature. After being approved by the president on 23 December 2016, It was enacted on 01 January 2017. Sources: <http://www.resmigazete.gov.tr/eskiler/2016/12/20161224M1-1.h...>
(<http://www.resmigazete.gov.tr/eskiler/2016/12/20161224M1-1.htm>) https://www.tbmm.gov.tr/develop/owa/kanunlar_sd.durumu?kanun...
(https://www.tbmm.gov.tr/develop/owa/kanunlar_sd.durumu?kanun_no=6767)

Researcher response: Thanks to the reviewers. The approval date is changed in line with the comments. The approval date is 16 December 2016. After being approved by the president on 23 December, published in the Official Gazette on 24 December 2016. The EB was put into force on 01 January 2017.

EB-2: When is the EB made available to the public?

- a. (100) Two weeks or less after the budget has been enacted
- b. (67) Between two weeks and six weeks after the budget has been enacted
- c. (33) More than six weeks, but less than three months, after the budget has been enacted
- d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

Answer: a. (100)

Sources: The EB is published in the Official Gazette on December 24, 2016 <http://www.resmigazete.gov.tr/main.aspx?home=http://www.resm...>
(<http://www.resmigazete.gov.tr/main.aspx?home=http://www.resmigazete.gov.tr/eskiler/2016/12/20161224m1.htm&main=http://www.resmigazete.gov.tr/eskiler/2016/12/20161224m1.htm>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

EB-3a: If the EB is published, what is the date of publication of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." Note that the date of publication is not necessarily the same date that is printed on the document.

Answer: 24 December 2016

Sources: <http://www.resmigazete.gov.tr/main.aspx?home=http://www.resm...> (<http://www.resmigazete.gov.tr/main.aspx?home=http://www.resmigazete.gov.tr/eskiler/2016/12/20161224m1.htm&main=http://www.resmigazete.gov.tr/eskiler/2016/12/20161224m1.htm>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

EB-3b: In the box below, please explain how you determined the date of publication of the EB. If the document is not published at all, researchers should mark this question "n/a."

Answer: The General Directorate of Budget and Fiscal Control (BUMKO) announces the publication of the EB in the Official Gazette.

Sources: www.bumko.gov.tr (<http://www.bumko.gov.tr>) <http://www.bumko.gov.tr/TR,6073/2016.html>
(<http://www.bumko.gov.tr/TR,6073/2016.html>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: According to Turkish Constitution Article 89 and 161 Executive budget proposal is approved/adopted by TGNA and The President of the Republic shall promulgate the laws adopted by the Grand National Assembly of Turkey and after being approved executive budget proposal by President it is published in the Official Gazette by the Council of Ministers at least before the days from the beginning of the fiscal year. It is possible to see that the approved budget in the Official Gazette, The General Directorate of Budget and Fiscal Control (BUMKO) and the Grand National Assembly of Turkey's weblinks. <http://www.resmigazete.gov.tr/eskiler/2016/12/20161224M1-1.h...> (<http://www.resmigazete.gov.tr/eskiler/2016/12/20161224M1-1.htm>) <http://www.bumko.gov.tr/TR,6073/2016.html> (<http://www.bumko.gov.tr/TR,6073/2016.html>) <https://www.tbmm.gov.tr/kanunlar/k6767.html> (<https://www.tbmm.gov.tr/kanunlar/k6767.html>)

EB-4: If the EB is published, what is the URL or weblink of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: <http://www.resmigazete.gov.tr/main.aspx?home=http://www.resm...> (<http://www.resmigazete.gov.tr/main.aspx?home=http://www.resmigazete.gov.tr/eskiler/2016/12/20161224m1.htm&main=http://www.resmigazete.gov.tr/eskiler/2016/12/20161224m1.htm>)

Sources: www.bumko.gov.tr (<http://www.bumko.gov.tr>) <http://www.bumko.gov.tr/TR,6073/2016.html> (<http://www.bumko.gov.tr/TR,6073/2016.html>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: it is possible to see that the approved budget in the Official Gazette, The General Directorate of Budget and Fiscal Control (BUMKO) and the Grand National Assembly of Turkey's weblinks. <http://www.resmigazete.gov.tr/eskiler/2016/12/20161224M1-1.h...> (<http://www.resmigazete.gov.tr/eskiler/2016/12/20161224M1-1.htm>) <http://www.bumko.gov.tr/TR,6073/2016.html> (<http://www.bumko.gov.tr/TR,6073/2016.html>) <https://www.tbmm.gov.tr/kanunlar/k6767.html> (<https://www.tbmm.gov.tr/kanunlar/k6767.html>)

EB-5: If the EB is published, are the numerical data contained in the EB available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: a.

Sources: <http://www.resmigazete.gov.tr/main.aspx?home=http://www.resm...> (<http://www.resmigazete.gov.tr/main.aspx?home=http://www.resmigazete.gov.tr/eskiler/2016/12/20161224m1.htm&main=http://www.resmigazete.gov.tr/eskiler/2016/12/20161224m1.htm>)

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The numerical data is contained in the EB, available in a machine readable format (.xls/.xlsx). For further information the related link is as follows: <http://www.bumko.gov.tr/TR,7297/2017.html> (<http://www.bumko.gov.tr/TR,7297/2017.html>) <http://www.bumko.gov.tr/TR,7300/butce-turleri-itibariyle-a-c...> (<http://www.bumko.gov.tr/TR,7300/butce-turleri-itibariyle-a-cetveli-icmalleri.html>) <http://www.bumko.gov.tr/TR,7227/odenek-a-gelir-b-ve-finansma...> (<http://www.bumko.gov.tr/TR,7227/odenek-a-gelir-b-ve-finansman-f-cetvelleri.html>)

Peer Reviewer

Opinion: Agree

Researcher response: Thank you to the reviewer. The score is changed as "a".The numerical data is contained in the EB, available in a machine readable format (.xls/.xlsx). For further information the related link is as follows: <http://www.bumko.gov.tr/TR,7297/2017.html><http://www.bumko.gov.tr/TR,7297/2017.html><http://www.bumko.gov.tr/TR,7300/butce-turleri-itibariyle-a-cetveli-icmalleri.html><http://www.bumko.gov.tr/TR,7227/odenek-a-gelir-b-ve-finansman-f-cetvelleri.html>

EB-6a: If the EB is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: <http://www.resmigazete.gov.tr/main.aspx?home=http://www.resm...> (<http://www.resmigazete.gov.tr/main.aspx?home=http://www.resmigazete.gov.tr/eskiler/2016/12/20161224m1.htm&main=http://www.resmigazete.gov.tr/eskiler/2016/12/20161224m1.htm>)

Government Reviewer

Opinion: Agree

Peer Reviewer
Opinion: Agree

EB-6b: If you selected option “c” or “d” in question EB-6a above, please specify how you determined whether the EB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question EB-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Government Reviewer
Opinion: Agree

Peer Reviewer
Opinion: Agree

EB-7: If the EB is produced, please write the full title of the EB. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: 2017 Yılı Merkezi Yönetim Bütçe Kanunu The Central Government Budget Law for the Year 2017.

Sources: <http://www.resmigazete.gov.tr/main.aspx?home=http://www.resm...> (<http://www.resmigazete.gov.tr/main.aspx?home=http://www.resmigazete.gov.tr/eskiler/2016/12/20161224m1.htm&main=http://www.resmigazete.gov.tr/eskiler/2016/12/20161224m1.htm>)

Government Reviewer
Opinion: Agree

Peer Reviewer
Opinion: Agree

EB-8: Is there a “citizens version” of the EB?

- a. Yes
- b. No

Answer: a.

Sources: <http://www.bumko.gov.tr/TR,7216/vatandas-butce-rehberi.html> (<http://www.bumko.gov.tr/TR,7216/vatandas-butce-rehberi.html>)

Government Reviewer
Opinion: Agree with Comments

Comments: For the English version of the Citizen's Budget: <http://www.bumko.gov.tr/EN,7240/citizens-guide-to-the-budget...> (<http://www.bumko.gov.tr/EN,7240/citizens-guide-to-the-budget.html>)

Peer Reviewer
Opinion: Agree

CB-1: What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.” If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

Answer: FY 2017

Sources: <http://www.bumko.gov.tr/TR,7216/vatandas-butce-rehberi.html> (<http://www.bumko.gov.tr/TR,7216/vatandas-butce-rehberi.html>)

Government Reviewer
Opinion: Agree

Peer Reviewer
Opinion: Agree

CB-2a: For the fiscal year indicated above, what is the public availability status of the CB. If more than one Citizens Budget is produced, please complete this questions for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their public availability status.

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: <http://www.bumko.gov.tr/TR,7216/vatandas-butce-rehberi.html> (<http://www.bumko.gov.tr/TR,7216/vatandas-butce-rehberi.html>)

Government Reviewer
Opinion: Agree

Peer Reviewer
Opinion: Agree

CB-2b: If you selected option “c” or “d” in question CB-2a above, please specify how you determined whether the CB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question CB-2a, researchers should mark this question “n/a.”

Answer: The deputy minister of finance stated in March 2016 that Turkey would start working on preparing a citizens budget. Later in December 2016 General Directorate of Budget and Fiscal Control published the CB online.

Sources: <http://www.ekogundem.com/butceye-vatandas-butcesi-modeli-441...> (<http://www.ekogundem.com/butceye-vatandas-butcesi-modeli-4417/>) <http://www.bumko.gov.tr/TR,7216/vatandas-butce-rehberi.html> (<http://www.bumko.gov.tr/TR,7216/vatandas-butce-rehberi.html>)

Government Reviewer
Opinion: Agree

Peer Reviewer
Opinion: Agree

CB-3a: If the CB is published, what is the date of publication of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their dates of publication.

Answer: 25 November 2016

Sources: <http://www.bumko.gov.tr/TR,7216/vatandas-butce-rehberi.html> (<http://www.bumko.gov.tr/TR,7216/vatandas-butce-rehberi.html>)

Government Reviewer
Opinion: Agree

Peer Reviewer
Opinion: Agree

CB-3b: In the box below, please explain how you determined the date of publication of the CB. If the document is not published at all, researchers should mark this question “n/a.”

Answer: Via the web site of the General Directorate of Budget and Fiscal Control (BUMKO)

Sources: <http://www.bumko.gov.tr/TR,7216/vatandas-butce-rehberi.html> (<http://www.bumko.gov.tr/TR,7216/vatandas-butce-rehberi.html>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

CB-4: If the CB is published, what is the URL or weblink of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their URL or weblink.

Answer: <http://www.bumko.gov.tr/TR,7216/vatandas-butce-rehberi.html> (<http://www.bumko.gov.tr/TR,7216/vatandas-butce-rehberi.html>)
<http://www.bumko.gov.tr/TR,7271/egitim.html> (<http://www.bumko.gov.tr/TR,7271/egitim.html>) <http://www.bumko.gov.tr/TR,7272/saglik.html>
(<http://www.bumko.gov.tr/TR,7272/saglik.html>) <http://www.bumko.gov.tr/TR,7274/sosyal-yardimlar.html>
(<http://www.bumko.gov.tr/TR,7274/sosyal-yardimlar.html>) <http://www.bumko.gov.tr/TR,7279/yatirimlar.html>
(<http://www.bumko.gov.tr/TR,7279/yatirimlar.html>) <http://www.bumko.gov.tr/TR,7275/turizm.html> (<http://www.bumko.gov.tr/TR,7275/turizm.html>)
<http://www.bumko.gov.tr/TR,7290/tarim.html> (<http://www.bumko.gov.tr/TR,7290/tarim.html>) <http://www.bumko.gov.tr/TR,7277/ucretler.html>
(<http://www.bumko.gov.tr/TR,7277/ucretler.html>) <http://www.bumko.gov.tr/TR,7278/vergi-gelirleri.html> (<http://www.bumko.gov.tr/TR,7278/vergi-gelirleri.html>)

Sources: <http://www.bumko.gov.tr/TR,7216/vatandas-butce-rehberi.html> (<http://www.bumko.gov.tr/TR,7216/vatandas-butce-rehberi.html>)

Government Reviewer

Opinion: Agree with Comments

Comments: For the English version of the CB: <http://www.bumko.gov.tr/EN,7240/citizens-guide-to-the-budget...>
(<http://www.bumko.gov.tr/EN,7240/citizens-guide-to-the-budget.html>)

Peer Reviewer

Opinion: Agree

CB-5: If the CB is produced, please write the full title of the CB. If the document is not produced at all, researchers should mark this question “n/a.” If more than one Citizens Budget is produced, for each CB, indicate the document the CB refers to and, next to it, its full title.

Answer: Vatandaş Bütçe Rehberi (Citizen's Guide to the Budget)

Sources: <http://www.bumko.gov.tr/EN,7240/citizens-guide-to-the-budget...> (<http://www.bumko.gov.tr/EN,7240/citizens-guide-to-the-budget.html>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

CB-6: If the CB is produced, please indicate which budget document it corresponds to. If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and which budget documents they simplify.

Answer: It corresponds to the EB.

Sources: <http://www.bumko.gov.tr/EN,7240/citizens-guide-to-the-budget...> (<http://www.bumko.gov.tr/EN,7240/citizens-guide-to-the-budget.html>)
<http://www.bumko.gov.tr/TR,7216/vatandas-butce-rehberi.html> (<http://www.bumko.gov.tr/TR,7216/vatandas-butce-rehberi.html>)

Government Reviewer

Opinion: Agree

Peer Reviewer
Opinion: Agree

IYRs-1: What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2016

Sources: <http://www.bumko.gov.tr/EN,2707/budget-preparation-calendar...> (<http://www.bumko.gov.tr/EN,2707/budget-preparation-calendar.html>)

Government Reviewer
Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: That is true, there are in-year reports but their web link is as follows: <http://www.bumko.gov.tr/TR,6252/2016.html> (<http://www.bumko.gov.tr/TR,6252/2016.html>)

IYRs-2: When are the IYRs made available to the public?

- a. (100) At least every month, and within one month of the period covered
- b. (67) At least every quarter, and within one month of the period covered
- c. (33) At least every quarter, and within three months of the period covered
- d. (0) The IYRs are not released to the public, or are released more than three months after the period covered

Answer: a. (100)

Sources: <http://www.bumko.gov.tr/TR,6252/2016.html> (<http://www.bumko.gov.tr/TR,6252/2016.html>)

Government Reviewer
Opinion: Agree

Peer Reviewer
Opinion: Agree

IYRs-3a: If the IYRs are published, what are the dates of publication of the IYRs? Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 15 February 2016 15 March 2016 15 April 2016 16 May 2016 15 June 2016 15 July 2016 15 August 2016 19 September 2016 17 October 2016

Sources: The General Directorate of Budget and Fiscal Control (BUMKO) publishes the IYRs monthly. <http://www.bumko.gov.tr/Genel/HaberListesi.aspx?A=6073> (<http://www.bumko.gov.tr/Genel/HaberListesi.aspx?A=6073>)

Government Reviewer
Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: One date is missing that is 15 January 2016.

IYRs-3b: In the box below, please explain how you determined the date of publication of the IYRs. If the document is not published at all, researchers should mark this question "n/a."

Answer: General Directorate of Budget and Fiscal Control (BUMKO) publishes the IYRs monthly on its web site.

Sources: <http://www.bumko.gov.tr/Genel/HaberListesi.aspx?A=6073> (<http://www.bumko.gov.tr/Genel/HaberListesi.aspx?A=6073>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

IYRs-4: If the IYRs are published, what is the URL or weblink of the IYRs? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

Answer: JANUARY-DECEMBER monthly: <http://www.bumko.gov.tr/Eklenti/9750,2016ocakayibutcegercekl...>

(<http://www.bumko.gov.tr/Eklenti/9750,2016ocakayibutcegerceklesmeleriraporu.pdf?0&refer=35A27C93126D62ECF8AB978C672E4E01F1C52466D606C3A99649B61FDEF3803B>)
<http://www.bumko.gov.tr/Eklenti/9780,2016subatbutcegercekl...>
(<http://www.bumko.gov.tr/Eklenti/9780,2016subatbutcegerceklesmeleriraporu.pdf?0&refer=FEBF9E143F0016086B36B0EEE19CA10A069004A813786A50B091B9737588CB78>)
<http://www.bumko.gov.tr/Eklenti/9942,2016martbutcegerceklesm...>
(<http://www.bumko.gov.tr/Eklenti/9942,2016martbutcegerceklesmeleriraporu.pdf?0&refer=84DF33CA009BCF144D3C720BDAE8BB08D5702B5A836871A6139D6F1E305C11F9>)
<http://www.bumko.gov.tr/Eklenti/10013,2016nisanbutcegercekle...>
(<http://www.bumko.gov.tr/Eklenti/10013,2016nisanbutcegerceklesmeleriraporu.pdf?0&refer=4EFC83A5B7E2E52D8FB6062FC4AFF883EC01E6842119436F5430F37F4EDB4921>)
<http://www.bumko.gov.tr/Eklenti/10110,2016mayisbutcegercekle...>
(<http://www.bumko.gov.tr/Eklenti/10110,2016mayisbutcegerceklesmeleriraporu.pdf?0&refer=9A544CC9964EE6BD45FC9A9B298A4A13D1C4C681222DF11A3B7B63123FD97441>)
<http://www.bumko.gov.tr/Eklenti/10159,2016haziranbutcegercek...>
(<http://www.bumko.gov.tr/Eklenti/10159,2016haziranbutcegerceklesmeleriraporu.pdf?0&refer=94DB470219842A2B145FF285E61260D143393ADEDB98184AFA3844199D4B1EAF>)
<http://www.bumko.gov.tr/Eklenti/10178,2016temmuzbutcegercekl...>
(<http://www.bumko.gov.tr/Eklenti/10178,2016temmuzbutcegerceklesmeleriraporu.pdf?0&refer=94DB470219842A2B145FF285E61260D13BBF137D2DDE73C409184D8140C92A9D>)
<http://www.bumko.gov.tr/Eklenti/10188,2016agustosbutcegercek...>
(<http://www.bumko.gov.tr/Eklenti/10188,2016agustosbutcegerceklesmeleriraporu.pdf?0&refer=94DB470219842A2B145FF285E61260D1F15B45EB4EAC02B2DB5395D21AA8117D>)
<http://www.bumko.gov.tr/Eklenti/10263,2016eylulayibutcegerce...>
(<http://www.bumko.gov.tr/Eklenti/10263,2016eylulayibutcegerceklesmeleriraporu.pdf?0&refer=A7D7B814A3FD22C18FC985D77E4BFC9E3F845697F6CC978FC0C5324E4C4270BE>)

Sources: <http://www.bumko.gov.tr/TR,6252/2016.html> (<http://www.bumko.gov.tr/TR,6252/2016.html>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

IBP comment: Based on the feedback from the Peer Reviewer in Q72, the Monthly Budget Bulletin is also included as an In-Year Report. These can be found at the URL: <http://www.bumko.gov.tr/TR,6263/2016.html> For (<http://www.bumko.gov.tr/TR,6263/2016.html>) example, in the September 2016 Monthly Budget Bulletin, was published on November 30, 2016. See <http://www.bumko.gov.tr/Eklenti/10316,eylul2016bultenpdf.pdf...> (<http://www.bumko.gov.tr/Eklenti/10316,eylul2016bultenpdf.pdf?0>)

IYRs-5: If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: a.

Sources: IYRs are published in PDF format. <http://www.bumko.gov.tr/TR,6252/2016.html> (<http://www.bumko.gov.tr/TR,6252/2016.html>)

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: All of the numerical data are available in a machine readable format as regards to the IYRs. For further information:

<http://www.bumko.gov.tr/TR,6254/ocak.html> (<http://www.bumko.gov.tr/TR,6254/ocak.html>) (January 2016 numerical data for IYR- January 2016)

<http://www.bumko.gov.tr/TR,6284/subat.html> (<http://www.bumko.gov.tr/TR,6284/subat.html>) (February 2016 numerical data for IYR- February 2016)

<http://www.bumko.gov.tr/TR,6344/mart.html> (<http://www.bumko.gov.tr/TR,6344/mart.html>) (March 2016 numerical data for IYR- March 2016)

For other years and months go to the url: <http://www.bumko.gov.tr/TR,5363/aylik-butce-uygulama-sonuclari.html> (<http://www.bumko.gov.tr/TR,5363/aylik-butce-uygulama-sonuclari.html>)

Peer Reviewer

Opinion: Agree

Researcher response: thank you to the government reviewer. With the documents provided by the GR (<https://www.muhasabat.gov.tr/content/genel-yonetim-mali-ista...> (<https://www.muhasabat.gov.tr/content/genel-yonetim-mali-istatistik-detayl?tabId=4&pageId=2>)), we can upgrade the answer to "a"

IYRs-6a: If the IYRs are not publicly available, are they still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: <http://www.bumko.gov.tr/TR,6252/2016.html> (<http://www.bumko.gov.tr/TR,6252/2016.html>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

IYRs-6b: If you selected option "c" or "d" in question IYRs-6a above, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question IYRs-6a, researchers should mark this question "n/a."

Answer: n/a

Sources: n/a

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

IYRs-7: If the IYRs are produced, please write the full title of the IYRs. If In-Year Reports are not produced at all, researchers should mark this question "n/a." Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

Answer: Aylık Bütçe Gerçekleşme Raporları Ocak-Aralık 2016 Monthly Budget Realisation Reports January-December 2016

Sources: <http://www.bumko.gov.tr/TR,6252/2016.html> (<http://www.bumko.gov.tr/TR,6252/2016.html>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

IBP comment: Based on the feedback from the Peer Reviewer in Q72, the Monthly Budget Bulletin (Yılı Aralık Aylık Bütçe Bülteni) is also included as an In-Year Report. These can be found at the URL: <http://www.bumko.gov.tr/TR,6263/2016.html> (<http://www.bumko.gov.tr/TR,6263/2016.html>)

IYRs-8: Is there a “citizens version” of the IYRs?

- a. Yes
- b. No

Answer: b.

Sources: <http://www.bumko.gov.tr/EN,2707/budget-preparation-calendar...> (<http://www.bumko.gov.tr/EN,2707/budget-preparation-calendar.html>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

MYR-1: What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2016

Sources: www.bumko.gov.tr (<http://www.bumko.gov.tr>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

MYR-2: When is the MYR made available to the public?

- a. (100) Six weeks or less after the midpoint
- b. (67) Nine weeks or less, but more than six weeks, after the midpoint
- c. (33) More than nine weeks, but less than three months, after the midpoint
- d. (0) The MYR is not released to the public, or is released more than three months after the midpoint

Answer: a. (100)

Sources: The MYR 2016 is dated 30 July 2016 <http://www.bumko.gov.tr/TR,916/merkezi-yonetim-butce-gercek...> (<http://www.bumko.gov.tr/TR,916/merkezi-yonetim-butce-gerceklesmeleri-ve-beklentiler-ra-.html>) <http://www.gib.gov.tr/gelir-idaresi-baskanligi-2016-yili-kur...> (<http://www.gib.gov.tr/gelir-idaresi-baskanligi-2016-yili-kurumsal-mali-durum-ve-beklentiler-raporu-yayinlandi>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: The information given is true but the second web link belongs to the general budget institution. so, it is not related to the mid-year review report prepared by the Ministry of Finance.

MYR-3a: If the MYR is published, what is the date of publication of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.”

Answer: 30 July 2016

Sources: <http://www.bumko.gov.tr/Eklenti/9371,2015-yili-merkezi-yonet...> (<http://www.bumko.gov.tr/Eklenti/9371,2015-yili-merkezi-yonetim-butce-gerceklesmeleri-ve-bekl-.pdf?0>) <http://www.gib.gov.tr/gelir-idaresi-baskanligi-2016-yili-kur...> (<http://www.gib.gov.tr/gelir-idaresi-baskanligi-2016-yili-kurumsal-mali-durum-ve-beklentiler-raporu-yayinlandi>)

Government Reviewer**Opinion:** Agree with Comments**Comments:** According to PFMC Law No: 5018, public administrations within the scope of the general government shall announce the implementation results of their budgets for the first six months and their expectations, objectives and activities regarding the second six months and the Ministry of Finance shall publicize the implementation results of first six months of the central government budget law, the financing condition, expectations and objectives regarding the second six months and the financial condition comprising the activities in July. In accordance with this provision, the link for the latest version of MYR regarding 2016 budgetary year is as follows: <http://www.bumko.gov.tr/TR,916/merkezi-yonetim-butce-gercekl...> (<http://www.bumko.gov.tr/TR,916/merkezi-yonetim-butce-gerceklesmeleri-ve-beklentiler-raporu.html>)**Peer Reviewer****Opinion:** Agree with Comments**Comments:** The information given is true but the second web link belongs to the general budget institution. So, it is not related to the mid-year review report prepared by the Ministry of Finance.**MYR-3b:** In the box below, please explain how you determined the date of publication of the MYR. If the document is not published at all, researchers should mark this question "n/a."**Answer:** The General Directorate of Budget and Fiscal Control (BUMKO) announces and publishes the MYR.**Sources:** <http://www.bumko.gov.tr/TR,916/merkezi-yonetim-butce-gercekl...> (<http://www.bumko.gov.tr/TR,916/merkezi-yonetim-butce-gerceklesmeleri-ve-beklentiler-ra-.html>)**Government Reviewer****Opinion:** Agree with Comments**Comments:** The link provided by the researcher directs the user to the main page of DG Budget and Fiscal Control of the Ministry of Finance. The link that gives access to the related MYRs is as follows: <http://www.bumko.gov.tr/TR,916/merkezi-yonetim-butce-gercekl...> (<http://www.bumko.gov.tr/TR,916/merkezi-yonetim-butce-gerceklesmeleri-ve-beklentiler-raporu.html>)**Peer Reviewer****Opinion:** Agree with Comments**Comments:** In line with the article 30 of law no 5018, the Ministry of Finance shall publicize the implementation results of first six months of the central government budget law, the financing condition, expectations and objectives regarding the second six months and the financial condition comprising the activities in July.**MYR-4:** If the MYR is published, what is the URL or weblink of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."**Answer:** <http://www.bumko.gov.tr/Eklenti/9371,2015-yili-merkezi-yonet...> (<http://www.bumko.gov.tr/Eklenti/9371,2015-yili-merkezi-yonetim-butce-gerceklesmeleri-ve-bekl-.pdf?0>)**Sources:** <http://www.bumko.gov.tr/TR,916/merkezi-yonetim-butce-gercekl...> (<http://www.bumko.gov.tr/TR,916/merkezi-yonetim-butce-gerceklesmeleri-ve-beklentiler-ra-.html>)**Government Reviewer****Opinion:** Agree with Comments**Comments:** The link provided by the researcher directs the user to the main page of DG Budget and Fiscal Control of the Ministry of Finance. The link that gives access to the related MYRs is as follows: <http://www.bumko.gov.tr/TR,916/merkezi-yonetim-butce-gercekl...> (<http://www.bumko.gov.tr/TR,916/merkezi-yonetim-butce-gerceklesmeleri-ve-beklentiler-raporu.html>)**Peer Reviewer****Opinion:** Agree with Comments**Comments:** To the given web link by the researcher is not accessible, the true link is as below: <http://www.bumko.gov.tr/Eklenti/10238,2016-yili-merkezi-yone...> (<http://www.bumko.gov.tr/Eklenti/10238,2016-yili-merkezi-yonetim-butce-gerceklesmeleri-ve-beklentiler-raporu.pdf?0>)**MYR-5:** If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: MYR is published in PDF format. <http://www.bumko.gov.tr/Eklenti/10238,2016-yili-merkezi-yone...>
(<http://www.bumko.gov.tr/Eklenti/10238,2016-yili-merkezi-yonetim-butce-gerceklesmeleri-ve-bekl-.pdf?0>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: The information given by the researcher is true but its URL is not accessible. The correct one is as below:

<http://www.bumko.gov.tr/Eklenti/10238,2016-yili-merkezi-yone...> (<http://www.bumko.gov.tr/Eklenti/10238,2016-yili-merkezi-yonetim-butce-gerceklesmeleri-ve-beklentiler-raporu.pdf?0>)

MYR-6a: If the MYR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: <http://www.bumko.gov.tr/TR,916/merkezi-yonetim-butce-gercekl...> (<http://www.bumko.gov.tr/TR,916/merkezi-yonetim-butce-gerceklesmeleri-ve-beklentiler-ra-.html>) <http://www.bumko.gov.tr/Eklenti/10238,2016-yili-merkezi-yone...>
(<http://www.bumko.gov.tr/Eklenti/10238,2016-yili-merkezi-yonetim-butce-gerceklesmeleri-ve-bekl-.pdf?0>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: The information given by the researcher is true but its URL is not accessible. The correct one is as below:

<http://www.bumko.gov.tr/Eklenti/10238,2016-yili-merkezi-yone...> (<http://www.bumko.gov.tr/Eklenti/10238,2016-yili-merkezi-yonetim-butce-gerceklesmeleri-ve-beklentiler-raporu.pdf?0>)

MYR-6b: If you selected option "c" or "d" in question MYR-6a above, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question MYR-6a, researchers should mark this question "n/a."

Answer: n/a

Sources: n/a

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

MYR-7: If the MYR is produced, please write the full title of the MYR. If the document is not produced at all, researchers should mark this question "n/a."

Answer: 2016 Yılı Merkezi Yönetim Bütçe Gerçekleşmeleri ve Beklentiler Raporu Central Government Budget Realisations and Expectations Report, 2016

Sources: <http://www.bumko.gov.tr/TR,916/merkezi-yonetim-butce-gercekl...> (<http://www.bumko.gov.tr/TR,916/merkezi-yonetim-butce-gerceklesmeleri-ve-beklentiler-ra-.html>) <http://www.bumko.gov.tr/Eklenti/10238,2016-yili-merkezi-yone...>
(<http://www.bumko.gov.tr/Eklenti/10238,2016-yili-merkezi-yonetim-butce-gerceklesmeleri-ve-bekl-.pdf?0>)

Government Reviewer

Opinion: Agree with Comments

Comments: The researcher mistakenly provided wrong links for the related document. The related link is as follows:

<http://www.bumko.gov.tr/TR,916/merkezi-yonetim-butce-gercekl...> (<http://www.bumko.gov.tr/TR,916/merkezi-yonetim-butce-gerceklesmeleri-ve-beklentiler-raporu.pdf?0>)

beklentiler-raporu.html)

Peer Reviewer

Opinion: Agree

MYR-8: Is there a "citizens version" of the MYR?

a. Yes

b. No

Answer: b.

Sources: <http://www.bumko.gov.tr/EN,2707/budget-preparation-calendar...> (<http://www.bumko.gov.tr/EN,2707/budget-preparation-calendar.html>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

YER-1: What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2015

Sources: www.bumko.gov.tr (<http://www.bumko.gov.tr>)

Comments: Researcher: The YER for the 2015 fiscal year has been prepared by the Ministry of Finance and submitted to the Parliament in June 2016. http://www.ist-def.gov.tr/duyurular/2015_yili_kesin_hesap.pdf (http://www.ist-def.gov.tr/duyurular/2015_yili_kesin_hesap.pdf) <http://www.habersitesi.com/2015-yili-merkezi-yonetim-kesin-h...> (<http://www.habersitesi.com/2015-yili-merkezi-yonetim-kesin-hesap-kanunu-tasarisi-meclise-gonderildi-13947h.htm>)

Government Reviewer

Opinion: Agree with Comments

Comments: It seems that, the researcher has taken the "Final Accounts", which is submitted to the Parliament to be approved, as the Year End Report, and has given information as regards to the Final Accounts of Turkey for the year, both in this question and in the following questions. To our understanding, the Year End Report, that is asked for in the question, refers to the "General Accountability Report", published by the Ministry of Finance, which presents the results of the activities of public administrations within the scope of central government and social security institutions in one fiscal year. To this end, the related link of the latest YER (for the year 2015) is as follows: <http://www.bumko.gov.tr/TR,913/genel-faaliyet-raporlari.html> (<http://www.bumko.gov.tr/TR,913/genel-faaliyet-raporlari.html>)

Peer Reviewer

Opinion: Agree

Researcher response: The "General Accountability Report" (<http://www.bumko.gov.tr/TR,913/genel-faaliyet-raporlari.html>) (<http://www.bumko.gov.tr/TR,913/genel-faaliyet-raporlari.html>) noted by the Government Reviewer contains Budget realizations - aggregate spending and revenue, different types of classifications (economic, functional, administrative), comparisons to previous budgets, info on assets and liabilities public debt management (foreign debt, domestic debt). This qualifies as a Year-End-Report and is included in the OBS review.

YER-2: When is the YER made available to the public?

a. (100) Six months or less after the end of the budget year

b. (67) Nine months or less, but more than six months, after the end of the budget year

c. (33) More than nine months, but within 12 months, after the end of the budget year

d. (0) The YER is not released to the public, or is released more than 12 months after the end of the budget year

Answer: c. (33)

Sources: Below is the link to the "draft law" which is currently being discussed in the Parliament. <http://www.tbmm.gov.tr/d26/1/1-0733.pdf> (<http://www.tbmm.gov.tr/d26/1/1-0733.pdf>)

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The YER is made available in six months after the end of the budget year. We believe that, as regards to this question the researcher has mistakenly referred to the Final Accounts document. The announcement page of the YER is as follows: <http://www.bumko.gov.tr/TR,6073/2016.html>

(<http://www.bumko.gov.tr/TR,6073/2016.html>) The YER for 2015 is as follows: http://www.bumko.gov.tr/Eklenti/10182,2015-gfr25v6.pdf?0&_tag1=7D0E989257CF021AD1B857DAC7F378918E396028

Peer Reviewer

Opinion: Agree with Comments

Comments: The justification of year-end report was published on 23 June 2016. However, the approval date of the year end report is on 16 December 2016. Additionally, the approved end year report was published in the official gazette on 24 December 2016. In line with this information, the web link of the report mentioned here is given below: <https://www.tbmm.gov.tr/kanunlar/k6768.html> (<https://www.tbmm.gov.tr/kanunlar/k6768.html>) <https://www.muhasabat.gov.tr/portal/file-download?id=178986&...> (<https://www.muhasabat.gov.tr/portal/file-download?id=178986&title=2015-yili-merkezi-yonetim-kesin-hesabi>) <http://www.resmigazete.gov.tr/main.aspx?home=http://www.resm...> (<http://www.resmigazete.gov.tr/main.aspx?home=http://www.resmigazete.gov.tr/eskiler/2016/12/20161224.htm&main=http://www.resmigazete.gov.tr/eskiler/2016/12/20161224.htm>)

YER-3a: If the YER is published, what is the date of publication of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 24 December 2016

Sources: <http://www.resmigazete.gov.tr/eskiler/2016/12/20161224M2-1.h...> (<http://www.resmigazete.gov.tr/eskiler/2016/12/20161224M2-1.htm>)

Government Reviewer

Opinion: Disagree

Suggested answer: 30 June 2016

Comments: The date of publication of YER is 30 June 2016. The address of the announcement page is as follows: <http://www.bumko.gov.tr/TR,6073/2016.html> (<http://www.bumko.gov.tr/TR,6073/2016.html>) (seek for '2015 yılı Genel Faaliyet Raporu')

Peer Reviewer

Opinion: Agree

YER-3b: In the box below, please explain how you determined the date of publication of the YER. If the document is not published at all, researchers should mark this question "n/a."

Answer: It will be published in the Official Gazette

Sources: n/a

Comments: Researcher: Both the "Final Accounts 2015", which provides information as regards to the Final Accounts of Turkey for the year is submitted to the Parliament to be approved, and in line with the GR's comments the "General Accountability Report", published by the Ministry of Finance, which presents the results of the activities of public administrations within the scope of central government and social security institutions in one fiscal year are considered as the Year End Report.

Government Reviewer

Opinion: Disagree

Suggested answer: It was announced on Ministry of Finance's web page

Comments: The date of publication of the YER is announced on the web page of DG Budget and Fiscal Control: <http://www.bumko.gov.tr/TR,6073/2016.html> (<http://www.bumko.gov.tr/TR,6073/2016.html>)

Peer Reviewer

Opinion: Agree with Comments

Comments: According to article 164 of Turkish Constitution, the bill of final accounts is approved by Turkish Grand National Assembly with the budget bill of the new fiscal year. article 89 of the constitution says that The President of the Republic shall promulgate the laws adopted by the Grand National Assembly of Turkey within fifteen days. After president's approval of laws, they are submitted to the Official Gazette for publication.

Researcher response: The "Final Accounts 2015" is published in the Official Gazette on December 26, 2016. The URL for FA 2015 is: <http://www.resmigazete.gov.tr/eskiler/2016/12/20161224M2-1.h...> (<http://www.resmigazete.gov.tr/eskiler/2016/12/20161224M2-1.htm>) As for the General Accountability Reports, there is an "announcements" section at BUMKO's web site and one can both see the announcement date there and reach the reports. The URL for the announcement of the publication of the 2016 GAR for instance is: <http://www.bumko.gov.tr/TR,7305/2017.html> (<http://www.bumko.gov.tr/TR,7305/2017.html>) There you can see: "30.06.2017 2016 Yılı Genel Faaliyet Raporu" meaning the GAR for 2016 was published on June 30, 2017. Similarly the URL for the announcement of GAR 2015 is: <http://www.bumko.gov.tr/TR,6073/2016.html> (<http://www.bumko.gov.tr/TR,6073/2016.html>) There you can see: "30.06.2016 2015 Yılı Genel Faaliyet Raporu" meaning the GAR for 2015 was published on June 30, 2016.

YER-4: If the YER is published, what is the URL or weblink of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: <http://www.resmigazete.gov.tr/eskiler/2016/12/20161224M2-1.htm>... (<http://www.resmigazete.gov.tr/eskiler/2016/12/20161224M2-1.htm>)

Sources: PUBLIC FINANCIAL MANAGEMENT AND CONTROL LAW NO. 5018 Article 30.

Government Reviewer

Opinion: Disagree

Suggested answer: <http://www.bumko.gov.tr/TR,913/genel-faaliyet-raporlari.html> (<http://www.bumko.gov.tr/TR,913/genel-faaliyet-raporlari.html>)

Comments: To our understanding, the YER asked in the question, refers to the general accountability report, which is prepared, published and made available online, by the Ministry of Finance. The web address of the YERs of the related years is as follows: <http://www.bumko.gov.tr/TR,913/genel-faaliyet-raporlari.html> (<http://www.bumko.gov.tr/TR,913/genel-faaliyet-raporlari.html>) On the other hand, in the additional source section of question the researcher has mistakenly referred to the article 30 of the PFMC Law No:5018, which is mainly related with the mid year reports. The related article which regulates the YERs (in line with our understanding) is the article 41 of the PFMC Law No:5018. According to this article, the Ministry of Finance prepares, publishes and makes the YERs available online. In addition to this general accountability report, public administrations in Turkey must also issue their own accountability reports. These reports should include general information on the related administration, the resources used, and the reasons of the deviation arising regarding the budget targets and realizations, financial information comprising information regarding the activities of associations, institutions and organizations supported through assets and liabilities; and information on activities and performance information carried out as per the strategic plans and performance program of the administration. The link for an example accountability report of Revenue Administration is given as follows: <http://www.gib.gov.tr/sites/default/files/fileadmin/faaliyet...> (http://www.gib.gov.tr/sites/default/files/fileadmin/faaliyetraporlari/2015/2015_faaliyet_raporu.pdf)

Peer Reviewer

Opinion: Agree

IBP comment: As noted by the Government Reviewer in Q86, 88, 91 and 96, the YER also includes the 2015 General Accountability Report, with the URL: (<http://www.bumko.gov.tr/TR,913/genel-faaliyet-raporlari.html> (<http://www.bumko.gov.tr/TR,913/genel-faaliyet-raporlari.html>))

YER-5: If the YER is published, are the numerical data contained in the YER available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: YERs in Turkey are published in PDF format. In the link below you can see the YER for FY 2014.

<http://www.resmigazete.gov.tr/eskiler/2016/03/20160316M2-1.htm>... (<http://www.resmigazete.gov.tr/eskiler/2016/03/20160316M2-1.htm>)

<http://www.resmigazete.gov.tr/eskiler/2016/03/20160316M2-1-1.pdf>... (<http://www.resmigazete.gov.tr/eskiler/2016/03/20160316M2-1-1.pdf>)

Comments: Researcher: When the YER is published this section will be updated.

Government Reviewer

Opinion: Agree with Comments

Comments: It is believed that, the researcher has taken the YER as the Final Account and has given related links in Source section in accordance with that understanding. To our knowledge, the YER refers to the general accountability report.

Peer Reviewer

Opinion: Agree with Comments

Comments: The numerical data contained in the YER are not available in a machine readable format but the date of year end report and its weblink are not true. the true ones: the YER for FY 2015. <https://www.muhasabat.gov.tr/portal/file-download?id=178986&...> (<https://www.muhasabat.gov.tr/portal/file-download?id=178986&title=2015-yili-merkezi-yonetim-kesin-hesabi>)

YER-6a: If the YER is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: The link to the Official Gazette will be here.

Comments: Researcher: YERs are normally publicly available in Turkey. The YER for the FY 2016 has not been published yet.

Government Reviewer

Opinion: Agree with Comments

Comments: It is believed that, the researcher has taken the YER as the Final Account and stated that the YER is published in the Official Gazette. To our knowledge, the YER refers to the general accountability report. This report is prepared and published by the Ministry of Finance, reported to the Court of Accounts and announced and published on the web page of the Ministry of Finance.

Peer Reviewer

Opinion: Agree with Comments

Comments: The Year-end Report is produced by the ministry of finance every year basis. The YER for 2015 was publicly made available on 24 December 2016. <http://www.resmigazete.gov.tr/main.aspx?home=http://www.resm...> (<http://www.resmigazete.gov.tr/main.aspx?home=http://www.resmigazete.gov.tr/eskiler/2016/12/20161224.htm&main=http://www.resmigazete.gov.tr/eskiler/2016/12/20161224.htm>)

YER-6b: If you selected option “c” or “d” in question YER-6a above, please specify how you determined whether the YER was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question YER-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

YER-7: If the YER is produced, please write the full title of the YER. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: 2015 Yılı Merkezi Yönetim Kesin Hesap Kanunu Central Government Final Account Bill, 2015

Sources: The link to the Official Gazette will be here.

Government Reviewer

Opinion: Disagree

Suggested answer: 2015 Genel Faaliyet Raporu

Comments: It is believed that, the researcher has taken the YER as the Final Account. To our knowledge, the YER refers to the general accountability report. In the suggested answer section, the name of the YER is provided in Turkish.

Peer Reviewer

Opinion: Agree

IBP comment: As noted by the Government Reviewer, and in YER-1, the YER also includes the 2015 Genel Faaliyet Raporu (2015 General Accountability Report).

YER-8: Is there a “citizens version” of the YER?

a. Yes

b. No

Answer: b.

Sources: <http://www.bumko.gov.tr/EN,2707/budget-preparation-calendar...> (<http://www.bumko.gov.tr/EN,2707/budget-preparation-calendar.html>)

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: There is a citizen version of the YER. Url: <http://www.bumko.gov.tr/TR,913/genel-faaliyet-raporlari.html> (<http://www.bumko.gov.tr/TR,913/genel-faaliyet-raporlari.html>)

Peer Reviewer

Opinion: Agree

AR-1: What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2015

Sources: www.sayistay.gov.tr (<http://www.sayistay.gov.tr>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

AR-2: When is the AR made available to the public?

- a. (100) Six months or less after the end of the budget year
- b. (67) 12 months or less, but more than six months, after the end of the budget year
- c. (33) More than 12 months, but within 18 months, after the end of the budget year
- d. (0) Does not release to the public, or is released more than 18 months after the end of the budget year

Answer: b. (67)

Sources: <http://www.sayistay.gov.tr/Upload/62643830/files/raporlar...>
(http://www.sayistay.gov.tr/Upload/62643830/files/raporlar/genel_uygunluk/2015GenelUygunluk.pdf)

Comments: Researcher: The Court of Accounts (Sayıştay) publishes several other Audit Reports. Below is the link: <http://www.sayistay.gov.tr/?p=2&CategoryId=20> (<http://www.sayistay.gov.tr/?p=2&CategoryId=20>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

AR-3a: If the AR is published, what is the date of publication of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 08 September 2016

Sources: <http://www.sayistay.gov.tr/?p=2&CategoryId=20> (<http://www.sayistay.gov.tr/?p=2&CategoryId=20>)

Government Reviewer

Opinion: Agree with Comments

Comments: The audit report and its date of availability can be found at the following address:
<https://www.sayistay.gov.tr/Upload/62643830/files/raporla...>
(https://www.sayistay.gov.tr/Upload/62643830/files/raporlar/genel_uygunluk/2015GenelUygunluk.pdf)

Peer Reviewer

Opinion: Agree

AR-3b: In the box below, please explain how you determined the date of publication of the AR. If the document is not published at all, researchers should mark this question "n/a."

Answer: The Court of Accounts publicly announces when it publishes the AR.

Sources: <http://www.sayistay.gov.tr/?p=2&CategoryId=20> (<http://www.sayistay.gov.tr/?p=2&CategoryId=20>)

Government Reviewer

Opinion: Agree

Peer Reviewer**Opinion:** Agree with Comments**Comments:** In addition to announcing when the Turkish Court of Auditors will publish the audit report, The audit report contains information about when the report was published. <https://www.sayistay.gov.tr/tr/Upload/62643830/files/raporlar...>
(https://www.sayistay.gov.tr/tr/Upload/62643830/files/raporlar/genel_uygunluk/2015GenelUygunluk.pdf)

AR-4: If the AR is published, what is the URL or weblink of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: <http://www.sayistay.gov.tr/tr/Upload/62643830/files/raporlar...>
(http://www.sayistay.gov.tr/tr/Upload/62643830/files/raporlar/genel_uygunluk/2015GenelUygunluk.pdf)

Sources: <http://www.sayistay.gov.tr/tr/?p=2&CategoryId=20> (<http://www.sayistay.gov.tr/tr/?p=2&CategoryId=20>) <http://www.sayistay.gov.tr/tr/?p=2&CategoryId=96> (<http://www.sayistay.gov.tr/tr/?p=2&CategoryId=96>)

Government Reviewer**Opinion:** Agree**Peer Reviewer****Opinion:** Agree

AR-5: If the AR is published, are the numerical data contained in the AR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: The AR is in Pdf format <http://www.sayistay.gov.tr/tr/Upload/62643830/files/raporlar...>
(http://www.sayistay.gov.tr/tr/Upload/62643830/files/raporlar/genel_uygunluk/2015GenelUygunluk.pdf)

Government Reviewer**Opinion:** Agree**Peer Reviewer****Opinion:** Agree

AR-6a: If the AR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: <http://www.sayistay.gov.tr/tr/Upload/62643830/files/raporlar...>
(http://www.sayistay.gov.tr/tr/Upload/62643830/files/raporlar/genel_uygunluk/2015GenelUygunluk.pdf)

Government Reviewer**Opinion:** Agree**Peer Reviewer****Opinion:** Agree

AR-6b: If you selected option “c” or “d” in question AR-6a above, please specify how you determined whether the AR was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question AR-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: n/a

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

AR-7: If the AR is produced, please write the full title of the AR. If the document is not produced at all, researchers should mark this question "n/a."

Answer: 2015 Yılı Genel Uygunluk Bildirimi (Compliance Audit of Central Budget for the Year 2015)

Sources: <http://www.sayistay.gov.tr/tr/?p=2&CategoryId=96> (<http://www.sayistay.gov.tr/tr/?p=2&CategoryId=96>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

AR-8: Is there a "citizens version" of the AR?

a. Yes

b. No

Answer: b.

Sources: www.sayistay.gov.tr (<http://www.sayistay.gov.tr>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

GQ-1a: Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.

a. Yes

b. No

Answer: a.

Sources: The General Directorate of Budget and Fiscal Control (BUMKO) publishes the majority of the budget related documents. www.bumko.gov.tr (<http://www.bumko.gov.tr>)

Government Reviewer

Opinion: Agree with Comments

Comments: We agree with the response. Yet, The DG of Public Accounts, which is another DG of the Ministry of Finance also disseminates government's fiscal information (<https://www.muhasabat.gov.tr/content/public-accounts-bulleti...> (<https://www.muhasabat.gov.tr/content/public-accounts-bulletin>)). To this end, the web page of the Ministry of Finance (www.maliye.gov.tr (<http://www.maliye.gov.tr>)) should be considered as a general portal for such kind of fiscal information.

Peer Reviewer

Opinion: Agree with Comments

Comments: In addition to this website, there exist some others website which provides budget-related documents. For instance, The General Directorate of Public Accounts <https://www.muhasabat.gov.tr/portal/anasayfa> (<https://www.muhasabat.gov.tr/portal/anasayfa>) The Turkish Court of Accounts

<https://www.sayistay.gov.tr/en/> (<https://www.sayistay.gov.tr/en/>) The Committee on Plan and Budget. <https://pbk.tbmm.gov.tr/Kanunlar> (<https://pbk.tbmm.gov.tr/Kanunlar>)

GQ-1b: On these websites/portals, can revenue and expenditure data for the current fiscal year be downloaded as a consolidated file (or set of files)? If yes, please provide the necessary links in the comment/citation.

- a. Yes
b. No

Answer: a.

Sources: <http://www.bumko.gov.tr/TR,146/istatistikler.html> (<http://www.bumko.gov.tr/TR,146/istatistikler.html>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: In addition to the given web link, budget revenue and expenditure data can be download from the General Directorate of Final Accounts website. <https://www.muhasabat.gov.tr/content/genel-yonetim-mali-ista...> (<https://www.muhasabat.gov.tr/content/genel-yonetim-mali-istatistikleri>)

GQ-1c: On these websites/portals, can consolidated revenue and expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.

- a. Yes
b. No

Answer: a.

Sources: <http://www.bumko.gov.tr/TR,157/butce-buyuklukleri-ve-butce-g...> (<http://www.bumko.gov.tr/TR,157/butce-buyuklukleri-ve-butce-gerceklesmeleri.html>)

Comments: Researcher: The BUMKO web site has a link "Budget Figures and Budget Realizations". There one can reach statistics on consolidated budget, central government budget balance and the appropriations and spendings of the public entities.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: In addition to the given web link, budget revenue and expenditure data can be download from the General Directorate of Final Accounts website. <https://www.muhasabat.gov.tr/content/genel-yonetim-mali-ista...> (<https://www.muhasabat.gov.tr/content/genel-yonetim-mali-istatistikleri>)

GQ-1d: On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

- a. Yes
b. No

Answer: a.

Sources: www.bumko.gov.tr (<http://www.bumko.gov.tr>)

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: On the web page of the DG of Budget and Fiscal Control, (which is a DG under the Ministry of Finance), such kind of visualizations are provided. url: <http://www.bumko.gov.tr/TR,7342/araklik-2016.html> (<http://www.bumko.gov.tr/TR,7342/araklik-2016.html>) On the web page of the DG of Public Accounts (which is a DG under the Ministry of Finance), such kind of visualizations are provided. url: <https://www.muhasabat.gov.tr/portal/anasayfa> (<https://www.muhasabat.gov.tr/portal/anasayfa>)

Peer Reviewer

Opinion: Agree

IBP comment: Thank you to the Government Reviewer. Based on the links submitted that include visualizations of the 2016 budget, this score is revised to 'a'.

GQ-2: Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

- a. Yes
- b. No

Answer: a.

Sources: PUBLIC FINANCIAL MANAGEMENT AND CONTROL LAW NO. 5018 <https://www.sgb.gov.tr/Mevzuat/01.Kanun/Public%20Financial%20Management%20and%20Control%20Law%20No.%205018.pdf>

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: The main arrangements guiding to the general government audit take place in the law no 6085 LAW NO. 6085 ON TURKISH COURT OF ACCOUNTS <https://www.sayistay.gov.tr/En/Upload/files/6085English.pdf> (<https://www.sayistay.gov.tr/En/Upload/files/6085English.pdf>)

GQ-3: Are there additional laws regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.

- a. Yes
- b. No

Answer: a.

Sources: Law on the Right to Information (Law No 4982) <http://www.mevzuat.gov.tr/Metin.Aspx?MevzuatKod=1.5.4982&MevzuatIliski=0>
http://www.bedk.gov.tr/Yayinlar/LEGISLATION_ON_THE_RIGHT_TO_INFORMATION/LEGISLATION_ON_THE_RIGHT_TO_INFORMATION.pdf

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

1: 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. (100) Yes, administrative units accounting for all expenditures are presented.
- b. (67) Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, administrative units accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by administrative unit.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: EBP documentation does provide budget year estimates (FY2017) for all administrative units accounting for all expenditures. 2017 YILI MERKEZİ YÖNETİM BÜTÇE KANUNU TASARISI VE BAĞLI CETVELLER, pp. 37-41. Table: 2017 YILI MERKEZİ YÖNETİM BÜTÇE KANUNU İÇMALİ (I) SAYILI CETVEL - GENEL BÜTÇELİ İDARELER (EKONOMİK SINIFLANDIRMA), p.37 [General Budget Administrations] Table: 2017 YILI MERKEZ YÖNETİM BÜTÇE KANUNU İÇMALİ (II) SAYILI CETVEL - YÜKSEKÖĞRETİM KURUMLARI (EKONOMİK SINIFLANDIRMA), pp.38-39 [Higher Education/University Administrations] Table: 2017 YILI MERKEZİ YÖNETİM BÜTÇE KANUNU İÇMALİ (II) SAYILI CETVEL - ÖZEL BÜTÇELİ DİĞER KURUMLAR (EKONOMİK SINIFLANDIRMA), p.40 [Special Budget Administrations] Table: 2017 YILI MERKEZİ YÖNETİM BÜTÇE KANUNU İÇMALİ (III) SAYILI CETVEL - DÜZENLEYİCİ VE DENETLEYİCİ KURUMLAR, p.41 [Regulatory and Supervisory Administrations] 2017 YILI MERKEZİ YÖNETİM BÜTÇE KANUNU TASARISI VE BAĞLI CETVELLER [2017 YEAR CENTRAL GOVERNMENT BUDGET LAW (Draft Budget Proposal/Bill) - DECLARATION AND ASSOCIATED STATEMENTS] <http://www.bumko.gov.tr/Eklenti/10269,2017-myb-k-tasarisi.pdf>... (<http://www.bumko.gov.tr/Eklenti/10269,2017-myb-k-tasarisi.pdf>)

Government Reviewer

Opinion: Agree

Peer Reviewer
Opinion: Agree

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

- a. (100) Yes, expenditures are presented by functional classification.
b. (0) No, expenditures are not presented by functional classification.
c. Not applicable/other (please comment).

Answer: a. (100)

Sources: EBP documentation does provide expenditures for the budget year by functional classification. Table 20 (I) SAYILI CETVEL - GENEL BÜTÇELİ İDARELER, p.86 [General Budget Administrations] Table 23/A (II) SAYILI CETVEL - YÜKSEKÖĞRETİM KURUMLARI, p.89 [Higher Education/University Administrations] Table 23/B (II) SAYILI CETVEL - ÖZEL BÜTÇELİ DİĞER KURUMLAR, p.90 [Special Budget Administrations] Table 26 (III) SAYILI CETVEL - DÜZENLEYİCİ VE DENETLEYİCİ KURUMLAR, p.95 [Regulatory and Supervisory Administrations] 2017 YILI BÜTÇE GEREKÇESİ [2017 Budget Rationale (Supporting Documentation)] <http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi...> (<http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi.pdf?0>)

Government Reviewer

Opinion: Agree with Comments

Comments: Information as regards to the functional classification of budget can also be found in the Executive's Budget Proposal. <http://www.bumko.gov.tr/Eklenti/10269,2017-mybk-tasarisi.pdf...> (<http://www.bumko.gov.tr/Eklenti/10269,2017-mybk-tasarisi.pdf?0>) Page:42

Peer Reviewer

Opinion: Agree

Researcher response: Thank you to the GR for her/his comment about the additional source of functional classification data.

3: 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. (100) Yes, the functional classification is compatible with international standards.
b. (0) No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The functional classification presented in EBP documentation is compatible with international standards. The functional classification, as presented in the tables cited below, is as follows: 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) Table 20 (I) SAYILI CETVEL - GENEL BÜTÇELİ İDARELER, p.86 [General Budget Administrations] Table 23/A (II) SAYILI CETVEL - YÜKSEKÖĞRETİM KURUMLARI, p.89 [Higher Education/University Administrations] Table 23/B (II) SAYILI CETVEL - ÖZEL BÜTÇELİ DİĞER KURUMLAR, p.90 [Special Budget Administrations] Table 26 (III) SAYILI CETVEL - DÜZENLEYİCİ VE DENETLEYİCİ KURUMLAR, p.95 [Regulatory and Supervisory Administrations] 2017 YILI BÜTÇE GEREKÇESİ [2017 Budget Rationale (Supporting Documentation)] <http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi...> (<http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi.pdf?0>)

Government Reviewer

Opinion: Agree with Comments

Comments: Information as regards to the functional classification of budget can also be found in the Executive's Budget Proposal. <http://www.bumko.gov.tr/Eklenti/10269,2017-mybk-tasarisi.pdf...> (<http://www.bumko.gov.tr/Eklenti/10269,2017-mybk-tasarisi.pdf?0>) Page:42

Peer Reviewer

Opinion: Agree

Researcher response: Thank you to the GR for her/his comment about the additional source of functional classification data.

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

- a. (100) Yes, expenditures are presented by economic classification.
b. (0) No, expenditures are not presented by economic classification.
c. Not applicable/other (please comment).

Answer: a. (100)

Sources: EBP documentation does provide expenditures for the budget year by economic classification. Table 11 (I) SAYILI CETVEL - GENEL BÜTÇELİ İDARELER, p.76 [General Budget Administrations] Table 14/A (II) SAYILI CETVEL - YÜKSEKÖĞRETİM KURUMLARI, p.79 [Higher Education/University Administrations] Table 14/B (II) SAYILI CETVEL - ÖZEL BÜTÇELİ DİĞER KURUMLAR, p.80 [Special Budget Administrations] Table 17 (III) SAYILI CETVEL - DÜZENLEYİCİ VE DENETLEYİCİ KURUMLAR, p.85 [Regulatory and Supervisory Administrations] 2017 YILI BÜTÇE GEREKÇESİ [2017 Budget Rationale (Supporting Documentation)] <http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi.pdf?0>

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

5: 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. (100) Yes, the economic classification is compatible with international standards.
b. (0) No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The economic classification presented in EBP documentation is compatible with international standards. The economic classification, as presented in the tables cited below, 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) Table 11 (I) SAYILI CETVEL - GENEL BÜTÇELİ İDARELER, p.76 [General Budget Administrations] Table 14/A (II) SAYILI CETVEL - YÜKSEKÖĞRETİM KURUMLARI, p.79 [Higher Education/University Administrations] Table 14/B (II) SAYILI CETVEL - ÖZEL BÜTÇELİ DİĞER KURUMLAR, p.80 [Special Budget Administrations] Table 17 (III) SAYILI CETVEL - DÜZENLEYİCİ VE DENETLEYİCİ KURUMLAR, p.85 [Regulatory and Supervisory Administrations] 2017 YILI BÜTÇE GEREKÇESİ [2017 Budget Rationale (Supporting Documentation)] <http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi.pdf?0>

Government Reviewer

Opinion: Agree with Comments

Comments: Information as regards to the economic classification of budget can also be found in the Executive's Budget Proposal. <http://www.bumko.gov.tr/Eklenti/10269,2017-mybk-tasarisi.pdf...> (<http://www.bumko.gov.tr/Eklenti/10269,2017-mybk-tasarisi.pdf?0>) Page:37

Peer Reviewer

Opinion: Agree

Researcher response: Thank you to the GR.

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

- a. (100) Yes, programs accounting for all expenditures are presented.
b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented.
d. (0) No, expenditures are not presented by program.
e. Not applicable/other (please comment).

Answer: c. (33)

Sources: EBP documentation does provide program-level spending data for expenditures accounting for less than 2/3 of total spending. Program-level spending data include the following: 1. Interest payments to service debt Chapter 3 - Table 11, p.76 2. Program-level estimates data provided for some specific programs such as those benefiting women, children, youth, elderly and disabled, as well as other budget year spending proposals as identified in the text of EBP supporting documentation. The narrative discussion does include proposed budget allocations for these programs. Chapter 5 - Expenditure policies, pp.155-187 In particular, see Section 3, pp.166 3.1 - Women policies, 157 3.2 - Child policies, p.161 3.3 - Youth policies, p.163 3.4 - Elderly policies, p.164 3.5 - Disabled policies, p.165 Chapter 8 - Health and social protection, pp.253-287 3. Data presented in administrative data for specific regulatory bodies responsible for specific program activities Chapter 3 Table 1/B, p.63 Table 7/B, p.71 Table 10, p.75 Table 17, p.85 2017 YILI BÜTÇE GEREKÇESİ [2017 Budget Rationale (Supporting Documentation)] <http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi.pdf?0>

Government Reviewer

Opinion: Agree

Peer Reviewer**Opinion:** Agree with Comments**Comments:** Although it is presented program-based targets in the medium-term program, there is no any program classification in the Executive budget proposal. However, there exist some efforts aiming to add program coding to the executive's budget proposal. If we treat the term "program" as meaning any level of detail below an administrative unit. The answer given by the researcher can be accepted correctly.**IBP comment:** During an IBP review it is noted that interest payments to service debt are not considered program-level data, however since other expenditures are presented by program the score is confirmed as 'c'.

7: 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. (100) Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).

b. (67) Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.

c. (33) Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.

d. (0) No, multi-year expenditure estimates are not presented by any expenditure classification.

e. Not applicable/other (please comment).

Answer: a. (100)

Sources: EBP documentation presents multi-year expenditure estimates for all 3 classifications, with out-years covering FY2018 and FY2019, in addition to the budget year FY2017. Administrative classification: Note, both sets of tables cited below for economic and for functional classifications, respectively, present that data for each individual administrative unit. Economic classification data for 2018 and 2019: (I) SAYILI CETVEL - GENEL BÜTÇELİ İDARELER [General Budget Administrations] Table 12, p.77 (2018) Table 13, p.78 (2019) (II) SAYILI CETVEL - YÜKSEKÖĞRETİM KURUMLARI [Higher Education/University Administrations] Table 15/A, p.81 (2018) Table 16/A, p.83 (2019) (II) SAYILI CETVEL - ÖZEL BÜTÇELİ DİĞER KURUMLAR [Special Budget Administrations] Table 15/B, p.82 (2018) Table 16/B, p.84 (2019) (III) SAYILI CETVEL - DÜZENLEYİCİ VE DENETLEYİCİ KURUMLAR [Regulatory and Supervisory Administrations] Table 18, p.85 (2018) Table 19, p.85 (2019) Functional classification data for 2018 and 2019: (I) SAYILI CETVEL - GENEL BÜTÇELİ İDARELER [General Budget Administrations] Table 21, p.87 (2018) Table 22, p.88 (2019) (II) SAYILI CETVEL - YÜKSEKÖĞRETİM KURUMLARI [Higher Education/University Administrations] Table 24/A, p.91 (2018) Table 25/A, p.93 (2019) (II) SAYILI CETVEL - ÖZEL BÜTÇELİ DİĞER KURUMLAR [Special Budget Administrations] Table 24/B, p.92 (2018) Table 25/B, p.94 (2019) (III) SAYILI CETVEL - DÜZENLEYİCİ VE DENETLEYİCİ KURUMLAR [Regulatory and Supervisory Administrations] Table 27, p.95 (2018) Table 28, p.95 (2019) 2017 YILI BÜTÇE GEREKÇESİ [2017 Budget Rationale (Supporting Documentation)] <http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi...> (<http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi.pdf?0>)

Government Reviewer**Opinion:** Agree with Comments**Comments:** The same information also do exist in the EBP**Peer Reviewer****Opinion:** Agree

8: 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. (100) Yes, multi-year estimates for programs accounting for all expenditures are presented.

b. (67) Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.

c. (33) Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.

d. (0) No, multi-year estimates for programs are not presented.

e. Not applicable/other (please comment).

Answer: c. (33)

Sources: EBP documentation does provide some multi-year estimates for what can be viewed as "program-level" spending accounting for less than 2/3 of total spending. These items include: 1. Interest payments to service debt Chapter 3 - Table 3, p.65 or Table 4, p.66 2. Data presented in administrative data for specific regulatory bodies responsible for specific program activities Chapter 3 Table 1/B, p.63 Table 7/B, p.71 Table 10, p.75 Table 17, p.85 Table 18, p.85 Table 19, p.85 Additional medium-term estimates data may be cited for specific programs within the text of Chapters 3, 5 and 8. 2017 YILI BÜTÇE GEREKÇESİ [2017 Budget Rationale (Supporting Documentation)] <http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi...> (<http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi.pdf?0>)

Government Reviewer**Opinion:** Agree**Peer Reviewer****Opinion:** Agree with Comments**Comments:** Please note that as in the annual budget, there is no any program classification for a multi-year period in the Executive budget proposal. However, there exist some efforts aiming to add program coding to the executive's budget proposal. If we treat the term "program" as meaning any level of detail below an administrative unit. The answer given by the researcher can be accepted correctly.

IBP comment: During an IBP review it is noted that interest payments to service debt are not considered program-level data, however since other expenditures are presented by program the score is confirmed as 'c'.

9: 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. (100) Yes, individual sources of tax revenue accounting for all tax revenue are presented.
- b. (67) Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
- c. (33) Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
- d. (0) No, individual sources of tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: EBP documentation presents budget year data for individual sources of tax revenue accounting for all tax revenues. Revenue Table with data for all items under budget (revenue) code "01", pp. 75-78 2017 YILI MERKEZİ YÖNETİM BÜTÇE KANUNU TASARISI VE BAĞLI CETVELLER [2017 YEAR CENTRAL GOVERNMENT BUDGET LAW (Draft Budget Proposal/Bill) - DECLARATION AND ASSOCIATED STATEMENTS]

<http://www.bumko.gov.tr/Eklenti/10269,2017-mybk-tasarisi.pdf...> (<http://www.bumko.gov.tr/Eklenti/10269,2017-mybk-tasarisi.pdf?0>)

Comments: Researcher: The data is presented at a highly disaggregated level down to 4-digit code categories for individual sources of tax revenue, leaving only very small amount unspecified as "other" and well below OBS limit of 3% to qualify as accounting for all tax revenues.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

10: 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. (100) Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- b. (67) Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
- c. (33) Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
- d. (0) No, individual sources of non-tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: EBP documentation presents budget year data for individual sources of non-tax revenue accounting for all non-tax revenues. Revenue Table with data for all items under the following non-tax revenue budget (revenue) codes : "03", pp.79-82 "04", p.82 "05", pp.83-86 2017 YILI MERKEZİ YÖNETİM BÜTÇE KANUNU TASARISI VE BAĞLI CETVELLER [2017 YEAR CENTRAL GOVERNMENT BUDGET LAW (Draft Budget Proposal/Bill) - DECLARATION AND ASSOCIATED STATEMENTS] <http://www.bumko.gov.tr/Eklenti/10269,2017-mybk-tasarisi.pdf...> (<http://www.bumko.gov.tr/Eklenti/10269,2017-mybk-tasarisi.pdf?0>)

Comments: Researcher: The data is presented at a highly disaggregated level down to 4-digit code categories for individual sources of non-tax revenue, leaving only very small amount unspecified as "other" and well below OBS limit of 3% to qualify as accounting for all non-tax revenues.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

11: 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. (100) Yes, multi-year estimates of revenue are presented by category.
- b. (0) No, multi-year estimates of revenue are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: EBP documentation presents multi-year estimates of revenue by broad categories (for FY2018 and FY2019) Revenue Table, p.71 2017 YILI MERKEZİ YÖNETİM BÜTÇE KANUNU TASARISI VE BAĞLI CETVELLER [2017 YEAR CENTRAL GOVERNMENT BUDGET LAW (Draft Budget Proposal/Bill) -

DECLARATION AND ASSOCIATED STATEMENTS] <http://www.bumko.gov.tr/Eklenti/10269,2017-mybk-tasarisi.pdf...>
(<http://www.bumko.gov.tr/Eklenti/10269,2017-mybk-tasarisi.pdf?0>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

12: 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. (100) Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
b. (67) Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
c. (33) Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
d. (0) No, multi-year estimates for individual sources of revenue are not presented.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: EBP documentation presents budget year data for individual sources of revenue accounting for all revenues. Revenue Table with data for all items according to very detailed (4-digit revenue) code, pp. 75-93 2017 YILI MERKEZİ YÖNETİM BÜTÇE KANUNU TASARISI VE BAĞLI CETVELLER [2017 YEAR CENTRAL GOVERNMENT BUDGET LAW (Draft Budget Proposal/Bill) - DECLARATION AND ASSOCIATED STATEMENTS] <http://www.bumko.gov.tr/Eklenti/10269,2017-mybk-tasarisi.pdf...> (<http://www.bumko.gov.tr/Eklenti/10269,2017-mybk-tasarisi.pdf?0>)

Comments: Researcher: The data is presented at a highly disaggregated level down to 4-digit code categories for individual sources of revenue, leaving only very small amounts unspecified as "other" revenues and well below OBS limit of 3% to qualify as accounting for all revenues.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

13: 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
e. Not applicable/other (please comment).

Answer: b. (67)

Sources: EBP documentation provides (relatively satisfactory) information for 2 of the 3 core elements related to Government borrowing and debt, with information provided for the stock of outstanding debt and interest payments for debt service. There is no clear and specific data provided for the budget year regarding net new borrowing. It should be noted that the scope of information provided for stock of outstanding debt as of the end of the budget year (FY2017) is limited to a figure expressed as percentage (%) of GDP. The information about Government debt and borrowing is provided in a chapter focusing on debt management and borrowing policies (Chapter 6), with information including some data and narrative discussion of all three core elements. Chapter 6, pp.189-205 2017 YILI BÜTÇE GEREKÇESİ [2017 Budget Rationale (Supporting Documentation)] Net new borrowing: Limited data provided without coverage for budget year (FY2017). Scope of data provided needs to be strengthened. The narrative discussion points out that most of the Government's recent and planned borrowing requirement is being financed by issuance of domestic debt. There is information about planned principal and interest payments for the budget year and over the medium term (separately for both domestic and external debt), but there is no clear indication of the annual amounts of new (domestic and/or external) debt to be issued. Table 4, p.199 - Domestic debt stock as of 1st half of BY-1 (FY2016), along with annual principal and interest payments planned through to BY+2 (FY2019). Table 9, p.205 - Annual principal and interest payments on external debt planned through to BY+3 (FY2020). Debt stock: Data provided for total stock of outstanding debt expressed as percentage of GDP, with some additional limited data provided separately for both domestic and external debt stock. Total stock of outstanding debt: Grafik 1: AB Tanımlı Borç Stokunun GSYH'ye Oranı, p.196 (long-term annual data series through FY2019) [Graph 1: Ratio of EU Defined Debt Stock to GDP] Domestic debt stock Table 3, p.199 - data through 1st half of BY-1 (FY2016) Table 4, p.199 - stock of domestic debt as of June 2016 and planned domestic debt-related payments (including both principal and interest) for BY-1 (FY2016), budget year and medium-term horizon External debt stock - note that Table 7, p.203 - data through end of BY-2 (FY2015) Table 8, p.204 - data through 1st half of BY-1 (FY2016) Table 9, p.205 - planned external debt-related payments (including both principal and interest) for BY-1 (FY2016), budget year and medium-term horizon Interest payments: Projected annual interest payments provided separately for both domestic and external debt. Table 4, p.199 - planned domestic borrowing data for BY-1, budget year and medium-term horizon Table 9, p.205 - planned external debt payments (including both principal and interest) for BY-1 (FY2016), budget year and medium-term horizon Estimates of total annual interest payments are also provided in the Chapter 3 for the budget year (FY2017), as well as for BY+1 (FY2018) and BY+2 (FY2019), in the following economic classification data tables: Table 11 (I) SAYILI CETVEL - GENEL BÜTÇELİ İDARELER, p.76 (FY2017) [General Budget Administrations] Table 12 (I) SAYILI CETVEL - GENEL BÜTÇELİ İDARELER, p.77 (FY2018) [General Budget Administrations] Table 13 (I) SAYILI CETVEL - GENEL BÜTÇELİ İDARELER, p.78 (FY2019) [General Budget Administrations] 2017 YILI BÜTÇE

GEREKÇESİ [2017 Budget Rationale (Supporting Documentation)] <http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi...>
(<http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi.pdf?0>)

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The EBP and supporting documents present all three estimates related to government borrowing and debt. In accordance with the PFMC Law No:5018, Public Debt Management Report, which is prepared and published and made available online by the Turkish Treasury, is one of the documents that must be presented to the Parliament along with the EBP. To this end, this document includes all of the three estimates. The link for the Public Debt Management Report is as follows: <https://www.hazine.gov.tr/tr-TR/Rapor-Sunum-Sayfasi?mid=614&...> (<https://www.hazine.gov.tr/tr-TR/Rapor-Sunum-Sayfasi?mid=614&cid=22&nm=40#>) (p.23) Also, the amount of net borrowing is determined by the Article 3 of the EBP (p.12) <http://www.bumko.gov.tr/Eklenti/10269,2017-mybk-tasarisi.pdf...> (<http://www.bumko.gov.tr/Eklenti/10269,2017-mybk-tasarisi.pdf?0>)

Peer Reviewer

Opinion: Agree

IBP comment: In response to the government reviewer's comments, see EBP-4 for the inclusion of the Public Debt Management Report. However, this document doesn't have additional information on borrowing and debt during the budget year, so we maintain the researcher's response.

14: 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. (100) Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: EBP documentation does provide some information relevant to each of the core elements related to the composition of the total debt outstanding, but key details for up-to-date information as of the end of the budget year are missing. This information is provided in a chapter focusing on debt management and borrowing policies (Chapter 6), with information some data and narrative discussion of all three core elements. Chapter 6, pp.189-205 2017 YILI BÜTÇE GEREKÇESİ [2017 Budget Rationale (Supporting Documentation)] Interest rates - not quite full information relative to OBS criteria as it does not extend through budget year "Interest rates have declined considerably as a result of fiscal discipline-driven and successfully implemented economic programs and debt management policies in line with monetary and fiscal policies. In this context, the average interest rate on TL denominated fixed rate cash borrowing, which was 62.7 percent in 2002, declined to 9.46 percent by the end of 2015 and was 10.42 percent by the end of June 2016." (p.193) Maturity profile "...the 5-year TL denominated fixed-coupon indicator bond will continue to be issued on a regular basis every month. In addition, in 2016, [debt/borrowing policy includes] the issuance of fixed-coupon [debt issuances] in TL with 2-year and/or 10-year maturity, together with the 5-year maturity fixed-coupon bonds in TL within the framework for maturity profile. For the first time in 2010, 10-year inflation-indexed and fixed-rate interest-bearing domestic debt securities (IBS) continued in 2016 as well." (p.191) Furthermore, there is also the comment, "The average remaining time to maturity of domestic debt stock, which was 4.6 years at the end of 2015, was 4.5 years as of June 2016." (p.194) And finally, there are tables presenting the composition of both domestic and external debt stock along with references in the narrative discussion giving some broad indications of the term-length/structure of the different debt instruments. Domestic and external debt - clear indication of amounts of domestic and external debt provided only through 1st half of BY-1 (FY2016), with some additional information provided for budget year and medium-term horizon about expected debt repayments and interest payments, but not the amount of outstanding debt stock Domestic debt stock Table 3, p.199 - data through 1st half of BY-1 (FY2016) Table 4, p.199 - stock of domestic debt as of June 2016 and planned domestic debt-related payments (including both principal and interest) for BY-1 (FY2016), budget year and medium-term horizon External debt stock - note that the narrative states that most of the Government's planned borrowing requirement is being financed by issuance of domestic debt Table 7, p.203 - data through end of BY-2 (FY2015) Table 8, p.204 - data through 1st half of BY-1 (FY2016) Table 9, p.205 - planned external debt-related payments (including both principal and interest) for BY-1 (FY2016), budget year and medium-term horizon 2017 YILI BÜTÇE GEREKÇESİ [2017 Budget Rationale (Supporting Documentation)] <http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi...>
(<http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi.pdf?0>)

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The Public Debt Management Report, produced and made publicly available online by the Treasury, contains an extensive amount of information as regards to the debt management program of Turkey. This document is also presented to the Parliament along with other documents as an appendix to the EBP.

Peer Reviewer

Opinion: Agree

IBP comment: In response to the government reviewer's comments, see EBP-4 for the inclusion of the Public Debt Management Report. However, this document doesn't have additional information on borrowing and debt during the budget year, so we maintain the researcher's response.

15: 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. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: EBP documentation does present information about 3 of the 4 core elements of macroeconomic data on which the budget forecasts are based. There is a table showing budget year and medium-term forecasts for 3 of the 4 core elements: GDP growth, nominal GDP and inflation. Tablo 1: Temel Makroekonomik Göstergeler [Table 1: Basic Macroeconomic Indicators] Chapter 2, p.32 In addition, there is also some limited information provided for the 4th core element (interest rates) in narrative discussion about debt management and borrowing policies. But the information provided is limited to a brief explanation of historical trends through the 1st half of BY-1 (FY2016). "Interest rates have declined considerably as a result of fiscal discipline-driven and successfully implemented economic programs and debt management policies in line with monetary and fiscal policies. In this context, the average interest rate on TL denominated fixed-rate cash borrowing, which was 62.7 percent in 2002, declined to 9.46 percent by the end of 2015 and was 10.42 percent by the end of June 2016." Chapter 6, p.193 2017 YILI BÜTÇE GEREKÇESİ [2017 Budget Rationale (Supporting Documentation)] <http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi...> (<http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi.pdf?0>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: The information given by researcher is true. In addition to this information, it is possible to say that medium-term programme presents information on nominal GDP level, real GDP, and inflation rate. besides, The report indicating the national budgetary estimates also presents information on nominal GDP level and real GDP. The links belong to this documents is shown below: <https://www.bumko.gov.tr/Eklenti/10269,2017-mybk-tasarisi.pdf...> (<https://www.bumko.gov.tr/Eklenti/10269,2017-mybk-tasarisi.pdf?0>) <http://www.bumko.gov.tr/Eklenti/10200,ortavadeliprogram20172...> (<http://www.bumko.gov.tr/Eklenti/10200,ortavadeliprogram20172019pdf.pdf?0>)

Researcher response: Thank you to the PR. EBP documentation does present information about 3 of the 4 core elements of macroeconomic data on which the budget forecasts are based. Since information about the interest rates is lacking a "c" score should be appropriate.

16: 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. (100) Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- b. (67) Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to different macroeconomic assumptions is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: EBP documentation does not present information about the impact of alternative macroeconomic assumptions or scenarios on fiscal forecasts (budget estimates).

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

17: 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. (100) Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- d. (0) No, information that shows how new policy proposals affect expenditure is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: EBP documentation does present information for how some new policy proposals affect expenditures in the budget year. Two separate chapters in the supporting budget documentation (Bütçe Gerekçesi) provide extensive narrative discussion of new and ongoing expenditure policies, including frequent references to amounts of funding for the budget year (FY2017). Chapter 5: Expenditures policies, pp.153-187 Narrative discussion covers a broad range of broad expenditure policies with citation of proposed budget year spending allocations. Chapter 8: Health and social protection system, pp.251-287 Narrative discusses wide range of health and social protection policies including frequent reference in narrative to expenditure trends and proposed spending allocations for the budget year (FY2017). This chapter also includes some data presented in tables, but that is mostly for historic data. Only Table 1 in Chapter 8 (p.260) is found to include expenditure data for the budget year (FY2017), with data for spending on medical treatment and on medicines. 2017 YILI BÜTÇE GEREKÇESİ [2017 Budget Rationale (Supporting Documentation)] <http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi...> (<http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi.pdf?0>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

18: 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. (100) Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect revenues are presented.
- d. (0) No, information that shows how new policy proposals affect revenues is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: EBP documentation does present information for how some new policy proposals affect revenues in the budget year. There is an entire chapter in the supporting budget documentation (Bütçe Gerekçesi) providing extensive narrative discussion of revenue policy measures for the budget year (FY2017). Chapter 4: Revenue policies, pp. 103-152 Wide ranging and extensive discussion of revenue policy initiatives with some general references to the expected fiscal impacts, but not providing specific estimates of the revenue impacts attributed to specific initiatives. The focus is details of legal/regulatory changes, possibly with some short explanation of the rationale (policy objectives) for such measures. 2017 YILI BÜTÇE GEREKÇESİ [2017 Budget Rationale (Supporting Documentation)] <http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi...> (<http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi.pdf?0>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

19: 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. (100) Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-1 are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: EBP documentation provided estimates of expenditure for BY-1 (FY2016) using 2 of the 3 different expenditure classifications - economic and functional. Economic classification (multiple locations) Chapter 1 Table 3, p.9 - Historic data series extending through Revised Budget estimates for FY2016 Chapter 1 Table 9, p.13 - Historic data series extending through Original Budget estimates for FY2016 Chapter 3 Table 4, p.66 - Original Budget estimates for FY2016 Functional classification (multiple locations) Chapter 1 Table 8, p.11 - Historic data series extending through Original Budget estimates for FY2016 Chapter 3 Table 5, p.67 - Original Budget estimates for FY2016 2017 YILI BÜTÇE GEREKÇESİ [2017 Budget Rationale (Supporting Documentation)] <http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi...> (<http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi.pdf?0>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Executive's Budget Proposal presents expenditures for the year preceding the budget year (BY-1) on the basis of administrative, economic, or functional classification. Tables 8, 9A/B and 10 in Chapter 3 presents information on executive's expenditure estimates for BY-1 on the basis of administrative classification.

Researcher response: Thank you to the PR. I agree and I am revising the score as "a" from "b". Tables 8, 9A&B and 10 on 72, 73, 74 and 75 present information on executive's expenditure estimates for BY-1 on the basis of administrative classification.

20: 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. (100) Yes, programs accounting for all expenditures are presented for BY-1.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
- d. (0) No, expenditures are not presented by program for BY-1.
- e. Not applicable/other (please comment).

Answer: d.

Sources: EBP documentation does provide some very limited program-level expenditure data for BY-1 (FY2016). Table 3 (p.9) of Chapter 1 in 2017 YILI BÜTÇE GEREKÇESİ shows Economic Classification data (including "revised estimates" for FY2016). There are 2 line items in that table that can be viewed as program-level expenditures - agricultural subsidies and interest payments on debt. Chapter 1 of the same document also provide a brief narrative discussion of FY2016 budget expenditure implementation ("realization"), but there is no program-specific information apart from mentioned the amount of interest payments. ("Interest expenditures are estimated to have fallen to 51 billion 500 million TL at the end of the year.) p.6 Chapter 1 2017 YILI BÜTÇE GEREKÇESİ [2017 Budget Rationale (Supporting Documentation)]
<http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi...> (<http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi.pdf?0>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: As I indicated earlier section, although there exist some program-based targets in the medium-term program, there are no program based classifications in the executive's budget proposal for the year preceding the budget year. However, The efforts are being done to integrate program-based coding in the budget system.

Researcher response: Thank you to the peer reviewer. I acknowledge that there is no program-level expenditure data for BY-1 (FY2016) in the EBP. However, some of the data pertaining to line items in Chapter 1-Table 9, p.13 (e.g. expenditures on medicines, some specific types of social welfare transfers, etc.) and spending data for specific administrative and/or regulatory bodies presented in Chapter 3, Table 10, p.75. Therefore I believe that a "c" score should be appropriate.

IBP comment: During an IBP consistency check, this score is revised from 'c' to 'd' as the data in the economic classifications is not counted as program level data.

21: 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. (100) Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: EBP documentation does provides a relatively limited amount of revised expenditure data for BY-1 (FY2016). Table 1-6, p.8-10 - Aggregate spending and economic classification data. 2017 YILI BÜTÇE GEREKÇESİ [2017 Budget Rationale (Supporting Documentation)]
<http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi...> (<http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi.pdf?0>)

Comments: Researcher: Note: There are no explanation of how the estimates are calculated and how many months of data on actual expenditure is reflected in the revised estimates.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

22: 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. (100) Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: EBP documentation presents expenditure data for BY-2 and prior years by economic and functional classification. Economic classification Chapter 1 Table 3, p.9 - Historic data series including BY-2 (FY2015). Functional classification Chapter 1 Table 8, p.11 - Historic data series including BY-2 (FY2015). 2017 YILI BÜTÇE GEREKÇESİ [2017 Budget Rationale (Supporting Documentation)] <http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi...> (<http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi.pdf?0>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

23: 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. (100) Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
- b. (67) Yes, programs accounting for at Least two-Thirds of, but not all, expenditures are presented for BY-2 and prior years.
- c. (33) Yes, programs accounting for less than two-Thirds of expenditures are presented for BY-2 and prior years.
- d. (0) No, not expenditures are presented by program for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: d.

Sources: EBP documentation does provide some very limited program-level expenditure data for BY-2 (FY2015). Table 3 (p.9) in Chapter 1 of 2017 YILI BÜTÇE GEREKÇESİ shows Economic Classification data that includes BY-2 data (FY2015). There are 2 line items in that table that can be viewed as program-level expenditures - agricultural subsidies and interest payments on debt. 2017 YILI BÜTÇE GEREKÇESİ [2017 Budget Rationale (Supporting Documentation)] <http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi...> (<http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi.pdf?0>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: As I indicated in the previous section, there is no program based classification both expenditure and revenue side. if we understand the term "program" to mean any level of detail below an administrative unit, it can be said that the executive's budget proposal presents expenditures for individual programs for more than one year preceding the budget year. If

Researcher response: Thank you to the peer reviewer. Indeed the actual range of "program" level spending presented for BY-2 (FY2015), like that for BY-1 (FY2016), is much narrower than is the case for BY (FY2017). Yet, some limited program-level data for BY-2 such as expenditures on medicines, other health care services, some specific types of social welfare transfers, etc. is available in the EBP document (e.g. Tables 3 & 9 (pages 9 and 13 in Chapter 1 of the supporting document 'Bütçe Gerekçesi'). Moreover KESİN HESAP 2015 which was tabled at the parliament during the budget talks include all administrative units together with some program level expenditures. For a list of the PDF files for all administrative units please see <https://www.muhasabat.gov.tr/content/merkezi-yonetim-kesin-h...> (<https://www.muhasabat.gov.tr/content/merkezi-yonetim-kesin-hesaplari/merkezi-yonetim-kapsamindaki-kamu-idare-kesin-hesaplariFor>) an example for instance see <https://www.muhasabat.gov.tr/portal/file-download?title=2015-yili-...> (<https://www.muhasabat.gov.tr/portal/file-download?title=2015-yili-aile-ve-sosyal-politikalar-bakanligi&id=180016For>) a consolidated table that includes the expenditures of the administrative units for FY 2015 see <https://www.muhasabat.gov.tr/content/duyuru/kurulus-bazinda-odenek...> (<https://www.muhasabat.gov.tr/content/duyuru/kurulus-bazinda-odenek-ve-harcamalar-tablosu/174495>)

IBP comment: During an IBP consistency check, this score is revised from 'c' to 'd' as the data in the economic classifications is not counted as program level data.

24: 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. (100) Two years prior to the budget year (BY-2).
b. (67) Three years prior to the budget year (BY-3).
c. (33) Before BY-3.
d. (0) No actual data for all expenditures are presented in the budget or supporting budget documentation.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: EBP documentation shows actual expenditure data for BY-2 (FY2015). This can be seen in the expenditure data for BY-2 shown in the tables for economic and functional classification. Economic classification Chapter 1 Table 3, p.9 - Historic data series including BY-2 (FY2015). Functional classification Chapter 1 Table 8, p.11 - Historic data series including BY-2 (FY2015). 2017 YILI BÜTÇE GEREKÇESİ [2017 Budget Rationale (Supporting Documentation)] <http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi...> (<http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi.pdf?0>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

25: 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. (100) Yes, revenue estimates for BY-1 are presented by category.
b. (0) No, revenue estimates for BY-1 are not presented by category.
c. Not applicable/other (please comment).

Answer: a. (100)

Sources: EBP documentation does present revenue estimates for BY-1 (FY2016) by broad category (such as tax and non-tax). Table 6, p.68 2017 YILI BÜTÇE GEREKÇESİ [2017 Budget Rationale (Supporting Documentation)] <http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi...> (<http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi.pdf?0>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: While table 6 presents revenue estimates of public administration within the scope of the general budget for BY-1, tables 7/A and 7/B present revenue estimates of other budgetary authorities such as special budget administrations and regulatory and supervisory agencies.

26: 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. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
d. (0) No, individual sources of revenue are not presented for BY-1.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: EBP documentation does present revenue estimates for BY-1 (FY2016) for individual sources that together account for all revenues. Table 6, p.68 2017 YILI BÜTÇE GEREKÇESİ [2017 Budget Rationale (Supporting Documentation)] <http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi...> (<http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi.pdf?0>) Another even more detailed source of data for individual revenue sources in BY-1 (including updated/revised estimates based on actual collections over the first 8 months of FY2016) is provided in a different EBP document. This extensive set of tables presents revised BY-1 (FY2016) estimates at the most detailed 4-digit categories of revenue, pp. 94-142. 2017 YILI MERKEZİ YÖNETİM BÜTÇE KANUNU TASARISI VE BAĞLI CETVELLER [2017 YEAR CENTRAL GOVERNMENT BUDGET LAW (Draft Budget Proposal/Bill) - DECLARATION AND ASSOCIATED STATEMENTS] <http://www.bumko.gov.tr/Eklenti/10269,2017-mybk-tasarisi.pdf...> (<http://www.bumko.gov.tr/Eklenti/10269,2017-mybk-tasarisi.pdf?0>)

Comments: Researcher: Note: In accordance with OBS methodology for assessing data for individual sources of revenue (or expenditure), the amount classified as "other" is below the 3% maximum threshold, thereby supporting the assessed "score" of "a".

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: The table indicated by researcher only presents individual sources of revenue for Public administrations within the scope of General Budget. The tables 6, 7, 7/A and 7/B of Executive's Budget Proposal Present individual sources of revenue for the year preceding the budget year (BY-1)

27: 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. (100) Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, revenue estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: EBP documentation provides revised estimates of revenues for BY-1 (FY2016). An extensive set of tables provides updated estimates of revenue for BY-1 (FY2016) both for total revenues, broad categories and for each individual revenue source using the full 4-digit budget code for revenue categories, pp. 94-142. Revised annual estimates for BY-1 (FY2016) are based on actual revenue collections over the first 8 months of 2016 (as noted in the tables). 2017 YILI MERKEZİ YÖNETİM BÜTÇE KANUNU TASARISI VE BAĞLI CETVELLER [2017 YEAR CENTRAL GOVERNMENT BUDGET LAW (Draft Budget Proposal/Bill) - DECLARATION AND ASSOCIATED STATEMENTS] <http://www.bumko.gov.tr/Eklenti/10269,2017-mybk-tasarisi.pdf>... (<http://www.bumko.gov.tr/Eklenti/10269,2017-mybk-tasarisi.pdf?0>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: Only the original estimates of general budget administrations' revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections in the executive budget proposal. However, the revenues of general budget institutions constitute %98 percent of central government budget revenue. See table 6 (page 68) of 2017 budget justification. <http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi...> (http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi.pdf?0&_tag1=E595FBCC29FA4EAD494A56873635CD3CC34B8222)

28: 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. (100) Yes, revenue estimates for BY-2 and prior years are presented by category.
- b. (0) No, revenue estimates for BY-2 and prior years are not presented by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: EBP documentation presents revenue estimates for BY-2 (FY2015) and prior years by category (such as tax and non-tax). Table 17, p.19 Table 21, p.23 2017 YILI BÜTÇE GEREKÇESİ [2017 Budget Rationale (Supporting Documentation)] <http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi...> (<http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi.pdf?0>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

29: 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. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
- b. (67) 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. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- d. (0) No, individual sources of revenue are not presented for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: EBP documentation presents revenue estimates for individual sources of revenue for BY-2 (FY2015) that account for all revenues. Table 17, p.19 2017 YILI BÜTÇE GEREKÇESİ [2017 Budget Rationale (Supporting Documentation)] <http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi...> (<http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi.pdf?0>) A much more detailed source of data for individual revenue sources in BY-2 (FY2015) is provided in a separate EBP document with an extensive set of tables providing data at the most detailed 4-digit categories of revenue, pp. 94-142. 2017 YILI MERKEZİ YÖNETİM BÜTÇE KANUNU TASARISI VE BAĞLI

CETVELLER [2017 YEAR CENTRAL GOVERNMENT BUDGET LAW (Draft Budget Proposal/Bill) - DECLARATION AND ASSOCIATED STATEMENTS]
<http://www.bumko.gov.tr/Eklenti/10269,2017-mybk-tasarisi.pdf...> (<http://www.bumko.gov.tr/Eklenti/10269,2017-mybk-tasarisi.pdf?0>)

Comments: Researcher: Note: In accordance with OBS methodology for assessing data for individual sources of revenue (or expenditure), the amount classified as "other" is below the 3% maximum threshold, thereby supporting the assessed "score" of "a".

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: Individual sources of revenue accounting for all revenue are presented for BY-2 and prior years only contains public administrations within the scope of the general budget. However, since general budget revenues constitute %98 of central government budget revenue, the information given by researcher may be accepted true.

Researcher response: The 2015 KESİN HESAP which was tabled at the parliament during the budget talks also include tables that extends the coverage of EBP reporting of data for individual sources of revenue for BY-2. Please see:<https://www.muhasabat.gov.tr/portal/file-download?title=2015...>
(<https://www.muhasabat.gov.tr/portal/file-download?title=2015-yili-merkezi-yonetim-kesin-hesabi&id=178986>)

30: 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. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all revenues are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: EBP documentation presents actual revenue outcomes for BY-2 (FY2015). Table 17, p.19 2017 YILI BÜTÇE GEREKÇESİ [2017 Budget Rationale (Supporting Documentation)] <http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi...>
(<http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi.pdf?0>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: Table 17, p.19 presents the revenues of public administration within the scope of the general budget, however, the most recent year presented for which all revenues of central government budget reflect actual outcomes can be seen in Table 21, p.23.

31: 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. (100) Yes, information beyond the core elements is presented for government debt.
- b. (67) Yes, the core information is presented for government debt.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to government debt is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: EBP documentation provides relatively comprehensive information for all of the core elements related to Government borrowing and debt, including its composition, for BY-1 (FY2016). Although there are limitations to the available information, namely in that data some indicators covers only up to the end of the 1st half of the year, the overall assessment is that the core elements are provided. This information about government debt and borrowing, including the composition of debt, is provided in a chapter focusing on debt management and borrowing policies (Chapter 6). Chapter 6, pp.189-205 2017 YILI BÜTÇE GEREKÇESİ [2017 Budget Rationale (Supporting Documentation)] 1. Total debt outstanding; Data provided for total stock of outstanding debt expressed as percentage of GDP, with additional limited data provided separately for both domestic and external debt stock. Grafik 1: AB Tanımlı Borç Stokunun GSYH'ye Oranı, p.196 (long-term annual data series though FY2019) [Graph 1: Ratio of EU Defined Debt Stock to GDP] 2. Amount of net new borrowing: The narrative discussion points out that most of the Government's recent and planned borrowing requirement is being financed by issuance of domestic debt. There is information about (planned) principal and interest payments for provided separately for both domestic and external debt, but there is no clear indication of the exact amount of new (domestic and/or external) debt to be issued through the 2nd half of BY-1 (FY2016). Table 4, p.199 - Domestic debt stock as of 1st half of BY-1 (FY2016), along with annual principal and interest payments planned going forward. Table 9, p.205 - Annual principal and interest payments on external debt planned through BY-1 (FY2016) and onward 3. Interest payments on the debt: Chapter 1 Table 3, p.9 - Historic economic classification data series showing interest payments through Revised Budget estimates for FY2016 (Item VIII) Also, in Chapter 6, Table 4, p.199 - planned domestic debt-related payments, including interest payments,

for BY-1 (FY2016) Table 9, p.205 - planned external debt-related payments, including interest payments, for BY-1 (FY2016) 4. Interest rates on the debt instruments: "Interest rates have declined considerably as a result of fiscal discipline-driven and successfully implemented economic programs and debt management policies in line with monetary and fiscal policies. In this context, the average interest rate on TL denominated fixed rate cash borrowing, which was 62.7 percent in 2002, declined to 9.46 percent by the end of 2015 and was 10.42 percent by the end of June 2016." (p.193) 5. Maturity profile of the debt: "...the 5-year TL denominated fixed-coupon indicator bond will continue to be issued on a regular basis every month. In addition, in 2016, [debt/borrowing policy includes] the issuance of fixed-coupon [debt issuances] in TL with 2-year and/or 10-year maturity, together with the 5-year maturity fixed-coupon bonds in TL within the framework for maturity profile. For the first time in 2010, 10-year inflation-indexed and fixed-rate interest-bearing domestic debt securities (IBS) continued in 2016 as well." (p.191) Furthermore, there is also the comment, "The average remaining time to maturity of domestic debt stock, which was 4.6 years at the end of 2015, was 4.5 years as of June 2016." (p.194) 6. Domestic and external debt There is well-defined data indicating the amounts of domestic and external debt as of the end of the 1st half of BY-1 (FY2016), with some additional information provided for expected debt repayments and interest payments from that point forward, but not the amount of outstanding debt stock as at the end of BY-1 (FY2016) Note that the narrative states that most of the Government's planned borrowing requirement is being financed by issuance of domestic debt. Domestic debt stock Table 3, p.199 - long-term annual series with data through 1st half of BY-1 (FY2016) Table 4, p.199 - stock of domestic debt as of June 2016 and planned domestic debt-related payments (including both principal and interest) for BY-1 (FY2016) External debt stock Table 8, p.204 - data through 1st half of BY-1 (FY2016) Table 9, p.205 - planned external debt-related payments (including principal and interest) for BY-1 (FY2016) 2017 YILI BÜTÇE GEREKÇESİ [2017 Budget Rationale (Supporting Documentation)] <http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi...> (<http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi.pdf?0>)

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The Public Debt Management Report, prepared and made publicly available online by the Treasury, contains an extensive amount of information as regards to the issues sought in the question. <https://www.hazine.gov.tr/tr-TR/Rapor-Sunum-Sayfasi?mid=614&...> (<https://www.hazine.gov.tr/tr-TR/Rapor-Sunum-Sayfasi?mid=614&cid=22&nm=40#>)

Peer Reviewer

Opinion: Agree

IBP comment: Thank you for the government reviewer's response. See EBP-4 for the inclusion of the Public Debt Management Report as part of the EBP. This document does contain additional information on fixed and variable interest rate domestic debt for BY-1 (p.5) and specific projects financed (p. 10) that increase the score to an 'a'.

32: 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. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for government debt are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: EBP documentation includes data for actual outcomes for government debt and borrowing for BY-2 (FY2015). Please refer to the graph and data tables presented in Chapter 6 of the EBP supporting documentation: Chapter 6, pp.196-205 2017 YILI BÜTÇE GEREKÇESİ [2017 Budget Rationale (Supporting Documentation)] <http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi...> (<http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi.pdf?0>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

33: 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. (100) Yes, information beyond the core elements is presented for all extra-budgetary funds.
- b. (67) Yes, the core information is presented for all extra-budgetary funds.
- c. (33) Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
- d. (0) No, information related to extra-budgetary funds is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: EBP documentation provides estimates for income and expenditure of some but not all extra-budgetary funds (EBFs) on a gross basis, but there is no explanation of their policy purpose or rationale. Table 2: Fund Revenues and Expenses, p.314 Chapter 11 2017 YILI BÜTÇE GEREKÇESİ

[2017 Budget Rationale (Supporting Documentation)] <http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekesi...>
(<http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekesi.pdf?0>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

34: 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. (100) Yes, central government finances are presented on a consolidated basis.
b. (0) No, central government finances are not presented on a consolidated basis.
c. Not applicable/other (please comment).

Answer: a. (100)

Sources: EBP documentation does not appear to present a table (or tables) presenting consolidated Government finances inclusive of both budgetary and extra-budgetary income and expenses.

Comments: Researcher: Note: IBP has not been able to locate a table presenting consolidated Government finances inclusive of both budgetary and extra-budgetary income and expenses. It may be possible that such a table is presented and can be identified by either Peer or Government reviewer.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The Medium Term Program, which is prepared by the Ministry of Development, presents central government finances (both budgetary and extra-budgetary) on a consolidated basis. This document is made available on the internet free of charge, published in the Official Gazette and also it is presented to the Grand National Assembly of Turkey along with EBP. <http://www.kalkinma.gov.tr/Lists/OrtaVadeliProgramlar/Attach...>
([http://www.kalkinma.gov.tr/Lists/OrtaVadeliProgramlar/Attachments/13/Medium%20Term%20Programme%20\(2017-2019\).pdf](http://www.kalkinma.gov.tr/Lists/OrtaVadeliProgramlar/Attachments/13/Medium%20Term%20Programme%20(2017-2019).pdf)) (page: 44)

Peer Reviewer

Opinion: Agree

Researcher response: Thank you to the Government Reviewer. As the Medium-Term Program is tabled with the EBP, and is referenced at multiple points within the EBP documents, it can be considered as part of the EBP. The reference to p. 44 does show consolidated central government finances, therefore the score is changed to an 'a'.

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

- a. (100) Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
b. (67) Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
c. (33) Yes, estimates of some but not all intergovernmental transfers are presented.
d. (0) No, estimates of intergovernmental transfers are not presented.
e. Not applicable/other (please comment).

Answer: c. (33)

Sources: EBP documentation does include some information about intergovernmental transfers from the central Government budget to subnational (local) government budgets. However the data presented is consolidated across all local jurisdictions (rather than showing transfers to individual local jurisdictions) and there is no narrative discussion. Comment on p.58 about total amount of current transfers to local administrations for budget year (FY2017) Chapter 11 - Table 3: Local Administration Revenues and Expenses, p.315 (annual data from 2014-2019) 2017 YILI BÜTÇE GEREKÇESİ [2017 Budget Rationale (Supporting Documentation)] <http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekesi...>
(<http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekesi.pdf?0>)

Comments: Researcher: Note: The "score" for this indicator in 2015 OBS was "b".

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The Budget Proposal and supporting budget documents cover all intergovernmental transfers. For the Budget Justification (Budget Rationale): <http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekesi...> (<http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekesi.pdf?0>) (p.315) <http://www.bumko.gov.tr/Eklenti/10269,2017-mybk-tasarisi.pdf...> (<http://www.bumko.gov.tr/Eklenti/10269,2017-mybk-tasarisi.pdf?0>)

Peer Reviewer

Opinion: Agree with Comments

Comments: As well as the aforementioned table showing transfers to local governments, the list of public administrations that are not within the scope of central government but subsidized from central government budget and of other agencies and institutions and the amount of transfers allocated to them have also been shown in Table 5 of (p.317) 2017 central government budget justification.

36: 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. (100) Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- b. (67) Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- c. (33) Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- d. (0) 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).

Answer: d.

Sources: EBP documentation does not present any alternative displays of expenditures illustrating the financial impact of policies on different groups of citizens. There are sections of EBP documentation that highlight the scope of expenditures (programs) that target disadvantaged groups. For example: In Chapter V "Gider Politikası ve Uygulamaları (Expenditure Policy and Implementation)" of the Supporting Document (Bütçe Gerekçesi) there is a section about the planned policies towards the disadvantaged groups of the society (pp 157-166). In this section there is information about various projects and the estimated budget spared for the implication of these projects. 2017 YILI BÜTÇE GEREKÇESİ [2017 Budget Rationale (Supporting Documentation)] <http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi...> (<http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi.pdf?0>) However this discussion highlighting specific programs or types of expenditure do not themselves constitute an "alternative" display as would a broader assessment of the impact or relevance of all (or a broader scope) of expenditure on any particular groups (e.g. by income/poverty status, gender, region or other basic characteristic).

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Alternative displays of expenditures can be found in the Budget Justification (Budget Rationale) document. Url:

<http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi...> (http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi.pdf?O&_tag1=E595FBCC29FA4EAD494A56873635CD3CC34B8222)

Allocated funds and extensive information about a budget that addresses women: p. 157
Allocated funds and extensive information about a budget that addresses children: p. 161
Allocated funds and extensive information about a budget that addresses youth: p. 163
Allocated funds and extensive information about a budget that addresses elder: p. 164
Allocated funds and extensive information about a budget that addresses disabled: p. 165

Peer Reviewer

Opinion: Agree

Researcher response: Thank you to the government reviewer. I also reached the same information regarding expenditures intended to benefit specific population groups and they should be viewed as "alternative displays". However, this information does not meet the OBS criteria for "alternative displays" of expenditures, which requires the assessment and presentation of a broader set of budget expenditures based on a specific aspect or element such as "poverty reduction", "pro-children", "gender budget", "regional composition of spending" or some other similar perspective. Evidence to support that the information presented meets the OBS criteria as an "alternative display" of expenditures rather than being just a description of program beneficiaries for program(s) targeting specific segments of the population. There is unfortunately no table with some comprehensive breakdown of a spending program (or programs) by age group, gender, income group, etc. There is only a section about the planned policies towards the disadvantaged groups of the society (pp 157-166). According to the OBS methodology the "alternative display" must be more than a description of how a given program directs funds or service to a particular segment of the population.

37: 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. (100) Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all transfers to public corporations are presented.
- d. (0) No, estimates of transfers to public corporations are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: EBP documentation does provide information about transfers to (and revenue from) public enterprises. There is also a narrative discussion HOWEVER, there is very little data or discussion about transfers (or other financial issues) for public enterprises for the budget year. Most of the information presented is only through BY-1 (FY2016). Narrative discussion, pp.291-294 (discussion of budget year FY2017 is limited) Table 1, p.295 (data only through BY-1 FY2016) Graph 1, p.296 (data only through BY-1 FY2016) Table 3, p.9, (data only through BY-1 FY2016) Table 9, p.13 (data only through BY-1 FY2016) The tables provide information about the budget balance (loss/profit) of State Owned Enterprises (SOE)'s and the planned transfers from the general budget to the SOEs. Narrative on p.58 states: "From the 2017 budget, 7 billion 205 million TL has been allocated for the duty losses, and from this allocation 2 billion 958 million TL is allocated for the duty losses of the state-owned enterprises". 2017 YILI BÜTÇE GEREKÇESİ [2017 Budget Rationale (Supporting Documentation)] <http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi...> (<http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi.pdf?0>)

Government Reviewer**Opinion:** Disagree**Suggested answer:** a.

Comments: The 2017 Annual Program, which is prepared by the Ministry of Development, published in the Official Gazette, and presented to the Parliament along with EBP, contains extensive information on transfers to public corporations including important details and quantitative estimates, along with narrative discussions and tables. <http://www.kalkinma.gov.tr/Lists/YillikProgramlar/Attachment...> (http://www.kalkinma.gov.tr/Lists/YillikProgramlar/Attachments/26/2017_Program%C4%B1_ResmiGazeteNushas%C4%B1.pdf) (p. 75)

Peer Reviewer**Opinion:** Agree**Researcher response:** Thank you to the Reviewer. The score is revised as "a".

38: 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. (100) Yes, information beyond the core elements is presented for all quasi-fiscal activities.
- b. (67) Yes, the core information is presented for all quasi-fiscal activities.
- c. (33) Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
- d. (0) No, information related to quasi-fiscal activities is not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)**Sources:** No, information related to quasi-fiscal activities is not presented.**Government Reviewer****Opinion:** Disagree**Suggested answer:** a.

Comments: There exists an extensive amount of information regarding the quasi-fiscal activities of the government in the "2017-Year Program", a document that is prepared by the Ministry of development. This document is made available on the internet, free of charge, and published in the official Gazette. It is also submitted to the Parliament along with the EBP. For information regarding the quasi-fiscal activities of the government: <http://www.kalkinma.gov.tr/Lists/YillikProgramlar/Attachment...> (http://www.kalkinma.gov.tr/Lists/YillikProgramlar/Attachments/26/2017_Program%C4%B1_ResmiGazeteNushas%C4%B1.pdf) (Page: 73-77 / Page: 233-234)

Peer Reviewer**Opinion:** Disagree**Suggested answer:** c.

Comments: The information on transfers to cover the duty loss of public sector enterprises and other public administrations is presented in the different page (such as p.58 and 293) of 2017 budget justification.

Researcher response: Thank you to the reviewers. The score is revised as "b".

39: 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. (100) Yes, information beyond the core elements is presented for all financial assets.
- b. (67) Yes, the core information is presented for all financial assets.
- c. (33) Yes, information is presented, but it excludes some core elements or some financial assets.
- d. (0) No, information related to financial assets is not presented.
- e. Not applicable/other (please comment).

Answer: b. (67)**Sources:** EBP documentation does not provide any valuation or listing of the stock of financial assets held by the Government.

Comments: Researcher: Note: Data for revenues and receipts presented in EBP documentation does include revenue derived from financial assets such as interest paid on loans or dividends paid on shares. (Category "05" in the revenue budget code). 2017 YILI MERKEZİ YÖNETİM BÜTÇE KANUNU TASARISI VE BAĞLI CETVELLER, pp.83-86 [2017 YEAR CENTRAL GOVERNMENT BUDGET LAW (Draft Budget Proposal/Bill) - DECLARATION AND ASSOCIATED STATEMENTS] <http://www.bumko.gov.tr/Eklenti/10269,2017-mybktasarisi.pdf...> (<http://www.bumko.gov.tr/Eklenti/10269,2017-mybktasarisi.pdf?0>)

Government Reviewer**Opinion:** Disagree**Suggested answer:** a.

Comments: An extensive amount of information on financial assets held by the government, in a consolidated table format, can be found in the Final Accounts document, which is presented to the Parliament along with the EBP. The Final Accounts document is also published in the Official Gazette, and is made available online on the DG of Public Accounts' (Ministry of Finance's) web page. The related Final Accounts link for the year 2015, is as follows:

<https://www.muhasabat.gov.tr/content/duyuru/2015-yili-merkez...> (<https://www.muhasabat.gov.tr/content/duyuru/2015-yili-merkezi-yonetim-kesin-hesabi/178986>) (p.26 - for general budget institutions / p.170 for special budget institutions, p.315 for regulatory and supervisory agencies) Additional information related to the financial assets held by the government can also be found in the Public Debt Management Report of the Treasury, a report which is submitted to the Parliament along with the EBP, and made available online free of charge. URL: <https://www.hazine.gov.tr/tr-TR/Rapor-Sunum-Sayfasi?mid=614&...> (<https://www.hazine.gov.tr/tr-TR/Rapor-Sunum-Sayfasi?mid=614&cid=22&nm=40#>) (p22 - 24)

Peer Reviewer

Opinion: Agree

IBP comment: Thank you to the Government Reviewer's comments. The Final Accounts are not published until after the EBP is submitted, therefore according to OBS methodology, they will not be considered as part of the EBP. The Public Debt Management Report for September 2016, which was submitted as part of the EBP for 2017, does include information on financial assets, such as cash balances (p.2-4), along with net assets of the central bank, public sector deposits, unemployment insurance funds, and foreign banking assets (p. 17), for BY-2 and monthly BY-1 for part of the year. The score is therefore revised as 'b'.

40: 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. (100) Yes, information beyond the core elements is presented for all nonfinancial assets.
- b. (67) Yes, the core information is presented for all nonfinancial assets.
- c. (33) Yes, information is presented, but it excludes some nonfinancial assets.
- d. (0) No, information related to nonfinancial assets is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: EBP documentation does not provide a valuation of the stock of financial assets held by the Government, but there is a listing of selected property items owned by administrative units, including some buildings, buildings, vehicles and telephone lines. Tables for specific types of items include: Numbers of facilities used for social purposes, pp.321-325 Number of vehicles, pp.326-330 Chapter 12 ("Other Issues"), pp.321-335 2017 YILI BÜTÇE GEREKÇESİ [2017 Budget Rationale (Supporting Documentation)] <http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi...> (<http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi.pdf?0>)

Comments: Researcher: Note: Data for revenues and receipts presented in EBP documentation also include such items as rental income from properties or fees from the use of public properties/facilities (Budget code "03"), as well as (capital) receipts from the sales of state-owned properties such as housing, land, buildings and other facilities (Budget code "06").

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: An extensive amount of information on non-financial assets held by the government, in a consolidated table format, can be found in the Final Accounts document, which is presented to the Parliament along with the EBP. The Final Accounts document is also published in the Official Gazette and made available online on the DG of Public Accounts' (Ministry of Finance's) web page. The related Final Accounts link for the year 2015 is as follows: <https://www.muhasabat.gov.tr/content/duyuru/2015-yili-merkez...> (<https://www.muhasabat.gov.tr/content/duyuru/2015-yili-merkezi-yonetim-kesin-hesabi/178986>) (p.26 - for general budget institutions / p.170 for special budget institutions, p.315 for regulatory and supervisory agencies) Along with the Final Accounts document, a listing of selected property items owned by administrative units, including some buildings, vehicles and telephone lines can be found in the Budget Justification document, in a consolidated table. (p.321-335)

Peer Reviewer

Opinion: Agree

Researcher response: Thank you to the government reviewer. However, Final Accounts for FY 2015 are being assessed as Year-end Report. While the information is readily available in the Final Accounts, this question is specifically asking about EBP and it's Supporting documents. Therefore the score needs to remain unchanged.

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

- a. (100) Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all expenditure arrears are presented.
- d. (0) No, estimates of expenditure arrears are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: EBP documentation does not provide information (estimates) for expenditure arrears.

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The Final Accounts Report, prepared by the Ministry of Finance and submitted to the Parliament includes and exhibits arrears. Url: <https://www.muhasabat.gov.tr/portal/file-download?id=178986&...> (<https://www.muhasabat.gov.tr/portal/file-download?id=178986&title=2015-yili-merkezi-yonetim-kesin-hesabi>) p. 29 "BÜTÇELEŞTİRİLMİŞ BORÇLAR HES"

Peer Reviewer

Opinion: Agree with Comments

Comments: Although EBP documentation does not provide information (estimates) for expenditure arrears. Estimates of budget realisation for 2016 indirectly presents estimates of expenditure arrears for at least the budget year. In other words, since the last budget year expenditure estimates and realisations are given together, expenditure arrears can be calculated easily.

Researcher response: Thank you both to the Government Reviewer and the peer reviewer. However Final Report for FY2015 does not provide information for estimated expenditure arrears for the BY (FY2017) and is assessed as a Year-end Report. Similarly the suggestion for how to derive the amount of estimated arrears from the difference between planned and actual expenditures for BY-1 (FY2016) is not viewed as a valid approach for producing the necessary information by OBI.

42: 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. (100) Yes, information beyond the core elements is presented for all contingent liabilities.
- b. (67) Yes, the core information is presented for all contingent liabilities.
- c. (33) Yes, information is presented, but it excludes some core elements or some contingent liabilities.
- d. (0) No, information related to contingent liabilities is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: EBP documentation does not provide information about contingent liabilities such as loan guarantees of Government insurance programs. Note, however that there is a statement in EBP that "the foreign debt under treasury guarantee cannot exceed USD 4 billion." 2017 YILI MERKEZİ YÖNETİM BÜTÇE KANUNU TASARISI VE BAĞLI CETVELLER [2017 YEAR CENTRAL GOVERNMENT BUDGET LAW (Draft Budget Proposal/Bill) - DECLARATION AND ASSOCIATED STATEMENTS] <http://www.bumko.gov.tr/Eklenti/10269,2017-mybk-tasarisi.pdf...> (<http://www.bumko.gov.tr/Eklenti/10269,2017-mybk-tasarisi.pdf?0>)

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: In the Public Debt Management Report, which is prepared, published and made available online by the Treasury and presented to the Parliament along with the EBP, information about contingent liabilities is given along with a narrative and tables. <https://www.hazine.gov.tr/tr-TR/Rapor-Sunum-Sayfasi?mid=614&...> (<https://www.hazine.gov.tr/tr-TR/Rapor-Sunum-Sayfasi?mid=614&cid=22&nm=40#>) (p.34-36)

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: EBP documentation (both draft budget law and budget justification) provides information on the total amount of outstanding guarantees. This information only contains the total amount of guarantees provided for build-operate-transfer, build-operate, and transfer of operational right. As indicated by the researcher there is a statement in EBP that "the foreign debt under Treasury guarantee cannot exceed USD 4 billion."

IBP comment: After reviewing the government reviewer's suggestion of the Public Debt Management Report, which has been included as part of the EBP (see EBP-4) the score is changed to 'c'. The report does not include a statement of purpose for each contingent liability or new planned guarantees for the budget year, however it does include an estimate of treasury guaranteed external debt stock for the first two quarters of 2016 (p. 18).

43: 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. (100) 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. (67) Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: EBP documentation does not provide projections assessing the Government's future liabilities and the sustainability of its finances over the longer term.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

44: 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. (100) Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all sources of donor assistance are presented.
- d. (0) No, estimates of the sources of donor assistance are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: EBP documentation does not provide estimates of donor assistance or information about its sources.

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The donations received are shown in the Table-B in the EBP, in accordance with the rules framing the budgetary system of Turkey, which is in line with international standards. <http://www.bumko.gov.tr/Eklenti/10269,2017-mybk-tasarisi.pdf...> (<http://www.bumko.gov.tr/Eklenti/10269,2017-mybk-tasarisi.pdf?0>)

Peer Reviewer

Opinion: Agree

IBP comment: Thank you to the government reviewer. Table B, which is cited by the reviewer on p. 72 of the EBP only refers to 'private income' and 'donations, benefits and special income'. Since donations are not included as a separate category, the score remains a 'd'.

45: 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. (100) Yes, information beyond the core elements is presented for all tax expenditures.
- b. (67) Yes, the core information is presented for all tax expenditures.
- c. (33) Yes, information is presented, but it excludes some core elements or some tax expenditures.
- d. (0) No, information related to tax expenditures is not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: EBP documentation does not present a statement of tax expenditure. However, it does present some limited information related to a broad selection of revenue policy measures (proposals) specifying a large number of tax (or non-tax) concessions, exclusions, exemptions and credits. This narrative discussion does not include much information about the policy rationale for specific measures and there are no estimates of revenues foregone as a result of any specific measure. For the narrative presentation (listing) of specific measures, see: Chapter 4 (Revenue policies) Section B (Legislative measures), pp. 107-131. 2017 YILI BÜTÇE GEREKÇESİ [2017 Budget Rationale (Supporting Documentation)] <http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi...> (<http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi.pdf?0>)

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The executives budget proposal includes the amount of tax expenditure, the estimates for BY, BY+1 and BY+2, and it also gives a list of the beneficiaries. <http://www.bumko.gov.tr/Eklenti/10269,2017-mybk-tasarisi.pdf...> (<http://www.bumko.gov.tr/Eklenti/10269,2017-mybk-tasarisi.pdf?0>) (p.159 for the amounts, p.143-158 for beneficiaries)

Peer Reviewer

Opinion: Agree with Comments

Comments: According to article 18 of law no 5018, Schedule of public revenues renounced due to tax exemptions, exceptions, reductions and similar practices shall be attached to the central government budget draft Law to be considered during negotiations. In accordance with this arrangement, The list of legal grounds for tax expenditures and Total tax expenditure estimates by tax types have been published on the pages 143-159 of central government budget draft law <https://www.bumko.gov.tr/Eklenti/10269,2017-mybk-tasarisi.pdf...> (<https://www.bumko.gov.tr/Eklenti/10269,2017-mybk-tasarisi.pdf?0>)

Researcher response: Thank you for the comments of the GR and PR. In the EBP p.159 gives an aggregate info on tax spending (estimates). And pages 143-158 gives the list of legal grounds for tax expenditures, but mostly tax exemptions/exceptions (different laws and decrees). So because there was no statement of purpose or policy rationale, the score remains a "c".

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

- a. (100) Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all earmarked revenues are presented.
- d. (0) No, estimates of earmarked revenues are not presented.
- e. Not applicable/other (please comment).

Answer: e.

Sources: EBP documentation does not provide any estimates of earmarked revenues that are only to be used for a specific purpose.

Government Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: In accordance with the Article 13 of the PFMC Law No: 5018, it is essential not to allocate certain revenues for some specific expenditures and this principle shall apply to the preparation, implementation and control of the budget. To this end, there exist no issue to exhibit earmarking of the revenues to certain expenditures in the budget.

Peer Reviewer

Opinion: Agree

IBP comment: Thank you to the reviewer. Based on the cited law, it is agreed that there are no earmarked revenues, and the score is changed from 'd' to 'e'.

47: 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. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: c. (33)

Sources: EBP documentation does provide some limited and quite general information about how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year. There are 4 chapters of the supporting EBP documentation that provide discussion of broad level Government policies, annual budget policies and budget measures ((inclusive of both revenues and expenditures). However, the discussion of budget policies (initiatives) on the expenditure side is quite general. On the revenue side, there is lengthy description of many very specific legislative measures related to tax policies (mostly specific concessions), along with some discussion of efforts related to tax administration and revenue mobilisation. On the expenditure side, there is a substantive description of spending measures (programs) across sectors. However, the linkages between the discussion of broad Government policies (or sector policies) and the discussion of specific budget initiatives is not strong, and there are not any tables to present estimates of new (or changes to existing) budget policies in any alignment to well defined Government policy priorities/objectives. Finally, it is worth noting that there is no comprehensive set of estimates for program-level spending. the tables that are presented are limited to administrative, economic and broad functional classifications. Chapter 2 - Medium term plan and broad-level Government policies (narrative Narrative discussion, pp.31-40 Tables, pp. 41-49 Chapter 3 - FY2017 Budget Narrative discussion, pp.53-60 Tables, pp. 61-101 (including many tables for FY2018 and FY2019) Chapter 4 - Revenue policies Narrative discussion, pp.105-152 Chapter 5 - Expenditure policies Narrative discussion, pp.155-187 2017 YILI BÜTÇE GEREKÇESİ [2017 Budget Rationale (Supporting Documentation)] <http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi...> (<http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi.pdf?0>)

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: According to the PFMC Law No: 5018, administrations must prepare a 5 year strategic plan and yearly performance programs along with their budget proposals. In strategic plans, the objectives and to do list are listed in accordance with those objectives of the administrations, in line with the objectives set by the government. In the yearly performance programs, information as regards to what administrations have to do on a yearly basis in order to reach the objectives set by the strategic plan, is given. In strategic plans and performance programs, there exist an extensive amount of financial information as well as non financial information as regards to measuring and evaluating the results. These documents are presented to the MoF, Ministry of Development and to the Parliament along with their budget proposals by the administrations and made publicly available in January. According to the Article 17 of the PFMC Law No:5018, in the framework of the principles stated in the Budget Preparation Guide and STRATEGIC PLANS, public administrations shall prepare their budget revenue and expenditure proposals accompanied by the statement of reasons. According to article 9 of the PFMC Law.5018, in order to present public services at the required level and quality, public administrations shall base their budgets and their program and project-based resource allocations on their strategic plans, annual goals and objectives, and performance indicators. According to Regulation that pertains performance programs to be prepared by public administrations, (KAMU İDARELERİNCE HAZIRLANACAK PERFORMANS PROGRAMLARI HAKKINDA YÖNETMELİK_ <http://www.mevzuat.gov.tr/Metin.Aspx?MevzuatKod=7.5.12241&so...> (<http://www.mevzuat.gov.tr/Metin.Aspx?>

supportive document taken into consideration during the budgetary process in the Parliament. The performance programs, which include an extensive amount of performance targets assigned to nonfinancial data, are finalized according to the last figures in the Central Government Budget Law approved by the Parliament and published in the Official Gazette. The final performance programs, along with their final performance targets assigned to nonfinancial data on results, are finalized at the end of the year. For an example of a performance program prepared by an administration, here is the link of Ministry of Finance's 2017 Performance Program: <https://www.sgb.gov.tr/PerformansProgrami/Maliye%20Bakanl%C4%B1%C4%9F%C4%B1%202017%20Y%C4%B1%C4%B1%20Performans%20Program%20>

Peer Reviewer

Opinion: Agree

IBP comment: Thank you for the comment from the GR. Ministry Performance Programs cannot be considered as part of the EBP if they are not submitted to Parliament at the same time as the EBP and published before December 31, 2016. Since the MoF Performance Program was published in January 2017, it is not considered as part of the OBS scoring methodology, and the score for this question remains a 'c'.

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

- a. (100) Yes, performance targets are assigned to all nonfinancial data on results.
- b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
- c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
- d. (0) 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).

Answer: d.

Sources: EBP documentation does not present information about performance targets assigned to non-financial data on results.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Performance program proposals of public administrations, which lay the foundation of the budget proposals of these institutions, are submitted to the Ministry of Finance, Ministry of Development and Turkish Grand National Assembly (TGNA) together with the budget proposals; as a supportive document taken into consideration during the budgetary process in the Parliament. The performance programs, which include an extensive amount of performance targets assigned to nonfinancial data, are finalized according to the last figures in the Central Government Budget Law approved by the Parliament and published in the Official Gazette. The final performance programs, along with their final performance targets assigned to nonfinancial data on results, are finalized at the end of the year. For an example of a performance program prepared by an administration, here is the link of Ministry of Finance's 2017 Performance Program: <https://www.sgb.gov.tr/PerformansProgrami/Maliye%20Bakanl%C4%B1%C4%9F%C4%B1%202017%20Y%C4%B1%C4%B1%20Performans%20Program%20>

Peer Reviewer

Opinion: Agree

IBP comment: Thank you for the comment from the GR. Ministry Performance Programs cannot be considered as part of the EBP if they are not submitted to Parliament at the same time as the EBP and published before December 31, 2016. Since the MoF Performance Program was published in January 2017, it is not considered as part of the OBS scoring methodology, and the score for this question remains a 'd'.

52: 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. (100) 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. (67) 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. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
- d. (0) 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).

Answer: c. (33)

Sources: EBP documentation provides estimates for some policies intended to benefit directly the the country's most impoverished or disadvantaged population. EBP documentation does not provide comprehensive program-level expenditure data. However, there is narrative discussion of budget measures, including both expenditure programs for social protection for poor families and elderly population, as well as other programs targeting youth and people with disabilities. The narrative discussion does include proposed budget allocations for these programs. Chapter 5 - Expenditure policies, pp.155-187 In particular, see Section 3, pp.166 3.1 - Women policies, 157 3.2 - Child policies, p.161 3.3 - Youth policies, p.163 3.4 - Elderly policies , p.164 3.5 - Disabled policies, p.165 Chapter 8- Health and social protection, pp.253-287 Also, on the revenue side, among the many revenue-policy concessions are some intended to provide some tax relief to relatively low income population or to support lower prices for certain basic goods. Chapter 4 - Revenue policies Narrative discussion, pp.105-152 2017 YILI BÜTÇE GEREKÇESİ [2017 Budget Rationale (Supporting Documentation)] <http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi...> (<http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi.pdf?0>)

Government Reviewer**Opinion:** Disagree**Suggested answer:** a.

Comments: The Budget Justification (Budget Rationale), which is a document prepared by the Ministry of Finance and constitutes one of the documents that are submitted along with the EBP, presents estimates of policies that are intended to bring benefit to the country's most impoverished populations. URL: <http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi...> (http://www.bumko.gov.tr/Eklenti/10275,2017yilibutcegerekcesi.pdf?0&_tag1=E595FBCC29FA4EAD494A56873635CD3CC34B8222) Policies for women: p. 157 Policies for children: p. 161 Policies for youth: p. 163 Policies for elders: p. 164 Policies for disabled: p. 165

Peer Reviewer**Opinion:** Agree

Researcher response: Thank you to the GR. Acknowledging the GR's disagreement with the score, on the basis of the citation of EBP documentation provided by the GR, which is, in fact, a part of the broad scope of material already reviewed and cited by the researcher as part of the original assessment, both the researcher and IBP consider the original assessment of "c" to be appropriate for the partial coverage in EBP documentation for both new and existing budget year policies (estimates and explanation) intended to benefit poor and vulnerable population groups. The score needs to remain unchanged.

53: 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. (100) Yes, a detailed timetable is released to the public.
- b. (67) Yes, a timetable is released, but some details are excluded.
- c. (33) Yes, a timetable is released, but it lacks important details.
- d. (0) No, a timetable is not issued to the public.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The timetable is available in the law no 5018, Articles 16-19. The Ministry of Finance also published a "Budget Call" on October 6, 2016 (attached). Moreover, the agenda of budget discussions is published on TGNA's (Turkish Grand National Assembly) web page whose link is provided below. https://www.tbmm.gov.tr/develop/owa/planButce.goruntule?v_yi... (https://www.tbmm.gov.tr/develop/owa/planButce.goruntule?v_yil=2017)

Government Reviewer**Opinion:** Agree**Peer Reviewer****Opinion:** Agree with Comments

Comments: The information given by the researcher is true other than the budget call. The timetable for the whole budget process is available on the web page of BUMKO under the heading of the budget preparation process. The related web link is below: <http://www.bumko.gov.tr/TR,41/butce-hazirlama-sureci.html> (<http://www.bumko.gov.tr/TR,41/butce-hazirlama-sureci.html>)

IBP comment: Thank you to the Government Reviewer - the link provided (<http://www.bumko.gov.tr/TR,41/butce-hazirlama-sureci.html>) (<http://www.bumko.gov.tr/TR,41/butce-hazirlama-sureci.html>) does provide the annual budget timetable.

54: 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. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Pre-Budget Statement is published late and therefore considered not publicly available. According to the OBS methodology, the appropriate response is "d".

Comments: Researcher: While the appropriate response is "d" as the Pre-Budget Statement is considered not publicly available, the researcher notes that the Pre-Budget Statement includes estimates of nominal GDP level, inflation rate, and real GDP growth, but does not have information about the estimated interest rates. Please see Table 1 on page 2 of the attached PBS.

Government Reviewer**Opinion:** Disagree**Suggested answer:** b.

Comments: According to Turkish budgetary system, the pre-budget statement is composed of two different, yet complementary documents: (1) Medium Term Program and (2) Medium Term Financial Plan. The core elements asked in the question are included in the Medium Term Program, which is prepared by the Ministry of Development, published in the Official Gazette and made available online to the public. For Medium Term Program: <http://www.kalkinma.gov.tr/Pages/content.aspx?List=28363ffa-...> (<http://www.kalkinma.gov.tr/Pages/content.aspx?List=28363ffa-6f2c-4400-86bc-ca5decdb5161&ID=13&Source=http%3A%2F%2Fwww%2Ekalkinma%2Egov%2Etr%2FPages%2FOrtaVadeliProgramlar%2Easp&ContentTypeId=0x0100F586C9>) The core elements are also discussed in the Medium Term Fiscal Plan which is prepared by the Ministry of Finance, published in the Official Gazette and made available online to the public. For MTFP: <http://www.bumko.gov.tr/EN,2709/medium-term-fiscal-plan.html> (<http://www.bumko.gov.tr/EN,2709/medium-term-fiscal-plan.html>)

Peer Reviewer

Opinion: Agree with Comments

Comments: The information on the macroeconomic forecast upon which the budget projections are based is presented. However, it does not include interest rates. Additionally, since the pre-budget statement is published not in time, it is plausible to say that the information related to the macroeconomic forecast is not presented or not publicly available.

Researcher response: Thank you to the reviewers. Acknowledging the GR's disagreement and both the GR's and PR's comments regarding the content of relevant documents (both the Medium Term Program 2017-2019 and the Medium Term Fiscal Plan 2017-2019), both of the documents cited are made publicly available less than the minimum required 1-month period prior to submission of the EBP by the executive to Parliament. Therefore, while the documents do contain relevant information, in accordance with standard OBS methodology, they are assessed as "not available", with the response for this question being a "score" of "d".

55: 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. (100) Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
- b. (67) Yes, the core information is presented for the government's expenditure policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's expenditure policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Pre-Budget Statement is published late and therefore considered not publicly available. According to the OBS methodology, the appropriate response is "d".

Comments: Researcher: While the appropriate response is "d" as the Pre-Budget Statement is considered not publicly available, Section B in the attached PBS (pp 2-4) provides a somewhat weak and superficial discussion of expenditure policies and priorities. Tables 3,4 and 5 in the same document provide estimates of total expenditures

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The government's expenditure policies and priorities that guides the upcoming budget both exist in the Medium Term Program and in the Medium Term Fiscal Plan. For MTFP: <http://www.bumko.gov.tr/EN,2709/medium-term-fiscal-plan.html> (<http://www.bumko.gov.tr/EN,2709/medium-term-fiscal-plan.html>) (p.2-3) For MTP : <http://www.kalkinma.gov.tr/Lists/OrtaVadeliProgramlar/Attach...> ([http://www.kalkinma.gov.tr/Lists/OrtaVadeliProgramlar/Attachments/13/Medium%20Term%20Programme%20\(2017-2019\).pdf](http://www.kalkinma.gov.tr/Lists/OrtaVadeliProgramlar/Attachments/13/Medium%20Term%20Programme%20(2017-2019).pdf)) (p.24-28) The MTP also discusses world economic outlook (p 2-6), Turkish economic outlook (p7-11) , balance of payments (p33-36), monetary policy (p.37-38) and so on.

Peer Reviewer

Opinion: Agree

Researcher response: Thank you to the reviewers. Acknowledging the GR's disagreement and both the GR's and PR's comments regarding the content of relevant documents (both the Medium Term Program 2017-2019 and the Medium Term Fiscal Plan 2017-2019), both of the documents cited are made publicly available less than the minimum required 1-month period prior to submission of the EBP by the executive to Parliament. Therefore, while the documents do contain relevant information, in accordance with standard OBS methodology, they are assessed as "not available", with the response for this question being a "score" of "d".

56: 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. (100) Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
- b. (67) Yes, the core information is presented for the government's revenue policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's revenue policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Pre-Budget Statement is published late and therefore considered not publicly available. According to the OBS methodology, the appropriate response is "d".

Comments: Researcher: While the appropriate response is "d" as the Pre-Budget Statement is considered not publicly available, Section C of the attached PBS (pp 4-5) provides a somewhat superficial, weak discussion of revenue policies and priorities. Tables 3,6, and 7 in the same document provide estimates of total revenue.

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The government's revenue policies and priorities that guides the upcoming budget both exist in the Medium Term Program and in the Medium Term Fiscal Plan. For MTFP: <http://www.bumko.gov.tr/EN,2709/medium-term-fiscal-plan.html> (p.4-5) For MTP : <http://www.kalkinma.gov.tr/Lists/OrtaVadeliProgramlar/Attach...> ([http://www.kalkinma.gov.tr/Lists/OrtaVadeliProgramlar/Attachments/13/Medium%20Term%20Programme%20\(2017-2019\).pdf](http://www.kalkinma.gov.tr/Lists/OrtaVadeliProgramlar/Attachments/13/Medium%20Term%20Programme%20(2017-2019).pdf)) (p.28-29)

Peer Reviewer

Opinion: Agree

57: 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: he Pre-Budget Statement is published late and therefore considered not publicly available. According to the OBS methodology, the appropriate response is "d".

Comments: Researcher: While the appropriate response is "d" as the Pre-Budget Statement is considered not publicly available, Chapter III of the attached PBS provides some information on the government debt and borrowing. Tables 4 and 5 in the same document demonstrate the interest payments. Table 8 provides information about the ratio of central government debt stock to GDP. No information on the amount of net new borrowing needed in the upcoming budget year is presented.

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: One of the three estimates, that is, the total debt outstanding at the end of the budget year is given in both ; (1) Medium Term Program, (2) Medium Term Financial Plan. - in the form of Ratio of EU Defined General Government Debt Stock to GDP (%). For MTFP: <http://www.bumko.gov.tr/EN,2709/medium-term-fiscal-plan.html> (p. 9) For MTP: <http://www.kalkinma.gov.tr/Lists/OrtaVadeliProgramlar/Attach...> ([http://www.kalkinma.gov.tr/Lists/OrtaVadeliProgramlar/Attachments/13/Medium%20Term%20Programme%20\(2017-2019\).pdf](http://www.kalkinma.gov.tr/Lists/OrtaVadeliProgramlar/Attachments/13/Medium%20Term%20Programme%20(2017-2019).pdf)) (p.45)

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, multi-year expenditure estimates are presented.
- b. (0) No, multi-year expenditure estimates are not presented.
- c. Not applicable/other (please comment).

Answer: b.

Sources: he Pre-Budget Statement is published late and therefore considered not publicly available. According to the OBS methodology, the appropriate response is "d".

Comments: Researcher: While the appropriate response is "d" as the Pre-Budget Statement is considered not publicly available, See Tables 3,4 and 5 in the attached PBS document for multi-year estimates of expenditures.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The Pre-Budget Statement, namely the MTFP, present estimates of total expenditures both for the BY, and BY+1 and BY+2. MTFP: <http://www.bumko.gov.tr/EN,2709/medium-term-fiscal-plan.html> (<http://www.bumko.gov.tr/EN,2709/medium-term-fiscal-plan.html>) (p. 9)

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: EB documentation does present expenditure estimates for all 3 expenditure classifications. Please see the Appendices provided in the attached EB document (pp 6-8). Clicking on the administrative unit provided in the Appendix Table one can reach the expenditure estimates by all three expenditure classifications. 2017 YILI MERKEZİ YÖNETİM BÜTÇE KANUNU Link to full EB document in PDF: <http://www.resmigazete.gov.tr/main.aspx?home=http://www.resm...> ([http://www.resmigazete.gov.tr/eskiler/2016/12/20161224m1.htm&main=http://www.resmigazete.gov.tr/eskiler/2016/12/20161224m1.htm](http://www.resmigazete.gov.tr/main.aspx?home=http://www.resmigazete.gov.tr/eskiler/2016/12/20161224m1.htm&main=http://www.resmigazete.gov.tr/eskiler/2016/12/20161224m1.htm))

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

60: Does the Enacted Budget present expenditure estimates for individual programs?

- a. (100) Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Enacted Budget does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: EB documentation does provide estimates for program-level spending accounting for all expenditures. The Table provided in the Appendix of the attached EB (pp 6-8) present expenditure estimates by ministries, public entities, universities etc. One can click on the relevant public entity and see the expenditure estimates of each administrative unit below these ministries or public entities. 2017 YILI MERKEZİ YÖNETİM BÜTÇE KANUNU Link to full EB document in PDF: <http://www.resmigazete.gov.tr/main.aspx?home=http://www.resm...> ([http://www.resmigazete.gov.tr/eskiler/2016/12/20161224m1.htm&main=http://www.resmigazete.gov.tr/eskiler/2016/12/20161224m1.htm](http://www.resmigazete.gov.tr/main.aspx?home=http://www.resmigazete.gov.tr/eskiler/2016/12/20161224m1.htm&main=http://www.resmigazete.gov.tr/eskiler/2016/12/20161224m1.htm))

Comments: Researcher: Note: The "program-level" data is for disaggregated administrative "sub-units" rather than output-oriented program data.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: If I should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department, Appropriations are shown by the administrative units and their sub-units in the A sheet attached to the enacted budget law. The web link of this table is below: <http://www.bumko.gov.tr/TR,7227/odenek-a-gelir-b-ve-finansma...> (<http://www.bumko.gov.tr/TR,7227/odenek-a-gelir-b-ve-finansman-f-cetvelleri.html>)

Researcher response: Thank you to the PR. The link cited by the PR and the link provided by the researcher have the same information. One is BUMKO the other one is the Official Gazette.<http://www.resmigazete.gov.tr/main.aspx?home=http://www.resm...> ([http://www.resmigazete.gov.tr/eskiler/2016/12/20161224m1.htm&main=http://www.resmigazete.gov.tr/eskiler/2016/12/20161224m1.htm](http://www.resmigazete.gov.tr/main.aspx?home=http://www.resmigazete.gov.tr/eskiler/2016/12/20161224m1.htm&main=http://www.resmigazete.gov.tr/eskiler/2016/12/20161224m1.htm)<http://www.bumko.gov.tr/TR,7227/odenek-a-gelir-b-ve-finansman-f-cetvelleri.html>)

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

- a. (100) Yes, the Enacted Budget presents revenue estimates by category.
- b. (0) No, the Enacted Budget does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: EB document does provide revenue estimates by broad category of revenues. Please see the Annex B provided at the very bottom of the Table provided in the attached EB (pp.6-8). 2017 YILI MERKEZİ YÖNETİM BÜTÇE KANUNU (p.1840) Link to full EB document in PDF: <http://www.resmigazete.gov.tr/main.aspx?home=http://www.resm...> ([http://www.resmigazete.gov.tr/eskiler/2016/12/20161224m1.htm&main=http://www.resmigazete.gov.tr/eskiler/2016/12/20161224m1.htm](http://www.resmigazete.gov.tr/main.aspx?home=http://www.resmigazete.gov.tr/eskiler/2016/12/20161224m1.htm&main=http://www.resmigazete.gov.tr/eskiler/2016/12/20161224m1.htm))

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: The enacted budget presents revenue estimates by category in the B sheet attached to the enacted budget law. The web link of this table is below: <http://www.resmigazete.gov.tr/main.aspx?home=http://www.resm...> ([http://www.resmigazete.gov.tr/eskiler/2016/12/20161224m1.htm&main=http://www.resmigazete.gov.tr/eskiler/2016/12/20161224m1.htm](http://www.resmigazete.gov.tr/main.aspx?home=http://www.resmigazete.gov.tr/eskiler/2016/12/20161224m1.htm&main=http://www.resmigazete.gov.tr/eskiler/2016/12/20161224m1.htm))

IBP comment: The Peer Reviewer's comments are in agreement with the Researcher's assessment.

62: Does the Enacted Budget present individual sources of revenue?

- a. (100) Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Enacted Budget does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: EB document does provide revenue estimates for individual categories of revenue accounting for all revenues. Please see the Annex B provided at the very bottom of the Table provided in the attached EB (pp.6-8). 2017 YILI MERKEZİ YÖNETİM BÜTÇE KANUNU (pp.1841-1862) Link to full EB document in PDF: <http://www.resmigazete.gov.tr/main.aspx?home=http://www.resm...> ([http://www.resmigazete.gov.tr/eskiler/2016/12/20161224m1.htm&main=http://www.resmigazete.gov.tr/eskiler/2016/12/20161224m1.htm](http://www.resmigazete.gov.tr/main.aspx?home=http://www.resmigazete.gov.tr/eskiler/2016/12/20161224m1.htm&main=http://www.resmigazete.gov.tr/eskiler/2016/12/20161224m1.htm))

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: As indicated by the revenue categories in the B sheet attached to the enacted budget law, Individual sources of revenue are also presented in the B sheet attached to the enacted budget law. The web link of this table is below: <http://www.resmigazete.gov.tr/main.aspx?home=http://www.resm...> ([http://www.resmigazete.gov.tr/eskiler/2016/12/20161224m1.htm&main=http://www.resmigazete.gov.tr/eskiler/2016/12/20161224m1.htm](http://www.resmigazete.gov.tr/main.aspx?home=http://www.resmigazete.gov.tr/eskiler/2016/12/20161224m1.htm&main=http://www.resmigazete.gov.tr/eskiler/2016/12/20161224m1.htm))

IBP comment: The Peer Reviewer's comment is in agreement with the Researcher's assessment.

63: 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The EB does not provide information regarding the three estimates related to government borrowing and debt. <http://www.resmigazete.gov.tr/main.aspx?home=http://www.resm...> ([http://www.resmigazete.gov.tr/eskiler/2016/12/20161224m1.htm&main=http://www.resmigazete.gov.tr/eskiler/2016/12/20161224m1.htm](http://www.resmigazete.gov.tr/main.aspx?home=http://www.resmigazete.gov.tr/eskiler/2016/12/20161224m1.htm&main=http://www.resmigazete.gov.tr/eskiler/2016/12/20161224m1.htm))

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The Article 3 of the enacted budget determines the amount of borrowing required during the budget year. URL:

<http://www.resmigazete.gov.tr/main.aspx?home=http://www.resm...> ([http://www.resmigazete.gov.tr/eskiler/2016/12/20161224m1.htm&main=http://www.resmigazete.gov.tr/eskiler/2016/12/20161224m1.htm](http://www.resmigazete.gov.tr/main.aspx?home=http://www.resmigazete.gov.tr/eskiler/2016/12/20161224m1.htm&main=http://www.resmigazete.gov.tr/eskiler/2016/12/20161224m1.htm))

<http://www.resmigazete.gov.tr/eskiler/2016/12/20161224m1.htm&main=http://www.resmigazete.gov.tr/eskiler/2016/12/20161224m1.htm>)

Peer Reviewer

Opinion: Agree

Researcher response: Thank you to the government reviewer. Based on the GR's assessment and citation for the presentation of sufficient information about net new borrowing for the budget year (FY2017), identified in Article 3 of the EB document as the difference between the two figures cited in Articles 1 and 2, for expenditures and revenues, respectively, and upon further consideration, the "score" is revised to "c" in accordance with the GR's recommendation.

64: 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. (100) The Citizens Budget provides information beyond the core elements.
- b. (67) The Citizens Budget provides the core information.
- c. (33) The Citizens Budget provides information, but it excludes some core elements.
- d. (0) The Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The Citizens Budget documentation provide information for some but not all of the core elements. It does not provide information on the macroeconomic forecast upon which the budget is based. <http://www.bumko.gov.tr/TR,7216/vatandas-butce-rehberi.html> (<http://www.bumko.gov.tr/TR,7216/vatandas-butce-rehberi.html>)

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The Citizens Budget prepared and published by the MoF contains all of the core elements. The url for the English version of the Citizen's Budget: <http://www.bumko.gov.tr/EN,7240/citizens-guide-to-the-budget...> (<http://www.bumko.gov.tr/EN,7240/citizens-guide-to-the-budget.html>)

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The Citizens Budget provides the core information. It also provides information on the macroeconomic forecast such as GDP Growth rate and inflation rate upon which the budget is based. For detailed information, the first page of the following document can be viewed.

<http://www.bumko.gov.tr/Eklenti/10306,brosur-tasihli4-e-bask...> (<http://www.bumko.gov.tr/Eklenti/10306,brosur-tasihli4-e-baskiya-girenpdf.pdf?0>)

Researcher response: Thank you to the reviewers. Acknowledging the comments of the reviewers and upon further review, the Citizens Budget document is found to include the required basic macroeconomic information for nominal GDP, real GDP growth and inflation. On this basis and in accordance with the GR and PR comments, the "score" is revised to a "b".

65: How is the Citizens Budget disseminated to the public?

- a. (100) 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. (67) 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. (33) A Citizens Budget is disseminated only by using one means of dissemination.
- d. (0) A Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The CB is disseminated through internet posting by BUMKO (General Directorate of Budget and Fiscal Control). <http://www.bumko.gov.tr/TR,7216/vatandas-butce-rehberi.html> (<http://www.bumko.gov.tr/TR,7216/vatandas-butce-rehberi.html>) The attached documents also indicate that the CB is also distributed as hand-outs or is mailed to the households.

Comments: Researcher: Note: IBP/Researcher still seeking further confirmation/concrete evidence that CB was disseminated as either a hand-out or through the mail (post). If such evidence is found/provided, then the assessment may be revised to "b".

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: The Executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

67: Are "citizens" versions of budget documents published throughout the budget process?

- a. (100) 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. (67) A citizens version of budget documents is published for at least two of the four stages of the budget process.
- c. (33) A citizens version of budget documents is published for at least one stage of the budget process.
- d. (0) No citizens version of budget documents is published.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: A Citizens Budget is only produced for one stage of the budget process - Enacted Budget (EB) www.bumko.gov.tr (<http://www.bumko.gov.tr>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
- c. (33) Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
- d. (0) No, the In-Year Reports do not present actual expenditures by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: IYR documentation presents actual expenditure data for 1 of 3 expenditure classifications - economic. See the following sections of IYR documentation: Section A.2, pp.2-3 Section B.2, pp.5-7 Aylık Bütçe Gerçekleştirme Raporu - Kasım 2016 Monthly Budget Review - November 2016. <http://www.bumko.gov.tr/Eklenti/10348,2016kasimayibutcegerce...>
(<http://www.bumko.gov.tr/Eklenti/10348,2016kasimayibutcegerceklesmeleriraporupdf.pdf?0>)

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The in-year reports are produced by the DG of Budget and Fiscal Control of the Ministry of Finance on a monthly basis and also the DG of Public Accounts produces budget realizations on a monthly basis which include data as regards to the realizations but does not contain any narrative. The monthly budget realizations produced by the DG Public Accounts contain data for administrative, functional and economic classification of the expenditures. URL: <https://www.muhasibat.gov.tr/content/genel-yonetim-mali-ista...> (<https://www.muhasibat.gov.tr/content/genel-yonetim-mali-istatistikleri>)

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Actual expenditures of the central government budget have been presented by administrative, economic, and functional classification in the monthly budget bulletin. The web link of this document is below: <http://www.bumko.gov.tr/TR,6263/2016.html> (<http://www.bumko.gov.tr/TR,6263/2016.html>)

Researcher response: Thank you to the reviewers and confirming their assessment. The URL for the December 2016 IYR is: <http://www.bumko.gov.tr/Eklenti/10474,aralik2016pdf.pdf?0> (<http://www.bumko.gov.tr/Eklenti/10474,aralik2016pdf.pdf?0>) For economic classification see pages 10-28 For functional classification see pages 29-34 For administrative classification see pages 35-40Based on the additional source of data, the response has been revised from "c" to "a".

69: Do the In-Year Reports present actual expenditures for individual programs?

- a. (100) Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
- b. (67) Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the In-Year Reports do not present actual expenditures by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: In-Year Reports do not present actual expenditures by program. Aylık Bütçe Gerçekleştirme Raporu - Kasım 2016 Monthly Budget Review - November 2016. <http://www.bumko.gov.tr/Eklenti/10348,2016kasimayibutcegerce...> (<http://www.bumko.gov.tr/Eklenti/10348,2016kasimayibutcegerceklesmeleriraporupdf.pdf?0>)

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The In-Year Reports produced by the DG of Budget and Fiscal Control contain narrative discussions and the expenditure levels of individual programs within it. For example the expenditure trends of the agricultural subsidies and interest payments can be found in the monthly reports of the DG of Budget and Fiscal Control. For the In-Year Report of May 2017: <http://www.bumko.gov.tr/Eklenti/10702,2017mayisayibutcegerce...> (<http://www.bumko.gov.tr/Eklenti/10702,2017mayisayibutcegerceklesmeleriraporupdf.pdf?0>)

Peer Reviewer

Opinion: Agree

Researcher response: Thank you to the government reviewer. On the basis of further review, the "score" has been revised to a "c" based on the presentation of data for actual expenditures for debt service interest payments and for presentation of selected other "program level" expenditure items such as agricultural subsidies.

IBP comment: During an IBP consistency check, this score is revised from 'c' to 'd' as the data on debt interest payments and agricultural subsidies is not counted as program level data.

70: 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. (100) Yes, comparisons are made for expenditures presented in the In-Year Reports.
- b. (0) No, comparisons are not made for expenditures presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: IYR documentation does present comparisons of actual year-to-date expenditures with the same period in the previous year See the following sections of IYR documentation: Section A.2, pp.2-3 Section B.2, pp.5-7 Aylık Bütçe Gerçekleştirme Raporu - Kasım 2016 Monthly Budget Review - November 2016. <http://www.bumko.gov.tr/Eklenti/10348,2016kasimayibutcegerce...> (<http://www.bumko.gov.tr/Eklenti/10348,2016kasimayibutcegerceklesmeleriraporupdf.pdf?0>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, In-Year Reports present actual revenue by category.
- b. (0) No, In-Year Reports do not present actual revenue by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: IYR documentation does present revenue data by broad category (e.g. tax, non-tax, etc.) See the following sections of IYR documentation: Section A.3, pp.3-4 Section B.3, p.7 Aylık Bütçe Gerçekleştirme Raporu - Kasım 2016 Monthly Budget Review - November 2016. <http://www.bumko.gov.tr/Eklenti/10348,2016kasimayibutcegerce...> (<http://www.bumko.gov.tr/Eklenti/10348,2016kasimayibutcegerceklesmeleriraporupdf.pdf?0>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- b. (67) Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- d. (0) No, In-Year Reports do not present individual sources of actual revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: IYR documentation presents revenue data for individual sources accounting for more than 2/3's of all revenues but not for all revenues. The individual sources data is limited to sources of tax revenue. The non-tax revenue broad category is not broken down into specific sources of non-tax revenue. See the following sections of IYR documentation: Section A.3, pp.3-4 Section B.3, p.7 Aylık Bütçe Gerçekleştirme Raporu - Kasım 2016 Monthly Budget Review - November 2016. <http://www.bumko.gov.tr/Eklenti/10348,2016kasimayibutcegerce...> (<http://www.bumko.gov.tr/Eklenti/10348,2016kasimayibutcegerceklesmeleriraporupdf.pdf?0>)

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: In the In-Year Reports, total sum of the collected revenues are reported and made available to public. The major items within the total revenues are explicitly reported and shown in tables in the "In-Year Reports". However, some of the revenues, which constitute a minor part of the total revenues are summed up under the "Other Revenues (Diğer)" items and reported and shown in the tables with that heading.

<http://www.bumko.gov.tr/Eklenti/10702,2017mayisayibutcegerce...>

(<http://www.bumko.gov.tr/Eklenti/10702,2017mayisayibutcegerceklesmeleriraporupdf.pdf?0>) (p.4)

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The individual sources of revenue for actual revenues collected have been presented in the Monthly budget bulletin showing the monthly realisation results of the central government budget. The web link of this documentation is below: <http://www.bumko.gov.tr/TR,6263/2016.html> (<http://www.bumko.gov.tr/TR,6263/2016.html>)

IBP comment: Thank you to both the Government Review and the Peer Reviewer. Based on the inclusion of the Monthly Budget Bulletin, <http://www.bumko.gov.tr/TR,6263/2016.html> (<http://www.bumko.gov.tr/TR,6263/2016.html>), these IYR contain detailed information on revenues where the other categories are below 3%, therefore the score is revised to 'a'. For example, in the September 2016 Monthly Budget Bulletin, which was published on November 30, 2016, detailed revenue categories are included from p. 40-51. See <http://www.bumko.gov.tr/Eklenti/10316,eylul2016bultenpdf.pdf...> (<http://www.bumko.gov.tr/Eklenti/10316,eylul2016bultenpdf.pdf?0>)

73: 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. (100) Yes, comparisons are made for revenues presented in the In-Year Reports.
- b. (0) No, comparisons are not made for revenues presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: IYR documentation does present comparisons of actual revenue data against the same period in the previous year. See the following sections of IYR documentation: Section A.3, pp.3-4 Section B.3, p.7 Aylık Bütçe Gerçekleştirme Raporu - Kasım 2016 Monthly Budget Review - November 2016. <http://www.bumko.gov.tr/Eklenti/10348,2016kasimayibutcegerce...> (<http://www.bumko.gov.tr/Eklenti/10348,2016kasimayibutcegerceklesmeleriraporupdf.pdf?0>)

Government Reviewer

Opinion: Agree

Peer Reviewer
Opinion: Agree

74: 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: IYR documentation does present data for 1 of 3 core elements related to government debt and borrowing - interest payments on debt. No data is provided for either net borrowing or for the total stock of outstanding Government debt. See the following sections of IYR documentation: Section A.1, pp.1 Section B.1, p.5 Aylık Bütçe Gerçekleştirme Raporu - Kasım 2016 Monthly Budget Review - November 2016.
<http://www.bumko.gov.tr/Eklenti/10348,2016kasimayibutcegerce...>
(<http://www.bumko.gov.tr/Eklenti/10348,2016kasimayibutcegerceklesmeleriraporupdf.pdf?0>)

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: In addition to the interest payments to-date on the outstanding debt, which can be found in the "In-Year Report" of the DG of Budget and Fiscal Control, the Turkish Treasury prepares, publishes and makes available online the "Debt Management Report" on a monthly basis and this report includes extensive information as regards to the total debt position and policy of Turkey. URL: <http://m.hazine.gov.tr/File/?path=ROOT%2f1%2fDocuments%2fKam...> (http://m.hazine.gov.tr/File/?path=ROOT%2f1%2fDocuments%2fKamu%20Bor%C3%A7%20Yonetimi%20Raporu%2fKamu_Borc_Yonetimi_Raporu_Mayis_2017.pdf)

Peer Reviewer

Opinion: Agree

Researcher response: Thank you to the government reviewer. In light of the new information provided in Public Debt Management Reports the score is revised as "a". The URL for the English version of the reports is: <http://www.treasury.gov.tr/en-US/Reports-Page?mid=739&cid=22...>
(<http://www.treasury.gov.tr/en-US/Reports-Page?mid=739&cid=22&nm=712>)

75: 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. (100) Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total actual debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total actual debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: IYR documentation does not provide any information related to the composition of Government debt.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Although the information referred in the question does not exist in the "In-Year Report" produced by the DG of Budget and Fiscal Control, the Turkish Treasury prepares, publishes and makes available online the "Debt Management Report" on a monthly basis. The report includes extensive information as regards to the total debt position and policy of Turkey. URL: <http://m.hazine.gov.tr/File/?path=ROOT%2f1%2fDocuments%2fKam...>
(http://m.hazine.gov.tr/File/?path=ROOT%2f1%2fDocuments%2fKamu%20Bor%C3%A7%20Yonetimi%20Raporu%2fKamu_Borc_Yonetimi_Raporu_Mayis_2017.pdf)

Peer Reviewer

Opinion: Agree

Researcher response: Thank you to the government reviewer. In light of the additional documents cited by the GR the score is revised as "a"

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

- a. (100) 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. (67) 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. (33) 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. (0) No, the estimates for macroeconomic forecast have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: MYR documentation does not present updated estimates of the macroeconomic forecast indicators. 2016 Yılı Merkezi Yönetim Bütçe Gerçekleşmeleri ve Beklentiler Raporu [Central Government Budget Realisations and Expectations Report, 2016]
<http://www.bumko.gov.tr/Eklenti/10238,2016-yili-merkezi-yone...> (<http://www.bumko.gov.tr/Eklenti/10238,2016-yili-merkezi-yonetim-butce-gerceklesmeleri-ve-beklentiler-raporu.pdf?0>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
- b. (67) Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
- c. (33) Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
- d. (0) No, expenditure estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: MYR documentation does provide updated estimates of expenditures, but there is no (substantive) explanation of the differences between original budget estimates and the updated estimates or the factors underlying the revised annual estimates for FY2016. Note, updates estimates of annual expenditures for FY2016 (BY-1) are provided for 3 broad measures of expenditures: 1. Total expenditures 2. Total expenditures excluding interest payments 3. Interest payments Chapter 4 - Table 11, p.60 Although there is a brief narrative that presents the information already presented in the table showing revised estimates for the 3 aggregate expenditure categories, there is no explanation of what factors have led to changes made to the original budget estimates for total expenditures, non-interest total expenditures and interest payments. Chapter 4 - Section B, pp.60-61. 2016 Yılı Merkezi Yönetim Bütçe Gerçekleşmeleri ve Beklentiler Raporu [Central Government Budget Realisations and Expectations Report, 2016]
<http://www.bumko.gov.tr/Eklenti/10238,2016-yili-merkezi-yone...> (<http://www.bumko.gov.tr/Eklenti/10238,2016-yili-merkezi-yonetim-butce-gerceklesmeleri-ve-beklentiler-raporu.pdf?0>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

78: 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. (100) Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: MYR documentation presents expenditure data for all 3 expenditure classifications. Note: The data presents is for actual 6-month expenditures and for original budget estimates (for comparisons), but the expenditure data presented for the 3 expenditure classifications (as cited below) does NOT include revised/updated annual estimates for FY2016. 1. Administrative classification - for actual January-June expenditures Appendix 4, p.70 Appendix 5, pp.71-73 Appendix 6, p.74 2. Economic classification - for actual January-June expenditures Table 6, p.24 - data for broad categories of economic classification Graph 3, p.24 (showing comparison of 6-month actual expenditures as % of budgeted annual amount for

each category of economic classification for FY2016 as compared to same period for previous year FY2015) Appendix 2, pp.65-68 - data for more disaggregated/detailed categories of economic classification 3. Functional classification - for actual January-June expenditures Table 7, p.36 Graph 26, p.37 (showing comparison of 6-month actual expenditures as % of budgeted annual amount for each category of economic classification for FY2016 as compared to same period for previous year FY2015) 2016 Yılı Merkezi Yönetim Bütçe Gerçekleşmeleri ve Beklentiler Raporu [Central Government Budget Realisations and Expectations Report, 2016] <http://www.bumko.gov.tr/Eklenti/10238,2016-yili-merkezi-yone...> (<http://www.bumko.gov.tr/Eklenti/10238,2016-yili-merkezi-yonetim-butce-gerceklesmeleri-ve-beklentiler-raporu.pdf?0>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

79: Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

- a. (100) Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: MYR documentation does present some limited amount of program-level data accounting for less than 2/3 of total expenditures. There are 3 elements to support the assessment of some program-level data being presented in the MYR: 1. The MYR presents data for interest payments to service debt. This can be considered as a "program-level" expense. Item B ("Faiz Harcamaları") in Appendix 2, p.68 2. The detailed economic classification presented as an appendix item includes some specific line items that could be assessed as "program-level" spending. Appendix 2, pp.65-68 3. The detailed administrative classification data presented in 3 appendixes (based on OBS methodology that accepts an administrative breakdown extending below the main ministerial level as being "program-level" data) Appendix 4, p.70 - main ministerial units and departments Appendix 5, pp.71-73 - mainly universities and academies, along with some other budget administrators Appendix 6, p.74 - specific regulatory authorities/agencies 2016 Yılı Merkezi Yönetim Bütçe Gerçekleşmeleri ve Beklentiler Raporu [Central Government Budget Realisations and Expectations Report, 2016] <http://www.bumko.gov.tr/Eklenti/10238,2016-yili-merkezi-yone...> (<http://www.bumko.gov.tr/Eklenti/10238,2016-yili-merkezi-yonetim-butce-gerceklesmeleri-ve-beklentiler-raporu.pdf?0>)

Comments: Researcher: Note: Administrative units (ministries etc) publish midterm reports separately in addition to the consolidated MYR and these agency-specific MYRs for individual ministries do include expenditure estimates for individual programs. The MYR of the Ministry of Education is attached as an example.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: Although some items such as interest expenditures on the basis of economic classification are presented in the MYR, there is no any program level classification in this documentation. The sub-administrative units specified by the researcher indicate institutions within the scope of budget types, not program classification.

Researcher response: Thank you to the peer reviewer. Acknowledging the PR's comment, on the basis of the citations provided by the researcher and based on OBS methodology, the original "c" response needs to remain unchanged.

IBP comment: During an IBP review it is noted that interest payments to service debt are not considered program-level data, however since other expenditures are presented by program the score is confirmed as 'c'.

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

- a. (100) Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
- b. (67) Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
- c. (33) Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
- d. (0) No, revenue estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: MYR documentation does present updated (revised) estimates of annual revenue for FY2016 for total revenue and for 2 broad categories of revenue (tax and non-tax revenues), but there is no (substantive) explanation of the differences between original budget estimates and the updated estimates or the factors underlying the revised annual estimates for FY2016. Chapter 4 - Table 11, p.60 (total revenue and tax revenue) Chapter 4 - Section C, p.61 (text includes the revised annual estimate for total non-tax revenues) Although there is a brief narrative that presents the information

already presented in the table showing revised estimates for the 3 aggregate expenditure categories, there is no explanation of what factors have led to changes made to the original budget estimates for total revenues, total tax revenues or total non-tax revenues. Chapter 4 - Section C, p.61 2016 Yılı Merkezi Yönetim Bütçe Gerçekleşmeleri ve Beklentiler Raporu [Central Government Budget Realisations and Expectations Report, 2016] <http://www.bumko.gov.tr/Eklenti/10238,2016-yili-merkezi-yone...> (<http://www.bumko.gov.tr/Eklenti/10238,2016-yili-merkezi-yonetim-butce-gerceklesmeleri-ve-beklentiler-raporu.pdf?0>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) Yes, the Mid-Year Review presents revenue estimates by category.
- b. (0) No, the Mid-Year Review does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: MYR documentation does provide data for the broad categories of revenue (such as tax and non-tax revenues). Chapter 2 - Section C - Table 8, p.38 2016 Yılı Merkezi Yönetim Bütçe Gerçekleşmeleri ve Beklentiler Raporu [Central Government Budget Realisations and Expectations Report, 2016] <http://www.bumko.gov.tr/Eklenti/10238,2016-yili-merkezi-yone...> (<http://www.bumko.gov.tr/Eklenti/10238,2016-yili-merkezi-yonetim-butce-gerceklesmeleri-ve-beklentiler-raporu.pdf?0>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

82: Does the Mid-Year Review of the budget present individual sources of revenue?

- a. (100) Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Mid-Year Review does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: MYR documentation does provide data for individual sources of revenue accounting for more than 2/3 of total revenues. Note: The data presents is for actual 6-month revenue for the main types of tax revenues, as well as the original budget estimates (for comparisons). Data for individual sources of non-tax revenue is not provided. Also, there are no revised/updated annual estimates for individual sources of revenue. Data for individual sources of tax revenue (totalling approximately 204 million TL) account for approximately 74% of total revenue (totalling nearly 275 million TL) for the 1st 6 months of FY2016. Chapter 2 - Section C - Table 9, p.42 2016 Yılı Merkezi Yönetim Bütçe Gerçekleşmeleri ve Beklentiler Raporu [Central Government Budget Realisations and Expectations Report, 2016] <http://www.bumko.gov.tr/Eklenti/10238,2016-yili-merkezi-yone...> (<http://www.bumko.gov.tr/Eklenti/10238,2016-yili-merkezi-yonetim-butce-gerceklesmeleri-ve-beklentiler-raporu.pdf?0>)

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The Mid-Year Review of the budget presents all individual sources of revenue (both tax and non-tax). URL: <http://www.bumko.gov.tr/Eklenti/10238,2016-yili-merkezi-yone...> (<http://www.bumko.gov.tr/Eklenti/10238,2016-yili-merkezi-yonetim-butce-gerceklesmeleri-ve-beklentiler-raporu.pdf?0>) (p.64) Under the heading Gelirler (Revenues) --- Genel Bütçe Gelirleri (General Budget Revenues) --- Vergi gelirleri (Tax revenues) / Entrepreneurship and Property Revenues /

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Contrary to what the researcher claims, Mid-Year Review of the budget presents individual sources of revenue accounting for all revenue. That is to say, Non-Tax Revenues are presented in the headings of enterprise and ownership revenues, interest revenues, share and fine revenues, capital revenues and received grants and aids. Additionally, Own Rev. of Special Budget Adm. and Rev. of Reg. and Sup. Agencies are also presented in the annexes of the mid-year report.

IBP comment: Thank you for the government reviewer's comments. Since the tax revenues classified as 'other' (Table 9, p. 42) are above 3% of total revenues (both tax and non-tax), according to OBS methodology this score will remain 'b'.

83: 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. (100) 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. (67) 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. (33) 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. (0) No, estimates of government borrowing and debt have not been updated.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: MYR documentation includes a revised/updated annual estimate for only 1 of the 6 core elements related to Government debt, borrowing and the composition of debt. An updated annual estimate is provided for interest payments. Chapter 4 - Table 11, p.60. It should be noted that the MYR does provide extensive coverage of all the core elements related to Government debt, borrowing and the composition of debt for the 1st half of FY2016 (through 30 June 2016). Chapter 3 - Table 10, p.55, together with the narrative discussion that follows (pp.56-58), provides substantive information for actual debt-related outcomes in the 1st half of FY2016 for: 1. net borrowing 2. total outstanding debt 3. interest payments 4. interest rates on debt 5. maturity profile 6. domestic and external debt (shares) Chapter 3, pp.55-58 2016 Yılı Merkezi Yönetim Bütçe Gerçekleşmeleri ve Beklentiler Raporu [Central Government Budget Realisations and Expectations Report, 2016] <http://www.bumko.gov.tr/Eklenti/10238,2016-yili-merkezi-yone...> (<http://www.bumko.gov.tr/Eklenti/10238,2016-yili-merkezi-yonetim-butce-gerceklesmeleri-ve-beklentiler-raporu.pdf?0>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

84: 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. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
- b. (67) 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. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: YER documentation includes estimates of the differences between the enacted levels and the actual outcome for all expenditures, but a narrative discussion is not included Annexes of the YER, p.1 (showing expenditures by functional and economic classification) YER Annexes <http://www.resmigazete.gov.tr/eskiler/2016/12/20161224M2-1-1...> (<http://www.resmigazete.gov.tr/eskiler/2016/12/20161224M2-1-1.pdf>)

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The Year-End Report discusses the differences between the enacted levels and the actual outcome for expenditures both in a narrative way and in a quantitative way by means of expliciting related tables and graphs. URL: <http://www.bumko.gov.tr/Eklenti/10182,2015-gfr25v6.pdf?0> (<http://www.bumko.gov.tr/Eklenti/10182,2015-gfr25v6.pdf?0>) To give an example, on pages 38-39, the differences between the enacted level and the actual result of personnel expenditures item is discussed. To give an example, on page 40, the differences between the enacted level and the actual result of goods and services item is discussed.

Peer Reviewer

Opinion: Agree

Researcher response: Thank you to the government reviewer. Upon further review, the material cited by the GR does provide an explanation of variances between budgeted and actual outcomes for specific categories of expenditure sufficient to support the revised "score" of "a".

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

- a. (100) Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.

- c. (33) Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
d. (0) No, the Year-End Report does not present expenditure estimates by any expenditure classification.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: YER documentation includes expenditure estimates by all three expenditure classifications - administrative, economic, and functional classification. Administrative classification, pp.3-364 Economic classification, p.1 Functional classification, p.1 YER Annexes <http://www.resmigazete.gov.tr/eskiler/2016/12/20161224M2-1-1...> (<http://www.resmigazete.gov.tr/eskiler/2016/12/20161224M2-1-1.pdf>)

Government Reviewer

Opinion: Agree with Comments

Comments: To our understanding, the "Year-End Report" document should be understood as "General Accountability Report" (Genel Faaliyet Raporu) that is prepared, published and made available online by the MoF. URL for year 2015 Year-End Report: <http://www.bumko.gov.tr/Eklenti/10182,2015-gfr25v6.pdf?0> (<http://www.bumko.gov.tr/Eklenti/10182,2015-gfr25v6.pdf?0>)

Peer Reviewer

Opinion: Agree

86: Does the Year-End Report present expenditure estimates for individual programs?

- a. (100) Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
b. (67) Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
c. (33) Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
d. (0) No, the Year-End Report does not present expenditure estimates by program.
e. Not applicable/other (please comment).

Answer: c. (33)

Sources: YER documentation includes estimates for program-level data accounting for less than 2/3 of all expenditure. YER documentation includes estimates for interest payments, which can be considered "program-level" data. YER Annexes, p.1. In addition, given the coverage of YER data for an extensive scope of individual administrative units including regulatory authorities, some of the data contained within the administrative classification can also be considered/assessed as "program-level" program data based on OBS methodology. Administrative classification, pp.3-364 YER Annexes <http://www.resmigazete.gov.tr/eskiler/2016/12/20161224M2-1-1...> (<http://www.resmigazete.gov.tr/eskiler/2016/12/20161224M2-1-1.pdf>)

Comments: Researcher: Note: All administrative units prepare their own YER to be discussed in the Parliament during the budget talks and they all have expenditure estimates for individual programs. The YERs for each administrative unit can be found in the below link: <https://www.muhasabat.gov.tr/content/merkezi-yonetim-kesin-h...> (<https://www.muhasabat.gov.tr/content/merkezi-yonetim-kesin-hesaplari/merkezi-yonetim-kapsamindaki-kamu-idare-kesin-hesaplari>)

Government Reviewer

Opinion: Agree with Comments

Comments: To our understanding, the "Year-End Report" document should be understood as "General Accountability Report" (Genel Faaliyet Raporu) that is prepared, published and made available online by the MoF. URL for year 2015 Year-End Report: <http://www.bumko.gov.tr/Eklenti/10182,2015-gfr25v6.pdf?0> (<http://www.bumko.gov.tr/Eklenti/10182,2015-gfr25v6.pdf?0>) There exist a lot of narrative discussions in this document that contains the enacted level and actual expenditure results of several programs run by the government as well as several numerical indicators that presents the performance of the government as regards to these programs.

Peer Reviewer

Opinion: Agree with Comments

Comments: As I noted in the evaluation of question 79, although some items such as interest expenditures on the basis of economic classification are presented in the MYR and also YER, there is no any program level classification in these documentations. however, The sub-administrative units specified by the researcher indicate institutions within the scope of budget types, not program classification. Nevertheless, according to regulation on the procedures and principles regarding the regulation of final account of public administrations, All administrative units prepare their own YER to be discussed in the Parliament during the budget talks and they all have expenditure estimates for individual programs. As the researcher points out in the comments section, the program-based classification can be reached at the web page of general directorate of accounting. the web link of these documentations are below: <https://www.muhasabat.gov.tr/content/merkezi-yonetim-kesin-h...> (<https://www.muhasabat.gov.tr/content/merkezi-yonetim-kesin-hesaplari/merkezi-yonetim-kapsamindaki-kamu-idare-kesin-hesaplari>)

Researcher response: Thank you to the reviewers.

87: 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. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
b. (67) 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. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
d. (0) No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.

e. Not applicable/other (please comment).

Answer: a. (100)

Sources: YER documents provide estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included. YER Annexes, p.2 (aggregate data by economic code) and pp.3-364 (by individual administrative unit) YER Annexes <http://www.resmigazete.gov.tr/eskiler/2016/12/20161224M2-1-1...> (<http://www.resmigazete.gov.tr/eskiler/2016/12/20161224M2-1-1.pdf>)

Government Reviewer

Opinion: Agree with Comments

Comments: To our understanding, the "Year-End Report" document should be understood as "General Accountability Report" (Genel Faaliyet Raporu) that is prepared, published and made available online by the MoF. URL for year 2015 Year-End Report: <http://www.bumko.gov.tr/Eklenti/10182,2015-gfr25v6.pdf?0> (<http://www.bumko.gov.tr/Eklenti/10182,2015-gfr25v6.pdf?0>) There exist a lot of narrative discussions in this document that contains the enacted level and actual results of revenues. Pages 54-57 of the document includes such kind of narrative discussions as well as quantitative tables.

Peer Reviewer

Opinion: Agree

Researcher response: Thank you to the reviewers. Upon further review of the material cited by the GR, the researcher has reassessed the "score" to be "a", even though neither the GR nor PR had disagreed with the original "b" assessment. The explanatory material provided on p.56 referring to differences in economic outcomes, prices and tax rates is of particular usefulness. The researcher's only concern is the relatively limited scope of that explanatory narrative discussion.

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

- a. (100) Yes, the Year-End Report presents revenue estimates by category.
- b. (0) No, the Year-End Report does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: YER documentation does provide revenue estimates by broad categories (such as tax and non-tax). YER Annexes, p.2 (aggregate data by economic code) YER Annexes <http://www.resmigazete.gov.tr/eskiler/2016/12/20161224M2-1-1...> (<http://www.resmigazete.gov.tr/eskiler/2016/12/20161224M2-1-1.pdf>)

Government Reviewer

Opinion: Agree with Comments

Comments: To our understanding, the "Year-End Report" document should be understood as "General Accountability Report" (Genel Faaliyet Raporu) that is prepared, published and made available online by the MoF. URL for year 2015 Year-End Report: <http://www.bumko.gov.tr/Eklenti/10182,2015-gfr25v6.pdf?0> (<http://www.bumko.gov.tr/Eklenti/10182,2015-gfr25v6.pdf?0>)

Peer Reviewer

Opinion: Agree

IBP comment: Thank you to the Government Reviewer. The "General Accountability Report" (Genel Faaliyet Raporu) are also considered as YER during this OBS review, and the score remains the same.

89: Does the Year-End Report present individual sources of revenue?

- a. (100) Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Year-End Report does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: YER documentation does provide revenue estimates for individual sources of revenue accounting for all revenues. YER Annexes, p.2 (revenue data by economic code) and pp.3-364 (revenue data by individual administrative unit) YER Annexes <http://www.resmigazete.gov.tr/eskiler/2016/12/20161224M2-1-1...> (<http://www.resmigazete.gov.tr/eskiler/2016/12/20161224M2-1-1.pdf>)

Government Reviewer

Opinion: Agree with Comments

Comments: To our understanding, the "Year-End Report" document should be understood as "General Accountability Report" (Genel Faaliyet Raporu) that is prepared, published and made available online by the MoF. URL for year 2015 Year-End Report: <http://www.bumko.gov.tr/Eklenti/10182,2015-gfr25v6.pdf?0> (<http://www.bumko.gov.tr/Eklenti/10182,2015-gfr25v6.pdf?0>)

Peer Reviewer

Opinion: Agree

90: 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. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: c. (33)

Sources: YER documentation includes estimates of the differences between the original estimate of government borrowing and debt for the fiscal year and the actual outcome for that year for only 1 of the 6 core elements related to Government debt, borrowing and the composition of debt - interest payments. Interest payments: Annexes of the YER, p.1 (showing expenditures by economic classification) YER Annexes <http://www.resmigazete.gov.tr/eskiler/2016/12/20161224M2-1-1...> (<http://www.resmigazete.gov.tr/eskiler/2016/12/20161224M2-1-1.pdf>)

Government Reviewer

Opinion: Agree with Comments

Comments: To our understanding, the "Year-End Report" document should be understood as "General Accountability Report" (Genel Faaliyet Raporu) that is prepared, published and made available online by the MoF. URL for year 2015 Year-End Report: <http://www.bumko.gov.tr/Eklenti/10182,2015-gfr25v6.pdf?0> (<http://www.bumko.gov.tr/Eklenti/10182,2015-gfr25v6.pdf?0>) Pages that are related to the reference question: 81-86

Peer Reviewer

Opinion: Agree with Comments

Comments: The year-end report only presents the differences between the original estimates of interest payment and the actual outcome for that year. The first page of year-end report's annexes contains this indicator. See <http://www.resmigazete.gov.tr/eskiler/2016/12/20161224M2-1-1...> (<http://www.resmigazete.gov.tr/eskiler/2016/12/20161224M2-1-1.pdf>)

91: 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. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: c. (33)

Sources: YER documentation does not provide estimates of the differences between original macroeconomic assumptions for the fiscal year and the actual outcome for that year.

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: To our understanding, the "Year-End Report" document should be understood as "General Accountability Report" (Genel Faaliyet Raporu) that is prepared, published and made available online by the MoF. URL for year 2015 Year-End Report: <http://www.bumko.gov.tr/Eklenti/10182,2015-gfr25v6.pdf?0> (<http://www.bumko.gov.tr/Eklenti/10182,2015-gfr25v6.pdf?0>) The Year-End Report presents the relevant macroeconomic realizations that forms the basis for the budget. However, the reasons for any variations in these macroeconomic are not discussed.

Peer Reviewer

Opinion: Agree

Researcher response: Thank you the government reviewer. The General Accountability Report can be considered as YER, and the score is revised as "c" due to the information provided in Table 1 on p.20.

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

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: c. (33)

Sources: YER documentation does not provide estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome.

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The Year-End Report presents many nonfinancial data on inputs and actual outcomes. On the other hand, the Year-End Reports which are prepared by the administrations, contain detailed objectives and outcomes as regards to their activities and projects. URL for year 2015 Year-End Report: <http://www.bumko.gov.tr/Eklenti/10182,2015-gfr25v6.pdf?0> (<http://www.bumko.gov.tr/Eklenti/10182,2015-gfr25v6.pdf?0>) URL for year 2015 year-end report for the Revenue Administration (as an example report): <http://www.gib.gov.tr/sites/default/files/fileadmin/faaliyet...> (http://www.gib.gov.tr/sites/default/files/fileadmin/faaliyetraporlari/2015/2015_faaliyet_raporu.pdf)

Peer Reviewer

Opinion: Agree

Researcher response: Thank you to the GR. The score is revised as "c" based on the information in the the General Accountability Report for 2015 (p. 142, 143, 148).

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

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: c. (33)

Sources: YER documentation does not provide estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome.

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The Year-End Report presents many nonfinancial data on results and actual outcomes. On the other hand, the Year-End Reports which are prepared by the administrations, contain detailed objectives and outcomes as regards to their activities and projects. URL for year 2015 Year-End Report: <http://www.bumko.gov.tr/Eklenti/10182,2015-gfr25v6.pdf?0> (<http://www.bumko.gov.tr/Eklenti/10182,2015-gfr25v6.pdf?0>) URL for year 2015 year-end report for the Revenue Administration (as an example report): <http://www.gib.gov.tr/sites/default/files/fileadmin/faaliyet...> (http://www.gib.gov.tr/sites/default/files/fileadmin/faaliyetraporlari/2015/2015_faaliyet_raporu.pdf)

Peer Reviewer

Opinion: Agree

Researcher response: The score is revised as "c". An example of YER of Ministry of Justice <http://www.adalet.gov.tr/Bakanlik/FaaliyetRaporu/pdf/rapor20...> (<http://www.adalet.gov.tr/Bakanlik/FaaliyetRaporu/pdf/rapor2015.pdf>)

94: 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. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: c. (33)

Sources: YER documentation does not provide estimates of the differences between the original estimates for policies that are intended to benefit directly the country's most impoverished populations and the actual outcomes.

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The Year-End Report includes information about social expenditures that are made from the central government budget. On the other hand, in the individual Year-End Reports of those administrations which are primarily responsible from social services, an extensive amount of information is provided in this area. URL for year 2015 Year-End Report: <http://www.bumko.gov.tr/Eklenti/10182,2015-gfr25v6.pdf?0> (<http://www.bumko.gov.tr/Eklenti/10182,2015-gfr25v6.pdf?0>) The URL of Year-End Report of the Ministry of Family and Social Policies for the year 2015 is as follows (as an example): <http://www.aile.gov.tr/data/56d469a8369dc56f90d98bbd/2015%20...> (<http://www.aile.gov.tr/data/56d469a8369dc56f90d98bbd/2015%20Y%C4%B1%C4%B1%20Bakanl%C4%B1k%20%C4%B0dare%20Faaliyet%20Raporu.pdf>)

Peer Reviewer

Opinion: Agree

Researcher response: Thank you to the GR. Upon the assessment of the YER of the Ministry of Family and Social Policies, the score is revised as "c".

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

- a. (100) 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. (67) 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. (33) 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. (0) 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).

Answer: d.

Sources: YER documentation does not provide estimates of the differences between the original estimates of extra-budgetary funds and the actual outcomes.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: Although revenue and expenditure estimates of extra-budgetary funds are presented in the central government budget justification, The estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome are not presented in the year-end report.

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

- a. (100) Yes, a financial statement is part of the Year-End Report or is released as a separate report.
- b. (0) No, a financial statement is neither part of the Year-End Report nor released as a separate report.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: No, a financial statement is neither part of the Year-End Report nor released as a separate report.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: To our understanding, the "Year-End Report" document should be understood as "General Accountability Report" (Genel Faaliyet Raporu) that is prepared, published and made available online by the MoF. URL for year 2015 Year-End Report: <http://www.bumko.gov.tr/Eklenti/10182,2015-gfr25v6.pdf?0> (<http://www.bumko.gov.tr/Eklenti/10182,2015-gfr25v6.pdf?0>) The page numbers of some of the listed documents are as follows: The balance sheet of central government (p. 134) The balance sheet of general budget institutions (p. 137) The balance sheet of special budget institutions (p. 139) The balance sheet of regulatory and supervisory bodies (p. 141) The annual operating report of central government (p.142)

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The financial statements are released as a separate report in the form of excel table at the web page of general directorate of accounting. These tables can be accessed at the following address: <https://www.muhasibat.gov.tr/content/genel-yonetim-mali-ista...> (<https://www.muhasibat.gov.tr/content/genel-yonetim-mali-istatistik-detayi?tabId=4&pageId=2>)

Researcher response: Thank you to the reviewers. The score is revised as "a"

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

- a. (100) The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- b. (67) The SAI has conducted two of the three types of audits, and made them available to the public.
- c. (33) The SAI has conducted one of the three types of audits, and made them available to the public.
- d. (0) 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).

Answer: b. (67)

Sources: Based on documentation describing the scope of its work and functions, the SAI reportedly conducts all 3 types of audits - compliance, financial and performance. However, concrete evidence of documentation made publicly available support the assessment that for the reporting year being assessed, 2 of the 3 types of audits were completed - compliance and financial. 1.Compliance audit: 2015 YILI GENEL UYGUNLUK BİLDİRİMİ [General Compliance Report 2015] <https://www.sayistay.gov.tr/tr/Upload/62643830/files/raporla...> (https://www.sayistay.gov.tr/tr/Upload/62643830/files/raporlar/genel_uygunluk/2015GenelUygunluk.pdf) 2. Financial audit 2015 YILI MALİ İSTATİSTİKLERİ DEĞERLENDİRME RAPORU [Financial Statistics Evaluation Report 2015] <https://www.sayistay.gov.tr/tr/Upload/62643830/files/raporla...> (https://www.sayistay.gov.tr/tr/Upload/62643830/files/raporlar/genel_raporlar/mali_istatistik/2015_Mali.pdf)

Comments: Researcher: Note: Reports posted onto TCA website include some Annual Reports of TCA "Accountability Report", with the most recent posted on English language website being for 2014. While not itself and audit report, the TCA Annual Report includes a section on "Services Delivered" reviewing the scope of audit program and audit reports completed, with the scope of work completed reportedly including all 3 types of audits. The TCA website also includes a statement of its function as follows, with reference to completion of financial, compliance and performance audits: Functions of the TCA - Our audit function The TCA carries out regularity (financial and compliance) and performance audits. Financial audits consist of an evaluation and an opinion on the accuracy of public administrative bodies' financial reports and statements, and whether or not those bodies' financial decisions and transactions and any programs and activities are compliant with the law. The auditors also evaluate the auditees' financial management and internal control systems . Compliance audits take the form of an examination whether auditees' revenue, expenditure, assets and other accounts and transactions comply with the law and other legal arrangements. In performance audit, the auditors evaluate whether or not public resources have been used effectively, efficiently and economically. They also assess auditees' activities against the goals and indicators which the latter have set with regard to accountability. <https://www.sayistay.gov.tr/en/?p=2&CategoryId=15> (<https://www.sayistay.gov.tr/en/?p=2&CategoryId=15>)

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: According to the Law of Court of Accounts No: 6085, the Court of Accounts conducts (1) regulatory audit and (2) performance audit. The regulatory audit is composed of financial and compliance audits. As an example, in accordance with the Court of Accounts' Ministry of Finance Audit Report for the year 2015, the Court has conducted Regulatory Audit (Düzenlilik denetimi) and Performance Audit (Performans Denetimi). As mentioned, The regulatory audit covers both financial and compliance audits. (URL - seek for the 'İÇERİK' table : <https://www.sayistay.gov.tr/tr/Upload/62643830/files/raporla...> (https://www.sayistay.gov.tr/tr/Upload/62643830/files/raporlar/kid/2015/Genel_B%C3%BCt%C3%A7e_Kapsam%C4%B1ndaki_%20Kamu_%C4%B0dareleri/M) To this end the Court conducts all three type of audits (compliance, financial, or performance) and makes the results available to the public.

Peer Reviewer

Opinion: Agree with Comments

Comments: According to article 34 of law no 6085, supreme audit institution carries out compliance and financial audit. Based on the regulations in the relevant law, the performance audit is limited to performance indicators.

Researcher response: n/a

IBP comment: Thank you for the Government Reviewers comments and submission of the additional document:

<https://www.sayistay.gov.tr/tr/Upload/62643830/files/raporla...>

(https://www.sayistay.gov.tr/tr/Upload/62643830/files/raporlar/kid/2015/Genel_B%C3%BCt%C3%A7e_Kapsam%C4%B1ndaki_%20Kamu_%C4%B0dareleri/M) the document's title as a Performance Audit, however, according to OBS methodology this does not qualify as a performance audit as there is no analysis of individual programs, or discussion of economy, efficiency or effectiveness. The 'b' score is maintained.

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

- a. (100) All expenditures within the SAI's mandate have been audited.
- b. (67) Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
- c. (33) Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- d. (0) No expenditures have been audited.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: for the reports on all the public institutions (e.g. general budget / private budget / municipalities / Regulatory and supervisory authorities / social security institutions...) <https://www.sayistay.gov.tr/tr/?p=2&ContentID=1878> (<https://www.sayistay.gov.tr/tr/?p=2&ContentID=1878>) for the General Report on the SOEs: <https://www.sayistay.gov.tr/tr/Upload/62643830/files/raporlar...> (https://www.sayistay.gov.tr/tr/Upload/62643830/files/raporlar/genel_raporlar/kit_genel/2015_Ki2.pdf) for the General Report on the Development Agencies: <https://www.sayistay.gov.tr/tr/Upload/62643830/files/raporlar...>

(https://www.sayistay.gov.tr/tr/Upload/62643830/files/raporlar/genel_raporlar/kalkinma_ajanslari/2015_Kalkinma.pdf)

Comments: Researcher: Unfortunately the issue of audit is a widely debated case in Turkey. It is publicly known that some Ministries and some Municipalities are not audited properly or not audited at all. The media has also revealed that some of the audit reports are written through copying and pasting the audit reports of other public entities. <http://odatv.com/sayistay-yok-edildi-2212161200.html> (<http://odatv.com/sayistay-yok-edildi-2212161200.html>) <http://sendika14.org/2016/12/yagmaya-sir-perdesi-sayistay-de...> (http://sendika14.org/2016/12/yagmaya-sir-perdesi-sayistay-denetim-raporlarini-yine-aciklamadi?utm_source=ReviveOldPost&utm_medium=social&utm_campaign=ReviveOldPost)

http://www.cumhuriyet.com.tr/haber/turkiye/647412/Sayistay_F...

(http://www.cumhuriyet.com.tr/haber/turkiye/647412/Sayistay_Fatih_Belediyesi_ne_kalkan_oldu.html) The problems associated with the SAI of Turkey is also highlighted in the EU's Turkey Progress Reports all of which are publicly available online. <http://www.ab.gov.tr/?p=123&l=2> (<http://www.ab.gov.tr/?p=123&l=2>)

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The Article 4 of the Law No.6085 on Turkish Court of Accounts, draws the the audit area of the Court and along with this provision, the Court audits all expenditures within the Court's mandate. <https://www.sayistay.gov.tr/tr/Upload/95906369/files/mevzuat...> (https://www.sayistay.gov.tr/tr/Upload/95906369/files/mevzuat/LawNo_6085_English.pdf) For the latest General Conformity Report of the Court: <https://www.tbmm.gov.tr/sirasayi/donem26/yil01/ss433.pdf> (<https://www.tbmm.gov.tr/sirasayi/donem26/yil01/ss433.pdf>)

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Although the nature of the SAI reports is debatable, All expenditures within the SAI's mandate have been audited. However, it should be noted that the regular and desired level of audit can not be mandated on state economic enterprises, extra-budgetary funds and local authorities

Researcher response: Thank you to the reviewers. Acknowledging the PR and GR comments, the recommendations for a revised "score" (to either "a" as GR recommends or to "b" as PR recommends) appears to be based more on reference to the underlying regulation governing SAI's authority rather than to specific audit report evidence indicating the share of total expenditures actually audit. Based on researcher's review of the reviewers' respective comments and evidence, the assessed "score" has remained unchanged

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

- a. (100) All extra-budgetary funds within the SAI's mandate have been audited.
- b. (67) 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. (33) 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. (0) No extra-budgetary funds have been audited.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: According to the information provided at the web site of the Court of Accounts in 2015 only Tasarruf Mevduati Sigorta Fonu (Savings Deposit Insurance Fund- TMSF) has been audited. <http://www.sayistay.gov.tr/tr/Upload/62643830/files/raporlar...>

(http://www.sayistay.gov.tr/tr/Upload/62643830/files/raporlar/kid/2015/DI%C4%9Fer_Kamu_%C4%B0dareleri/TASARRUF%20MEVDUATI%20S%C4%B0GOR)

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: According to the Article 4 of the Law on Turkish Court of Accounts, the Court has the authority to audit all public accounts, including private accounts, funds, resources and activities regardless of whether these are in the public administrations budget.

Peer Reviewer

Opinion: Agree

Researcher response: Acknowledging the GR comment about the legal authority of the Court of Accounts to audit all public accounts, inclusive of EBFs, the GR does not provide specific evidence to support the recommended assessment that all EBF activities have, in fact, been audited. Score needs to remain unchanged.

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

- a. (100) Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
- b. (0) No, the annual Audit Report(s) does not include an executive summary.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The annual Audit Report for 2015 does not include an executive summary. <http://www.sayistay.gov.tr/tr/Upload/62643830/files/raporlar...>
(http://www.sayistay.gov.tr/tr/Upload/62643830/files/raporlar/genel_uygunluk/2015GenelUygunluk.pdf)

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: -- The executive summary is given in the pages 9 -11.

Peer Reviewer

Opinion: Agree

Researcher response: Acknowledging the GR comments about the tables presented on pages 9-11, these alone do not constitute an executive summary, while the introductory pages preceding those tables focuses on the underlying general legal framework pertaining to the conduct and content of the annual audit report without providing any summary information about the audit results themselves. Score needs to remain unchanged.

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. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.
- b. (67) Yes, the executive reports publicly on most audit findings.
- c. (33) Yes, the executive reports publicly on some audit findings.
- d. (0) No, the executive does not report on steps it has taken to address audit findings.
- e. Not applicable/other (please comment).

Answer: d.

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

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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. (100) Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- b. (67) Yes, the SAI or legislature reports publicly on most audit recommendations.
- c. (33) Yes, the SAI or legislature reports publicly on some audit recommendations.
- d. (0) No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
- e. Not applicable/other (please comment).

Answer: d.

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

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

103: Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

- a. (100) Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.
- b. (67) Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.
- c. (33) Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.
- d. (0) No, there is no IFI.
- e. Not applicable/other (please comment).

Answer: d.

Sources: KAMU MALÎ YÖNETİMİ VE KONTROL KANUNU (No. 5018) PUBLIC FINANCIAL MANAGEMENT AND CONTROL LAW (No. 5018)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

104: Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

- a. (100) Yes, the IFI publishes its own macroeconomic and fiscal forecasts.
- b. (67) Yes, the IFI publishes its own macroeconomic or fiscal forecast.
- c. (33) No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.
- d. (0) No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.
- e. Not applicable/other (please comment).

Answer: d.

Sources: KAMU MALÎ YÖNETİMİ VE KONTROL KANUNU (No. 5018)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

105: Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

- a. (100) Yes, the IFI publishes its own costings of all new policy proposals.
- b. (67) Yes, the IFI publishes its own costings of major new policy proposals.
- c. (33) Yes, the IFI publishes its own costings of a limited number of new policy proposals.
- d. (0) No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.
- e. Not applicable/other (please comment).

Answer: d.

Sources: KAMU MALÎ YÖNETİMİ VE KONTROL KANUNU (No. 5018)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

106: In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).

- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: d.

Sources: There is no independent fiscal council in Turkey that publishes its own macro and fiscal forecasts or provides opinions on government fiscal policy and performance.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

107: Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

- a. (100) Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- b. (67) Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
- c. (33) Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.
- d. (0) No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
- e. (0) Not applicable/other (please comment).

Answer: d.

Sources: Before the preparation of the EBP, pursuant to Article 16 of PFMC Law (5018), multi-annual budget preparation process begins with the adoption of Medium Term Program (MTP) by the Council of Ministers until the end of the first week of September at the latest, which includes macro policies, principles, basic economic figures as targets and indicators and is prepared by the Ministry of Development. Later the Medium Term Fiscal Plan (MTFP), issued by the Ministry of Finance, is published in the Official Gazette after being concluded by the High Planning Council before the 15th of September at the latest. There is no formal legislative debate or vote on the MTP and MTFP. <http://www.bumko.gov.tr/EN,2707/budget-preparation-calendar...> (<http://www.bumko.gov.tr/EN,2707/budget-preparation-calendar.html>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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

- a. (100) The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
- b. (67) The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.
- c. (33) The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.
- d. (0) The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: The budget draft law submitted by the Council of Ministers to the Parliament is sent to the Plan and Budget Committee by the Speaker of the Parliament. The Committee is given 55 days (at most) to scrutinize the budget draft law technically. The Plan and Budget Committee is composed of 40 members, 25 of which are from the ruling party. Members have the right to make motions with regard to the budget draft law in the agenda of the Committee and to make amendments on condition that their motions are accepted. The Committee individually negotiates the budget proposals of the administrations within the central government budget. The draft law is sent to the General Assembly of the Parliament once it is approved on the basis of programs and adopted after necessary amendments are made, together with a committee report including the amendments and annexes. All in all, the Plan and Budget Committee of the Parliament carries out preliminary examinations and consultations on the draft annual budget in October and November, prior to its presentation to the Parliament plenary session for approval in December. <http://www.bumko.gov.tr/EN,2707/budget-preparation-calendar...> (<http://www.bumko.gov.tr/EN,2707/budget-preparation-calendar.html>)

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: According to Article 162 of the Turkish Constitution: The Council of Ministers shall submit the central government budget bill and the report indicating the national budgetary estimates to the Grand National Assembly of Turkey at least before seventy-five days from the beginning of the fiscal

year. URL: https://global.tbmm.gov.tr/docs/constitution_en.pdf (https://global.tbmm.gov.tr/docs/constitution_en.pdf) Along with the constitution, Article 18 of the PFMC Law No: 5018 states that, the Central Government Budget Draft Law and National Budget Estimation Report, which are prepared by the Ministry of Finance, shall be presented to the Turkish Grand National Assembly by the Council of Ministers no later than seventy-five days prior to the beginning of fiscal year. URL: <https://www.sgb.gov.tr/Mevzuat/01.Kanun/Public%20Financial%20Management%20and%20Control%20Law%20No.%205018.pdf>

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Although the plenary discussions begin 20 days before the start of the budget year, As stated in the article 161 of Turkish Constitution, The Council of Ministers shall submit central government budget bill and the report indicating the national budgetary estimates to the Grand National Assembly of Turkey at least before seventy-five days from the beginning of the fiscal year. In accordance with this arrangement, the central government budget bill is submitted by The Council of Ministers to the Grand National Assembly of Turkey every year at least before seventy-five days from the beginning of the fiscal year.

Researcher response: Thank you to the reviewers. The score is revised as "b".

109: When does the legislature approve the Executive's Budget Proposal?

- a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
- b. (67) 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. (33) The legislature approves the budget less than one month after the start of the budget year.
- d. (0) 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).

Answer: b. (67)

Sources: The Central Government Budget Law is approved by the President and published in the Official Gazette before the beginning of the fiscal year and enters into force as of January, 1st . <http://www.bumko.gov.tr/EN,2707/budget-preparation-calendar...>
(<http://www.bumko.gov.tr/EN,2707/budget-preparation-calendar.html>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

110: Does the legislature have the authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- b. (67) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- c. (33) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- d. (0) No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: The Turkish Grand National Assembly votes on the Draft Budget Law on chapter by chapter basis and cannot introduce amendments which increase total expenditures or reduce revenues. Expenditures and revenues as well as the draft law can be amended in the Plan and Budget Committee. <https://www.imf.org/external/np/pp/eng/2014/040714d.pdf> (<https://www.imf.org/external/np/pp/eng/2014/040714d.pdf>)

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: (1) The Turkish Grand National Assembly (the General Assembly in technical terms) votes on the Draft Budget Law on chapter-by-chapter basis and cannot introduce amendments which increase total expenditures or reduce revenues. (2) On the other hand, the Plan and Budget Commission of the General Assembly, can amend the expenditures and revenues as well as the draft law without any limitations, prior to the delivery of the draft law to the General Assembly. <https://www.imf.org/external/np/pp/eng/2014/040714d.pdf> (<https://www.imf.org/external/np/pp/eng/2014/040714d.pdf>) (page: 90) For the amendments made by the Plan and Budget Committee of the Assembly on the 2017 Executive Budget Proposal, here is the url (p.182): <https://www.tbmm.gov.tr/sirasayi/donem26/yil01/ss433.pdf> (<https://www.tbmm.gov.tr/sirasayi/donem26/yil01/ss433.pdf>) For the duties and responsibilities of the Plan and Budget Commission: https://pbk.tbmm.gov.tr/komisyon_gorevleri (https://pbk.tbmm.gov.tr/komisyon_gorevleri)

Peer Reviewer

Opinion: Agree with Comments

Comments: Members of the Grand National Assembly of Turkey shall express their opinions, in the Plenary, on public administrations' budgets during the debates on the entirety of each budget; the various chapters and motions for amendments shall be read out and voted without debate. 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. however, the Committee on Plan and Budget has unlimited authority in law to amend the Executive's Budget Proposal. but since the majority of seats are allocated to the ruling party group or groups, the Executive's Budget Proposal is not changed too much at the commission level.

IBP comment: Based on assessments from the OECD, along with the citations from the government reviewer, this indicator can be scored as an 'a', in that the Planning and Budgeting Committee has unlimited authority to amend the EBP. See <http://www.keepeek.com/Digital-Asset-Management/oced/governa...> (http://www.keepeek.com/Digital-Asset-Management/oced/governance/budgeting-practices-and-procedures-in-oced-countries_9789264059696-en#page1)

111: During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.
- b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.
- c. (33) No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.
- d. (0) No, the legislature does not have any such authority.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <https://www.imf.org/external/np/pp/eng/2014/040714d.pdf> (<https://www.imf.org/external/np/pp/eng/2014/040714d.pdf>)

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The Plan and Budget Commission's Report of the Turkish Grand National Assembly regarding the EBP of 2017, lists the amendments made in the EBP. URL: <https://www.tbmm.gov.tr/sirasayi/donem26/yil01/ss433.pdf> (<https://www.tbmm.gov.tr/sirasayi/donem26/yil01/ss433.pdf>) (p.181-185)

Peer Reviewer

Opinion: Agree with Comments

Comments: Although plan and budget committee has an authority to amend the executive budget proposal, grand national assembly does not have such a authority. as pointed out at the constitution, article 162, that 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. https://global.tbmm.gov.tr/docs/constitution_en.pdf (https://global.tbmm.gov.tr/docs/constitution_en.pdf)

IBP comment: Given the report of the Planning and Budget Committee submitted by the Government Reviewer, which includes the revisions to the budget, and was published on November 30, 2016 <https://www.tbmm.gov.tr/sirasayi/donem26/yil01/ss433.pdf> (<https://www.tbmm.gov.tr/sirasayi/donem26/yil01/ss433.pdf>) (p.181-185), the score is therefore revised to an 'a', in line with Q110.

112: During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

- a. (100) Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.
- d. (0) No, a specialized budget or finance committee did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Plan and Budget Committee, consist of 40 members (at least 25 from the ruling party) scrutinizes the budget draft law technically make amendments if necessary and sends it to the Parliament together with a report and appendices. https://pbk.tbmm.gov.tr/kesinhesap_gorusme_onay (https://pbk.tbmm.gov.tr/kesinhesap_gorusme_onay)

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The Plan and Budget Commission of the Turkish Grand National Assembly is a specialized budget committee in the legislature and it examines the Executive's Budget Proposal. The Commission prepares an analysis report, which is open to public on the internet and free of charge, followed by the end of its meetings. Some of the headings of this report include but not limited with: information on 2017 EBP, analysis of the appropriations, analysis of the revenues, analysis of the debt management and amendments made in the EBP. In order to access the Plan and Budget Commission of the Turkish Grand National Assembly's report, regarding the EBP of 2017, the URL link is as follows: URL: <https://www.tbmm.gov.tr/sirasayi/donem26/yil01/ss433.pdf> (<https://www.tbmm.gov.tr/sirasayi/donem26/yil01/ss433.pdf>) (p.181-185)

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The plan and budget committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. the web link of this report is as below: <https://www.tbmm.gov.tr/sirasayi/donem26/yil01/ss433.pdf> (<https://www.tbmm.gov.tr/sirasayi/donem26/yil01/ss433.pdf>)

Researcher response: Thank you to the reviewers. The score is being revised as "a".

113: During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

- a. (100) Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.
- d. (0) No, sector committees did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: d.

Sources: There is no sectoral committee. <https://pbk.tbmm.gov.tr/> (<https://pbk.tbmm.gov.tr/>)

Government Reviewer

Opinion: Agree with Comments

Comments: Members of the parliament from other technical commissions and those members who are not seated in any commission are always welcome in the Plan and Budget Commission and they are allowed to take the floor in case they want to elaborate on some issue.

Peer Reviewer

Opinion: Agree

114: In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

- a. (100) Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.
- b. (67) Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine in-year implementation.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Ministry of Finance monitors achievements against performance programs on a quarterly and annual basis electronically by using reports submitted online by the budget organizations. <http://www.maliye.gov.tr/Sayfalar/icdenetim.aspx> (<http://www.maliye.gov.tr/Sayfalar/icdenetim.aspx>) <http://www.icdenetim.gov.tr/> (<http://www.icdenetim.gov.tr/>)

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree with Comments

Comments: Instead of examining in year implementation, the plan and budget committee examines the end year implementation of the budget.

115: Does the executive seek approval 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. (100) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Supplementary budgets are required for any newly initiated spending during the financial year. However, the appropriation for personnel expenditure can be exceeded without parliamentary approval to allow for mid-year increases in civil servant salaries. These additional personnel expenditures are presented to the parliament as an ex post complementary appropriation in the final account laws. Central government bodies can carryover up to 5 percent of their appropriations between years. There is a contingency appropriation included in the budget which cannot exceed 2 percent of General Budget expenditure. <https://www.imf.org/external/np/pp/eng/2014/040714d.pdf> (<https://www.imf.org/external/np/pp/eng/2014/040714d.pdf>)

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: In the comment section, the researcher has reported that the central government bodies are allowed to carryover up to 5 percent of their appropriations between years. We do not have such kind of a legislation in Turkey that would allow central government bodies to carry over their appropriations between years up to 5 percent of their appropriations. According to Article 161 of the Turkish Constitution, The beginning of the fiscal year and the preparation, implementation, and control of the central government budget shall be defined by law. (https://global.tbmm.gov.tr/docs/constitution_en.pdf (https://global.tbmm.gov.tr/docs/constitution_en.pdf)). In accordance with the Constitution, the PFMC Law.5018 regulates the public financial management and control area in Turkey. The Article 21 of the PFMC Law.5018 states that, the shift of funds among the budgets of the public administrations within the scope of central government shall be realized by law. However, public administrations within the scope of the central government are entitled to shift appropriations WITHIN THEIR OWN budgets up to the amount of five percent of the appropriation in the allocation to be shifted, unless a different ratio is defined in the budget law of the relevant year. In accordance with the Article 161 of the Turkish Constitution, the expenditure of the State and of public corporations, other than state economic enterprises, shall be determined by annual budgets. In (<http://budgets.in>) accordance with the Law, the Turkish Grand National Assembly decided the 2017 year budget. To this regard, foundation of all kind of shifts of funds between administrative units and within administrative units lays in the Turkish Constitution, and the PFMC Law.5018 and related budget laws, which are the product of the Turkish Grand National Assembly.

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: According to Article 21 of Law No 5018, Carry-over of appropriations among the budgets of the public administrations within the scope of central government is realised by law. However, the authority, operations, rules, and procedures relating the carry over appropriations up to the amount of ten percent of the general budget appropriations between the public administrations within the scope of the central government are arranged in the central government budget law. Public administrations within the scope of central government may transfer appropriations within their budget up to twenty percent of the appropriations to be transferred. The ministry of finance is authorised to transfer appropriations exceeding 20% in case of necessity. No carryovers are allowed from the allocations for personnel expenditures, allocations including a previous a carryover and contingency appropriations to the other allocations.

Researcher response: Thank you to the reviewers. The score is revised as "c"

IBP comment: Thank you to the Government Reviewer -the law does appear to state that shifts in expenditures between units is not allowed, only within units, however there is no evidence that this has been reinforced in practice (also see Q116), therefore the score remains a 'c'.

116: Does the executive seek approval 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. (100) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: Article 14 of the Law 5018 states that Public administrations within the scope of central government shall calculate the financial burden that will be resulted from law drafts which will cause a decrease in the public revenues or an increase in the public expenditures. However, there is evidence that the parliamentary approval was not sought. http://seldi.net/fileadmin/public/PDF/Publications/CAR_Turke... (http://seldi.net/fileadmin/public/PDF/Publications/CAR_Turkey_CAR_Turkey_English_Final2.pdf) (page 46, first paragraph) http://www.tepav.org.tr/upload/files/1328783545-9.Mali_Izlem... (http://www.tepav.org.tr/upload/files/1328783545-9.Mali_Izleme_Raporu_2012_Mali_Yili...) Butcesi_ve_Makro_Cerceve.pdf p. 18. <http://www.sayistay.gov.tr/rapor/uygunluk/2012/2012GenelUygu...> (<http://www.sayistay.gov.tr/rapor/uygunluk/2012/2012GenelUygunluk.pdf>) p.14.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: According to the Article 19 of the PFMC Law.5018, in the event that the appropriations in the budgets of public administrations included in the central government turns to be insufficient, or in order to carry out unforeseen services, a supplementary budget can be prepared in a way to capture revenues to meet expenditures. To give an example, in the year 2003, this provision was executed by the Parliament in order to rule a supplementary budget (<http://www.bumko.gov.tr/Eklenti/1153,2003ekodene.htm?0> (<http://www.bumko.gov.tr/Eklenti/1153,2003ekodene.htm?0>)). The

same provision was also executed in the year 2004 (<http://www.bumko.gov.tr/Eklenti/1148,2004ekodene.htm?0>) (<http://www.bumko.gov.tr/Eklenti/1148,2004ekodene.htm?0>). In case any additional revenues that are over anticipated are collected, this provision will be executed.

Peer Reviewer

Opinion: Agree with Comments

Comments: According to the article 163 of the Turkish Constitution, the appropriation granted by the central government budget indicates the limit of expenditure allowed. No provision is included in the budget to the effect that the limit of expenditure may be exceeded by a decision of the Council of Ministers. The Council of Ministers is not empowered to amend the budget by a decree having the force of law. In motions of amendment entailing an increase in appropriations under the budget of the current fiscal year, and, in government bills and private members' bills entailing financial burden in the budgets of the current or following fiscal year, the financial resources to meet the stated expenditure is indicated.

IBP comment: Thank you for the government reviewer's response. Based on evidence that there has, in the last five years, been excess spending of revenues by the executive that has only gotten authorization from the legislature at the end of the year, and not prior authorization, this score remains a 'c'. See http://www.tepav.org.tr/upload/files/1297155872-5.Fiscal_Mon... (http://www.tepav.org.tr/upload/files/1297155872-5.Fiscal_Monitoring_Report_June_September_2010_Budget_Implementation_Results.pdf) (p. 34-41) and http://seldi.net/fileadmin/public/PDF/Publications/CAR_Turke... (http://seldi.net/fileadmin/public/PDF/Publications/CAR_Turkey/CAR_Turkey_English_Final2.pdf) (p. 46).

117: Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.
- e. Not applicable/other (please comment).

Answer: d.

Sources: http://seldi.net/fileadmin/public/PDF/Publications/CAR_Turke... (http://seldi.net/fileadmin/public/PDF/Publications/CAR_Turkey/CAR_Turkey_English_Final2.pdf) See Ferhat Emil's presentation in the link provided below <https://www.tbmm.gov.tr/sempozyum/butce/indexe.htm> (<https://www.tbmm.gov.tr/sempozyum/butce/indexe.htm>)

Government Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: There is no such regulation that requires an approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls.

Peer Reviewer

Opinion: Disagree

Suggested answer: d.

Comments: Although there is a regulation which points out that the appropriation granted by the central government budget indicates the limit of expenditure allowed, there is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels.

Researcher response: Thank you to the reviewers. The score is revised as "d".

118: Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

- a. (100) Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations
- b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine the Audit Report on the annual budget.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: On 29 June 2012, last minute legislation resulted in a series of amendments to the new Law on the Court of Accounts. Most of the provisions of this legislation were cancelled by the Constitutional Court on 27 December, 2012. As a result, the new Law on the Court of Accounts (no. 6085) took force with very limited changes. Due to the incompatibilities between the TCA Law and Law No 5018 which regulates public finances, the Court

was unable to conduct any comprehensive reporting in the years of 2012 and 2013. In December 2013, a decision made by TCA revealed that TCA will not be able to perform any audits in the next three years. http://seldi.net/fileadmin/public/PDF/Publications/CAR_Turke... (http://seldi.net/fileadmin/public/PDF/Publications/CAR_Turkey/CAR_Turkey_English_Final2.pdf) (page 35, first two paragraphs) See also <http://researchturkey.org/turkish-court-of-accounts-in-crisi...> (<http://researchturkey.org/turkish-court-of-accounts-in-crisis-an-urgent-problem-yet-not-a-main-concern/>) However, in September 2016 the Court of Accounts publicly announced that it has completed 211 audit reports and sent it to the Parliament on September 8. <http://www.sayistay.gov.tr/tr/?p=2&CategoryId=20> (<http://www.sayistay.gov.tr/tr/?p=2&CategoryId=20>) The reports raise severe doubts on transparency and accountability. <http://www.birgun.net/haber-detay/ortulu-rapor-ortemedi-1305...> (<http://www.birgun.net/haber-detay/ortulu-rapor-ortemedi-130598.html>)

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: To begin with, we do not agree with the comment filled out by the researcher, as we find it subjective and irrelevant to the budgetary process under question. In addition to that, according to the article 43 of the PFMC Law.5018, The Court of Accounts submits the General Conformity Statement (Audit Report), which it shall prepare for the public administrations within the scope of central government, to the Turkish Grand National Assembly in seventy-five days after the submission of the Draft Final Account Law at the latest. The Plan and Budget Commission of the Turkish Grand National Assembly examine the Audit Report on the BY-2 annual budget, produced by the Supreme Audit Institution. Moreover, the web page of the Court (<https://www.sayistay.gov.tr/tr/?p=2&CategoryId=96> (<https://www.sayistay.gov.tr/tr/?p=2&CategoryId=96>)) presents General Conformity Statements for the preceding 5 years (currently the General Conformity Statements for the years from 2012 to 2015 can be accessed). Furthermore, the latest Plan and Budget Commission of the National Assembly Report suggests neither any limitations nor any insufficiencies as regards to the General Conformity Statement of the Court. <https://www.tbmm.gov.tr/sirasayi/donem26/yil01/ss433.pdf> (<https://www.tbmm.gov.tr/sirasayi/donem26/yil01/ss433.pdf>)

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: To the article 164 of the Turkish Constitution, final accounts bills are submitted to the Grand National Assembly of Turkey by the Council of Ministers within seven months of the end of the relevant fiscal year, unless a shorter period is prescribed by law. The Court of Accounts submits its statement of general conformity to the Grand National Assembly of Turkey within seventy-five days of the submission of the final accounts bill to which it is related. in accordance with this regulation, SAI conducts its audit function on year basis. After that, the Plan and Budget Committee of the legislative examines the Audit Report on the annual budget produced by the SAI.

Researcher response: Thank you to the reviewers for citing the Plan and Budget Commission's report. Upon the review of the report, the answer is revised as "a"

119: Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

- a. (100) Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.
- b. (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: The president of the Court of Accounts is elected by the Parliament on the basis of "absolute majority". For details please see the Article 16 of the Court of Accounts Law (No 6085) attached. file:///Users/esragurakar/Desktop/TESEV/OBS/Court%20of%20Accounts%20Law%20No_6085_English.pdf However, because the AKP has had the majority of the seats in the parliament, the candidates of the majority government have been elected uninterruptedly. The main opposition party published a report about alleged political connections of the the presidents and the members of the SAI. See: https://www.chp.org.tr/Public/0/Folder//sayistay_tr_1.pdf (https://www.chp.org.tr/Public/0/Folder//sayistay_tr_1.pdf) (particularly pages 5 and 6) <http://www.hurriyetdailynews.com/main-opposition-chp-calls-o...> (<http://www.hurriyetdailynews.com/main-opposition-chp-calls-on-court-of-accounts-chief-to-resign.aspx?pageID=238&nid=63427>)

Government Reviewer

Opinion: Agree with Comments

Comments: We do not agree with the comment filled out by the researcher, as we find it subjective and irrelevant to the budgetary process under question.

Peer Reviewer

Opinion: Agree

120: 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. (100) 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. (0) 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).

Answer: a. (100)

Sources: ARTICLE 70 of the Court of Accounts Law (No 6085) states that "The President, chairmen of chambers and members of Turkish Court of Accounts cannot be dismissed, and they cannot be retired before the age of 65, unless they desire so. However, the office of those who have been convicted of an offence which results in dismissal from public service shall be terminated automatically; those certified by medical report by an official board of health of a fully equipped hospital that they are incapacitated for reasons of health shall be removed from office upon the decision of the General Assembly of Turkish Court of Accounts."

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

121: Who determines the budget of the Supreme Audit Institution (SAI)?

- a. (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or 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. (67) 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. (33) 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. (0) 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).

Answer: a. (100)

Sources: ARTICLE 62 of Law No 6085 states that the "Turkish Court of Accounts (TCA) is within the scope of the general budget.") The Presidency of Turkish Court of Accounts submits its budget directly to the Turkish Grand National Assembly forwards one copy to the Ministry of Finance.

Comments: Researcher: However, although the TCA seems to determine its own budget the main opposition party and the EU Turkey Progress Reports mention that the budget of the TCA is not sufficient. According to the EU Progress Report 2013 , "the TCA needs to increase audit staff to adequately implement its audit mandate at the local administration level." The Progress Report 2015 states that TCA has adopted a strategic development plan for the period 2014-2018, including a training strategy. In December 2014, the TCA adopted an action plan for aligning with the internal control standards by 2016. See <http://www.yeniduzen.com/Haberler/haberler/sayistay-butcesi-...> (<http://www.yeniduzen.com/Haberler/haberler/sayistay-butcesi-oy-coklugu-ile-onaylandi/59069>) for the claims of the main opposition party.

Government Reviewer

Opinion: Agree with Comments

Comments: To begin with, we do not agree with the comment filled out by the researcher, as we find it subjective and irrelevant to the budgetary process under question. On the other hand, we have to note that, in line with the principle of independence of the Turkish Court of Accounts, the budget of the Court is determined by the Court itself. The Presidency of Turkish Court of Accounts shall submit its budget directly to the Turkish Grand National Assembly by the end of September and forward one copy to the Ministry of Finance. In this respect, no any other administration, other than the Court, has any discretion as regards to the determination of the Court's budget. To this end, to our understanding, claiming insufficiency of the Court's budget, as the researcher did, casts doubt on the objectivity of the comment.

Peer Reviewer

Opinion: Agree

122: Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
- b. (67) The SAI has significant discretion, but faces some limitations.
- c. (33) The SAI has some discretion, but faces considerable limitations.
- d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: Access to audit reports from the Turkish Court of Accounts on security, defence and intelligence agencies remains constrained. The limited number of cases referred by the Court of Accounts and inspection boards for prosecution points to the lack of a proactive attitude in the units responsible for checks and inspections: the Court has referred only 28 cases to the Public Prosecutor's office in the past 10 years (EU Progress Report 2015).

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The Article 160 of the Turkish Constitution lays the foundation of the Court and states that, the establishment, functioning, auditing procedures, qualifications, appointments, duties and powers, rights and obligations and other personnel matters of the members and guarantees of the President and the members of the Court shall be regulated by law. Pursuant with the constitution, LAW NO. 6085 ON TURKISH COURT OF ACCOUNTS, regulate the establishment of Turkish Court of Accounts, its functioning, audit and judicial procedures and alike. (<https://www.sayistay.gov.tr/tr/Upload/95906369/files/mevzuat...> (https://www.sayistay.gov.tr/tr/Upload/95906369/files/mevzuat/LawNo_6085_English.pdf)) According to Article 3 of the Law, the Court shall have functional and institutional independence in carrying out its duties of examination, audit and taking final decision conferred by this Law and other laws. The Article 4 of the Law on the other hand, regulates the audit area of the court. In this respect, the Turkish Court of Accounts enjoys a full discretion to undertake audits it may wish to conduct and its discretion is granted by the law. <https://www.sayistay.gov.tr/tr/Upload/95906369/files/mevzuat...> (https://www.sayistay.gov.tr/tr/Upload/95906369/files/mevzuat/LawNo_6085_English.pdf)

Peer Reviewer

Opinion: Agree

IBP comment: Thank you for the Government Reviewer's comments. Based on the document cited, the SAI does have full discretion to undertake audits based on the law. The score is revised to 'a'.

123: Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
- b. (67) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.
- c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.
- d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: See the TCA Law No 6085 Article 79 which was annulled by the Constitutional Court. The Annulled Article states that: "Sayıştay'ın denetlenmesi, her yıl Türkiye Büyük Millet Meclisi adına Türkiye Büyük Millet Meclisi Başkanlık Divanı tarafından görevlendirilen ve gerekli mesleki niteliklere sahip denetim elemanlarından oluşan bir komisyon tarafından, hesaplar ve bunlara ilişkin belgeler de esas alınarak yapılır."

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: In accordance with the Article 69 of the PFMC Law No: 5018, Audit on the Court of Accounts is conducted every year on the basis of accounts and related documents, on behalf of the Turkish Grand National Assembly, by a commission which is composed of auditing staff having required professional qualifications and appointed by the Chairman's Council of the Turkish Grand National Assembly. <https://www.sgb.gov.tr/Mevzuat/01.Kanun/Public%20Financial%20...> (<https://www.sgb.gov.tr/Mevzuat/01.Kanun/Public%20Financial%20Management%20and%20Control%20Law%20No.%205018.pdf>)

Peer Reviewer

Opinion: Agree with Comments

Comments: The information given by researcher is true. In addition to this, according to article 55 of law no 6085, Writs issued by Chambers of Turkish Court of Accounts is appealed to the Board of Appeals of Turkish Court of Accounts. Decisions taken by this Board is final.

IBP comment: Thank you to the Government Reviewer. Based on the law cited, the score is revised to 'c', since there is no evidence submitted that the Audit of the Court of Accounts by the commission in the National Assembly are happening in practice instead of by law.

124: In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The 3rd and 4th clauses of the Article 21 of the Court of Accounts Law (No 6085) states that: (3) The President of Turkish Court of Accounts shall inform the Turkish Grand National Assembly Plan and Budget Committee at least twice a year, and where necessary, the related Committees with regard to the activities of Turkish Court of Accounts. (4) The President of Turkish Court of Accounts or the deputy president assigned by the President shall be present during the discussions on the reports of Turkish Court of Accounts in the Turkish Grand National Assembly.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

125: Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: In the early 2010s, Turkey took some positive steps toward including the civil society into decision making processes in many areas including the budget processes. However, starting with 2015 there has been a retrogression. A very large EU project states that: "Political tendencies have significant influence on relationships and dialogue between/among CSOs and government institutions. Many times, government institutions, especially the local ones, prefer to work with those CSOs which hold a political standing close to that of the government, which severely undermines the dialogue efforts. A similar attitude is true for CSOs towards government institutions. The current political atmosphere in Turkey is growing gradually more polarised, increasing the risk of conflict." (Please see the attached report "EU Report..." page 26. See also the link below) <https://www.opendemocracy.net/can-europe-make-it/semanur-kar...> (<https://www.opendemocracy.net/can-europe-make-it/semanur-karaman/how-do-turkish-citizens-participate-in-decision-making>) Plus, on September 21, 2016, the Open Government Partnership unfortunately announced Turkey as "inactive". (Please see the link below) <http://www.opengovpartnership.org/blog/open-government-partn...> (<http://www.opengovpartnership.org/blog/open-government-partnership/2016/09/21/turkey-made-inactive-open-government-partnership>)

Government Reviewer

Opinion: Agree with Comments

Comments: We do not agree with the comment filled out by the researcher, as we find it subjective and irrelevant to the budgetary process under question.

Peer Reviewer

Opinion: Agree

126: With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: Participatory budget processes are currently non-existent in Turkey. Although there are some attempts at the local level, it is rather a top-down process. A part of the vulnerable under-represented population seems to be taken care by the Ministry of Social Policies. Yet it is not systematic and right-based but rather functions as a charitable gift-giving.

Government Reviewer

Opinion: Agree with Comments

Comments: We do not agree with the comment filled out by the researcher, as we find it subjective and irrelevant to the budgetary process under question.

Peer Reviewer

Opinion: Agree

127:

During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects

6. Public services

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met
- e. Not applicable (please comment)

Answer: d.

Sources: Please refer to the sources provided for the questions 124-126.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

128: Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.
- c. (33) Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: The public cannot provide input in monitoring the implementation of the annual budget. For instance, there is one CSO called 'Public Expenditures Monitoring Platform.' However, although its works have been covered on media, the executive does not seem to take into consideration the group's works. Below is the link to the web site of the group. <http://kahip.org/index.html> (<http://kahip.org/index.html>)

Government Reviewer

Opinion: Agree with Comments

Comments: We do not agree with the comment filled out by the researcher, as we find it subjective and irrelevant to the budgetary process under question.

Peer Reviewer

Opinion: Agree

129: With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: Please refer to the answers and the sources provided for the questions 124-128.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

130:

During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Please refer to the previous answers and sources.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

131:

When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

- a. (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.
- b. (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).
- c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (Please comment).

Answer: d.

Sources: Please refer to the previous answers and sources.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

132: With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Please refer to the previous answers and sources.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

133: With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to assist in monitoring the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Please refer to the previous answers and sources.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

134: Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

- a. (100) Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: Please refer to the previous answers and sources.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

135: Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

- a. (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Please refer to the previous answers and sources.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

136: Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

- a. (100) Yes, public hearings are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Some local authorities prepare and organise public hearings, round tables, panels, opinion polls etc., however these do not effect the budget preparation process as most of the mayors and councillors are not willing to share their power with citizens in the decision making process concerning the local budgets. (See the Report attached, page 12 last paragraph)

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: The following part of the report, to which the researcher refers in her comment section is as follows: But they do point out that citizen participation at the local level has increased over the last years, and that there is still a lot to be done to achieve further progress in citizens' involvement in budgeting at the local level. ... page 12 last paragraph. <https://wcd.coe.int/com.instranet.InstraServlet?command=com....>
(<https://wcd.coe.int/com.instranet.InstraServlet?command=com.instranet.CmdBlobGet&InstranetImage=2963284&SecMode=1&DocId=1801348&Usage=2>)

Peer Reviewer

Opinion: Agree

IBP comment: Thank you for the government reviewer's comments. Only national-level consultations are considered for this question according to OBS methodology, therefore the score is 'd'.

137:

During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The legislature seeks input on all six topics
- b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics
- c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Please refer to the previous answers and sources.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

138: Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

- a. (100) Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.
- b. (67) Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.
- c. (33) Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Please refer to the previous answers and sources.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

139: Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

- a. (100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Please refer to the previous answers and sources.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

140: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

- a. (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: Even the members of the Parliament cannot see the full audit reports. http://www.cumhuriyet.com.tr/haber/siyaset/161135/Kilicdaroglu_... (http://www.cumhuriyet.com.tr/haber/siyaset/161135/Kilicdaroglu_ndan_Davutoglu_na_zor_sorular.html)
https://www.tbmm.gov.tr/develop/owa/dosya_p.indir?pDosyaAdi=... (https://www.tbmm.gov.tr/develop/owa/dosya_p.indir?pDosyaAdi=F120768036/pbk26012016)

Government Reviewer

Opinion: Agree with Comments

Comments: We do not agree with the comment filled out by the researcher, as we find it subjective and irrelevant to the budgetary process under question. In addition to that, the audit reports of the Court are made online, free of charge and can be accessed by the public: <https://www.sayistay.gov.tr/tr/?p=2&CategoryId=96> (<https://www.sayistay.gov.tr/tr/?p=2&CategoryId=96>)

Peer Reviewer

Opinion: Agree

141: Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

- a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.
- b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.
- c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Please refer to the answer and the source provided for Question 140.

Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

142: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

- a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: Please refer to the answer provided for Question 140.

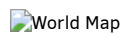
Government Reviewer

Opinion: Agree

Peer Reviewer

Opinion: Agree

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