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THE CHALLENGES OF NEW PUBLIC MANAGEMENT IN TURKISH PUBLIC FINANCIAL MANAGEMENT: A QUESTIONNAIRE-BASED ANALYSIS

Ph.D. DISSERTATION

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APPROVAL OF THE THESIS

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PLAGIARISM

I hereby declare that all information in this thesis has been obtained and presented in accordance with academic rules and ethical conduct. I also declare that, as required by these rules and conduct, I have fully cited and referenced all material and results that are not original to this work; otherwise I accept all legal responsibility. 27.06.2022

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DEDICATION

To my beloved family

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ABSTRACT

The New Public Management reforms, which were developed to find solutions to the economic problems experienced in the 1970s and to restructure the public administrations of the countries, have been implemented in many developed and developing countries since the early 1980s. Having been affected by this process, Turkey has also implemented these reforms to redesign its public administration. However, there have been some disruptions in the implementation process of the reforms in Turkey like in the other developing countries.

This thesis aims to examine the current status of the reforms in the Turkish Public Financial Management System applied under the concept of New Public Management and to put forward policy recommendations to improve the process. The data in the research were obtained through a questionnaire developed for the entire public financial management. Accordingly, the thesis reveals the shortcomings in public financial management and proposes solutions for them from the point of view of the participants of the research. These participants included the top managers working in the central government and metropolitan municipalities, expenditure authorities/heads of departments, the directorates/heads of strategy development departments, and the internal and external auditors.

As a result of the research, it was determined that there are some problems in the Turkish Public Financial Management System. These problems were detected especially in the relative size and performance management of the public sector as well as transparency and accountability, the budget oversight of the Turkish Grand National Assembly/Local Council, the Turkish Court of Account performance audit and the performance-based budget. Thus, second-generation public financial reforms and program-based performance budget implementations came to the foreground in solving the aforementioned problems.

Keywords: Financial Reforms, New Public Management, Public Financial Management, Turkey

ÖZET

1970’li yıllarda yaşanan ekonomik sorunlara çözüm bulmak amacıyla geliştirilen ve ülkelerin kamu yönetimlerini yeniden yapılandırmayı amaçlayan Yeni Kamu Yönetimi reformları 1980’li yılların başından itibaren gelişmiş ve gelişmekte olan birçok ülkede uygulamaya konmuştur. Türkiye’de yaşanan bu süreçten etkilenmiş ve kamu yönetimini yeniden dizayn etmek için söz konusu reformlarını hayata geçirmiştir. Ancak özellikle gelişmekte olan ülkelerde olduğu gibi Türkiye’de de reformların uygulanması süreci noktasında bazı aksaklıklar ortaya çıkmıştır.

Bu tezin amacı, Türkiye'de Yeni Kamu Yönetimi kavramına uygun olarak uygulamaya konulan Türk Kamu Mali Yönetim Sistemi reformlarının mevcut durumunu incelemek ve bu süreci iyileştirmek için politika önerilerini ortaya koymaktır. Araştırmada veriler kamu mali yönetiminin tamamına yönelik olarak geliştirilen anket aracılığıyla elde edilmiştir. Buna göre tez, kamu mali yönetimindeki eksiklikleri ortaya koymakta ve araştırmaya katılanların bakış açısından bu eksikliklere çözüm önerilerinde bulunmaktadır. Bu katılımcılar arasında merkezi yönetim ve büyükşehir belediyelerinde görev yapan üst düzey yöneticiler, harcama görevlileri/daire başkanları, strateji geliştirme başkanları/strateji geliştirme daire başkanları ile iç ve dış denetçiler yer almıştır.

Araştırma sonucunda Türk Kamu Mali Yönetim Sisteminde bazı sorunların olduğu tespit edilmiştir. Bu sorunlar, özellikle kamu sektörünün nispi büyüklüğü ve performans yönetimi ile şeffaflık ve hesap verebilirlik, TBMM/Yerel Meclisin bütçe denetimi, Sayıştayın performans denetimi ve performansa esaslı bütçe konularında tespit edilmiştir. Bahsi geçen sorunların çözümü noktasında ikinci nesil kamu mali reformları ile program bazlı performans bütçe uygulamaları ön plana çıkmıştır.

Anahtar Kelimeler: Mali Reformlar, Kamu Mali Yönetimi, Türkiye, Yeni Kamu Yönetimi

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LIST OF ABBREVIATIONS

AFROSAI-E	: English Speaking African Organization of Supreme Audit Institutions
ANOVA	: Analysis of Variance
BÜMKO	: Bütçe ve Mali Kontrol Genel Müdürlüğü
CFI	: Comparative Fit Index
ECA	: European Court of Auditors
ESA	: European System of Integrated Economics Account
EU	: European Union
GAO	: Government Accountability Office (U.S.)
GDP	: Gross Domestic Product
GFS	: Government Finance Statistics
IMF	: International Monetary Fund
INTOSAI	: International Organization of Supreme Audit Institutions
IPSAS	: International Public Sector Accounting Standards
KMO	: Kaiser-Meyer-Olkin
MTEF	: Medium Term Expenditure Framework
MTFP	: Medium-Term Fiscal Plan
MTP	: Medium-Term Program
NAO	: National Audit Office
NGO	: Non-Governmental Organization
NPM	: New Public Management
OECD	: Organization of Economic Cooperation and Development
PB	: Program Budgeting
PBB	: Performance-Based Budgeting
PCA	: Principal Component Analysis
PFIC	: Public Internal Financial Control
PFMC	: Public Financial Management and Control

PFMCL : Public Financial Management and Control Law

PI : Performance Indicator

PPP : Public Private Partnership

RMSEA : Root Mean Square Error of Approximation

SAI : Supreme Audit Institution

SBB : Strateji ve Bütçe Başkanlığı

SD : Standard Deviation

SOE : State Owned Enterprise

SWOT : Strengths-Weaknesses-Opportunities-Threats

TCA : Turkish Court of Accounts

TGNA : Turkish Grand National Assembly

TPA : Traditional Public Administration

TPFMS : Turkish Public Financial Management System

UK : United Kingdom

UNDP : United Nations Development Program

USA : United States of America

VFM : Value for Money

WB : World Bank

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CHAPTER I

INTRODUCTION TO STUDY

1.1. Introduction

Public administration reform has been a fashionable concept among developed and developing nations for the last three decades as their governments have endeavored to improve the performance of their public management to be able to manage the changing necessities of their societies. The principles of management reform, on the other hand, are originated from the components of the New Public Management (hereafter NPM) paradigm, requiring decentralization in the procedures of decision-making, performance management, the style of private sector management, fiscal adjustment, and performance-based accountability. These requirements are prevalent in the body of two main branches of NPM literature, represented by 'New Institutional Economics' and 'Managerialism'.

NPM paradigm has firstly emerged in the Organization of Economic Cooperation and Development (OECD) countries, driven by the belief that NPM provides a solution for the economic and fiscal crises while maintaining the democratization process and delivering efficiency in the public sector management. Since then, most developing countries and transitional economies have put the principles and techniques of NPM into action through the pressure of international financial organizations such as the OECD, the International Monetary Fund (IMF), and the World Bank (WB).

While there are success stories in implementing and adopting the reform agenda of NPM, particularly in industrialized and many transition economies, the developing countries have been struggling to reorganize their public administrations in accordance with the NPM ideology. This is due to their social, economic, and political structure. However, many scholars argue that developing countries are not fully qualified to perform the NPM reforms. Despite the great efforts to restructure its public organization under the new paradigm, Turkey has experienced a similar process to the other developing countries in public management and public financial management systems under the new paradigm.

Consequently, in this thesis, the reasons behind the implementation problems of NPM reforms in the Public Financial Management System in Turkey have been analyzed. It is anticipated that the findings and recommendations of this research for Turkey will help with the issues of other developing countries related to the treatment of the NPM reforms.

1.2. Statement of Thesis Argument

The NPM paradigm has been in practice in Turkey since the 1980s when it was declared as the new paradigm that would solve the structural issues of the Turkish public administration. Examples of these issues are centralization, rigid bureaucratic and hierarchical architecture, ineffective utilization of public resources, and the nonexistence of accountability mechanisms. Therefore, NPM received broad acceptance to solve the pressing problems of the Turkish administration as well as the Turkish Public Financial Management System (TPFMS).

The paradigm evolution differed from the other reform efforts implemented previously in Turkey because it emerged as a response to the failures and deficiencies of the public sector. Moreover, those reforms have been entered into force, aiming at redesigning the management composition of Turkey to ensure flexibility and accountability in the public financial management.

Throughout the reform process, it has been observed that adaptation and implementing challenges have emerged, and reform attempts have been unsuccessful in accomplishing the expected outcomes of the NPM reforms in TPFMS due to various factors, therefore, this study aims to argue how these factors induce the inefficient functioning of NPM reforms in TPFMS.

1.3. Objectives of the Thesis

This research aims to look into the current status of NPM reforms in TPFMS adopted in line with the philosophy of NPM in Turkey and to suggest key policy recommendations to improve its implementation. Reviewing the related literature on NPM, it can be seen that very little research has been performed on the NPM system in developing countries, and they have focused on a narrow set of issues instead of looking at the full picture. Thus, the importance and originality of this study are that it explores public financial management from a holistic point of view, and evaluates its relevancy with NPM. Therefore, this thesis also aims to contribute to the available NPM literature in public financial management, as well as to provide recommendations for policymakers, managers, and the citizens by giving a broad perspective for Turkey's reform agenda to regulate future initiatives.

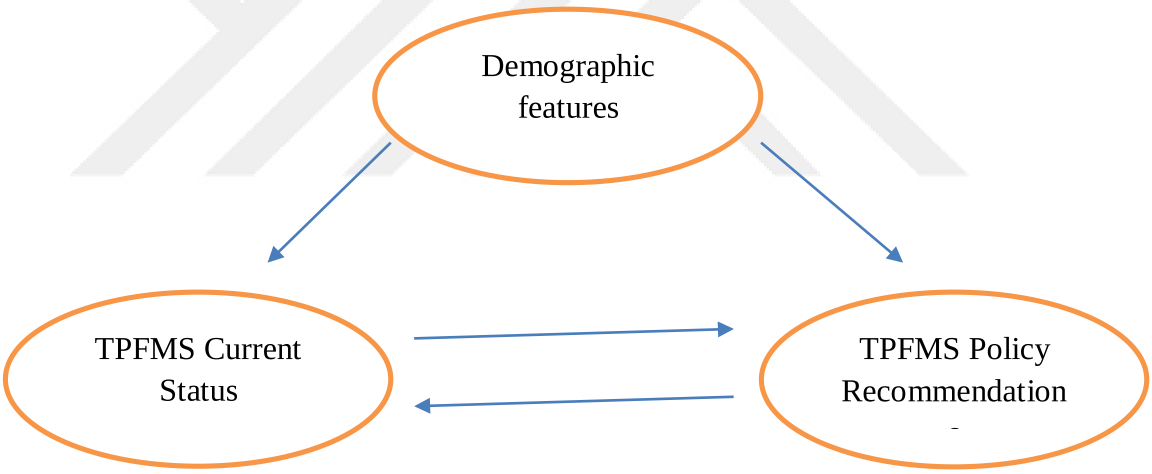
In short, this thesis aims to address the following research question:

"What is the current status of NPM in the TPFMS?"

This research also seeks answer to the following questions:

1. What are the policy recommendations to improve the process of NPM and the dimensions stated in the NPM policy recommendations in Turkey?
2. What are the dimensions of TPFMS that reveal its current status?
3. Do participants' perspectives and policy recommendations on the current status of TPFMS differ according to their demographic characteristics?
4. Do participants' views on the sub-dimensions of the current state of TPFMS differ according to the status of the public institution in which they are employed?

Figure 1: The Method of the Study



1.4. Limitations to the Thesis

As known, every study is subject to various limitations. In this study, the major limitation is the scarcity of references examining the implementation and adaptation results of the NPM paradigm in TPFMS, which makes it difficult to compare other studies in Turkey. However, it is possible to compare our findings with the findings of the related studies in the international literature. The other limitation is related to the nature of human input to the questionnaire method that is applicable to all such studies. In other words, participants may not understand the questions, or they may not wish to answer honestly, or they may not be willing to answer all the questions due to time restrictions..

1.5. Study Plan

This study is nine parts. After the introduction part of the study, Chapter 2 conceptualizes the NPM paradigm. To this end, it firstly examines the Traditional Public Administration (TPA) Model focusing on the Weberian Model to understand the starting point of NPM reform initiatives in public administrations of the involved countries. It then presents the concept, fundamentals, and theoretical background of the current NPM paradigm. After the conceptualization of NPM, the chapter explains the differences between the two models from various perspectives. Finally, it identifies the criticisms encountered in the implementation process of NPM reform initiatives.

Chapter 3 explores the implementations and practices of NPM reforms throughout the selected countries both developed and developing.

Chapter 4 seeks to assess the financial management part of the NPM reforms. This financial management part is defined by both the undisputed characteristics and debatable attributes of the NPM reforms that endeavor to reorganize the public as a whole. Many of these characteristics and attributes are about public financial management, such as cost-cutting and downsizing, decentralization, privatization, performance management, transparency, and accountability.

Chapter 5 explains the Turkish case in terms of the application of the NPM reforms. To draw a picture of the reform initiatives of NPM in Turkey, the chapter starts by underlying the problems of Turkish Public Administration, which are mostly bureaucratic. Next, it emphasizes the evolution of NPM in Turkey from the period of the 1980s by stating the reforms put into force to restructure Turkish Public Administration as a whole. Finally, the chapter concentrates on the public financial management reforms of Turkey.

Chapter 6 introduces a methodology to address the current status of NPM in TPFMS and policy recommendations. To explore the current status of TPFMS and policy recommendations, a survey was conducted with participants selected from key civil servants in the public financial management system. The chapter also highlights the reasoning behind the sample size of the research, data collection tools, and the statistical methods used for data analysis. Finally, the descriptive statistics and factor analysis methods applied to test the reliability of findings are presented.

Chapter 7 is dedicated to analyzing the findings and results of the study. It firstly provides the descriptive findings by percentages and frequency calculations. At the end of the chapter, the findings regarding the current status of TPFMS and policy recommendations according to the categorical variables are evaluated. Finally, to the aim of the research, the answers to the questions in the survey are analyzed by employing the Chi-square test, principal component analysis, normal distribution test, correlation analysis, and both the simple and multiple linear regression analyses.

Chapter 8 compares and discusses the results obtained in the previous chapter with the findings of related literature and the reports released by the public institutions of Turkey.

Finally, Chapter 9 concludes the study by summarizing the concepts, the outcome of the reform attempts, the results of the study, and the policy recommendations ensuring the effective functioning of TPMFS in the future.

CHAPTER II

LITERATURE REVIEW

There was a dramatic transformation in the economic understanding from the classical view to an interventionist Keynesian approach through the Great Economic Crisis in 1929. Thus, the alteration in the definition of the public sector led to significant increases in public expenditure. In that period, there was an upward trend in TPA, which embraced the concept of interventionist state, and envisaged a strict, hierarchical, centralized, and rule-based organization in the public until the 1970s.

However, the 1970s witnessed the collapse of the views originated from Keynesian economic understanding due to the growing claims in welfare state for the provision of social services and common financial crises. Consequently, researching the most suitable institutions and techniques to recover the economy, and increase the efficiency and effectiveness of the cumbersome, bureaucratic, and coercive administrative structures occupied the reform agenda of many countries.

In that context, there has been a detour from the classical bureaucratic organization model to the NPM concept. This detour was shaped by the new human rights ideology and envisaged a replacement in many areas ranging from public service provision to contracting out. NPM has been characterized as flexible, participatory, and outcome and performance-oriented. In the literature, NPM is defined in different terms such as “Managerialism” (Pollitt, 1990), “New Public Management” (Hood, 1991), “Market-Based Public Administration” (Barzelay, 2001), or “Entrepreneurial Government” (Osborne & Gaebler, 1992). Here, the term NPM is preferred because of its wide usage.

The NPM model was popular at the beginning of the 1980s. The model rapidly became widespread in developed OECD countries such as the UK, Canada, New Zealand, and the USA, and developing countries such as Bangladesh, Singapore, Malaysia, and South Africa. In particular, international organizations such as the OECD, the WB, and the IMF have been very enthusiastic in supporting the NPM model all over the world (Fatemi & Behmanesh, 2012).

In the new paradigm, the state is considered solely responsible for providing the services that can be performed by the state itself, and it is aimed to ensure efficiency and effectiveness by foreseeing that the other services will be provided by the private sector in various ways. Furthermore, with the NPM model, it is also aimed to meet the necessities of the people efficiently and effectively by stating that the state should be managed in harmony with the principle of decentralization.

To sum up, the NPM paradigm emerged as a response to the insufficiencies of TPA and endeavored to bring a minimal intervention of the state. In this regard, the TPA model and NPM are worth mentioning to better understand the perspective of the new model.

2.1. Traditional Public Administration

TPA, the first theory of the public administration discipline, is also known as the classical approach. With the emergence of public administration at the end of the nineteenth century, TPA began to show its impact, and reached its peak within the scope of the welfare state after World War II. In that model, it is dictated that all social and economic necessities of the society were to be fulfilled by the state within the framework of the welfare state. The fact that the state played a significant role in social and economic life gave rise to the popularity of the traditional philosophy, so the approach remained dominant in the public sector for many years (Lane, 2009).

It is accepted that TPA is constructed on the views of three scholars. The first is the model of the bureaucracy put by Max Weber (bureaucracy model). The second states that politics and management should be separated from each other, as asserted by Woodrow Wilson (the politics-administration dichotomy). The last view is drawn by Frederick Taylor's scientific management principles (Lamidi, 2015).

Apart from these three views, Weber's work deserves special attention that brings a revolutionary perspective to the classical theory of public administration. In other words, when TPA is taken into consideration, the Weberian bureaucracy is regarded as the main inspirational theory, implying a heavy, rule-based, centralized organization, which is considered later to be a kind of organization with a narrow perspective (Kettl, 2002).

In Weber's bureaucracy model, authority is driven by laws, and the sub-level authorities have been supervised by the high-level authorities to ensure obedience. The model underlines the top-down control of determining policy by many civil servants or agencies within a monocratic hierarchy and a corresponding accountability mechanism in which each level of manager or civil servant is accountable to a top-level manager (Pfiffner, 2004). Furthermore, certainty, clarity, speed, integrity, complete obedience, and the reduction of disagreements are the elements of bureaucracy that will provide a high level of efficiency (Lane, 2009).

Weber (1946) indicates that the bureaucratic organization model is the most logical and effective model of an organization, particularly in the state. The logical organizational model of bureaucracy arises from the fact that the organizational structure has the feature of reliability and computability in its activities, and it operates in agreement with analyzable rules and clearly defines the relationships between power and rulership within itself.

A better understanding of Weber's view of bureaucracy is accessible through the theory of the authority that he proposed. As pointed out by Weber (1946), authority is a power relation with the ruler imposing his will on others. However, the person on whom the rules are imposed must solely follow the ruler's orders. In the final part, Weber stresses the necessity of contemporary political life to be bureaucratic because it is a means of shifting emphasis on privacy in the state.

The purest type of bureaucracy, which Weber describes as the "ideal type", refers to an organization of public administration in an optimal manner (Lane, 2000). At this point, it is beneficial to look briefly at other types of authority mentioned by Weber. As Jain (2004) reported, Weber highlighted three pure types of legitimate authority, namely, rational grounds or legal authority, traditional grounds or authority, and charismatic grounds or authority. Rational grounds or legal authority that indicates that the legitimacy of normative rules and the rule of sovereignty according to these rules are derived by the belief that they hold the authority to give orders. Moreover, traditional grounds or authority is based on the constituted faith in the sanctity of traditions and the legitimacy of those who exercise authority in line with these traditions. Finally, charismatic grounds or authority, originates from the sacredness, heroism, and the exemplary characteristics of a person in power, or the commitment to the sanctity of the order or the normative patterns that are given by him.

The type chosen by Weber to be the ideal one in the bureaucracy model is formed by the employment of the bureaucratic public officers under rational authority. Organizations and institutions are assumed to be bureaucratic to the extent that they approach the ideal type. Instead of directly describing the bureaucracy, Weber (1946) explained the characteristics of modern bureaucracy as (i) there are general rules of bureaucracy that are governed by laws and regulations, (ii) in the ideal type of bureaucracy, organized offices form a hierarchical structure in which those who are in power or high-level authorities are authorized to monitor or control low-level officers, (iii) bureaucratic management functions through written documents, (iv) management office should be composed of experts, (v) an ideal civil servant conducts the work according to the completely impersonal formal rules, away from his or her emotions, and (vi) management depends on the rules with a certain degree of stability and scope.

To summarize, in the Weberian model, bureaucracy is an impersonal and formal organizational structure that runs through certain official jurisdictions regulated by laws or directives and is of a hierarchical organizational structure. Furthermore, it is also built around written documents and expertise and is composed of well-educated managers.

Finally, Osborne (2006) defines the key elements of TPA as: the priority of the rule of law, defined rules and regulations, the bureaucratic model in the decision making and implementation process, the pledge of incremental budgeting, and the dominance of the professionals in the provision of public services.

2.2. Some Critical Views Related to the Traditional Public Administration

In the last quarter of the 20th century, the economic crises, globalization, and rapid developments in information, communication, and transportation technologies resulted in significant changes in the economic, political, cultural, and administrative structures of countries. The institutions, concepts and structures of TPA were also influenced by those. On the other hand, it is accepted that TPA was incapable of responding to the dynamic necessities of societies at that time.

In this regard, Osborne and Gaebler (1992) argued that, as the traditional organizations expanded, they turned into a more complex functional structure due to the large variety of public services. Although there was a significant increase in the costs of public services, it was observed that the level of quality and efficiency of these services decreased because of the complex structure, and they were insufficient to satisfy the social necessities (Klijn, 2002). Moreover, the fact that public policy decisions were made directly by the state resulted in criticisms of traditional organizations. The growth of state activities and interventions in all areas not only disgraced the states in the political sphere, but also led to inefficiency, heavy paperwork, fraud, excessive bureaucratization, and lack of quality (Gruening, 2001). Eventually, TPA turned out to be a target for criticism from different perspectives.

One of the most frequently criticized aspects of TPA is the level of the relations between the state and society. Within the TPA view, the state and bureaucracy regarded themselves as distinctive, superior, and privileged (Olsen, 2007). This belief ignored the interests and expectations of the citizens, and did not give enough attention to their social problems. Accordingly, the public policies implemented in the traditional period were generally incapable of finding effective solutions to social problems.

The other criticized aspect of TPA is the Weberian bureaucracy model. The new concepts in public administration are largely derived by the critique of the bureaucracy model. Although Weber stated in theory that bureaucrats perform their responsibilities in compliance with the bureaucratic rules based on the public interest, Public Choice Theorists revealed that this is not the case; the politicians and bureaucrats are mostly rational beings who pursue/serve their interests rather than seeking public interests (Lane, 2009). Some advocates of the Public Choice Theory further argued that politicians and bureaucrats are influenced only by the portion of public policies strengthening their positions. Therefore, politicians and bureaucrats tend to ignore the needs, expectations, and desires of society.

Another criticized aspect of the bureaucratic model is the assumption that bureaucratic organizations are superior to all other forms of organization. Weber's bureaucracy paradigm has been criticized for developing a bureaucratic culture in organizations and thereby putting pressure on employees. Moreover, it emphasizes processes rather than results, limits entrepreneurship, creativity, and collaboration due to its inflexible structure (Weber, 2008; McCourt, 2013). It has also been claimed that the functioning of the public is rather slow due to the abundance of procedures in bureaucracy, the waste of resources, and the fact that bureaucrats often exclude citizens. That rendered organizations insusceptible to innovation (Hughes, 2003).

Yet another criticism levelled at TPA is that it interiorizes an over-centralized approach. In this approach, it has been experienced that all decisions and public policies are taken from a single center, and other actors are ignored and not included in management processes (Olsen, 2007). The problem is that it is unlikely to expect the decisions and policies taken from a single center to effectively deal with the problems; and to coincide with the interests and necessities of the citizens.

Due to its overcentralized, and rigid bureaucratic and inflexible structure, TPA has been regarded as one of the main reasons for reducing the effectiveness and efficiency of the provision of public services (Hughes, 2003). Consequently, the general dissatisfaction with the quality of public services fulfilled by the traditional management approach despite an increase in public expenditures, and the expectation of high standards in public services, financial and economic crises necessitated the transformation apart from the traditional management understanding.

2.3. New Public Management

That the organization of public administration in line with traditional principles was unable to fulfill the basic requirements in the provision of public services led to new pursuits all over the world for a public substitute. Thus, the criticisms on TPA gave rise to the expectations of a small, efficient and productive state (Hood, 1991). These expectations revealed the private sector-based NPM understanding driven by the liberal perspective.

NPM advocates ideas such as downsizing the state, transferring private sector management techniques to the public sector, and performing selected public services by private firms through contracts to make the state more effective. In this sense, countries have launched to implement the mentioned principles of NPM consisting of contracting-out, performance-based budgeting (PBB), public-private partnership (PPP), and so on.

Some authors identified NPM as a movement of thought or a set of values of management approaches, most of which have been transferred from the private sector (Pollitt, 1990; Hood, 1991). NPM has been driven by the calls for managerial and structural transformation of the public administration, as a replacement for the traditional understanding. Within the approach of NPM, the government is required to change the existing hierarchical model of public policy by reinventing, innovating, and privatizing it (Hood, 1991). Consequently, the new understanding sets forth an understanding built around market principles and emphasizes flexibility, performance management, and more straightforward layers of decision-making. It also forwards revolutionary ideas to the states, advising them to carry out their duties within the framework of arrangement in fiscal management, performance improvement, and ensuring democratic accountability by prioritizing the decentralized management model (Rezende, 2008). As a result, NPM institutes key elements motivated by the private sector management techniques. Briefly, the NPM paradigm has led to significant shifts in public administration by redefining the relationships between market, government, bureaucracy, and citizenship.

Whilst the NPM reforms address several fields, they are generally evaluated in four main areas: fiscal arrangement, management efficiency, increasing the capacity of management, and ensuring the effective functioning of accountability (Rezende, 2008). Table 1 indicates the details of four areas examined in the reforms.

Table 1: Institutional Mechanisms of NPM

Topic	Institutional Mechanisms
Fiscal arrangement	• Curbing/downsizing public expenditure • Privatization • Reforms in the tax management
Management efficiency	• Decentralization • Transforming institutions into a performance-based structure • Presenting free-market understanding • Contracting out
Capacity increasing	• Increasing the capacity of civil servants • Performance contracting • Performance management
Accountability	• Entering into practice of legal arrangements • Providing a bureaucratic understanding concentrating on results in the provision of public services

Source: Rezende (2008)

2.3.1. New Public Management as a New Paradigm in the Public Administration

There was a remarkable transformation in the understanding of the state in the world after the 1929 Great Depression. The classical economic approach implemented in the economies transformed into the interventionist state based on Keynesian policies. This understanding led to an increase in the functions of the state and its expenditures. Such practices gave rise to the emergence of TPA that remained valid until the 1970s.

In the mid-1970s, the state was regarded as the main element of the economic-financial crisis. Increasing the efficiency of the state by minimizing the state's interventions in the economy and transferring the practices of the private sector to the public sector became the focus of governments (Hughes, 2003). Thus, private sector implementations rather than traditional techniques played a more critical role in resolving the public sector's existing economic and administrative problems. In this context, a new management philosophy started to dominate the public sector by replacing the TPA approach.

The increasing globalization tendencies led to questioning the nation-state system (Common, 1998). Thus, the central state's control/dominance/power and bureaucracy have been questioned, and new players such as civil and international organizations have participated in the policy-making processes (Lynn, 2015). In other words, as a result of the changes, the functions of the state and its relations with society, as well as the fundamental principles of public administration, have been questioned and redefined.

After that, the Thatcher government in the UK firstly introduced the NPM reforms, and later Reagan government in the USA also adopted less government intervention. In this period, the new model disputed the Weberian bureaucracy. Consequently, several studies revealed that there were alternatives to providing public goods and services delivered by public administrations organized according to the bureaucracy model. It was also resolved that a flexible management system in the private sector is feasible in the public sector (Hughes, 2003).

The rise of NPM provided significant ideas and contributions on how to manage large and complex organizations in public administration (Saint-Martin, 1998). Hence, focusing on the markets more than hierarchical bureaucracy, aiming at the results rather than the processes, taking responsibility in the decision-making process, and emphasizing on the economy, efficiency, and effectiveness, have evolved into new values.

A considerable amount of literature revealed two processes in the emergence of NPM. The first one is the concept of institutional economics that consists of public choice and transaction costs, and emphasizes competition and user preferences, openness, transparency, and motivation (Hood, 1991; Dunsire, 1995). The second process is the implementation of the model of economic management in the public sector, which underlines professional management, technical expertise, a delegation of authority, and active measurement and adaptation of organizational outputs (Hood, 1991). In this setting, politicians are considered to be inadequate in solving the problems of public institutions due to different characteristics of politics and administration. In this sense, economic advances led to a large-scale paradigm change in the field of management, and consequently, the traditional understanding of public administration was replaced by NPM.

Furthermore, Hood (1991) links the emergence of NPM with four main developments in public administration: the efforts to minimize government expenditure and employment, focusing on privatization and shifting centralist understanding by emphasizing the delegation of authority, the advances in information technology, and finally the developments that occurred at the international platforms. Gregory (2007) further associated the emergence of NPM with the pursuit of greater efficiency and accountability in the public administration rather than the desire for values such as equality and justice that makes the paradigm neutrally apolitical, offering solutions to administrative difficulties in various areas of the public.

Lastly, Ehsan and Naz (2003) hold the view that the emergence of NPM is related to various challenges that every government encountered such as the size and cost of public services, inefficiency of the public in keeping up to date with technological advancements, the liberalization of economies and mismanagement utilization of public resources, and the considerable expectations in the provision of public services.

2.3.2. Main Reasons for New Public Management Reforms

It has commonly been assumed in the literature that NPM being a dominant paradigm in public administration is unlikely to be explained by a single reason. Hood (1991), for example, states that many reasons play an effective role in the rise of this approach. These reasons and their effects can be explained as follows:

2.3.2.1. Economic Reasons

There is a growing body of evidence to suggest that the economic conditions are the main factors leading to drastic changes in the field of public administration, particularly in the period of economic crises. In this regard, the economic considerations and structural transformations undeniably played a significant role in the transition of the public administration from the traditional approach to the new concept (Pollitt & Dan, 2011).

Concerning the conventional approach, it was unable to cope with the economic uncertainties faced in the public sector, and it was difficult to ensure the effective distribution and management of resources (Hughes, 2003). The public administration, in particular, was criticized for a lack of responsibility and accountability channels, which was inadequate to respond to citizen demands, and was also viewed as a justification for the economic crises (Larbi, 1999).

In the 1960s, welfare state practices were widespread. In this period, the increases in the cost of public services and lack of efficiency in the provision of public services were accepted as the reason for the budget deficits. Again, rested on the view that the functioning of the public sector was hampered by a performance deficiency, it was proposed that restructuring this sector could improve the performance of the public (Rezende, 2008). To put it differently, several theorists argued that curbing state involvement in the economy would provide higher economic efficiency. As a result of this process, the downsizing of the state and the utilization of resources in an effective manner became a priority for the public sector due to the economic crisis and the bureaucratic failures in the 1970s.

In the 1980s, numerous scholars promoted the role of the state within the framework of the effects of neo-liberal policies, and there was a consensus on minimizing the involvement of the state. In addition, new economic policies such as the efficient utilization of resources, decreasing costs of public services, promoting effectiveness, privatization or autonomization of public institutions, localization in the public services delivery, and implementation of a regulatory state model were developed to restrain increasing public expenditures (Curristine et al., 2007). In this process, the emphasis was placed on the free market economy to a great extent, and new administrative systems were introduced for the well-functioning of the market economy with the motto of stable, cost-effective and efficient public service.

At the final stage, the transformation process under the Keynesian economic policies has been completed with the introduction of free-market economy and with the emergence of a new management approach. Consequently, the public sector employed the private sector management techniques through different privatization attempts whilst bureaucratic formation began to be abandoned.

2.3.2.2. Social Reasons

The fact that citizens are becoming more educated and demanding more qualified public services resulted in leveling up the expectations from public administration.

Furthermore, those who benefited from the public service and provided financial support to such services by paying taxes expected a proper return of the value of their money (Sözen, 2002).

Moreover, the increase in the level of democratization of states and the structuring of non-governmental organizations (NGOs) has resulted in the rise of the concept of governance, which means the inclusion of the public, the private, and the civil societies in the decision-making process in the public sector (Larbi, 1999). The governance approach practices have been the driving force to reshape public administration, built around participation, transparency, and prioritizing NGOs.

Furthermore, there was a consensus that the traditional management approach turned out to fail to meet the increasing and unstable requests of citizens in harmony with the necessities of that period of time through the available resources and traditional methods and has intensively been criticized by all segments of society. This process has not only accelerated the transition from traditional management to a new management model but also has made it almost a necessity (Ömürgönülşen, 1997).

2.3.2.3. Political Reasons

As mentioned previously, numerous authors agree that NPM is mainly originated from the critique of TPA. For this reason, it has been assumed that private sector management techniques have become superior to the public sector due to their inflexible framework of public sector management techniques. Much of the literature agrees that the idea of the "New Right", which advocates the basic principles of the free market economy, is linked to the NPM approach. This is because proponents of the New Right propose savings in budget expenditures, the downsizing of the state, and the minimizing of state interventions (Hood, 1991). The approach also claims that the market mechanism is the only way of ensuring efficiency in the economy since it enhances the efficient allocation of resources and rational decision-making mechanisms (Ferlie, 2001).

The New Right proponents viewed the economic downturn of the 1970s as a crisis of productivity. They stated that the crisis stemmed from factors such as high inflation, the increase in welfare state expenditure, and the constraints to the free movement of market actors (Dunleavy & O'Leary, 1987). As a solution to these problems, they proposed limiting the state's intervention in the economy and ensuring the effective functioning of the market mechanism. Although the philosophy highlights the importance of state activities in certain areas, it is almost essential for these activities to be carried out in line with market rules rather than a rigid and hierarchical bureaucratic structure.

This is because the state utilizes scarce resources inefficiently and curtails the level of social welfare through its interventions in the economy. For this reason, the interference of the state in the economy needs to be minimized as much as possible, and it is required to reshape its main responsibilities in the economy consistent with the rules derived from free-market (Sözen, 2002). As a result, the idea of NPM is an approach that covers the principles of this ideology and provides solutions to the problems arising from TPA.

At this point, privatization practices are one of the most important ties between the NPM approach and the New Right ideology, and have come to the reform agenda of the governments in both developed and developing countries since the 1980s (Larbi, 1999). Furthermore, the introduction of private sector management strategies and principles began to influence the public sector, and governments promoting the New Right philosophy came to power with the belief that this idea would solve the problems of public administration.

Thatcher and Reagan, who came to power in England in 1979 and in the USA in 1980 respectively, were among the political leaders who supported the new idea. As pointed out by Pollitt (1990), Reagan proposed market-oriented solutions for the public sector problems in the 1978 elections. Concerning Turkey, the ANAP government that came to power in 1983, put the issue of 'fighting with bureaucracy' into effect as a first practice and conducted its operations by interpreting that bureaucracy means the overwhelming intervention of the government in the economy (Eryılmaz, 2011).

2.3.3. Theoretical Background

Following the financial crises, there was a growing body of literature that recognizes the importance of fewer government ideas in the public sector on management tradition, values, and roles. As a natural consequence of such a process, the redefinition of the roles of governments, economic liberalization, and the adoption of new values and practices through marketization within the framework of neoclassical economics has become the conclusive policy of many countries (Hughes, 1998). In this period, the mentioned developments influenced the theoretical background of NPM. Accordingly, reform attempts were derived from the ideas of the Chicago School of Economics and School of Public Choice in the mid-

1960s in the USA (Lane, 2000). That progress was developed in the light of political theory focusing on democracy and equality (Mitchell, 1989).

In the way of producing new perspectives, economic theories introduced new alternatives and strategies for public sector inefficiencies in the 1980s, laying the political and ideological groundwork for attacks on the public sector. Consequently, a considerable amount of literature focused on developing new alternatives and solutions for the inefficiencies of the public sector (Wallis & Dollery, 1999). As a result, economic thought has begun to exclude TPA in the public sector. During that period, NPM has performed its radical breakthrough by new extensions of the right and new conservatism. The neoliberal developments in the global economy in the 1990s also strengthened the emergence of NPM.

NPM embeds two different movements of thought. The first of these movements is the New Institutional Economics that encompasses the Public Choice, Transaction Cost, and Principal Agent theories, and induces the emergence of new ideas including competitiveness, transparency, and citizen participation. Whereas the second movement is managerialism which can be expressed as a managerial approach (Hood, 1991).

The proponents of the Public Choice Theory argued that both the preferences of public economy actors and those of the private sector show similar characteristics and are concerned with maximizing private interest (Dunleavy & O'Leary, 1987). To put it another way, public choice theorists argue that politicians and bureaucrats behave rationally and prioritize their interests. As underlined by Hughes (1998), it is a natural process that individuals are not required to alter their behaviors when their roles in the private sector turn into roles as politicians, bureaucrats, or recipients of public services. For this reason, the existence of private interest maximization is also applicable in the public sector.

The other sub-theory of the institutional economics theory is the Transaction Cost Theory. One of the most important features of this approach is the examination of economic understanding in organizational theory, such as re-evaluation of the traditional borders of the organization (Gruening, 2001). Another distinct characteristic of the theory in the literature is that it is mainly concerned with reorganizing markets or organizational hierarchies to increase productivity in the production process (Ferris & Graddy, 1998). In other words, efficiency has become the primary goal in organizations, and considerable attention to the approach has focused on the ideal administrative structure that would reduce the transaction cost (O'Flynn, 2007).

Another theory that influences the Institutional Economics Theory is the Principal-Agent Theory. The theory is derived from the asymmetric information of contracts, which concerns the problems between two parties when one of which has more information than the other party, leading to adverse selection and moral hazard problems in the decision-making process (Broadbent et al., 1996). While an adverse selection problem occurs in the case of the lack of information of one party, called the principal, relatively to the activities of the agents, a moral hazard problem emerges when the agent that has more information than the principal acts contrary to the contract made with the principal (Ferris & Graddy, 1998). Several studies attempted to investigate the ways to reduce the problems arising from such a possible scenario. In this context, performance contracts were accepted as a key element in overcoming the agency problem in the public sector and establishing an effective accountability mechanism. As a result, this theory has been adapted to public administration over time. In this adaptation process, the involved countries have begun to question their understanding of financial management as well as public administrations, and as a result, they spent efforts to construct some reforms such as accountability, responsibility, transparency, and efficiency (Kalimullah et al., 2012).

The Transaction Cost Theory and Principal-Agent Theory both contributed to the enhancement and designing of the performance of the public sector. That is conducted through the accountability mechanism that reduces transaction costs and asymmetric information between parties, leading to efficient public sector transactions (Ferris & Graddy, 1998).

Another theory that forms the basis of NPM is the Managerialism approach. The approach generally envisages the adaptation of private-sector practices to the public administration, and it does so by establishing performance measurement mechanisms, increasing production and efficiency, and using a variety of indicators (Pollitt, 2007). In the Managerialism approach, much of the emphasis is placed on the role of the managers of public organizations for taking initiative and acting in a result-oriented manner to reduce the costs of the services (Hood, 1991). Additionally, flexibility and accountability are accepted as *a sine qua non* for public managers to achieve the determined performance targets. To further examine the Managerialism approach, Pollitt (1990) identified five basic principles: social development in line with efficiency, the use of advanced technologies to increase efficiency, a motivated workforce, a manager who plays a critical role in improving the efficiency, and the executive and managerial adaptability or the right to manage.

2.3.4. The Fundamental Principles of New Public Management

Several countries, particularly the OECD countries, intensively applied NPM in their public administrations as a paradigm change. As stated previously, it consists of structural, governmental, and bureaucratic adjustments most of which are transferred from the private sector's approaches and techniques. Based on such characteristics, many authors define NPM as a set of principles. In their impressive book "Reinventing Government", Osborne and Gaebler (1992) describe ten "operational principles" as follows:

First, one of the main responsibilities of governments is to 'steer' the delivery of public services. It means that the government does not have to deliver some public services because doing so would require the government to levy or raise taxes and employ more civil servants, all of which would increase government spending (Osborne, 1993).

The second is that it is almost compulsory for governments to be responsible for 'community-owned concerns' and endeavor to maximize public participation in decision-making to ensure self-governance. This principle rejects the hierarchical and bureaucratic approach and prioritizes the preferences of citizens in the provision of public services (Osborne, 1993).

Another principle is related to the significance of competition in the public sector. As known, competition ensures lower costs and better standards. It is also regarded as the best way of generating new and creative ideas in providing public services to citizens (Dunn & Miller, 2007). In other words, competition is a means of realizing better techniques and improvements for citizens in the provision of public services.

The fourth principle is that governments should perform particular activities, and public institutions should be directed accordingly. What is needed is, instead of focusing on the laws that govern public institutions, to create units that carry out their functions. It means that there is a transformation in public institutions from rule-based management to result-based understanding (Osborne, 1993).

Fifth, government agencies should perform their responsibilities in a way that is focused on results. In this direction, it is necessary to allocate a budget in keeping with the costs and benefits of the agencies' outputs rather than the allocation of inputs (Dunn & Miller, 2007).

The other principle is that beneficiaries of the public services in the NPM paradigm are regarded as customers (Osborne & Gaebler, 1992). This concept differs from the private sector meaning, which states that customer-oriented governments should meet the needs of their customers.

The seventh principle is generated with the enterprising government concept that gives priority to governments to earn money rather than spending it, done by indicating the public value of investments (Dunn & Miller, 2007). In this concept, every unit that produces public services competes with the other agencies and endeavors to sell their products to elected officials by demonstrating that their products are better than that of other agencies.

According to the eighth principle, instead of solving an existing problem, it is expected from the government to estimate possible difficulties before it emerges (Osborne & Gaebler, 1992).

The ninth principle is built on decentralization philosophy, which shifts government power from a hierarchical system to participatory units. In this understanding, the vast majority of citizens and institutions are supposed to actively participate in the decision-making process (Osborne & Gaebler, 1992).

Finally, the last principle involves putting private sector management techniques into practice in the provision of public goods, which indicates that there are efficient ways and tools to deliver these services (Dunn & Miller, 2007).

Apart from the mentioned principles set forth by Osborne and Gaebler, other principles have also been put forward to characterize NPM in the literature. To illustrate, Hood explains NPM in seven doctrinal principles as: "*Hands-on professional management in the public sector, explicit standards and measures of performance, greater emphasis on output controls, shift to disaggregation of units in the public sector, shift to greater competition in public sector, stress on private sector styles of management practice, and stress on greater discipline and parsimony in resource use*" (Hood, 1991, pp. 4-5).

The principles that characterize NPM are not limited to those mentioned above. Many authors have also made contributions to the principles that constitute NPM. It is possible to summarize these principles by different authors guiding NPM in the literature as in Table 2.

Table 2: Conceptions of New Public Management by Different Authors

Hood, 1991; Dunleavy and Hood, 1994	Pollitt, 1993 and 1994	Ferlie et al., 1996	Borins, 1994; Commonwealth, 1996	Osborne and Gaebler, 1992
hands-on professional management	*decentralizing management authority within public services*	*decentralization; organizational unbundling; new forms of corporate governance; move to the board of directors mode*	*increased autonomy, particularly from central agency controls*	*decentralized government: promoting more flexible, less layered forms of organization*
shift to disaggregation of units into quasi-contractual or quasi-market forms	*breaking up traditional monolithic bureaucracies into separate agencies*	*split between strategic core and large operational periphery*		*catalytic government: steering not rowing*
shift to greater competition and mixed provision, contracting relationships in the public sector; opening up provider roles to competition	*introducing market and quasi-market type mechanisms to foster competition*	*elaborate and develop quasi-markets as mechanisms for allocating resources within the public sector*	*receptiveness to competition and an open-minded attitude about which public activities should be performed by the public sector as opposed to the private sector*	*competition within public services: may be intra-public or with a variety of alternative providers*
stress on private sector styles of management practice	*clearer separation between the purchaser and provider function*	*split between public funding and independent service provision*	*creating synergy between the public and private sectors*	*driven by mission, not rules*
greater emphasis on output controls	*stress on quality, responsiveness to customers*	*stress on provider responsiveness to consumers; major concern with service quality*	*providing high-quality services that citizens value; service users as customers*	*customer-driven*
explicit standards and measures of performance	*performance targets for managers*	*more transparent methods to review performance*	*organizations and individuals measured and rewarded on the performance targets met*	*result-oriented government: funding outputs not inputs*
stress on greater discipline and parsimony in resource use; reworking budgets to be transparent in accounting terms	*capping/fixed budgets*	*strong concern with value-for-money and efficiency gains*	*provision of human and technological resources that managers need to meet their performance targets*	*enterprising government: earning not spending*
	changing employment relations	*downsizing*		*market- oriented government:*

				leveraging change through the market
		deregulation of the labour market		*anticipatory government: prevention rather than cure*

Source: Larbi (1999, p. 14)

2.3.5. The Differences of New Public Management from Traditional Public Administration

As mentioned previously, TPA is originated from the Weberian bureaucracy with a rule-based and centralized structure. Developing this model, Weber aimed to come up with solutions for the shortcomings of public sector such as inefficiency and individual interests in the decision-making process. On the other hand, the basis of the NPM approach is to create a flexible and efficient structure for public service, by emphasizing citizen (customer) satisfaction.

There is also a significant difference between the public and the private sector (business management) within the traditional approach. In the traditional approach, emphasis is placed on input because profitability is not an important issue (Pfiffner, 2004). The author also claims that considering the ultimate aim of business management is to obtain the most output with the least amount of input, in this case, the distinction between TPA and NPM becomes clear. Furthermore, the NPM approach emphasizes economy, efficiency, and effectiveness; and views the private sector as an effective and productive means of providing services. In this process, some concepts come into prominence, particularly transparency, accountability, citizen preferences, horizontal structuring, delegation of authority, and decentralization (Dong, 2015).

Finally, the key distinctions between the two management approaches are the changes from a rigid organization to a flexible framework; from a centralized structure to a decentralized structure under which power and responsibility are distributed, and from the interventionist government to minimal government intervention (Dunleavy & Hood, 1994).

In short, the difference between the concepts of public administration and public management leads to a paradigm transformation from the TPA model to the NPM model. A comparison summary of TPA and NPM is listed in the following table.

Table 3: Comparison of Traditional Public Administration and New Public Management

Comparison Criteria	Traditional Public Administration	New Public Management
Theoretical bases	Political theory	Economic theory
Human behavior	The man who follows the administrative rules	The economic man who follows the self-interests
The understanding of the public interest	Determined in law	Individual interests
To whom are officers responsive?	Clients	Customers
Duty of government	Rowing (carrying out a single political aim)	Steering (performing as regularly to ensure effective functioning of market mechanism)
Means for reaching policy aims	Current governmental entities	Civil organizations
Accountability mechanism	Hierarchical	Outcomes-oriented desired by citizens (or customers)
Organizational structure	Bureaucratic entities established as a top-down authority	Decentralized units
The motivational basis of public servants	Pay and benefits, civil-service protections	Entrepreneurial spirit

Source: Denhardt and Denhardt (2000)

2.3.6. Some Critical Views Related to New Public Management

The principles of NPM have been adopted in most the developed and developing countries as a reform package in response to the inefficient functioning of the TPA mechanisms and for the reorganization of the public sector. However, it has been observed in the implementation process of the NPM reforms that the paradigm did not deliver the expected results, particularly in the developing world. Rezende (2008) argued that although the NPM values successfully spread all over the world and guided the fundamental paradigm of steering the reform policies of the state, that was not the case for the implementation of these values in public administration. As a result, the paradigm has been criticized from different aspects.

The first criticism of NPM is related to private sector management techniques. Although NPM employs a private sector management style in the public sector, Flynn (2002) questioned the functions of both state and private sector and set forth that the process of altering the management style of the public sector should be taken into consideration from all aspects. Another view is provided by Singh (2003) who pointed out that private sector implication in the public sector eroded the state authority both in developed and developing countries, and this movement is not capable of ensuring accountability.

Concerning the same issue, Denhardt and Denhardt (2000) emphasize that private-sector strategies, or what is known as 'entrepreneurship' blunt some democratic and public values including legitimacy, integrity, justice, and participation. In short, private sector management practices that are one of the fundamental characteristics of NPM are not appropriate for the public sector due to the complex structure of the state.

Regarding human behavior, Dunleavy and Hood (1994) stated that privatization and applying private-sector techniques to public administration encourages rent-seeking attempts and corruption in the public sector as these implementations will increase the opportunity for senior-level managers to pursue their self-interests in the absence of effective accountability mechanism. The authors also argued that establishing small unit agencies in the public sector is likely to eradicate accountability since providing public services was shifted from the accountable, politically-controlled public entities to the private sector under the supervision of managers. As a result, senior-level bureaucrats will always become a winning group in the NPM reform process as long as the managerial approach is emphasized (Larbi, 1999). Osborne (2006) further highlighted that applying outdated characteristics of private-sector techniques to the public sector led to the unsuccessful implementation of the NPM reforms.

The other criticism origins from the fact that more authority given to top managers through the decentralization in the decision-making process gives rise to centralization. Maor (1999) indicates that the employment conditions of top managers in the public sector resulted in an increase in dependency on ministers in harmony with the priorities and directions ministers. To put it another way, NPM implementations abolish top managers' decision-making authority through centralization, which is different from the decentralization implementation.

Further, Diefenback (2009) states that the organizational structures of NPM are unrealistic because creating decentralized units in the public sector led to centralization in the decision-making processes, and as a result, the outcomes of NPM are strictly different from its assumptions. The author also claims that overemphasis on performance management and measurement reduces the efficiency and effectiveness of the public sector by generating a new type of bureaucracy that is engaged in monitoring, auditing, and reporting on the procedures intensely.

Another criticism of NPM is that it involves unethical issues in public management. Frederickson (1999) underlined that Managerialism leads to corruption, fraud, kickbacks, and bribery, and increased privatization and contracting out are the main reasons for corruption. Von Maravic and Reichard (2003) support this argument by concluding that NPM is likely to create circumstances for public servants to feel comfortable benefiting from corruption.

Another concern by Lapsley (2009) is the presence of the disappointments in the NPM reforms which focused on four dimensions of the reforms: management consultants in the revolution of public sector transformation; technological advancements and means of modernization; the resistance of the audit society for the new understanding; and the prioritization of risk management in public sector entities. The author also argued that the NPM paradigm is not capable of eradicating the problems of the public sector, particularly in the cutting of expenditures due to the structure and characteristics of public agencies that are quite dissimilar to the private sector.

NPM has also been criticized for its theoretical foundations. Vabo (2007) stressed that the combination of the two different thoughts, New Institutional Economics and Managerialism, is not reasonable due to their different characteristics in terms of human nature. In other words, although self-interest in human attitudes is prominent in the New Institutional Economics theory, this is not the case for Managerialism. Managers are capable of influencing and regulating their precepts stemming from human behavior in the second one. This also leads to a conflict between them and weakens the theoretical foundation of NPM (Vabo, 2009).

In another criticism, Dunleavy and Hood highlight the cultural theory by categorizing human attitudes into four groups: "*fatalist, individualist, hierarchist, and egalitarian*" (Dunleavy & Hood, 1994, p. 10). According to the fatalist approach of the authors, most of the fundamental problems of public administration - especially human errors, system failures, misdirected programs, fraud or corruption and malicious intent - are not visible at all times. Therefore, no system, including NPM, is capable of overcoming the mentioned problem. In addition, on the hierarchist approach side, if the NPM reform process is out of control and becomes unmanageable, the case will permanently damage the sustainability of public services in that stabilization is a priority for hierarchist approach (Dunleavy & Hood, 1994).

The other criticism by Larbi (1999) stated that although NPM emphasizes on an "efficient state" which was also proposed by the WB, the Bank later recognized that NPM is not capable of finding an explicit solution for the existing problems in the public sector.

Therefore, Kickert et al. (1997) discussed that NPM only exists in a specific geographical area namely Anglo-American, Australasian and (some) Scandinavian countries while TPA continues to be a prevailing force in the public administrations of countries (cited in Osborne, 2006).

Finally, another argument on NPM is the infeasibility of the paradigm in developing countries. Although the NPM approach has been transferred to developing countries in various forms and techniques, restructuring public administration has consistently been the primary goal of this paradigm change. After all, many developing countries have applied various levels of the NPM reforms through decentralization and fiscal adjustments. Although some developing countries, such as Singapore and Malaysia, have achieved positive results, this is not the case for the majority of less-income countries. In this context, criticism of NPM indicates that only the developed world can implement the complete reform agenda as a new paradigm. In contrast to the industrialized world, the bulk of the literature agrees that NPM is not applicable in most developing nations due to various reasons.

Concerning this criticism, it is postulated that developing countries were not fully capable of implementing the reform package of NPM although they transferred its principles, and they implemented an agenda that is irrelevant or contrary to the NPM literature (Polidano, 1999; Polidano & Hulme, 1999). Moreover, Sarker and Pathak (2000) asserted that the institutional and organizational architectures of developing nations prevent these countries from implementing NPM reforms successfully. In another study that tried to analyze the reasons affecting the success and failures of the NPM reforms by focusing on two developing countries, Singapore and Bangladesh, Sarker (2006) concluded that preconditions such as the level of economic development, the structure of public administration, political incentives and state capacity determine the success or failure of the NPM reforms.

Regarding the structure of developing countries, Ehsan and Naz (2003) further argue that the success of the industrialized countries in implementing the NPM package is related to the market-oriented structure that requires the relationship between the public sector, NGOs, and the private sector. However, this case is ambiguous in developing countries, which makes them vulnerable in enacting the reforms. Therefore, Bale and Dale (1998) point out that since the political and cultural systems of developed and developing countries vary, NPM’s influence in the developing world may be limited, and the NPM reforms in these countries are likely to fail.

A case study on Bangladesh by Ferdousi and Qiu (2013) discuss that the main reasons for the unsuccessful implementation of the NPM reforms in the developing world might be associated with the capacity problems of the government such as political, institutional, technical and administrative incapacities, bureaucratic resistance against innovative reforms, and the inefficiency of donor institutions to pursue reforms. The authors stress that this is an expected result because the reason why developed countries implemented the NPM reforms has been that these countries have had a different structural context in terms of development level, the rule of law, and the administrative and management capacity. Concerning the capacity problems of developing countries, Oehler-Sincai (2008) underlines that although there are efforts, driven by international organizations, to transfer the implementations of the NPM reforms from the industrialized nations to the developing world, this policy export experienced many failures stemming from the administrative inadequacies of developing countries in the macroeconomic structure of the economy, tax system, hierarchical management, accountability and transparency processes, and financial and human resources capacity.

Another case study made by Turner (2002) on South Asia Countries reveals that each South Asian country had a different reaction to the NPM agenda, and these countries can be divided into three categories, enthusiastic, cautious, and unfamiliar. The author argues that there were differences in the implementation of the NPM reforms. The author also concludes that NPM-friendly countries are the richest ones, and they enjoy the requirements of NPM. In contrast to high-income countries, the NPM reforms are inappropriate in poor countries, and there might be destructive effects of NPM on these countries due to low skills and bureaucratic capacity, development process, and social structure (Turner, 2002).

Several other studies, such as Batley (1999), Samaratunge and Bennington (2002), Rezende (2008), Mir and Sutiyono (2013), Rubakula (2014), and Mulimbika et al. (2015)

also highlighted the implementation problems of the NPM reforms in developing countries in their case studies.

When it comes to future expectations of NPM, Drechsler and Kattel (2008) argue that NPM has outdated and has become a dead entity due to its inability to adapt to current economic and operational conditions. Finally, Farnham and Horton (1996) discuss that NPM has failed to find solutions for the public sector deficiencies (cited in Osborne, 2006).

CHAPTER III

NEW PUBLIC MANAGEMENT IN PRACTICE: THE EXPERIENCES OF SOME SELECTED COUNTRIES

NPM promised unique solutions to the problems experienced in the public sector. As a result, it has gained widespread acceptance in developed and developing countries pursuing administrative reforms and has spread rapidly throughout the world. Hood (1991) claimed that there are two reasons why NPM reforms have become universal. The first one is 'portability and diffusion' that comes up with solutions for the administrative difficulties of public organizations, and the other one is 'political neutrality' that endeavors to ensure managerial transformation in the political preferences. Many developed countries, particularly Anglo-Saxon countries, have primarily introduced administrative and economic reforms of NPM in various ways and for various reasons, all of which are linked to the government's roles and size in the economy (Ömürgönülşen, 1997).

Undoubtedly, as previously noted, international organizations such as the OECD, the WB, and the IMF also played an important role in spreading NPM values both in developed and developing countries in the context of recognizing reform incentives for public sector redesign (Manning, 2001). The IMF and the WB, for instance, put forward the NPM principles as a condition for the countries applying for loans to adopt a structural adjustment package (Larbi, 1999). Hood (1995) claims that although the NPM reforms have been generally accepted in many countries, the internalization levels of countries prevented the reforms from being universal due to the development level, demographic structure and administrative capacity of each country. In other words, the implementation of the NPM principles has varied from country to country.

Although it was aimed to present a similar reform package for all countries and to establish a public administration in this direction in the first years of reform efforts, it was experienced that this expectation was not achieved, and different applications emerged due to the unique public administration understanding of each country. Such difference is particularly evident in developed and developing countries. In other words, the understanding of "*one size fits all*" has not been accomplished both in developed and developing countries. Moreover, it is argued that developing countries have not fully utilized the entire package of the NPM agenda. Instead, they have only considered a limited part of the NPM reforms (Polidano, 1999). In this respect, it is necessary to evaluate NPM in developed and developing countries separately.

3.1. Developed Countries

3.1.1. The United Kingdom

The UK was in search of reforms in the public administration within the framework of managerial modernization in line with neoliberal policies in the 1980s. Thatcher's government concretely started to implement the neoliberal policies when Prime Minister Thatcher took office in 1979. It can be stated that the UK was the first country to introduce NPM principles (Sanchez & Ballesteros, 2018).

Thatcher’s program was established on the marketization approach to limit central government intervention and reduce public expenditures (Rhodes, 1997). The NPM principles were implemented by the Thatcher Government at both the central and local levels. Thus, the implementation of NPM practices in the UK occurred through the support of the Thatcher policy preferences.

The establishment of the “Next Steps” program was a broad reform movement arranged and was put into action by the Thatcher government. Furthermore, the Next Steps institutions have attracted special attention as primary implementations of the NPM principles. These institutions were an information management system for ministers, a financial management system, citizen agreements, transparent management, and supervision (Howarth, 2001). The regulations on Competition for Quality and the Citizens’ Charter that tried to meet the desires of citizens in the service delivery have been put into force to complete the Next Steps initiative (Ferlie, 2001).

The reforms aimed at curbing the revenues and expenditures of the government while making the economy more functional. The fundamentals of the initiative that Thatcher aimed to carry out at that time were i) minimizing the state, the prioritization of market, and focusing on privatization, ii) providing a balance in labor relations by decreasing the influence of labor unions, iii) decreasing the budget deficit and inflation, iv) reducing public expenditures, and v) revitalization of the market by reducing income tax (Dong, 2015).

Pollitt and Bouckaert (2011) reported that between 1979 and 1983, these reform movements resulted in a 14% and then 6% reduction in public services, with an improvement in performance management, customer-oriented management, and technological productivity. The authors also stated that the UK public administration was the most effective among the countries that implemented the NPM reforms at that time. In the light of all these developments, it can be concluded that key elements of the successful implementation of public administration reform in the UK are: i) political incentives, ii) clear determination of the fundamental principles, iii) fast and decisive implementation of the reform, iv) a successful planning system, and v) a solid inherited infrastructure (Ferlie, 2001).

3.1.2. The United States of America

The public management of the USA introduced a series of reform initiatives for various purposes, and these reforms were boosted after World War II. The most comprehensive reform in the public administration of the USA is linked to the economic crisis in the 1970s, due to an overburdened government and welfare state that rendered the government ineffective (Held, 1984). In that context, the USA launched reform programs that employed business sector practices to curb public expenditures, advance efficiency, and at the same time put pressure on bureaucrats to operate in favor of citizens, which is known as NPM. President Ronald Reagan (1980-1988) implemented a market-oriented approach that replaced the welfare state. Until the early 1990s, many authors made significant contributions to theories, such as Hood (1991) with the article titled “A Public Management for All Seasons?”, and Osborne and Gaebler (1992) with the best seller book titled “Reinventing Government” in the USA. These contributions became a recipe for the reorganization of the public sector.

In line with these developments, the USA first put a legal arrangement into force in 1978 called the Civil Service Reform Act. The act includes the establishment of a Senior Executive Service. This was regarded as one of the most significant reforms due to several promised benefits (Halligan, 1996). Fundamentally, the Senior Executive Service aimed to establish a flexible, active, and managerially well-qualified organization at the senior level to employ officers outside of the public in the most appropriate way (Pollitt & Bouckaert, 2011). This reform introduced a performance-based payment system in the public sector.

Another important cornerstone to restructure the public sector in the USA was the introduction of the National Performance Review in 1993 prepared by President Bill Clinton and Vice President Al Gore. The National Performance Review underlined the obligation to reduce the number of employees and the level of hierarchy (Peters & Pierre, 1998). It primarily focused on the functioning of the state rather than the duties and responsibilities of the state to increase public sector performance and to make the state more customer-oriented (Kamensky, 1996). That emerged as practices of minimizing the size of the public sector, privatizing the services, and increasing the performance in the public sector. Thompson (2000) discussed that the objectives of the National Performance Review were downsizing the public sector, decreasing public expenditures, and administrative reform in the first stage; decentralization of powers to top managers, and cultural transformation in the second stage; finally, advancing the quality of public service, and improving the efficiency of the public institutions in the third stage. This review has been the long-running reform effort at the Federal Government level with the motto of "*the state that works better at less cost*" (Gore, 1993, p. 7). The distinguished structure of these reforms in comparison to the older initiatives was that they include the private sector's business techniques.

Within the framework of the National Performance Review, some successful results in the first five years were obtained. As reported by Thompson (2000), the number of employees within the federal government was reduced by 317 thousand people; totally, 112 billion dollars were saved; 850 institutions were established between employees and the public administration as cooperation, and public confidence in public administration increased for the first time in 30 years.

Another reform package was pursued by President G. W. Bush after coming to power in 2001 with the motivation of making the government citizen-centered, result-oriented, and market spirit. He initiated a new understanding of work in the Departments of Homeland Security and Defense, which had more private sector implications (Pollitt & Bouckaert, 2011). Bush Management primarily concentrated on performance and result-based approaches in budgeting processes and public sector employment (Sanchez & Ballesteros, 2018). The President put the Program Assessment Rating Tool into action to assess the performance of the government for ensuring resource allocation through performance information. Apart from this, he put the Freedom to Manage Act into force in 2003 to provide managerial flexibility to make the workforce more business-oriented based on performance and results (Sanchez & Ballesteros, 2018). President G.W. Bush was also in favor of fiscal discipline and less government intervention in the economy to save money (Pollitt & Bouckaert, 2011). It can be concluded that Bush advocated the fundamentals of NPM more than the other presidents did.

3.1.3. France

France was famous for its strong and centralized public administration until the beginning of 1980; afterwards, it introduced a variety of structural reforms in line with the decentralization concept. In other words, France's reform efforts were embodied by state decentralization to reduce the extent of centralized authority (Lynn, 2006). The process led to the strengthening of local governments instead of improving the administrative and budgetary efficiency (Sanchez & Ballesteros, 2018).

After 1989, the reforms in France were attempted in the context of an official "renewal of the public sector" initiated by Socialist Prime Minister Michel Rocard and were continued by the subsequent conservative governments with the motto of "administrative modernization" and "state reform" (Guyomarch, 1999). The main motivation was the transformation of the public sector from the traditional style to a strategic approach. In France, emphasis has been placed on redefining public service provision and improving ministries' management responsibilities at the national and regional level by contracting and developing public personnel management (Howarth, 2001). The governments then introduced a policy statement named "Public Service Renewal" that assessed the service quality of the public sector and public officers.

The reform initiatives in France were also pursued at the beginning of the twenty first century. In 2001, the Institutional Act on Budget Legislation (Loi Organique Relative aux Lois de Finance – LOLF) was put into action to rearrange budgetary implementations relying on performance and cost-benefit analysis for a new accountability mechanism. The main aim of the LOLF was to ensure the utilization of public resources effectively and make financial transactions more transparent (Corbett, 2010). It intensively reflected the fundamental characteristics of performance management and strengthened the authority of the Parliament on the budgetary processes (Bezes, 2016). The Act also presented a program budgeting practice that links the performance indicators to budget, mainly prioritized to increase budgetary accountability of the government to the parliament, thus it was inclined to employ the NPM principles in the public administration.

Another regulation that restructured ministries to ensure efficiency and effectiveness in the utilization of public resources was the General Public Policy Review (the French Révision Générale des Politiques Publiques - RGPP) introduced by President Sarkozy in 2007. RGPP called for "rethinking the economy" to restrict debt and deficits, and the ministries were asked to assess the implementation and funding of the policies and aims of financial transactions (Bezes & Jeannot, 2013). Consequently, public expenditures have been significantly decreased through rigid measures and structural reforms, and overlapping activities have been reduced to improve the efficiency of public service delivery (Sanchez & Ballesteros, 2018).

As mentioned above, French governments employed a number of the fundamental principles of NPM centered on decentralization, performance management, and accountability. In this direction, considerable reform initiatives have taken place to modernize the public sector. However, less progress has been experienced in comparison to the other developed countries due to the centralized structure of the public sector (Pollitt & Bouckaert, 2017).

3.1.4. New Zealand

New Zealand was another country enthusiastic about shifting the public sector's delivery of public services from a traditional model to a private-sector model. The country attempted to solve the problems of the public sector due to the government failure that stemmed from contract resolutions (Wallis & Doller, 2000). A contractual framework or relationship was established between the government and public entities to purchase goods and services from suppliers in this direction (Schick, 1998).

The theoretical foundations of the reform initiatives were driven by the practice of the New Zealand Treasury (the Ministry of Finance), which was substantially influenced by public choice theory (Chapman & Duncan, 2007). The Labor government implemented several reform packages that rested on the proposals, known as the "New Zealand Model" (Pollitt & Bouckaert, 2011). The distinct characteristics of these reforms were the employment of top managers for a five-year performance agreement together with giving them more flexibility and authority, accrual-based accounting applications, dividing of public institutions into smaller and operational agencies, contracting out in the provision of public services, and intensive privatizations of State-Owned Enterprises (SOEs) (Duncan & Chapman, 2010).

In short, the government in power introduced a detailed and multifaceted performance management concept. To pursue high efficiency and effectiveness in the public sector, the main objectives and principles of the reform attempts in New Zealand were channeled into four main laws between 1984 and 1990. The State-Owned Enterprises Act of 1986 had a significant impact on the reshaping of the public sector as it governed the integration of economic and commercial operations carried out by the public sector and reorganized public institutions in line with market principles (Sanchez & Ballesteros, 2018). Following the Law, the State Sector Act was enacted in 1988 to improve the effectiveness of the accountability process for senior managers to manage public agencies more independently using a modern human resource management framework that included performance contracts (Pallot, 1998). Another regulation, the Public Finance Act was enacted in 1989, rearranged the financial management of the country, and presented accrual-based accounting (Pollitt & Bouckaert, 2011). The Fiscal Responsibility Act, which entered into force in 1994, was another major legislation that governs financial management at all levels of government (Pallot, 1998). It compelled the government to set fiscal objectives and report on the government’s fiscal obligations.

However, the reform attempts were stopped between 1999 and 2004 by the Labour–Alliance coalition government that came into power in 1999 due to the growing public concerns and criticisms derived from the lack of the capacity and performance of the public institutions (Duncan & Chapman, 2010). Following the evaluations of the shortcomings of the mentioned packages, new reform efforts entered into force to ensure the effective functioning of the accountability mechanism. These reforms include the State Services Amendment Act in 2004 made to enhance the capacity of the delivery of public services, and the Crown Entities Act to arrange reorganization of the crown entities.

In addition, as stated by Pollitt and Bouckaer (2017), the latest reform package includes the State Sector Amendment Act in 2013, which focuses on results and monitoring operations to arrange flexible financing, as well as the Public Finance Amendment Act in 2013, which eliminated many categorical production cost allowances in collaboration with the strong Ministry of Finance. Relying on the reform initiatives, the authors further claim that New Zealand has put the most comprehensive and inclusive reform packages evolved from the NPM ideas among the OECD countries into practice.

3.1.5. Singapore

Singapore was one of the most enthusiastic countries about the adaptation of the NPM principles and is viewed by international organizations (i.e. the IMF and the WB) as a "success story" in the developing countries for enforcing the reform package of NPM. Although many countries carried out the NPM reforms to overcome economic challenges, and to provide efficiency in public administrations, Singapore endorsed these reforms without encountering the mentioned difficulties (Haque, 2014). It is argued, on the other hand, that Singapore has not been fully involved in the whole components of the NPM reforms (Turner, 2002). Instead of taking initiatives to make profound changes, the government was subject to more perceivable adjustments driven by financial and performance management, market-based economic structure, and performance management, originated from the fundamental elements of NPM (Haque, 2014). Consequently, the reform attempts in Singapore mainly concentrated on market-based initiatives.

The major reform attempt in Singapore to create a framework for constant improvement was the introduction of PS21 program (Public Service for the twenty-first century). In that direction, the PS21 was promulgated in 1995 to enhance the quality of public services and specified by the Prime Minister's Office and the Central Steering Committee. The program consists of four explicit elements, namely, ExCEL or Excellence through Continuous Enterprise and Learning; Quality Service; Staff Well-being; and Organizational Review (Sarker, 2006). The fundamental focus of the PS21 was related to the stimulation of creating an environment for innovation, creativity, transformation, and commitment in the organizational structure of the public sector (Becerra, 2013). Accordingly, it can be concluded that the PS21 involves all the endorsements of reform initiatives that address market-oriented practices driven by NPM.

The Prime Minister's Office adopted other reform attempts in 2000 called "The Enterprise Challenge" (TEC) and "Pro-Enterprise Panel" (PEP) to improve the provision of public services and to respond the expectations of the private sector by considering suggestions from various stakeholders to arrange regulations related to the private sector. In that framework, the government engaged in market-driven initiatives covering deregulation, privatization, and thus liberalization (Low, 2014). The main aim of such reform attempts was to eliminate bureaucratic and hierarchic structures, reorganize traditional public management understanding, and create a culture established on innovation, well-being, efficiency, and competition (Haque, 2009).

The Singapore government also put into action a so-called zero-growth policy for the downsizing of the public sector by reducing the number of public servants and the size of the public sector. That is to say, the main motivation for the downsizing policy was driven by curbing public expenditure. As indicated by the reports, the public sector employment as a percentage of GDP decreased from 2.9% in 2000 to 2.7% in 2005 (Haque, 2014).

The other reform initiative was to create autonomous institutions with more managerial, financial, and operational flexibility to redesign the organizational structure of the public sector and provide accountability. The reason behind such an institution was to boost effectiveness and efficiency and to promote the quality of public services (Lee & Haque, 2006). In these institutions, the top managers were authorized to organize financial and administrative matters with greater autonomy to promote performance and efficiency (Haque, 2009).

In compliance with financial and operational flexibility, the Singapore government adopted a performance budgeting system, namely Budgeting for Results, to measure the performance and results of institutions. Performance budgeting includes performance indicators output quality for citizens' satisfaction, efficiency through curbing costs and increasing workforce productivity, and effectiveness to deliver intended outcomes (Samaratunge et al., 2008). The main requirement of this system is the performance targets that specify the costs and results of the services provided by the institutions. As put forward by Turner (2002), the new system also promoted decentralization in the decision-making process and adopted a new accountability mechanism.

On the other hand, Singapore was less interested in the privatization of SOEs due to the larger profit realizations of these institutions. In other words, due to the efficient functioning of SOEs, privatization was not a primary preference within the context of the reform package, and privatization efforts were conducted for non-profit aims (Cheung, 2010). Privatization implementations in the country were apparent through contracting out with the aim of greater efficiency (Turner, 2002).

3.2. Developing Countries

As stated before, the concept of NPM first emerged in the USA and the UK, and subsequently, it was put into practice in many countries with the influence of international organizations. Again, it can be argued that globalization and the EU harmonization process have important effects on the acceleration and spread of this process. However, it might be misleading to explain public sector reforms within the framework of NPM with only developed countries. These reforms have also been apparent in the developing world, particularly in sub-Saharan Africa, Asia, and transition economies with the pressure of the WB and the IMF as a prerequisite for granting credit. Accordingly, it is worth evaluating the NPM reforms in those countries, and some selected developing countries will be discussed in the following pages.

3.2.1. Bangladesh

Mostly being influenced by international organizations such as the WB and the United Nations Development Program (UNDP), the NPM style reform efforts firstly began in Bangladesh in 1993 through Public Administration Sector Study under the effect of the UNDP (Ferdousi & Qiu, 2013). The emphasis was placed on the reorganization of civil service through the establishment of a performance management system, eliminating unnecessary and inefficient public services, and arranging the right number of officials employed in the public sector (Ferdousi, 2015). In other words, the rationale for the reforms is to boost the performance of public institutions through increasing efficiency. Consequently, the main motivation of the NPM-driven public sector reforms in Bangladesh was to improve the performance of the public sector.

One of the most significant reform attempts in Bangladesh was the privatization of public enterprises. Indeed, privatization efforts together with financial reforms were already adopted prior to the NPM-oriented reform attempts, and quite many SOEs were sold in that period. However, the privatization attempts intensified after being created by a particular agency to carry out the privatization process, as a part of the NPM-driven reforms (Ferdousi, 2015). These attempts in Bangladesh were motivated by the creation of a framework that improved the productivity of efficiency of SOEs, downsizing policy through decreasing employment, and curbing public expenditures (Haque, 2003). In this framework, the contracting-out method was also carried out to ensure financial and administrative flexibility. On the other hand, the emphasis was placed on PPP within the context of privatization and liberalization policies. In that direction, as reported by the WB, there was a significant reduction in the number of employees (The World Bank, 1997). As part of financial reforms, Bangladesh proceeded to establish an external and internal control system, and the budgetary revolution converted from line-item to performance budgeting (Ferdousi & Qiu, 2013).

Decentralization, one of the most important pillars of NPM reforms, was also implemented in Bangladesh through the provision of public services by local governments to ensure the effective operation of transparency and accountability mechanisms. (Ferdousi, 2015). Furthermore, the introduction of market-driven institutions, so-called autonomous agencies, with greater administrative and financial flexibility to promote performance was another NPM-driven reform package in Bangladesh. Such agencies led to a structural transformation in the public sector from an interventionist state approach to an entrepreneur model (Samaratunge et al., 2008).

Despite great efforts by many internal and external organizations in preparing reform proposals to redesign public administration within the framework of the NPM approach, most of them were not put into practice due to insufficient structural transformation, and in that direction, expected results were not accomplished. Ferdousi (2015) argued that the unsuccessful implementation of the NPM oriented reforms stemmed from various factors including political factors (commitment, leadership, and culture), bureaucratic structure, corruption, and failure in the application process of the NPM principals.

3.2.2. Malaysia

Malaysia has been another country in an effort to reorganize its public sector inspired by the NPM ideology. To do this, the Malaysian government mainly concentrated on efficiency, effectiveness, and accountability in the fiscal transactions of the public; and the accrual accounting system was the primary means in the transformation process (Ahlami, 2015). The main belief behind the introduction of NPM was the solutions of private-sector techniques for the inefficient functioning of the public sector. In line with the idea, many practices including Total Quality Management, privatization, outsourcing, PPP, and performance management were put into effect at both local and central governments. In other words, the role of the government was reformulated in service delivery by giving a superior role to the private sector.

There was also an increasing trend in minimizing the intervention of bureaucracy in many sectors, which symbolizes a paradigm shift in Malaysia (Haque, 2002). Furthermore, the government transformed public institutions into smaller units with greater managerial autonomy and a private sector structure. Such a measure together with the privatization of SOEs contributed to the downsizing process of the Malaysian government (Siddiquee, 2006). The author further argued that privatization efforts dramatically influenced the organization of the public sector in Malaysia in terms of reducing the financial and organizational burden of the government, and decreasing the number of public servants.

Inspired by the NPM paradigm, Malaysia put into practice a new budgeting system so-called ‘Modified Budgeting System’ under the concept of decentralization, which gives public managers more flexibility to arrange their budgets (Haque, 2002). The Modified Budgeting System aimed to ensure the achievements of the objectives determined by the institutions and to promote accountability (Khalid, 2008). Within the framework of such a system, all governmental units were required to set out a program arrangement with the treasury to determine the input and the anticipated outputs of a particular program (Siddiquee, 2006).

3.2.3. South Africa

The NPM reforms influenced the reshaping of the public sector of South Africa to a great extent. Bardill (2000) posits that such a strategy focused on budgetary reforms by placing more emphasis on cost-cutting and downsizing, and privatization. Under the budgetary reforms, South Africa put performance management and management control systems into action. Performance-based understanding altered input-based rules to output-based rules where managers hold more accountability by being given greater responsibility (Cameron, 2009).

South Africa was also in an effort to transform monolithic bureaucratic institutions into agencies in the public sector, which is called ‘agencification model’. Such a policy is seen as an essential feature of civil service reform as in the case of the UK and New Zealand (Vyas-Doorgapersad, 2011). In this framework, the government created independent revenue entities to promote efficiency and accountability in the tax collection mechanism

(Hope, 2001). The country was, in addition, in the process of converting its health sector institutions into free-standing bodies managed by their directors (Polidano, 1999).

The Privatization method as a decentralization policy was intensively implemented in the NPM-driven reforms process in South Africa to achieve efficiency and effectiveness in the public sector. Many public enterprises in many sectors, particularly in telecommunications, electricity, and airlines, were heavily privatized to ensure efficiency and effectiveness (Hope, 2001). The main reasons for such a policy were to promote economic growth, increase the mobility of private sector capital, decrease public sector debt, and improve competitiveness (Gumede & Dipholo, 2014). The authors claimed that another rationale for privatization efforts was to create an environment for market-based reform with greater accountability and transparency.

3.2.4. Other Developing Countries

As stated previously, NPM has been widespread in many developing countries as various economic difficulties put pressure on the governments to devote efforts to the reorganization of the public sector. In that framework, some other Asian countries paid much attention to ensuring a suitable environment for the effective functioning of the public sector. Sri Lanka, for example, intensively applied decentralization as a main element of the NPM-driven reforms (Samaratunge & Bennington, 2002). Deregulation and privatization were other NPM-friendly reforms put into practice in pursuing competitiveness and efficiency in the public sector in Sri Lanka (Haque, 2003).

Another Asian country that attempted to perform the NPM reforms was the Philippines. The country endeavored to promote performance of the public sector and accountability of public services through privatization. The country additionally endeavored to boost the performance of the public sector through e-government implementation to reduce the costs and increase the quality of the provision of public services (Mirandilla, 2008).

A large body of literature agrees that NPM was also popular in African countries like many countries throughout the world. A number of African countries are dedicated themselves to transform their public sector management to the NPM type market-based approach. De Waal (2007) noted that such a transformation process was encouraged by international organizations such as the WB with pressure on arranging financial and economic revolution. A considerable amount of literature on the relevance of NPM in Africa reveals four main reform areas: decentralization and downsizing of the public sector, performance management and contracting, contracting out of the delivery of public services, and user fees. The following paragraphs assess the mentioned reform areas.

Regarding decentralization, there were strong incentives in many African countries to adopt such a concept as a reconstructing element of governance. The main driving factor of decentralization efforts in Africa was to promote efficiency. In addition, Ayee (2007) also put forward three main rationales for the implementation of decentralization reforms in Africa: democratization process, cutting governmental expenditures which is also called downsizing, and promoting governance through better accountability. Decentralization efforts in Africa were mostly driven by the idea of ensuring greater participation of citizens in the decision-making process. Silverman (1992) further argued that the main motivations of decentralization within the concept of NPM were to provide a better quality of public services, to create autonomous institutions for a better performance management system, and to promote efficiency and effectiveness in the public sector. As maintained by the WB (1999) report, there was substantial progress in the reform efforts with regard to decentralization in some countries such as Ethiopia, Uganda, and Nigeria.

Cost-cutting and curbing public sector employment were other rationales for public sector reforms within the context of decentralization. In other words, downsizing policy commonly operated under the economic structural transformation process in Africa. Such a reform package was intensively carried out in many Sub-Saharan African countries such as Ghana, Tanzania, Kenya, and Uganda through reducing central government employment. In this context, as Ayee (2005) argued, the number of civil servants decreased considerably in Uganda, Tanzania, and Ghana. In Kenya, the total wages of civil servants decreased by 10% (Engida & Bardill, 2013). Tanzania also decreased the number of civil servants by 30% (Rubakula, 2014). Similarly, Zambia dropped the number of civil servants from 137,000 in 1997 to 112,000 in 1999 (Hope, 2001). Further, Larbi (1999) reported that there was a significant reduction in the number of public servants in Ghana and Uganda by fifty percent and forty percent respectively.

Performance improvement or so-called performance management in the public sector as a requirement of NPM has always been a priority in many African countries. In other words, another reform package about the NPM idea in Africa is the adaptation of performance management and contracting. The government in Uganda, for instance, paid significant attention to performance management at the beginning of the 1990s (Polidano, 1999). Tanzania also established a mechanism that functions in relation to performance management concept after the creation of autonomous institutions (Rubakula, 2014). De Waal (2007) devoted some attention to the applicability of performance management and reported the introduction of many reform attempts of performance management originated from the NPM perspective in Tanzania. Ghana and Botswana were the other countries that put into action performance management in government institutions. Within the context of performance management, many African countries including Senegal, Botswana, and Ghana applied performance contracts to determine performance targets for civil servants particularly employed in SOEs (Hope, 2001). Ofoegbu (2014) argued that the IMF, the WB, and other international organizations were much enthusiastic about propagating NPM-oriented reforms in these countries to eradicate corruption, misuse of public resources, and lack of transparency and accountability in governmental transactions. In this framework, Nigeria, for example, put performance contracts into practice under the pressure of the WB.

Another reform area in Africa was the adaptation of contracting-out in the provision of public service that was generally arranged between the public and private sectors. Larbi (1999) expressed contracting-out practices in ten African countries, which creates an environment for managerial flexibility and transparency. Zimbabwe, for example, contracted out some of its clinical and non-clinical health services (Engida & Bardill, 2013). Sierra Leone, Mozambique, and the Democratic Republic of the Congo were other countries in Africa that contracted out their public services, particularly health services (The OECD, 2010).

User fees and other charges emerged in developing countries from the concern of financing the delivery of public services and reducing the burden on public expenditures. Larbi (1999) stressed that user fees were prominent particularly in the health sector at various levels in developing countries, especially in Ghana, Uganda, and Kenya. Furthermore, sub-Saharan African countries also intensively carried out user charges and fees to finance public services (The United Nations, 2003). Guinea-Bissau, for example, financed the costs of the health sector by between 30% and 45% (Engida & Bardill, 2013). The reasons for the adaptation of user fees and charges were to generate supplementary revenue to compensate for increasing requests of public services, and to provide effective functioning of the market mechanism by restricting over-use of public services.

3.3. Comparison of New Public Management Practices in Developed and Developing Countries

Several developed and developing countries strictly carried out most of the reforms inspired by the NPM approach. A considerable literature on NPM argues that certain preconditions determine the success or failure of the NPM-driven reforms. As stated previously, Sarker (2006) specifies these preconditions as acceptable economic development level and an effective functioning market system due to the market-based structure of the NPM reforms; a reasonable level of the state capacity that includes administrative, institutional and political capacity; political commitment; and the rule of law.

Concerning developed countries, much of the literature on NPM paid great attention to the applicability of the NPM reforms in the industrialized world due to the capability of these countries to adopt the fundamental requirements of these reforms. In other words, many argue that the economic, institutional, political and cultural qualifications enabled developed countries to well adopt NPM-oriented reforms. As the NPM principles are of a market-based structure, there is a consensus that the existence of well-functioning market conditions and the level of economic development led developed countries to fully adapt to this condition. Furthermore, the institutional and technical capacity of public administration of these countries to take necessary actions overwhelmingly, political commitment and the rule of the law are other conditions that ensure effective implementation of the NPM-oriented reforms in developed countries.

For the developing world, a number of authors highlighted the inapplicability of the NPM-oriented reforms in these countries. In other words, much of the literature on NPM argues that there have been poor applications of the NPM-based reforms, stemming from a weak capacity of public administrations. As noted by some scholars, the NPM reforms always could create complex implementations in developing countries due to the lack of a sound financial, administrative and legal management system.

As highlighted above, political commitment and leadership also determine the achievement or failure of the NPM-oriented reforms. Public management reforms in Singapore, for example, have been regarded as a successful implementation by many scholars due to the powerful political commitment behind them. Furthermore, as Lee and Haque (2006) highlighted, Singapore introduced the importance of state tradition as a prerequisite for such reforms. However, these prerequisites were the missing links in the implementation process of the NPM reforms as in the case of Bangladesh and many African countries. In other words, short-term political incentives together with bureaucratic resistance and low-level capacity of states in terms of administrative, operational and financial systems in these countries determined the unsuccessful results of such reforms. To indicate administrative state capacity, Drechsler (2005), for example, discussed that public administrations of developing countries have failed to achieve intended results due to the Weberian structure. Moreover, in the case of decentralization efforts, the practices have been beyond the expectations in developing countries stemming from the lack of administrative capacity of institutions.

Privatization efforts, for example, led to a worsening trend in social services including health and education. Such applications also deteriorated the quality of public services in a number of developing countries due to the lack of institutional and administrative infrastructure and political commitment. Furthermore, the informal economy with the lack of property rights resulted in improper implementation in developing countries. In addition, Haque (2001) insisted that privatization attempts in the developing world were unsuccessful to eliminate unemployment and poverty and to promote economic development.

The other inadequate performance in the NPM reforms was in the area of transparency and accountability. As known, there has been a transformation in the accountability mechanism from input-based to result-based. Giving managers more flexibility is essential for the effective functioning of such a mechanism. However, governments in most the developing countries have been unwilling to give discretionary power to managers (Polidano, 1999), which gave rise to the ineffective functioning of the transparency and accountability mechanisms.

CHAPTER IV

PUBLIC FINANCIAL MANAGEMENT AS PART OF NEW PUBLIC MANAGEMENT

NPM has been a paradigm in an effort to redesign the public administration as a whole. Accordingly, such a generally accepted paradigm represents a significant transformation from policy to management. Within this context, NPM brings performance evaluation to the agenda, focuses on output control rather than input control, and envisages periodic contracts instead of the lifelong principle. Furthermore, the reform movements of this paradigm have targeted key topics such as the redefinition of duties and responsibilities in the public sphere highlighting the new role of the state, decentralization, increasing accountability, focusing on results and outputs, and improving financial management.

Since public management reforms of NPM seek to influence the coherence of public administration as a whole including the financial part, the transformation of management understanding in the public sector includes structural and process transformations within the NPM paradigm (Polidano, 1999; Pollitt & Bouckaert, 2004; Oehler-Sincai, 2008). The authors claimed that structural transformations include budget cuts (cost-cutting and downsizing) in the public sector, privatization, decentralization, and separation of agencies into small units; and process transformations include hands-on professional management, applying private sector management style to the public sector, competition, modernization of personnel and IT management, the provision of public services, participation, performance management, and new understanding in public financial management.

Table 4 indicates the general characteristics of NPM, most of which are related to the financial management part of the paradigm.

Table 4: Main Characteristics of the New Public Management

Unarguable aspects	Arguable aspects
• Reducing the budget • Result-oriented accountability • Performance management auditing • Privatization • Decentralization • Strategic planning • Competition • Outsourcing • Flexibility in the decision-making • Advanced accounting system • User charges • Apolitical administration • Enhanced public financial management system • Emphasizing information technology	• Policy evaluation • Promoted regulation • Modernizing of administration systems • Active citizen participation

Source: Gruening (2001)

As aforementioned, there are two kinds of shifts in the transformation of management understanding in the public sector. When it comes to public financial management part, structural shifts include cost-cutting and downsizing, privatization, and decentralization while process shifts involve performance management, transparency, and accountability. In the following sections, these public financial management shifts of NPM will be discussed.

4.1. Structural Transformation in Public Financial Management

4.1.1. Cost-cutting and Downsizing

Due to globalization, there has been an upward trend in the variety of public services and the number of people benefiting from these services. Such services stemmed from technological developments, economic and political liberalization, and similar developments. However, the public sector was unable to respond to the emerging needs for change due to the inefficient nature of the bureaucracy that dominates it. As a result, reform programs in the public sector came to the agenda and the emerging problems were targeted to be eliminated by private sector policies and practices. Private sector management techniques such as total quality management and cost-cutting and downsizing approaches were intended to be applied in the public sector.

To this end, the solutions of NPM completely overlapped with the reform efforts on the agenda. The starting argument of the NPM approach is that the bureaucracy is ineffective, and therefore is the reason for the misuse in utilizing public resources. As a consequence, one of the basic elements of this understanding is the reduction of the costs of public service. In this sense, the approach aimed to bring out the efficiency in the public by making cost-benefit analyzes in expenditures and, ultimately, reducing costs (Larbi, 1999). In other words, the purpose of NPM is to maintain efficiency by reducing costs at the beginning and proceeding to the 'quality' stage later (Hood & Dixon, 2013). This process can be expressed by the motto: "*doing more with less*" (Osborne & Gaebler, 1992). The approach to achieving this target for the public is to act with the private-sector logic and to leave more space for managers.

The strategy of downsizing has been a dominant factor in reform efforts when country practices are taken into consideration. Within this framework, converting some public service methods such as education and health to private service logic, leaving fewer activities to be performed by the public sector, and reducing part of the government expenditures can be collectively regarded as downsizing of the state (Larbi, 1999). By these, emphasis was given to three main objectives, namely, redefining the role of the state, narrowing the public sector, and increasing efficiency in the delivery of public services. To achieve the stated goals, the downsizing of the state was accomplished by reducing public expenditures and the number of civil servants.

Public expenditure is one of the factors that plays a significant role in the downsizing of the state. Under the influence of economic approaches that concern the inefficiency of public expenditures, most international organizations have recommended the downsizing of the state. They have even obliged some countries to implement such policies (Rama, 1999).

In terms of the expenditure of the government, it is expected in normal circumstances to decrease the ratio of total government expenditures to gross national domestic product when downsizing policies are applied (Pollitt & Bouckaert, 2011). Furthermore, to downsize the state, the budget of expenditures is supposed to be reduced. It is compulsory to curb these items in the budget.

In addition, to downsize the state, it is recommended not only to decrease public expenditure but also to reduce taxes. The main purpose of reducing tax rates is to decrease the tax burden on the capital (Hughes, 2003). The aim is to close the gap in this field between domestic and foreign capitals, as the state has started to implement policies to reduce investment expenditures by withdrawing from the production of goods and services.

Another way to make the state smaller is to reduce staff recruitment. It is assumed that the state saves a significant amount of expenses by minimizing the number of public servants (Engida & Bardill, 2013). The advocates of downsizing of the state argue that the number of staff employed by the state is more than necessary, and therefore it is inapplicable for the state to provide both low-priced and efficient services, and consequently, it is required to reduce the number of personnel in the public sector.

4.1.2. Decentralization

Decentralization has been an outstanding instrument of the reform packages for the public sector. As highlighted previously, one of the fundamental practices associated with the NPM reforms is decentralization. NPM is, in its general understanding, about the decentralization of management jurisdiction to give managers more freedom and flexibility (Hood, 1991) to ensure more participation of citizens in the decision-making processes so that the accountability of managers can be ensured in a performance management system, which is another important instrument in the paradigm.

When it comes to the definition, from the administrative point of view, decentralization can be defined as the transfer of the existing political and legal authority from the central government to the regional organizations, sub-units, semi-autonomous institutions, local governments, or private administrations (Rondinelli et al., 1989). The author also indicates that the scholars of public choice theory define decentralization as a situation in which public goods and services provided in line with the preferences of individuals similar to the market mechanism.

As regards the definitions, Bangura (2000) mentions five fundamental features of decentralization as converting monolithic bureaucracies into autonomous units, devolution of budget and financial management, ensuring an environment for quasi-market in public financial transactions, separation of producing and arranging public sector functions, and devolution of a new type of corporate governance in the public sector.

On the other hand, much of the literature focuses on four branches of decentralization: the political, administrative, fiscal, and economic decentralizations. Political decentralization aims to involve citizens in public policy decisions and to provide them with information (Inman & Rubinfeld, 1997). In this process, it is desired to strengthen citizen participation and to ensure that political authority is accountable to citizens (Ford, 1999). With regard to administrative decentralization, it is generally referred to the transfer of financing and management responsibilities to local units, or the distribution of powers and responsibilities for public services among administrative levels (Rondinelli, 1999). Much of the literature states that the policies of administrative decentralization can be implemented in three forms: deconcentration, delegation, and devolution.

Deconcentration is regarded as the weakest form of administrative decentralization, and is also referred as bureaucratic decentralization. In this form, the central government only distributes its managerial autonomy to different levels of government. The other form of administrative decentralization is delegation. It refers to the transfer of management responsibility from the central government to local or semi-autonomous organizations and is considered as the most important form of decentralization (Rondinelli, 1999). That is because, in this way, some local public entities that are under the indirect control of the central government gain autonomy. Finally, devolution is generally defined as the transfer of resources and power from central government to local governments, which are largely or completely independent and democratic to some extent, such as federal states (UNDP, 1999). Devolution clearly defines the legal status of local governments and enables these units to perform a number of functions such as collecting, increasing, and spending their revenues. That makes local governments effectively sovereign (Rondinelli et al., 1989).

As put forward by Rondinelly (1999), fiscal decentralization is the basic instrument of decentralization and refers to the transfer of fiscal authority from central government to subnational governments or other organizations. According to the fiscal decentralization literature, the citizens inhabiting within the local boundaries can determine their demand for public and semi-public goods and services within their local boundaries more realistically than the central government agencies. In this context, local governments are more efficient than the central government from an economic point of view since it is easier for local governments to obtain information about the needs and demands of the citizens. Thus, fiscal decentralization, like the other types of decentralization, is a way of improving accountability. Furthermore, in order for local governments to perform local services effectively, they must have the right to levy revenues or to take apportionments from the central government together with the authorization for preparing and executing their budgets (Rondinelli, 1999).

Responsibility for the services carried out by the public is transferred to the private sector in the form of economic decentralization. From the point of view of the government, the most important forms of economic decentralization are privatization and deregulation, both aim at reducing bureaucracy (Litvack & Seddon, 1999).

Deregulation is the removal of restrictions on private undertakings or allowing competition between the public and private sector in the delivery of services that were previously provided by the government or monopolies (Litvack & Seddon, 1999). The purpose of deregulation is to provide convenience by making amendments in the existing regulations and other legal arrangements to render the services provided by either the private sector or government more effective and efficient (Lane, 2000).

Finally, the primary motivation for decentralization is to improve the efficiency and quality of public service delivery. This is because the cost of government services is determined by the extent of decentralization (Alonso et al., 2011).

4.1.3. Privatization

Privatization is the execution of the supply of goods and services, which was previously done under state monopoly, by private enterprises and further transferring its management to private sector organizations (Reynaers, 2018). In other words, it is defined as the transfer of state functions to private for-profit or non-profit organizations by holding a certain degree of control role of the government to ensure an improved free market (Aktan, 1995). In this context, privatization can be carried out in various forms, such as the elimination of public monopolies and the introduction of alternative public service delivery methods.

It is aimed with the privatization to minimize the economic and commercial activities of the state in the economy to create a competitive market economy, decrease the financing burden of SOEs on the budget (Hood, 1991), and generate income in the process. To put it differently, privatization has been one of the most important methods for reducing the role of the state in the economy. Privatization, as underlined in the NPM paradigm, aims to establish effective functioning of the market through competition, and thus ultimately achieve efficiency in costs. Pfiffner (2004) further argues that the most outstanding characteristic of NPM is the effort to apply private-sector mechanisms for boosting performance through privatization.

The rationales for privatization can generally be listed as economic, political and social reasons. As underlined previously, the liberal movement advocates a market economy, which is an economic system built on competition, profit, and the minimum intervention of the state in the pricing mechanism. Therefore, the economic gain of privatization can be listed as the effective functioning of the free market economy, ensuring the development of the capital market, and increasing the overall efficiency of the economy. With the increasing financial concerns, the expectation of decreasing debt burden and reducing taxes constitute the another economic rationale for privatization (Obinger et al., 2016).

The political rationale for privatization can be evaluated in line with the upward trend of the New Right-Wing approach, which adopts a limited state and strong individualism. One of the main arguments of the approach is that the over-growing state is a threat to individual and social life and individual freedoms that are inevitably linked to competitive markets. Consequently, it is beneficial for the state to be withdrawn completely from the economic activities by selling its SEOs through privatization (Parker, 1987). Therefore, regarding the social rationale, as Lane (2000) discussed, privatization aims to dispose of SOEs that cannot make a profit due to political interventions through rent-seeking activities and thus have become a burden on society.

The privatization practices became widespread, particularly in the late 1970s stemming from the emergence of limited state understanding. In this sense, privatization practices started in the UK in 1977 and spread to other countries of the world. It has been attractive, particularly in developed countries, but it also attracted the attention of developing countries over time.

Considering the practices of the countries that have adopted the understanding of NPM in the world, another application regarding the withdrawal of the state from public services is the delivery of these services by the private sector, called “contracting out”. The NPM approach is coming from the idea that the bureaucracy is not an effective way of organizing the public sector and that the public administration approach for transferring the provision of public services to the private sector through contracting out should replace the bureaucracy (Larbi, 1999). In this respect, one of the main ideas of NPM is the delivery of public services to the private sector through contracts arranged within the framework of private law.

Domberger and Rimmer (1994) endeavored to determine whether the “contracting out” method would be used effectively and economically in the delivery of goods and services in three steps. The first step is to identify the possible producers and to analyze whether other organizations are capable of providing the necessary goods and services while holding the technical and administrative capacity. The second step is the analysis of whether the market is competitive and there is competition among potential suppliers. The final step is determining the transaction costs of the contract method (Domberger & Rimmer, 1994). The advocates of the contract method underline that such method ensures savings and effectiveness in the costs of public services and enables increased competition and higher quality in the delivery of public services, and thus the method increases accountability (Jensen & Domberger, 1997).

In the dimension of privatization, the effort to provide public services by the private sector without transferring public property is called PPP. Although there is still no single definition of this concept in the literature, PPP is mentioned when there is a long-term contractual relationship between the public and private firms using their different resources and qualifications (Casady et al., 2017). In general terms, PPP refers to the realization of investments and services to be provided, by sharing the costs, risks, and benefits between the public and private sectors (The Commission of European Communities, 2004).

The fundamental and significant reason for PPP is to provide goods and services to citizens in an efficient manner together with increased quality and lower costs by creating additional financial resources (IMF, 2004). The most important feature that differentiates PPP from other methods is that private sector and public cooperation continues not only during the construction phase but also during the operation of the facility, with the ability to use the private sector to the maximum extent (The World Bank, 2017). In this formation, public service, public interest, public law, and public organization are evaluated together (Casady et al., 2017). For that reason, international organizations such as the IMF, the OECD, and the WB do not only see PPP as a method of financing, but they also consider it as a new approach due to the organizational design it provides in the delivery of services (IMF, 2004; OECD, 2012; World Bank, 2017).

Some of the generally accepted and prominent features of PPP in the national and international fields are a long-term contractual finance method, the distribution of the risk among public and private sector partners, the acceptance of responsibilities and obligations by the involved parties, a new and flexible management model, where sharing content is analyzed and determined in the long term, cooperation and partnership model relying on equality (The Commission of European Communities, 2004; Rakic & Radenovic, 2011).

As addressed previously, Hood (1991) identified the doctrinal components of NPM: the transformation towards professional management, accurate standards to ensure performance, prominent focus on the control of outputs, transition to fragmented units, and transition to competition in the public sector, and applying private-sector techniques in the public As can be seen, these components, also regarded as NPM principles, overlap with many features of PPP.

4.2. Process Transformation in Public Financial Management

4.2.1. Performance Management

Performance management is generally examined theoretically in business administration literature and covers planning, measurement, auditing, evaluation and improvement. Performance management has been seen as a management technique practically applied in the private sector. However, challenges such as increasing public expenditures, growing budget deficits, and low-level quality of public services have eventually forced the public as well to apply the performance management system (Van Dooren et al., 2015).

Performance management is a process in which an institution's preliminary goals and objectives are followed, and the results it achieves at the end of a period are evaluated altogether (Kloot & Martin, 2000). In a comprehensive definition, performance management can be defined as all business success efforts where every achievement of an organization is inquired with specific techniques, and the obtained results are developed for sustainable policies (Hughes, 1998). As can be understood, performance management is a systematic management mechanism consisting of determining goals, performance standards, measurement, feedback, and rewarding stages to get more effective results from organizations and individuals.

As repeatedly stated, NPM has introduced a paradigm shift in public administration from an input-oriented approach to a result-oriented understanding. Van Dooren et al. (2015) highlighted that performance management from the perspective of the public sector refers to a management model that integrates the performance information into the governmental decision-making process. Performance management in the public sector is a set of techniques aimed for increasing resource utilization capacity, quality, and efficiency of services, which means that it adopts a citizen-centered approach to providing efficient, effective, and economic provision of public services (Moynihan, 2008). With this understanding, the role of citizens changed from inactive purchasers to active customers (Hood, 1991).

The OECD (1995) defines the concept of performance management within the NPM framework as a number of processes including "*setting performance objectives and targets for programs, giving managers responsibility for each program and the freedom to implement processes to achieve these objectives and targets, measuring and reporting the actual level of performance against these objectives and targets, feeding information about performance level into decisions about future program funding, changing the program content or design and the provision of organizational or individual rewards or penalties, and providing information about ex post review bodies such as legislative committees and the external auditor whose views may also feed into the decisions referred to above*" (cited in Pollitt, 2001, pp. 10-11):

The aim of the performance management system is, on one hand, to determine the targets in conformity with the vision of the organization and to ensure the realization of these targets (Ömürgönülşen, 2002). On the other hand, the performance management system has the purpose of evaluating the participation of the employees in a fair, systematic, and measurable way and supporting personal development by creating a motivating work environment (Armstrong, 2000). It can be concluded that the primary purpose of performance management is to create a culture in which employees take responsibility by using their capabilities to carry the processes to an exceptional level.

Although the functioning of the private and public sectors differs from each other in terms of profit-seeking efforts, both sectors show similar characteristics. For example, their ultimate aim is to ensure efficiency in the utilization of scarce resources, so the implementation of performance management is the center of their activities. In this case, the preliminary objective of performance management in the public sector is to establish a well-functioning mechanism involving decision-making, resource management, and accountability processes. For resource management, Schick (2001) identifies main objectives as providing fiscal stability, resource allocation originating from government preferences, and advancing efficiency in the utilization of resources in the delivery of public goods and services. Furthermore, Pollitt (2001) underlines four key aims for performance management as: (i) determining priorities, (ii) setting up the type of government for performing priorities, (iii) identifying the necessary information to follow-up the implementation process of governmental actions, and (iv) establishing an award and punishment mechanism for performance, thus providing accountability.

4.2.1.1. New Public Management and Performance Management

In the last quarter of the twentieth century, unfavorable circumstances in the provision of public services stemming from economic problems derived many new methods, techniques, and practices to the agenda in public administrations. Within this context, one of the most prominent implementations was performance and, consequently, performance management. Performance management that reflects a perspective rather than a management model was created by the NPM approach and rested on the shift and transformation in the role of the state. The principles of the NPM view defined by Hood (1991), as underlined previously, are accepted as professional management in the public sector. These principles are the measurement of performance, prominence on output control, separation of units, expanded competition, applying private sector management techniques, and discipline in the utilization of public resources (Hood, 1991). The principle of measuring the performance specified by Hood is an outstanding element since it allows public organizations to pay attention to the outputs rather than inputs, and to assess whether they are successful.

Osborne and Gaebler (1992) also stress the importance of performance management in their major study "Reinventing Government", which is one of the reference sources of NPM. In that framework, strong performance management and measurement should have the following principles as "*what gets measured gets done; if you don't measure results, you can't tell success from failure; if you can't see success, you can't reward it; if you can't reward success, you are probably rewarding failure; if you can't see success, you can't learn from it, if you can't recognize failure, you can't correct it; if you can demonstrate results, you can win public support*" (Osborne & Gaebler, 1992, pp. 146-154):

This characteristic of NPM derives from the idea of "managerialism", which is also known as "neo-Taylorism". Managerialism yearns for efficiency and effectiveness in the spirit of business administration techniques in public administration and emphasizes professional management techniques. It clearly defines standards and performance criteria while aiming for result orientation and customer proximity (Rhode, 1996). Moreover, neo-Taylorism was concerned with the internal structure of the bureaucracy and criticized the bureaucratic activities rather than the existence of the bureaucracy (Hughes, 1998). In this regard, Neo-Taylorism essentially proposes to provide control in the public sector through the flow of economic and financial information and to act with the logic of the private sector in determining the cost of goods and services. In addition, the establishment of performance evaluation systems with the reward and punishment method constitutes another suggestion of the theory.

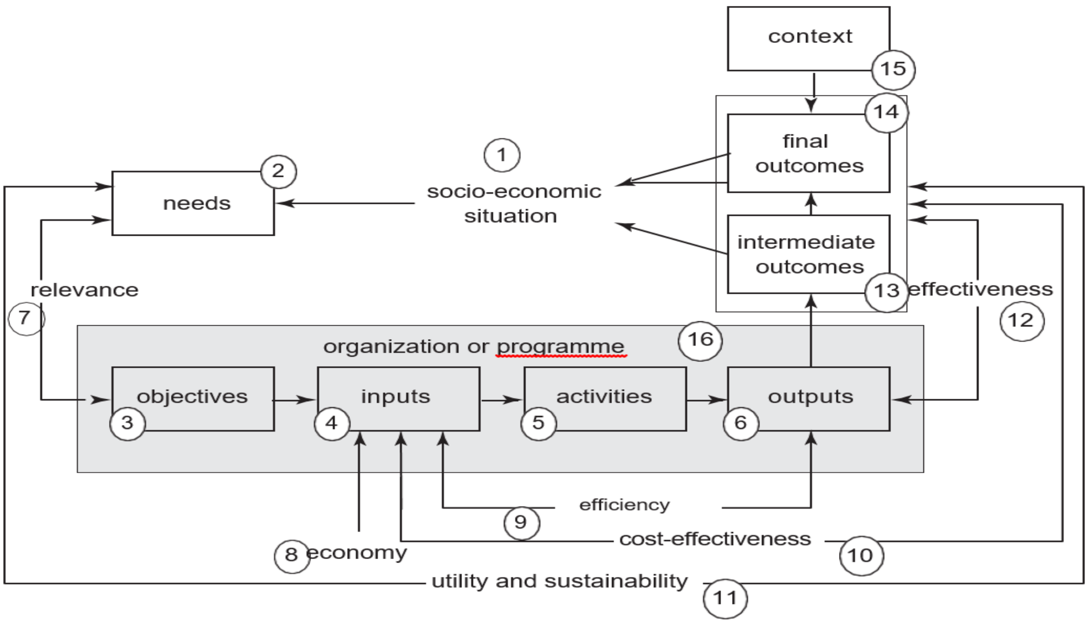
It can be stated that several NPM solutions to provide an improved planning system that aims to redesign the budgeting process stemming from the requirement of minimizing public expenditure are directly linked with performance management, measurement, and evaluation (Pollitt & Bouckaert, 2004). As can be seen, NPM brought the performance management to the public to ensure the use of private sector techniques and methods for evaluating the performance of public sector management, thus increasing its quality and efficiency.

4.2.1.2. Performance Management Process

As can be understood from the definitions stated above, performance management is a management model that includes the processes of gathering, comparing, and evaluating information about current and future situations as well as ensuring the continuous development of performance to achieve the determined goals. In short, performance management is a process that includes various stages, namely planning, measurement, and improvement of performance. Furthermore, PBB and performance audit can also be included as part of the performance management process.

Prior to elaborating performance management process, it is worth explaining the concept of performance. Indeed, it is difficult to make a precise definition of the concept of performance due to its multi-dimensional structure and its changing meanings according to various processes (Otley, 1999). In general terms, performance is a concept that determines the point reached pursuant to the plans resolved for a specific purpose, in other words, it expresses what is achieved in terms of quality aspects (Van Dooren et al., 2015). In a more comprehensive definition, performance can be defined as the determination of the level of an individual, group, or organization in achieving the intended goal and the evaluation of what is achieved both quantitatively and qualitatively. Figure 2 shows the general framework of the model of performance.

Figure 2: The Model of Performance



Source: Van Dooren et al. (2015, p. 21)

Relying on the explanations, setting up targets is a fundamental step of the performance concept. Additionally, the performance phenomenon proceeds in parallel with the success in achieving the goal. In other words, it is compulsory to evaluate the results of the performed activity to determine its performance.

The concept of performance, which expresses the ratio of input to output, can be understood by measuring the results obtained as a consequence of utilizing resources in absolute (qualitative) and/or relative (quantitative) measurement. At this point, the measure based on performance evaluation should be understandable, explainable, tangible and objective (Armstrong, 2000). Different values are generated as a result of the measurement process, and each of these values is regarded as a performance indicator.

So far, the perception of performance in both business management and public administration has followed a constantly dynamic and developing process. In this sense, the components of performance are of great importance for businesses and public institutions. The first component of performance, economy, is a general principle that has been accepted in business management since the main aim of firms is to make a profit in market conditions. The economy has also been employed as an important factor for public institutions and organizations due to the scarce resources. On the other hand, it has appeared that such concept alone is not enough for public institutions. Therefore, the concepts of efficiency and effectiveness, which facilitate the determination of how far the goals are achieved, have been adopted in the public sector. Finally, since the 1980s, there has been a transition to a new management approach and organizational structure, in line with the prominence of quality in terms of ensuring customer satisfaction in private sector organizations. The transition has been focusing on elements such as customer satisfaction, quality, and innovation, which express gaining the highest production level at the lowest cost level (Pollitt, 1986). Compatible with this development, it is considered insufficient to provide public services in an economic, efficient, and effective manner, and elements such as quality and innovation should be taken into consideration as well.

i. Economy

The economy has always been one of the main criteria in performance management. It can be briefly defined as achieving the intended target with the lowest cost of resources (Goddard, 1989). Therefore, it can be stated that the economy is the application to minimize the costs of the activities and efforts for reducing unnecessary expenditures (European Court of Auditors, 2017). In a broader definition, economy, when considering the objectives of the organization, refers to the acquisition and utilization of resources at the appropriate amount and quality, at the appropriate time and in the appropriate place, and with minimum cost (INTOSAI, 2016) .

The economy is about ensuring the resources are not wasted, and they are handled economically while taking the externality and production factors into account (Reider, 2001). Rather than spending money on the provision of services, the economy is spending enough in accordance with the set goals. As a result of the gradually increasing citizen participation in the current public administration, the public institutions are required to exercise their authority and spend budgets more carefully to prevent misuse of public resources.

ii. Efficiency

Efficiency expresses the relationship between inputs used for activity and outputs. It means taking into account the objectives of the organization that the highest output is achieved with certain inputs or the output and quantity is obtained with the least input (INTOSAI, 2016). Efficiency indicates obtaining the most products with the available resource, achieving the goal with limited resources, producing the most goods and services, and establishing a relationship between input and output, thus, it is about spending resources well (European Court of Auditors, 2017). Consequently, for an activity to be considered efficient, it is necessary to provide more output with the same input, obtain the same output with less input, and to increase output growth as higher as possible than input growth.

iii. Effectiveness

Effectiveness is associated with the question of the extent to which the desired goals can be achieved, and to what extent the intended results can be accomplished. Briefly, it refers to the degree of achieving the objectives (INTOSAI, 2016). This concept is inspired by the assumption that the goals or results of the public initiative, programs, or projects are measurable (AFROSAI-E, 2013). Effectiveness is one of the important elements of performance management to judge if the resources are used efficiently and economically, otherwise, the institution's goals may not be achieved. In this regard, it is necessary to realize the goals with minimum cost in performance management, in an economic, efficient, and effective manner (Boyne, 2002).

After elaborating on the concept of performance, performance management process will be detailed in the following pages.

4.2.1.2.1. Performance Planning

Planning is generally defined as the efforts to determine the directions and methods to be followed to accomplish the predetermined goals or targets (Boyne & Gould-Williams, 2003). To put it differently, planning is a decision-making process that determines the specific goals of the organization and ascertains the action plan, the necessary strategies, programs, and activities to achieve these goals (Bovaird, 2016).

In performance management, strategic plans and decisions must be determined to achieve the objectives of the organization in the future (Poister, 2003). For this reason, the first step starts with the performance planning to compare the planned goals and realizations, and to evaluate the performance correctly in the performance management process. In short, performance planning is a way of determining the road map of an organization.

Establishing goals and objectives is the most crucial step of performance planning process. In the planning process, goals or objectives should be measurable, clear and understandable, flexible, compatible with job analysis and job descriptions, and achievable (Armstrong, 2009). Further, the time should be specified when the targets are set. The author abbreviates the concept as "SMART", which stands for (Armstrong, 2000, p. 37):

"S = Specific/stretching: clear, unambiguous, straightforward, understandable and challenging.

M = Measurable: quantity, quality, time, money.

A = Achievable: challenging, but within the reach of a competent and committed person.

R = Relevant: relevant to the objectives of the organization so that the goal of the individual is aligned to corporate goals.

T = Time-framed: to be completed within an agreed timescale".

4.2.1.2.2. Performance Measurement

Measurement is a process of finding symbols that express the visible characteristics of objects, facts, and results derived from a principle or standard (Van Dooren et al., 2015). These symbols can be qualitative or quantitative, and they have units of measurement with consistent and comparable features such as number or proportion (Ömürgönülşen, 2002). In the public budgeting literature, the aim of the measurement of any activity or performance measurement is to provide information on the performance management process (Vignieri, 2018). Performance measurement, besides, refers to measuring the success of activities and personnel using performance indicators in terms of quantitative or qualitative identities (Armstrong, 2009). As a result, in performance management, the success of activities is determined through performance measurement of the extent to which the results have been realized when compared with the predetermined strategic goals and objectives.

In another definition, performance measurement is the evaluation of what an organization aims to achieve, what resources and methods it operates to reach the determined goals, and whether the goods and services obtained as a result of the activities overlap with the targeted goals (Fryer et al., 2009). In that context, a performance measurement is a fundamental approach to measuring the level of achievement of principles such as economy, efficiency, and effectiveness in the activities of the organization and resource utilization. It is further essential for determining the problems and taking necessary actions for improvement (Brignall & Modell, 2000). To put it differently, performance measurement is the set of methods used to measure the results/outputs carried out by the organization in compliance with the predetermined performance indicators to achieve the objectives for improving performance.

Performance needs to be measured and evaluated systematically. To do this, primarily, it is fundamental to determine the objectives and optimum performance indicators and standards in a way that enables an objective evaluation built around the comparison, collecting the data related to the process, and performing measurements. This is because the methods of performance measurement influence the capability of performance evaluation. Accordingly, it is necessary to reveal what should be measured and what kind of indicators can be performed to determine the level of performance. As a result, Fryer et al. (2009) underlined four dimensions of performance measurement as "*(i) deciding what to measure, (ii) how to measure it, (iii) interpreting the data, and (iv) communicating the results*" (Fryer et al., 2009, p. 481).

Holzer and Yang (2004) underline that performance measurement aims to determine future resource requirements of the institution, to ensure the redistribution of resources, and to increase the motivation of employees in order to improve their performance by creating target and result indicators. The authors also state that in light of the information obtained in the decision-making processes, the reliability of the decisions to be taken can be provided. Moreover, performance measurement enables not only the determination of current problems, but it also allows to take the necessary measures in a timely manner for possible problems that may occur in the future by enabling effective resource allocation (Cuganesan et al., 2014).

Since performance measurement is a systematic initiative that explains to what extent citizens' needs are met in the services offered by the state, the success of the performance measurement process depends on the correct formation of performance indicators (Ömürgönülşen, 2002). Ultimately, performance is to be measured in conformity with these indicators. Performance measurement is a means of accountability to the public in this aspect (Pollitt, 1986).

On the other hand, performance indicator (PI) needs to hold some basic characteristics for reliable measurement of performance, and hence for effective performance management. Additionally, PIs require a well-defined description of the aim of the institution and the goals or targets to be evaluated. As underlined by Markic (2014) PIs should be understandable and measurable over an acceptable period. The author also stated that PIs should also be based on theoretically sound foundations, and be robust against limitations.

Performance measures and PIs allow managers or shareholders to compare the performance of any institution in terms of various aspects as follows (Ömürgönülşen, 2002):

i. comparison between different sectors (i.e. public sector and private sector),
ii. comparison of the institutions in the same sector (i.e. ministries),
iii. comparing the performance of institutions with the performance of the past year or years,
iv. comparing the performance of the institutions with the goals determined by the managers,
v. performance comparison based on the information in the financial statements,
vi. performance comparison in terms of quality, effectiveness, profitability, innovation, customer satisfaction, and employee satisfaction.

4.2.1.2.3. Performance Audit

As mentioned previously, performance management is composed of key elements: performance planning, measurement, evaluation, improvement, and performance audit. These elements are evaluated and considered as complementary parts of the management process rather than stating them as different concepts. As can be seen, a performance audit is one of the most important parts of this process. A performance audit that is performed by supreme audit institutions (SAI) can be defined as an evaluation of the economy, efficiency, and effectiveness of public activities, programs, or organizations to inquire about the potential means for improvement (INTOSAI, 2016). In other words, a performance audit is the audit of an institution’s undertakings to evaluate whether the resources are utilized consistent with the principles of efficiency, effectiveness, and economy; and whether the requirements of the financial responsibility are reasonably fulfilled.

Performance audit is also a resource management analysis since it reveals a modern audit approach that analyzes the benefit-cost and input-output relationship by measuring the degree of efficiency in the provision of public service (Waring & Morgan, 2007). The authors also stress that performance audit has different characteristics from the other types of audit (financial audit and compliance audit) in terms of the audit scope and subject. Since the performance audit is carried out in parts within a certain time frame to ensure cost-effectiveness, the auditing of an institution does not comply with the characteristic structure of the performance audit.

As emphasized above, the scope of the performance audit is clarified in the audit literature with the concepts of economy, efficiency, and effectiveness. The International Organization of Supreme Audit Institutions (INTOSAI) clarifies the audit of the economy as the audit of the transactions of government on the basis of predetermined rules, regulations, standards, and administrative arrangements (INTOSAI, 2004). In addition, the Organization defines the audit of the efficiency as the audit of all management resources including personnel, finance, information technology, the measurement of performance, supervising activities, and the procedures to be followed by the audited institutions to rectify the inadequacies detected during the audits. Finally, within the audit framework of the INTOSAI, the audit of the effectiveness refers to the audit of the performance of audited institutions to make a comparison between the realizations and predetermined objectives or targets, and the real effect of activities.

The primary aim of a performance audit, also termed as "Value for money" (VFM) audit (NAO, 2013), is to measure the performance and to enable evaluations and new arrangements in the performance management process. Performance audit also aims to produce reports to provide independent information and recommendation to the legislature about whether public institutions and organizations utilize public resources economically, efficiently, and effectively, and to assist the audited institutions to improve the capacity of resource utilization (Lonsdale, 2011). In this respect, a performance audit facilitates the improvement of accountability and transparency. It also enhances efficiency and provides quality public service and better management planning, and control (INTOSAI, 2016). As can be seen, a performance audit also aims to guide and give instructions to institutions and managers for plans. As underlined by the INTOSAI, the objectives of performance audit provide a basis for the public sector to manage resources better, report on the general performance of the public sector, and increase accountability and transparency in the public sector.

In reference to the explanations mentioned previously, a performance audit evaluates management units such as planning, human resources, and internal control as well as the results of the utilization of assets and resources to determine the performance of an institution (ECA, 2007). Briefly, it evaluates the financial and non-financial transactions of the institution.

The information obtained as a result of a performance audit is expected to be used by politicians both in the decision-making and budget processes to improve the performance and accountability of those responsible for the utilization of public resources and funds. For this purpose, it is important to benefit from several performance monitoring and evaluation techniques in the institutions to ensure the efficiency of the budget, improve the quality of the performance audit improve the awareness of accountability in developing public services, to ensure more effective planning and resource management, and to reveal the results (INTOSAI, 2004).

The budgeting system is also required to be performance-based for performance management to be applicable in public administration and to be audited accordingly (Shand, 2007). It means that the effective applicability of the performance audit only depends on the existence of such a budget system.

4.2.1.2.4. Performance Evaluation and Improvement

Performance evaluation describes the evaluation of activity or results of the transactions of any institution compatible with criteria such as economy, efficiency, and effectiveness (Van Dooren et al., 2015). In general understanding, it allows to measure or assess the rating of employees in a top-down system following whether the predetermined or planned activities have been achieved in line with the purpose of the institution or not (Armstrong, 2009). It can also be expressed as a process that contributes to the operation of an institution by comparing the realization and the determined targets stated in strategic plans (Webb & Blandin, 2006). It can also be stated that the basis of the process is formed in conformity with the relationship between a manager and employees. Consequently, the ultimate goal of this evaluation is to motivate good performance and to provide a positive feedback mechanism and the necessary environment for effective development.

In performance management, the data designated in performance planning is included in the system, and the results of such data are revealed in the performance evaluation process. For this reason, this stage can be regarded as the implementation part of performance management.

Performance improvement has initially been employed by the private sector. Later, the public sector has used it from the assumption that the main factor that firstly motivates employees is money, which originated from the study of Frederic Taylor (Holzer & Yang, 2004). It refers to the efforts to be made to achieve the goals or objectives specified in a plan that designates the needed operations. Furthermore, the main concern of performance improvement is to ensure the effectiveness of the organization and its employees. Performance improvement in the public sector, on the other hand, calls for long-term efforts and systematic programs including performance measurement to ensure that efficiency and effectiveness in the provision of the public sector are achieved (Ömürgönülşen, 2002).

4.2.2. Performance-Based Budgeting

As the NPM approach began to prevail, the total quality and performance management became increasingly and frequently applied concepts in public administrations. Further, rationality has also been taken into consideration as the main goal in the utilization of public resources. Such evolvement has led accountability, transparency, and fiscal discipline principles to come to the forefront to ensure that public resources are allocated to meet the basic expectations of the society (OECD, 2008). To implement these developments effectively, fundamental transformations and reform attempts in the budget have also been brought to the agenda because the budget takes the most important part of the reforms (Osborne & Gaebler, 1992). As a result of this process, PBB has started to be implemented in the utilization and acquisition of public resources.

PBB can be defined as a budget system that provides data for decision-makers on the activities and outputs achieved by the public including indicators regarding the demand or need for public services and presenting the certain effects of the public expenditures (Schick, 2007). In another definition, Curristine (2005) defines PBB as a budget system that includes the classification of government activities as functions and programs regarding policy objectives and targets, creating performance indicators for each program, and quantifying the costs of the outputs obtained from these activities. Similar to the previous definition, Rabinson (2007) describes PBB as constructed public sector funding mechanisms and processes to strengthen the link between results and resource allocation using the performance data systematically to increase efficiency in terms of the distribution of public expenditure. Furthermore, Willoughby and Melkers (2000) emphasize performance measurement and strategic plan on the definition of PBB and explain it as a harmonization of requirements that integrates various perspectives of existing public administration understandings including output and performance measurements, and the strategic plans and evaluations. In addition to the definitions of many scholars, international organizations also attempt to define PBB according to their perspectives. For example, in the OECD definition, PBB is a budget system that aims to integrate the performance information system into the decision-making process of budget allocation to assure a wider level of transparency and accountability, and to provide sufficient information to decision makers (OECD, 2018).

When the definitions are taken into consideration, it is noteworthy that these definitions are mostly founded on the elements of performance management. From this point of view, it can be stated that PBB reflects a management approach rather than a budgeting technique, and it forms the integration of financial and performance management. With regard to the performance budgeting system, Osborne & Gaebler (1992) argue that the system must be designed in harmony with the principles of mission-oriented, decentralization, and results-driven approaches.

In the PBB system, as Curristine (2005) highlighted, performance information including performance goals and results is integrated into the budget process. Resources are allocated rested on outputs and results, and emphasis is given to accountability. Hence, the PBB system is a budget system that demonstrates information about what is planned to be done with the resources allocated in public administrations and connects the appropriations to the output and results of the governmental transactions. Therefore, the PBB system is an important tool for ensuring efficiency and effectiveness in the resource management process. In that context, resources are allocated to public administrations through PBB, and accomplishment levels are evaluated in agreement with predetermined performance criteria (Rodriguez & Bijotat, 2003).

The PBB system that introduces long-term strategic management in the public sector provides sustainability in the delivery of public services by producing solutions for the efficient provision of services, thus adopting a long-term budget approach instead of short-term annual budgets (OECD, 2007). As a result, such a system ensures that public administrations steer their resources dependent on the priorities and that they strengthen the planning capacity of the state. The PBB system also enables decision-makers to act rationally in the budget process through various mechanisms such as the determination of goals, objectives, and prioritizations and measuring performance levels (Hatry, 2008).

Unlike the traditional centralized public administration approach, the PBB system is a system derived from the decentralization of resources by allocating authorities in the disbursement process and responsibilities. Thus, such a system not only gives decision-makers more flexibility in the decision-making mechanism but also strengthens their accountability to prevent the misuse of authority. Moreover, the PBB system is a budgeting approach that allows decisions to be taken consistent with the demands and priorities of the citizen (De Vries & Nemec, 2019).

Furthermore, the PBB system supports fiscal sustainability as a whole through expenditure prioritization mechanisms. Such mechanisms endeavor to strengthen the capacity of the public sector by providing that fiscal space and fiscal consolidation are created to enable decision-makers to reduce expenditure in parallel with ensuring efficiency. This process is called "*do more with less*" (Robinson & Last, 2009, p. 3).

The purpose of PBB is to increase the quality of public services through better allocating public resources on the bases of political and social objectives and increasing the effectiveness, efficiency, and accountability in the utilization of resources (De Jong et al., 2013). In other words, the goal of performing PBB is to ensure efficiency in the processes of budget preparation, implementation, and audit processes in the public administration.

In this system, it is determined whether the organization has achieved its goals in line with its performance targets, and the results are reported through an effective monitoring system (OECD, 1995). The monitoring and evaluation section, which includes the performance evaluation reports, is critical for the allocation of resources in the PBB system since the appropriations are allocated depending on their performance (Jordan & Hackbart, 1999).

As can be understood, a strategic plan, performance targets, performance indicators, and accountability or performance reports are the main elements that form the PBB system. Considering strategic plan, Berry describes strategic planning as a formulation phase, which is the first stage of strategic management, and defines it as the disciplined attempts that reveal "*what an organization is, what it does, and why it does it*", and generates basic decisions and actions guiding this process (Berry, 1994, p. 323). More broadly, strategic planning is a process that requires determining goals, targets, activities, and projects to reach a future vision within the framework of the mission of the organization. The process further guides the spending of the budget in agreement with the goals and objectives inspired by the institutional priorities, provides continuous monitoring and evaluation with action plans, activities and projects, and the performance indicators to be put forward.

Rested on the definition, it can be stated that strategic planning describes the situation between the starting point of the organization and the position it wants to reach and has a long-term perspective (GAO, 1997). It guides the preparation of the budget in a way that expresses the aims and objectives of an organization, provides the allocation of resources stemming from the priorities, and ensures accountability (Bryson, 2004). The author also stresses that strategic planning, in summary, helps an organization answer the three key questions "where are we?"; "where do we want to go?"; and "how can we reach where we want to go?".

The first stage of the strategic planning process begins with the institution's question "where are we?". The answer to this question requires the determination of the current pros and cons of the institution. To determine these, it is necessary to conduct a "Strengths-Weaknesses-Opportunities-Threats (SWOT) Analysis". The environment in which the organization carries out its activities is evaluated through this analysis, which is also referred to as the situation analysis. In the second stage of the strategic planning process, the answer to the question "where do we want to reach?" is inquired along with the mission, vision, principles, goals, and objectives of the organization that determine the purpose of the organization. In the third stage, the answer to the question "how can we reach where we want to go?" is pursued. At this stage, it is aimed to determine the timeline and cost of the goals by employing various techniques and reports (Bryson, 2004).

In addition, strategic planning also answers the question of "how do we follow and evaluate our success?". At this stage, when a result of the undertakings is produced, it is evaluated according to the level of achievement of the goals and objectives of the institution, and its compliance with the mission and vision.

Considering its interaction with the PBB system, a strategic plan ensures that the budgets of the institutions are prepared in a way that expresses the determined goals and objectives, and that the resource allocation is dependent on priority (Demirkaya, 2015). In this perspective, the importance of strategic planning for the public sector emerges in the management of resources. The establishment of resource expenditure balance in ensuring that fiscal discipline is closely related to the rationality of the decisions taken, and one of the tools providing such a relationship is strategic planning which presents the "big picture" for any institution (Poister, 2010).

Osborne and Gaebler (1992) clarify the strategic planning process as eight stages including (i) internal and external situation analysis, (ii) identification of the main problem areas that the institution may encounter, (iii) defining the main mission of the institution, (iv) explanation of the main objectives of the institution, (v) creating a vision that reveals success, (vi) developing a strategy to achieve vision and goals, (vii) creating a timeline for this strategy, and (viii) measurement and evaluation of the results. It is possible to increase or decrease the number of these stages, but this process is considered to provide an adequate framework for understanding strategic planning.

As stated previously, PBB is a budget system in which resources are allocated relying on the results, and the results are in terms of the medium and long-term goals of the administrations. In that framework, it can be underlined that strategic plans are the road maps that identify the medium and long-term goals and objectives of public administrations and determine the strategies to be followed to reach these goals and objectives. They further enable the administrations to move forward from where they are (OECD, 2018). In this respect, implementation of strategic plans is possible with the PBB system. It is further necessary to create PBB according to the goals and objectives set in the system, and thus, the strategic planning process and PBB system integrate with each other.

Performance targets and indicators are other fundamental components of performance management. They enable public institutions to design their performance management system grounded on the information that reflects the position and advancement of the institutions in the PBB system (Boyne & Chen, 2006). The relationship between strategic plan and budget is linked through performance targets and indicators (Robinson & Last, 2009).

Performance indicators are numerically expressed tools used to measure, monitor and evaluate whether or not the performance targets have been achieved. Although the connection of policy settings and targets or goals is determined in cooperation with high-level and lower-level organizations such as ministries and relevant organizations, performance targets are established by the sub-level institutions with the possibility that the targets are influenced by ministries.

Performance targets allow institutions to formulate and analyze performance assumptions in a specific time or period (Curristine, 2005). It is beneficial for performance targets to be determined as reachable, and it is also useful for the success related to these targets to be established on the performance of decision-makers (Schick, 1990). Strategic goals, which are prepared at the administrative level on the basis of certain objectives, play an important role in the determination of performance targets, and in this direction, institutions endeavor to achieve performance goals by determining PIs.

Accordingly, PIs are determined for each undertaking and activity of the government. They enable decision makers to control and evaluate procedures to provide feedbacks in the resource allocation (Curristine, 2005). In an effective PBB mechanism, the capability of PIs depends on their applicability and usefulness while determining goals and objectives for each program and activity, certainty and understandability and ability to reflect the performance and results of the institutions (Allen & Tommasi, 2001).

Concerning accountability or performance reports, these reports are the final stage of the strategic management process and the PBB system and introduce the activity results of the institutions. They involve information-related performance targets and the level of accomplishment for stakeholders (OECD, 2018). They also cover financial information and position and non-financial statements of the public entities (World Bank, 2010). In consequence, accountability reports strengthen accountability by enabling the public to be informed on the overall performance of the public sector institutions.

Regarding the evolution of the PBB system, countries have adopted the main instruments of the system, however, their implementations and adaptation have differentiated in terms of their administrative structures and preferences. Hence, three broad models have been introduced in the system termed as presentational, performance-informed, and direct performance budgeting (OECD, 2008). Presentational performance budgeting is defined as introducing performance information in budget-related documents or other governmental records (World Bank, 2010). The performance information involves objectives and/or results for the accountability mechanism on public policies. On the other hand, the performance information is not included in the decision-making process, and the allocation of resources is not determined on the basis of the information (OECD, 2019). As underlined by the OECD (2019), this PBB model is mostly employed in developing countries.

Performance-informed budgeting is the most widely accepted and implemented form of PBB and is defined as institutionalized performance agreements that occurs using hierarchical and organizational relationships between ministries and institutions (World Bank, 2010). In performance-informed budgeting, an indirect relationship is established with determining future performance or previous performance (OECD, 2008). In other words, there is no systematic relationship between objectives or results and the allocation of resources. Although performance information is a significant part of the decision-making process, it does not affect the allocation of resources, and it may also be ignored in this process (Lauren, 2020). Most the countries adopt performance-informed budgeting that employs performance information in budget negotiations. However, in this model of PBB, there is not a single systematic way for a governmental approach that links expenditure and results in most of the OECD countries (OECD, 2008).

The third model of PBB is direct performance budgeting. In this model, a direct linkage is established between the allocation of resources and performance, thus outputs (OECD, 2007). To put it differently, funding is determined as a basis of a formula, performance information, and the achievement level of results. Unlike, presentational performance budgeting and performance-informed budgeting, few numbers of OECD countries adopted a direct model of PBB as it is only applicable in particular sectors (World Bank, 2010).

4.2.3. Multi-Year Budgeting

As highlighted previously, strategic plans of public organizations consist of medium and long-term goals, and it is a necessity to prepare multi-year budgets to achieve the stated goals and objectives. The budgeting process determined by medium and long-term goals and strategies also contributes to the fiscal discipline in economies and the utilization of public resources effectively, economically, and efficiently in the spending processes (Kasek &

Webber, 2009). For this reason, it is almost compulsory to arrange budget planning within a multi-year period in a well-functioning PBB system.

According to the WB, multi-year budgeting, which is also the definition of the elements of the Medium-Term Expenditure Framework (MTEF), is employed for decision makers to assume the medium-term expenditure limits, and to enable them to relate to the medium-term expenditure policies. MTEF can be considered as a process for improvement in public expenditure programs (World Bank, 1998). In other words, MTEF is a budget approach in which the annual budget process is evaluated together with a multi-year understanding, particularly in revenue and expenditure estimations or a financial plan, and it sets up a bridge between policy-plan-budget (Kasek & Webber, 2009). Therefore, it can be concluded that the medium-term expenditure system or multi-year budgeting is a budget that forecasts revenues and resolves the allowance ceilings within a multi-year process.

The multi-year budgeting system, as can be understood, comprises the relevant budget year and two (or more) years following it. MTEF creates upper ceilings for limited resources, thus it ensures that the strategic priorities are reflected in expenditures programs through top-down and bottom-up budget arrangements to provide fiscal discipline and efficiency in resource utilization (Brumby & Hemming, 2013). If the resources to be allocated for the public sector are not sufficient to meet the projected programs, the programs with lower priority are excluded from the scope of the budget, and this process continues until the balance is achieved.

In this process, on the one hand, the total resources to compensate governmental expenditures that are consistent with the macroeconomic framework are provided from top to bottom. On the other hand, the amount of resources that can be allocated for the budget appropriations are determined by the costs of the policies to be implemented (Le Houerou & Taliercio, 2002). In addition, after determining the costs of the political preferences that are considered to be implemented, it is possible to allocate resources depending on their importance.

MTEF is a system created to ensure the effectiveness of using resources in the public decision-making processes and to provide fiscal discipline particularly. This is one of the objectives of MTEF, and there are many other objectives for implementing the system. Some of these objectives are to adjust macroeconomic equilibrium by constructing a steady and coherent resource structure, to ensure resource allocation according to strategic priorities, to improve the predictability of both policies and resources, thereby ensuring further planning of ministries and sustainability of programs, and to increase the incentives necessary for the efficient and effective utilization of the funds, as well as to increase the autonomy of the spending units and to set strict budget constraints. (World Bank, 1998).

As can be understood, multi-year budgeting aims to balance the needs and resources effectively. In this context, multi-year budgeting contributes to increasing the predictability and reliability of budgets by establishing a bridge between policy and budget. An essential reform put into action by the multi-year budgeting system is that the size of the public services to be provided is framed in harmony with the existing resources, which means that there is a close relationship between the decision-making mechanism and the resource package (Holmes & Evans, 2003).

To achieve successful results with the multi-year budgeting, it is significant to provide fiscal stability and sustainability, resolve policy priorities compatible with resource allocation, and combine the multi-year budget process with annual budgets, and most importantly, emphasize the political commitment, particularly in the beginning phase of the implementation process (Holmes & Evans, 2003).

4.2.4. Accrual-Based Accounting

It can be stated that the support of accounting systems is essential for the effective functioning of contemporary public financial management systems (Lapsley, 2002). In other words, to ensure accountability and transparency in public administration, a well-designed accounting system is a crucial element. The existence of such a system is a prominent requirement for attaining accurate and reliable information about the policies of the government and the results (Schick, 2007). In this respect, accrual-based accounting gives citizens the opportunity to obtain information about public revenues and expenditures and plays a vital role in the execution of their accountability obligations.

The government accounting system is divided into two groups: cash-based and accrual-based accounting systems. The cash-based accounting system records transactions arising from cash flows in a fiscal year or accounting period. In this sense, financial transactions and undertakings are recorded when cash is received or paid in such a system (IPSAS, 2017). The cash-based accounting system was applied when the interventions of the state to the economy were narrow due to the simple characteristic of the economic activities of the state. However, the expansion and complexity of governmental undertakings gave rise to the emergence of an accrual-based accounting system (Diamond, 2013).

In the accrual-based accounting system, transactions are recorded when they occur regardless of the timing of cash flows, which means that the accrued revenue and expenditure are recorded and reported in the accounts of the related fiscal year (Chan & Zhang, 2013). In the reports of the accrual-based accounting system, the information on assets, liabilities, and other economic flows are included. These reports aim to provide information and to designate better resource allocation for decision makers and stakeholders (Diamond, 2013). As a result, the accrual-based accounting system provides wider scope and is an important tool in achieving accountability and transparency when compared to the cash-based accounting system.

4.2.5. Analytical Budget Classification

Analytical budget classification is an important means for ensuring transparency, fiscal discipline, and accountability within the PBB system. The established classification mechanisms provide the necessary infrastructure for the implementation of the PBB techniques (OECD, 2018). Analytical budget classification has particular characteristics such as enabling the determination of program managers with a detailed institutional classification, providing functional classification that is not available in the current budget, being suitable for international comparisons, and facilitating measurement and analysis (Robinson, 2013).

Analytical budget classification is a budget code structure in which public expenditures and revenues are classified in detail. Within such a code structure, public expenditures are subjected to administrative, functional, financing, and economic classification (Eker, 2020).

Institutional classification aims to demonstrate the authorities and responsibilities depending on the administrative structure of the public sector (Allen & Tommasi, 2001). Thus, determining the hierarchical and political responsibilities within the administrative structure provides the opportunity to make comparisons between institutions that share the same authorizations and responsibilities, which ensures expanded accountability (Tommasi, 2013).

With the functional classification, it can be determined which type of services and how much resources are allocated to the public sector (IMF, 2014). Resources can be allocated to key services on the basis of functional classification. In this way, while the costs of the undertakings are identified and the comparisons between fiscal years can be made, fiscal transparency and fiscal discipline principles become effective (Allen & Tommasi, 2001).

The financing type of classification reveals which sources the appropriations are provided (Tommasi, 2013). Finally, the economic classification (also called the object or line-item classification) defines the types of expenses resulting from the economic activities of the state according to the nature of the process (IMF, 2014). Such classification, on one hand, allows managers to steer the economy by providing information about the economic effects of expenditures. On the other hand, it enables the public to monitor the financial policy and expenditure results (Allen & Tommasi, 2001).

4.2.6. Transparency

The concept of transparency is the transfer of the information on economic, social, and political undertakings of the government and the results of the implementation of the policies, in an orderly, understandable, consistent, and reliable manner (Bellver & Kaufmann, 2005). Grimmelikhuijsen and Meijer (2012) stress that transparency is the accessibility of information about the transactions and processes of any institution, which allows internal processes and performance to be observed by external stakeholders. Transparency, as formulated by the IMF, is to inform the public about the decisions made by the governments regarding financial transactions, financial projections, and public accounts, as well as the structure and functions of the mentioned financial transactions and the results of all the relevant implementations (IMF, 2019).

Nowadays, the increase in transparency requests and the need to be transparent are the result of the development of democratic understanding in the world (Bellver & Kaufmann, 2005). In this sense, voters request information from elected administrators about what they do, and public managers are obliged to inform voters on a regular basis (Grimmelikhuijsen et al., 2017). With the increase of transparency and the establishment of public accountability, it is ensured that citizens declare their opinions and participate more actively in the decision-making processes (Erkkila, 2012).

Transparency implementations may include the presentation of information related to the public sphere to NGOs and citizens in public administration. What is meant here by transparency is that the policy-making process and the political system of the state are open to external stakeholders (Ingrams, 2018). In addition, transparency implementations may also include policy outcomes which mean the disclosure of the results obtained pursuant to the principles of efficiency, effectiveness, and economy.

It has been argued that the lack of updated financial and economic information likely gives rise to economic and political costs in the delivery of public services. Because of this, the idea of fiscal transparency emerges as one of the most critical concepts in current public financial management. Transparency in public financial management, also defined as budget transparency by the OECD, means the declaration of the information regarding fiscal decisions in terms of the purpose, and by whom the public resources are utilized (OECD, 2017). More broadly, financial transparency can be defined as the presentation of comprehensive information about fiscal policies and predictions, resource allocations, the financial position of the government, and future policy objectives to the public in a clear, understandable, consistent, and reliable manner (Kopits & Craig, 1998).

Financial transparency aims to supply data on fiscal policies and decisions to provide effective financial management by the government (Seiwald, 2018). Financial transparency provides the legislators, markets, NGOs, and citizens with the information they need about the current economic outlook and the economic status of the government. That allows governments to be accountable for their financial performance and their management of public resources, and thereby increases their credibility (IMF, 2018).

As fiscal transparency has become increasingly important in public financial management, the IMF Board of Governors' Advisory Committee adopted the Code of Good Practices on Fiscal Transparency which regulates the ideal rules for transparency. The main purpose of the regulation is to ensure that the financial sustainability of the country can be evaluated correctly with the data produced by the system in the long term, and in the short term, it is possible to produce sufficient information about extra-budgetary activities and possible liabilities for an effective budget. According to the Regulation, four main principles have been identified to be supported in the IMF member countries as: specifying roles and responsibilities, accessible budget implementations, releasing of information to the public, and assurances of integrity (IMF, 2019).

4.2.7. Accountability

4.2.7.1. The Concept of Accountability

When the concept of accountability is examined, it is understood that its historical roots are closely formed on the concept of accountancy (Bovens, 2007). However, it was observed that there was a sharp increase in the use of the concept of accountability due to the attempts on the transformations in the public administration (Mulgan, 2000). In the transformation process of the public sector, the scope and meaning of accountability have expanded in the literature.

In TPA, while public officials who act in conformity with strict rules are only accountable to their superiors, the understanding of accountability has changed and a performance-based approach has been adopted as the NPM perspective has become dominant in public administrations (Cendon, 1999). Thus, the understanding of accountability has evolved from a process-oriented approach to result-oriented (Bovens, 2006). In other words, while classical public administration emphasizes accountability in compliance with rules and processes, the NPM understanding stresses performance-based accountability.

In the generally accepted definition, accountability is "*the process of being called 'to account' to some authority for one's actions*" (Mulgan, 2000, p. 555). Evaluating from a public administration perspective, accountability can be defined as a relationship grounded on the liability to be accountable to the relevant parties in the determination of achieving a certain performance within the framework of the targets set for the utilization of public resources (Cendon, 1999). In another definition, the concept of accountability is expressed as the disclosure of public institutions to another authority performing performance measurements of institutions, and giving information to the relevant authorities and the public in fulfilling responsibilities (Bovens, 2007).

The concept of accountability is rested on the principal-agent theory in general (Akpanuko & Asogwa, 2013). As stated previously, the agents carry out many institutional transactions on behalf of the principals, and they have to account for the principals for their implementations and actions. For such a process to occur, principals delegate their authority to other persons or institutions (agents) to carry out their activities or transactions on behalf of them. The main purpose of such transfer mechanisms is to protect the rights and interests of those who transfer authority, instead of those who are delegated (Waldron, 2014). In this regard, it is considered necessary to establish mechanisms that will audit and monitor those who have been delegated authority to ensure the effective functioning of the accountability process (Laffan, 2003).

When accountability is adapted to the public sector within the context of the principal-agent relationship, the process is concerned with investigating whether the government or top managers are providing efficiency and effectiveness in the utilization of public resources and whether necessary reports are released (Gailmard, 2014). In this framework, accountability is regarded as questioning whether the public resource is utilized effectively and efficiently.

4.2.7.2. The Relationship between Accountability and New Public Management

The NPM approach is particularly concerned with the effective, economic, and efficient utilization of public resources. For this purpose, an effective functioning analysis system is imperative to obtain the expected efficiency from the utilization of public resources. At this point, the main purpose is for the public sector to prefer more economic, effective, and efficient expenditure items, and to ensure appropriate resource distribution in the utilization of resources.

The concept of accountability plays an important role in the implementation of the NPM principles described above. Ensuring that the bureaucracy which is responsible for the utilization of public resources that the NPM approach emphasizes is accountable to citizens and politicians, overlaps with the main objectives of accountability at this point (Bovens, 2006).

Considering the paradigm shift from an administration approach to a management approach, a more professional understanding beyond the traditional authorities of public officials has been brought to the fore in the accountability framework (Mulgan, 2000). Accountability criteria have transformed as a result of the redefinition of delegation processes that form the basis of public accountability, in this way, significant adjustments have occurred in the parties and responsibility mechanisms of the accountability relationship (Haque, 2000).

While the formal or procedural principles are accepted in the traditional public accountability model adopted by the TPA approach, the concept of accountability is not far from the concept of lawfulness in the NPM model, and it turned into an economic-business understanding. As a result, in the traditional approach, while the accountability responsibility of the tasks undertaken by the public focuses on inputs pursuant to the legal framework, accountability in the NPM approach is determined in harmony with the outputs obtained (Cendon, 1999).

Along with this, there was a transformation of the parties to accountability with the NPM approach. In the traditional approach, although public bureaucracy has a very limited level of accountability mechanisms to both the society and the parliament, all responsibility lies with the elected politicians or ministers. However, it is envisaged that all relevant bureaucracies involved in the decision-making and expenditure processes will be accountable for their transactions at all levels in the new perspective (Mulgan, 2000). This transformation also called “individual accountability”, is aimed to be held directly responsible to the society, mostly regarding the results of the decisions taken and the resources utilized by senior bureaucracy (Bovens, 2007).

The NPM approach also influenced the accountability mechanisms significantly. With the adoption of the NPM approach, there was a shift from the accountability mechanisms which are generally carried out by the parliamentary and bureaucratic control and audit processes in the traditional model. This shift was directed toward an understanding of accountability that measures the performance of public servants in the utilization of public resources (Mulgan, 2000). Thus, along with the approach, a modern understanding of accountability prevailed. This understanding includes “democratic control” processes with reporting activities for the society or the parliament regarding the utilization of resources in the provision of public accountability (Moore, 1995).

4.2.7.3. Pre-conditions for an Efficient Accountability Mechanism

4.2.7.3.1. Functioning Democratic System

In democratic systems, it is required for elected politicians empowered to govern the state to be responsible to their citizens and the public in terms of the effectiveness of democracy. This responsibility follows the decisions they make about the planning dependent on citizens’ wills (Harrison & Sayogo, 2014). For this reason, accountability is *a sine qua non* element of democracy in a political system (INTOSAI, 2013). In other words, accountability is a natural authority at the core of a democratic society where the elected politicians have the right to request information, accounts, and documents from public managers who are authorized to carry out the activities of public services.

4.2.7.3.2. Transparency

Accountability and transparency are complementary elements (Bovens, 2007). Transparency practices reveal the results such as public decisions and policies being simple, understandable, and accessible to stakeholders and citizens. It also aims to have a clear accountability system for decisions and policies and to facilitate the participation of citizens in the decision-making processes (Finkelstein, 2000). In other words, transparency is an important factor in terms of the concept of accountability to strengthen democracy through empowering citizen participation to hold public institutions accountable. In transparent public finance, information about the utilization of public resources by those in power is presented to the public, and citizens can easily access this information as a result, accountability mechanisms are considered to be effectively implemented (Fox, 2007).

4.2.7.3.3. Adequate Accounting System

It is a known fact that accounting plays an important role in public financial management systems. This is because a well-functioning accounting system enables accurate, timely, and reliable information to be produced for those concerned. It also records and reports the financial policy transactions of governments (Tickell, 2010). Therefore, an adequate accounting system is one of the most important elements of accountability. This is because an adequate accounting system helps managers to make effective, timely, and accurate decisions while playing an indispensable role in fulfilling their accountability obligations (Groot & Budding, 2008).

4.2.7.3.4. Auditing

Auditing and accountability are complementary and closely related processes (INTOSAI, 2013). That is because it is one of the most important duties of public institutions to explain publicly where and how public resources are utilized. The only way to create a public administration that functions in such a way is to create transparent, open, and most importantly accountable organizations. The main tool for creating accountable organizations is to audit public administrations and present audit reports to the parliament and the public (Akyel & Köse, 2013).

CHAPTER V

NEW PUBLIC MANAGEMENT IN TURKEY

The transformation of societies in the historical process, which is shaped by the needs and expectations of individuals, has a significant impact on the public sector expenditure, particularly in the provision of public services. Such transformations and expectations have influenced all public or private organizations and drive them toward restructuring. In sum, the reform initiatives for restructuring the public sector have emerged as a natural result of the change.

The structure and functions of public administration have grown particularly in the 20th century, and have directly influenced the conditions and daily life of the society. The features of public administration have been shaped over centuries under the leverage of many factors such as IT technology, population growth, and political changes. However, as a natural result of the growth process, some problems have emerged in the public. Examples of such problems are the excessive need for paperwork, the ever-increasing need for financing, and the lack of coordination. Consequently, the reform and restructuring efforts in the public sector have been brought to the agenda as a consequence of both the mismanagement experiences and budget deficits (Sobacı, 2009).

Stemming from the problems experienced in the Turkish Public Administration, reform and transformation initiatives have very often been on the agenda. As a consequence, there were many expectations from the reforms targeting the problems of public administration during the Ottoman Empire and the Republic period. In this respect, the first step toward the transformation initiative of the state in a modern sense was the Tanzimat, declared in 1839 (Lamba, 2010). With Tanzimat, the structural transformation efforts in every field occurred within the frame of public administration. Further, it was inclined to perform a structure originated from the “France model”, taken as a standard in the transfer of administrative structure and management law (Yılmaz, 2007).

With the transition to the Republic, the cultural heritage taken over by the new state, particularly the public administration culture derived from a bureaucratic structure, lingered as a continuation of the Ottoman centralist structure (Eren & Aydın, 2019). In other words, the centralization of the Ottoman culture also significantly influenced the public administration of the Republic of Turkey. In that period, although many reports were published to evaluate the situation of the Turkish public administration to identify and solve the existing problems and restructuring the public sector, five of these reports had the greatest impact on the initiatives of reform (Eren & Aydın, 2019). Firstly, a board consisting of experts from the USA released a report titled 'An Analysis of Turkey's Economic Outlook' to determine the current problems. Later, there were similar reports called Barker Report (1949), Neumark Report (1949), Martin and Cushman Report (1951), and Leimgruber Report (1952). Many reforms were implemented in agreement with these reports. However, despite the great progress in the field of democracy after 1950, the size of the state continued to increase, and the reform efforts in the administration until 1960 were deemed unsuccessful (Acar & Sevinç, 2005).

Although there were some important developments with the evolution to the multi-party period, the centralization idea in the Turkish administrative system sustained its existence to a great extent. That is particularly noticed in the period from 1960 to the 1980s. This period is specified as the beginning of the planned development period, which is identified by an upward trend in problems regarding the functioning of public administration in the context of the relations of centralization-decentralization and political-administrative developments (Yılmaz, 2007). To come up with solutions to the problems of interest, reform initiatives were made in the context of the Preliminary Report on Administrative Reform and Reorganization, the Central Government Organization Research Project (Merkezi Hükümet Teşkilatı Araştırma Projesi, or shortly MEHTAP), the Studies of the Reorganization of Administration and Administrative Methods and the Administrative Reform Advisory Board Report (Acar & Sevinç, 2005). However, despite all these reports, the process of transformation in public administration failed to get further progress (Kırışık, 2013). Moreover, in spite of the liberalization policies of political parties, particularly after 1960, the bureaucracy grew in size and quantity which gave rise to the tendencies of deficiency and politicization (Eren & Aydın, 2019).

Although some important steps were taken inspired by the liberalization tendencies after 1980, the basic features of the Turkish administrative system remained as they were in the previous periods. In consequence, beyond some formal and legal regulations, multiple arrangements failed to be realized in accordance with the global developments in the information society (Yılmaz, 2007). Even though the Weberian model was replaced by a more citizen-oriented and market-oriented approach under the effect of globalization and neo-liberal policies that became widespread in the 1980s, it was impossible to adopt such alteration due to the rigid structure of the Turkish bureaucracy. In the final process, some bureaucratic problems have arisen in the Turkish public administration.

5.1. The Bureaucracy-Related Problems of Turkish Public Administration in the Traditional Era

The Turkish Public Administration model, which was designed based on the Weberian model of bureaucracy, is derived from authority, hierarchy, and abstract regulations. However, the Turkish bureaucracy, similar to other developing countries, had suffered from being designed with strict adherence to the Weberian model (Sobacı, 2009). Although different kinds of problems have been encountered, the problems experienced particularly after the 1970s led to the intense reform attempts in Turkish public administration. These problems can be gathered under the TPA model and are related to centralization, the fundamental rights and democracy (transparency, ethics, etc.), lack of efficiency and productivity in public administration, organizational expansion, paperwork, adopting alterations in the economic and social structure, lack of coordination, technological developments, globalization, and the problems related to public financial management (Sobacı, 2005; Genç, 2019). Some of these problems will be evaluated in the following sections.

5.1.1. Centralization

Centralization means that public services, resource utilization, and decision-making mechanisms are carried out by a single center or the authorized institutions (Sobacı, 2005). In this system, sub governmental units under the hierarchical structure are strictly authorized to take initiative in the decision-making processes. The main reasons for the emergence of centralization are the subordinates' avoidance of responsibility and the unwillingness of top managers to delegate authority to maintain their power and authority (Parlak & Sobacı, 2008).

Centralization leads public institutions to move away from innovative approaches and decrease their social sensitivity (Yıldırım, 2010). Besides, the centralization of administrative structures is known to prevent their administrative and financial autonomy from involving in issues such as organization, personnel management, and the delivery of public services. It further brings on the inadequacy of public institutions to respond to the demands of society. The strictly centralized structure also leads to ineffectiveness in the utilization of public resources and renders the hierarchically sub-tier institutions unable to function. Furthermore, centralization reduces the participation of citizens in the decision-making processes and creates ineffective utilization of resources (Sobacı, 2005).

The centralist approach that was launched to be implemented in the Turkish public administration through the Tanzimat remained existed after the declaration of the Republic. The issue of the centralized management, which remained in the following periods to protect the existing unitary structure of the state and to carry out all economic and social activities from a single center, became an important problem due to its inefficient and cumbersome structure (Eryılmaz, 2019). The authoritarian and centralist structure of the Turkish public administration and the gathering of information in a single hand due to this structure and the importance of performing the works dependent on the rules have been shown as the reasons for many problems in the public sector (Yıldırım, 2010). It can be emphasized that one of the most significant problems in Turkey has been the centralization of the public administration since the Tanzimat era.

As a result of centralization, the Turkish public administration has turned into a rather large, inflexible, and cumbersome structure (Emini, 2019). Public institutions have been unable to meet their strategic plans due to unnecessary paperwork. Furthermore, the institutions serving in the same field have increased in number because of the division of labor. That fostered ineffectiveness in the public, and thus there was an increase in the misuse of public resources together with a decrease in the level of service quality (Dinçer & Yılmaz, 2003).

5.1.2. Organizational Expansion

Organizational expansion can be defined as the quantitative expansion of a public institution in terms of budget, the number of personnel, equipment, and service units (Eryılmaz, 2003). It has generally been a common problem of all public administrations. There are many reasons for the expansion of public organizations. Such expansion may result from technical reasons such as population growth, acceleration of industrialization and urbanization, rise in the need for defense, energy, and transportation, as well as the growth in public expenditures due to the self-interest of politicians (Eryılmaz, 2019).

The huge size of the public organization hinders the efficient delivery of public services due to the increased number of stages to realize public services (Emini, 2019). Organizational expansion also induces many problems such as stationery, centralization, and unqualified personnel employment (Ömürgönülşen & Öktem, 2004). Such conditions decrease the level of efficiency and effectiveness in public sector work and transactions and lead to the misuse of public resources.

Regarding the public administration of Turkey, the general trend has been toward continuous numerical expansion of public institutions in terms of budget, personnel, equipment, administrative units, and the type of services provided (Acar & Sevinç, 2005). Hence, bureaucrats in Turkey usually attempt to increase the budget of the institutions, as that reflects an increase in their power and authority (Sakal, 1997). Finally, as the number of ministries and other organizational units increases, their functions become ambiguous, and as a result, the lack of coordination across institutions creates further ineffectiveness in the public sector.

5.1.3. Paperwork

Paperwork is mostly used to express the unnecessary formalities and the corresponding delays and extensions in the processes (Sobacı, 2009). To put it differently, placing more emphasis on correspondence to conduct governmental affairs is defined as paperwork. Due to their limited authority, the provincial administrations refrain from taking initiative to find the solutions to the problems they are exposed to, and thus they convey the issues directly to the central organization. They work mostly as intermediary institutions, which increase the inefficiency of administration and paperwork (Eryılmaz, 2019). As a result, paperwork not only reduces the quick response and quality of service provision, but also induces wasting resources, and at the same time weakens the satisfaction of citizens (Tortop et al., 2017).

Although paperwork has been a concern since the second half of the twentieth century, it has also been an ongoing practice since the Tanzimat Era as a result of centralist understanding in the Turkish public administration. Furthermore, the practices such as the irrational and unclear distribution of duties, responsibilities, and powers among public institutions, inflexibility of a public institution to respond to dynamic needs and conditions, and avoiding delegation of authority can be listed as the reasons for paperwork (Eryılmaz, 2019). Bureaucratic rules in public administration and the fact that the documents are issued to senior officials due to the inability of the employees to exercise authority altogether increase paperwork in the public administration (Kırışık, 2013). Thus, the adherence to the detailed rules and formality in Turkish public administration leads to excessive paperwork and slows down the functions of public institutions. In summary, the reasons for paperwork in Turkey can be listed as unclear goals and objectives, the ambiguity of authorities and responsibilities, inappropriate distribution and the division of duties among organizations and units, repetitive and unnecessary work, and improper balance between workload, and labor and resources.

5.1.4. Four Deficits of the Public Sector

Following the views hold by the President Obama, Kamensky (1996) states that there are three causes for reform efforts in public administration called the basic three deficits: budget deficit, performance deficit, and trust deficit. Sobacı (2005) underlined that the Turkish public administration also suffers from the same three causes. The author also emphasized that the budget deficits originated from the increasing duties and responsibilities of the state in the economy. Budget deficit occurs when budget revenues do not offset budget expenditures. That, in turn, brought a belief in the society that resources are not effectively utilized and the public administration is inefficient, which is called a performance deficit (Sobacı, 2009). Besides, the performance deficit itself can be considered a cause of the other two deficits (Yazıcı, 2015). Hence, the lack of a performance-based management approach has an important influence on the budget and trust deficits. Trust deficit can be expressed as the lack of trust in the state due to the ineffective functioning of the main elements of democracy, such as transparency and accountability.

In addition, within the framework of the “Restructuring in Public Administration” attempts, the reasons for restructuring public administration and the fundamentals of the reform were announced to the public in the document entitled “Transformation in Management for the Management of Transformation” which is prepared on behalf of the “The Draft Law on Basic Characteristics and Restructuring of Public Administration” preparation committee. In the document, the main problem of Turkish public administration is expressed as “four deficits”. The four deficits are budget deficit, performance deficit, trust deficit, and strategic deficit (Dinçer & Yılmaz, 2003). In other words, to the three deficits indicated in the NPM literature, the authors introduced in this publication a fourth deficit, referred to as the strategic deficit. The strategic deficit claims that public institutions, which are occupied by daily problems, are incapable of organizing according to the trends of the world in a correct and timely manner. They further are unable to reveal the necessary preferences and priorities and to formulate future visions and goals on the ground of a long-term perspective while adapting to the environment.

5.2. The Reflections of the New Public Management Understanding in the post-1980 Period in Turkey

The New Right ideology that had started to spread all over the world at the end of the 1970s by reinterpreting liberalism and conservatism has also been applied to the public administration of Turkey. To put it differently, one of the major sources of the public administration reform process implemented in Turkey has been the New Right idea (Canpolat & Cangir, 2010). In this period called the first wave reform process, the regulation of the economic system within the scope of the NPM approach was primarily applied to the public sector. Further, the efforts to achieve the transition to a free-market economy became a priority issue for Turkey as in the case of many countries (Berkün, 2017).

In this sense, the policies of the New Right implemented by Thatcher in the UK in 1979, and Reagan in the USA in 1980, were also introduced in Turkey by the Prime Minister Undersecretary Turgut Özal in 1980 (Ökmen et al., 2004). In other words, there were similar policy applications in Turkey in the 1980s when the minimum state understanding and business management applications came to the agenda in the public sector with the spread of neoliberal policies. Consequently, the NPM approach was implemented in Turkey particularly after the 24 January 1980 economic decisions (Sobacı, 2014).

In this direction, the issue of transferring business management techniques to the public in compliance with the NPM perspective began to be widely applied in the period of the Özal government. In addition, Turkey also experienced practices such as reducing bureaucracy, performance control, quality management, deregulation and particularly the domination of free and competitive market conditions and privatization. In addition, the Build-Operate-Transfer model applied with the Treasury guarantee and the fact that many public services are provided by the private sector can be regarded to be among the reflections of NPM (Sönmez, 2011). Reform initiatives remained on the agenda during the 1990s and 2000s, and the reforms of Turkey in the 2000s have been more comprehensive and can be regarded as more radical (Sobacı, 2009).

Kılıç (2015) stressed that the NPM paradigm made a great impact on the Turkish public administration system. Moreover, there has been a transition from a traditional understanding to a structure that aims to utilize public resources effectively, economically, and efficiently. The structure adopted a result-oriented performance management approach and customer satisfaction, respects human rights, and ensured quality and competition in the provision of public services (Lamba, 2014).

Eren and Aydın (2019) divide the reform initiatives after 1980 into three phases: the first phase (1980-1985) includes liberalization in the public, the abolition of subsidies, and the increase of austerity measures. The second phase (1986-2002) contains the privatization of SOEs, the search for efficiency and effectiveness in the provision of public services, and the establishment of regulatory boards. The last phase (after 2002) is the period in which the basic concepts of NPM such as citizen-oriented services, accountability, transparency, and performance management are included and implemented in the Turkish public administration system. In the following sub-sections, reform efforts will be elaborated on according to the mentioned phases.

5.2.1. 1980-1985 Period

When evaluating public reforms, Genç (2019) defines the basic characteristic of this period as restructuring the public sector that replaced administrative reform. In this context, Keyman and Koyuncu (2005) stressed that under the effects of globalization that largely influenced the economic field, the governments firstly concentrated on economic reforms. In other words, globalization, liberal economic policies, and particularly the economic relations with the EU, the IMF, and the WB played a major role in the implementation of structural adjustment policies (Lamba, 2010). In addition, the problems encountered in Turkish public financial management constitute the basic reasons for the restructuring reforms. As underlined by Genç (2007), the mentioned problems are because of the global financial crisis, the ineffectiveness of the public services stemming from the bureaucracy, and the transparency and accountability expectations.

Considering the primary focus of the government on liberalization, abolition of subsidies, and austerity measures in this period, Sobacı (2009) stressed that the basic understanding was to minimize the state intervention in the economy and to ensure the effective functioning of the market economy and price mechanism. To this end, the government also established institutions affiliated with the Prime Ministry, such as the Economic Affairs High Coordination Board, the Money and Credit Board, and the Undersecretariat of Treasury and Foreign Trade which had the authority to make economic decisions. Hence, the government arranged wage and personnel structuring driven by the private sector application in these organizations.

5.2.2. 1986-2002 Period

In conjunction with the redefinition of the role of the state in the economy in this period, the regulations were put into place with the aim of the pursuit of efficiency through privatization practices, regulatory boards, and alternative delivery of public services. In this sense, one of the most important reform areas was privatization (Genç, 2019). Privatization entered into the agenda of Turkey with the decisions of January 24, 1980. As Bozlağan (2003) highlights, these decisions aimed at creating the necessary environment by specifying the theoretical philosophy of privatization. In short, the privatization of SOEs was strongly expressed for the first time in the Özal Period.

Besides, the plan that led to the privatization efforts in Turkey was prepared by Morgan Quaranty, and some international organizations such as the IMF and the WB were instrumental in the preparation of this plan (Yayman, 2000). In addition, to provide a legal framework for privatization practices in Turkey, around twenty legal regulations were put into force between 1984 and 1994; however, the main legal framework was the Privatization Law No. 4046, adopted in 1994.

When the privatization practices were examined, the transfer of unfinished public facilities to the private sector began to be completed or replaced by new ones, and this process continued at an accelerated rate in the following period (Bozlağan, 2003). In this direction, public shares in 244 organizations, 22 unfinished facilities, 386 real estate, 6 highways, 2 Bosporus bridges, and many others were privatized since 1985 (Eren & Aydın, 2019). Furthermore, many public organizations such as THY, PETKİM, and TÜPRAŞ were privatized with the public offering method implemented in 1988.

During this period, many SOEs belonging to central and local governments were privatized to activate the free-market economy, ease the burden of SOEs on the Treasury and the Central Bank, and facilitate the entry of foreign capital into the country. However, in the process that started in 1984 and continued until Law No. 4046, there were unintended results of privatization due to the problems such as the inability to establish sufficient legal infrastructure, the lack of transparency in privatization efforts, the problem of authority, and the uncertainty on which services will be privatized (Yayman, 2000).

As believed by the advocates of the NPM approach, the only responsibility of the central government is to arrange the general policy-making function, and it is compulsory for the delivery of public services to be performed by autonomous public organizations. As a consequence, regulatory boards emerged to replace interventionist policies in the economy and to manage the vacant areas due to privatization (Tan, 2002). In this regard, one of the most important outputs of the 24 January 1980 liberalization policies, which were initiated within the framework of "less government, more market" and "steering rather than rowing" arguments, was the establishment of the regulatory and supervisory boards. These boards were built on the basic principles of Managerialism (Leblebici et al., 2012). In the process, regulatory boards were established, starting with the Capital Markets Board, the Competition Board, the Radio and Television Supreme Board, and others were added in the following period.

Although the search for effectiveness and efficiency in the public sector was carried out through development plans originated from the discussions in public services in the 1980s and 1990s, the first analysis addressing the problems and solutions in public administration with a systematic and holistic perspective was the Public Administration Research Project (Kamu Yönetimi Araştırma Projesi, KAYA). This project was conducted by the Public Administration Institute for Turkey and Middle East (Türkiye ve Orta Doğu Amme İdaresi Enstitüsü, or, in short, TODAIE), and commissioned by the central government. The project aimed to ensure that the central government, provincial units, and local governments provide effective, economic, and efficient services. It further aimed to identify the problems encountered in the provision of services and to make recommendations. As maintained by the project results, the lack of coordination in public administration, centralized structure, and bureaucracy were listed as problems of public administration. Furthermore, increasing participation, simplifying the central structure, and strengthening local governments were stated as suggestions for the identified problems.

However, like the previous efforts, the KAYA project became impractical, and the draft laws could not be enacted. Furthermore, although local governments tried to gain strength, Lamba (2010) asserted the opposite conclusion and claimed that these institutions lost their authority.

5.2.3. Post-2002

In the post-2002 period, the chronic problems in Turkish public administration, and the crises in the field of public economy and finance such as unstable growth, high inflation, and high public debt constituted the main reasons for public reforms (Genç, 2019).Therefore, the reforms put into practice in this period aimed at improving the service quality with a citizen-based approach, increasing transparency and accountability, realizing bureaucratic transformation, and boosting efficiency in resource utilization. As a result, significant regulations were arranged in the areas of organizing central government, strengthening local governments, restructuring public financial management, and increasing transparency and accountability. In addition, another reform package was carried out in areas including social security, the acceleration of privatizations, and the adjustments in the prices of the goods and services produced by the SOEs.

When the general reasons for all reforms within the scope of NPM are examined, it can be underlined that more emphasis was placed on the concepts of efficiency and productivity, the fiscal discipline in the utilization of resources, transparency, accountability, and decentralization. In this sense, as Canpolat and Cihangir (2010) stressed, “Law on Basic Characteristics and Restructuring of Public Administration” is the most comprehensive and consistent approach that directly reflects the NPM approach to the reform process of Turkey. The Law constitutes the general framework of the transformation in public administration in reference to the neoliberal economic policies in Turkey since the 1980s (Sobacı, 2009). Despite the fact that the law was approved by the Turkish Grand National Assembly (TGNA), it could not be enacted due to the President's veto; however, it can be described as an important text that incorporates the basic principles of NPM and less state understanding. The law has laid the groundwork for subsequent reform initiatives (Eren & Aydın, 2019). In the light of the developments, it can be concluded that a comprehensive reform process in Turkish public administration started in 2004.

Taking the general justification of the law into consideration, it can be found that it aimed to construct an accountable, transparent, smaller-but-effective public administration understanding, to disseminate the privatization, civilization, and decentralization trends. It further aimed to establish a participatory, pro-active, result-oriented, citizen-centered structure by emphasizing the basic principles of NPM (Sobacı, 2014). In addition, it was stated that there were four deficits namely budget, performance, strategic, and trust deficits that require restructuring in the public sector. Hence, it was underlined that these problems in the public sector would be overcome from a strategic and long-term perspective.

Furthermore, many new concepts in the administrative laws are also included in the Law. Here, in addition to the clear mention of NPM, it was also revealed that the Turkish public administration abandoned the Weberian bureaucratic understanding (Al, 2004). In summary, the Law on Basic Characteristics and Restructuring of Public Administration aimed to make radical changes in the delivery of public services and management paradigms by restructuring the public administration.

After 2002, a wide range of legislative regulations was put into force for public administration, particularly in the areas of public financial management, and administrative and fiscal structure of central and local governments, and audit. An important part of these reforms in Turkey was the restructuring of local governments. In this direction, the TGNA adopted Law No. 5302 on Special Provincial Administration, Law No. 5393 on Municipality, and Law No. 5216 on Metropolitan Municipality. These laws aim to reallocate the powers and duties between central and local governments within the framework of the aforementioned NPM principles to increase performance and to perform services in accordance with the principles of decentralization, efficiency and effectiveness, citizen participation, and accountability (Genç, 2007). In this way, it was planned to modernize bureaucracy by transforming it into a decentralized, participatory, transparent, and responsible structure instead of the overly centralized, strict hierarchical structure. The local government laws brought significant changes in terms of ensuring autonomy in local governments, democratization, and effective delivery of public services by using resources efficiently (Göçoğlu & Gündüz, 2020). From the point of the NPM perspective, it can be underlined that the local government laws take the NPM principles such as effective and efficient service delivery, performance management, rational resource utilization, result-based understanding, transparency, and accountability into account.

Other important regulations, Law No. 4982 on Right to Information Law, Law No. 5176 on the Establishment of the Ethics Board for Public Servants, and Law No. 6328 on Ombudsman Institution were enacted in the field of auditing to increase transparency and accountability in public administration after 2000 (Genç, 2019). In addition, as one of the reforms carried out under the effect of NPM, the TGNA enacted Law No. 4749 on the Regulation of Public Financing and Debt Management and Law No. 5449 on the Establishment, Coordination and Duties of Development Agencies for Regional Development. Further, Law No. 5018 on Public Financial Management and Control, and Law No. 6085 on Turkish Court of Accounts (TCA) were entered into force for the purposes of budget preparation, regulating the implementation process, increasing efficiency in financial management, ensuring accountability and transparency, and establishing a proper accountability mechanism regarding the public financial management system (Göçoğlu & Gündüz, 2020). Detailed information about these laws, which are adopted for the public financial management system, will be provided in the following section.

5.3. Restructuring of Public Financial Management

With the NPM perspective becoming a dominant paradigm, the obligation to measure performance, evaluate the results, and report them to the public and the relevant authorities together with strategic planning in management processes have formed the basis of modern public financial management systems. In this direction, public financial management reforms have been the most important reforms performed in compliance with the concept and principles of NPM in public management practices in Turkey in the 1980s and 2000s (Tekin, 2017). It can be stated that the most important regulation enacted in the area of public financial management is the Law No 5018 on Public Financial Management and Control (PFMCL).

The financial management system has been completely reorganized and reshaped to overcome the problems existing in TPFMS. Examples of these problems are: policy-plan-budget unconformity, narrow budget scope, high budget deficits, and ineffective control mechanism. Yılmaz and Akdeniz (2020) argued that the new structure is created under the structural adjustment program carried out by the IMF and the integration process with the EU. When the justification of the law is examined, it is envisaged to establish a suitable new public financial management system for the best use of the power of the purse by: expanding the budget scope, increasing the efficiency in the budget preparation and implementation process, and ensuring transparency and accountability.

In this respect, Law No. 1050 on General Accounting regulating the public financial management system had been in practice since the year 1927 until the enactment of Law No. 5018. After that, Law No. 1050 has been repealed and replaced by Law No. 5018, which was more comprehensive in regulating public financial management and control system (Kanca, 2017). Some of the articles of Law No. 5018 were amended before the Law was enacted on 10.12.2003. The Law was entered into force on 01.01.2006 with all its provisions.

Contemporary public financial management principles such as economy, efficiency, effectiveness, financial transparency, and accountability have been adopted through the aforementioned Law originated from particular foundation. This foundation ensures the arrangement and exercising of the budgets of public institutions and organizations and evaluates whether their resources are utilized effectively (Sobacı, 2009). Because public finance is a management tool, the budget is considered the most important means of public financial management (Pehlivan, 2019). In this context, it is aimed through the PFMCL to increase the functions of the current system efficiently and to yield these functions compatible with international standards and the EU criteria.

5.3.1. Public Financial Management and Control Law

It was stated in the preparation period of Law No. 5018 that the public financial management system incorporates some shortcomings such as failure to establish a solid link between development plans and budgets, the limited budget scope and the existence of extra-budgetary transactions, the lack of sufficient flexibility in budget implementations, and the lack of one-year budget application (Kara, 2014). In the first article of the Law, which stands out due to the principles it introduced to TPFMS, the purpose of the Law is explained as follows:

"*The purpose of this Law is to regulate structure and functioning of the public financial management, preparation and implementation of the public budgets, accounting and reporting of all financial transactions, and financial control in line with the politics and objectives covered in the development plans and programs in order to ensure accountability, transparency and the effective, economic and efficient collection and utilization of public resources.*"

The Law has proposed a new perspective on public financial management and to the preparation of the budgets of public institutions and organizations. The Law further proposed processes of implementing and evaluating whether the resources are utilized effectively and framed these processes with a layout that sounds rational (Tekin, 2017). A similar definition is stated in Article 3 of the Law, and the term public financial management is defined as the system and processes that include all the elements that shall ensure the utilization of public resources as specified by the legislation.

The principles of financial transparency and accountability have come to the fore in addition to the effective, economic, and efficient utilization of public resources through PFMCL. Besides, the scope of the budget has been expanded to ensure the best use of the power of the purse under the influence of international standards (Başaran et al., 2010). Mutluer et al. (2018) also stressed that a strategic management approach has been adopted in the new system, and a sound link has been established between performance and budget. In addition, modern management concepts such as financial transparency and accountability have been applied to the public sector, particularly through the effective, efficient, economic, and rational utilization of resources through accountability reports (Tekin, 2017). In summary, Law No. 5018 presents a new perspective on the public financial management and control system, regulates the basic elements of the system, defines the preparation, implementation and control processes of the public budget, and explains the accounting and reporting of all transactions.

Finally, some authors highlight international standards in budget types; the structure and form of the arrangement, exercising, and audit processes of public budgets; the inclusion of all revenues and expenditures belonging to public administrations; the establishment of a strong link between development plans and budgets; a medium-term framework understanding; the audit system; accountability reports; and the analytical budget classification and accrual-based accounting system as the reforms instituted by Law No. 5018 in TPFMS (Mutluer et al., 2018; Yılmaz & Akdeniz, 2020).

In that framework, the fundamentals of TPFMS presented by Law No. 5018 are detailed in the following sub-sections.

5.3.2. The Fundamentals of Public Financial Management and Control Law

5.3.2.1. The Scope and Types of the Budget

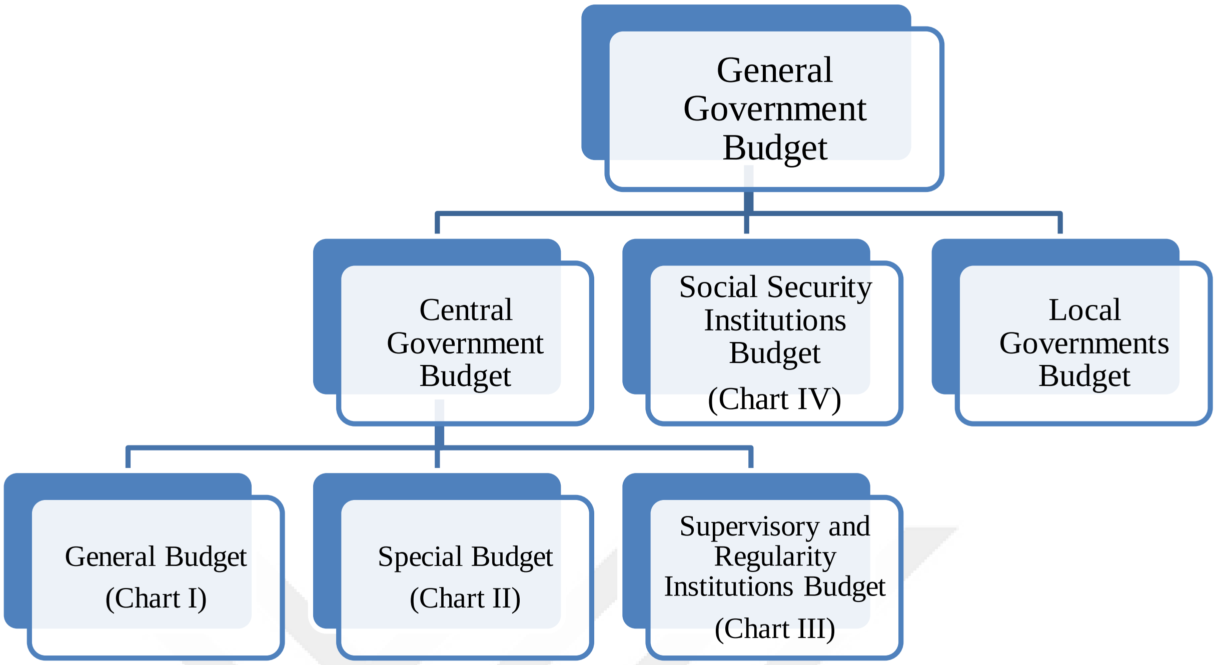
Law No. 5018 standardizes the types of the budget in TPFMS, and it also widens the scope of the budget. At this point, the main aim is to ensure the effective use of the power of the purse by the TGNA (Mutluer et al., 2018). Thus, the expenditures realized within the scope of the budget have been subjected to the monitoring and control of the TGNA.

The Law regulates public revenues and expenditures, as well as immovable properties and debt management. Furthermore, it also covers the methods and rules for utilizing EU funding, and domestic and foreign resources provided that the provisions of international agreements are reserved (Bülbül, 2018).

In Article 12 of Law No. 5018 titled “Budget Types and Scope”, it is stated that the Budgets of the administrations within the scope of general government consist of the central government budget, social security institution budgets and local government budgets. The article further states that public organizations may not make budgets under any other name than those specified in the article.

Thus, the budget comprises the budgets of many public institutions and organizations such as ministries, universities, and local governments. Although SOEs are considered public institutions, they are not involved in the general government budget; on the other hand, social security institutions and local governments have been classified as separate budgets due to their specific structures (Kanca, 2017). In consequence, the general government budget is divided into three types: central government budget, social security institutions budgets, and local government budgets. Further information on the budget types is given in Figure 3 and in the following sections.

Figure 3: Types of the Budget in Turkey



Source: Author's chart

5.3.2.1.1. Central Government Budget

The central government budget consists of the general budget, the special budget, and the budgets of the regulatory and supervisory institutions.

a) General Budget

Even though Law No. 5018 does not define the general budget, it can be expressed as the institutions with public legal personality and listed in the chart (I) attached to the Law. As a single legal person, such institutions are unable to have a distinct property and revenue. They perform some basic public services and are included within the scope of the principle of treasury union (Altuğ, 2020). The general budget has a single revenue statement that includes all of the institutions within its scope.

b) Special Budget

A special budget is defined in Article 12 of Law No. 5018 as the budget of each public administration, which is established as affiliated or related to a ministry to carry out a certain public service, to which revenue is allocated, and which is authorized to spend from these revenues, whose foundation and working principles are regulated by law or Presidential decree, and included in the chart (II) attached to this Law.

The necessary condition for an organization to hold a special budget is to obtain special revenues and to be able to utilize these revenues (Tüğen, 2019). Accordingly, special budget administrations differ from general budget institutions in terms of having their revenue and being able to partly or completely divide the goods and services they produce to be priced. As stressed by Başaran et al. (2010), in cases where the expenses of special budget institutions are not covered by their revenues, allowances are transferred from the general budget. Likewise, the surplus of special budget institutions shall be transferred to the general budget. The institutions with the special budget have been provided financial autonomy by excluding them from the general budget and have been addressed the authority to prepare and implement strategic plans and budgets separated from the ministries with which they are affiliated (Pehlivan, 2019).

c) Regulatory and Supervisory Agency Budgets

Regulatory and supervisory institutions are independent public institutions that have regulatory and supervisory powers in the economic and social fields and acquire administrative and financial autonomy (Dülger et al., 2012). In Law No. 5018, the budget of the regulatory and supervisory institution is defined as the budget of each institution organized as a board, institution, or supreme board by law or Presidential decree, and placed under the chart (III) attached to the Law. These institutions are subjected to some regulations of Law No. 5018 to protect the administrative and financial autonomy (Mutluer et al., 2018). In this direction, these institutions prepare their budgets, then submit them directly to the TGNA, and send a copy to the Presidency, provided that they are included in the central government budget after being accepted by their internal bodies.

5.3.2.1.2. Social Security Institution Budget

The social security institution budget, in Law No. 5018, refers to the budget of the Social Security Institution and Turkish Employment Agency established by law to provide social security services. The preparation, implementation, and the different issues of the budgets of social security institutions are subject to the provisions of their laws, provided that the provisions of Law No. 5018 are reserved. However, Article 77 of Law No. 5018 regulates that comprehensive expenditure and financing programs of social security institutions are to be prepared, discussed, and approved together with their budgets, and the allowances are utilized depending on these procedures and principles. Although the expenses of these institutions are covered by their revenues, a possible budget deficit is financed by a transfer from the general budget (Başaran et al., 2010).

5.3.2.1.3. Local Governments Budget

The local government budget is defined as the budgets of the special provincial administrations, municipalities, villages, and the local government unions formed. However, since the villages are not specifically mentioned in Law No. 5018, it is considered that the Law does not cover the budgets of villages (Edizdoğan & Çetinkaya, 2019). Each local government has its own budget, which they prepare and implement after receiving permission from their authorized bodies. In addition, Article 77 of Law No. 5018 arranges that elaborate expenditure programs and financing programs of local governments are to be produced, discussed, and approved together with their budgets. The budget proposals of local governments are also contained in the central government budget law proposal that is taken into consideration during the discussion by the TGNA.

5.3.2.2. The Budget System

5.3.2.2.1. Strategic Management and Planning

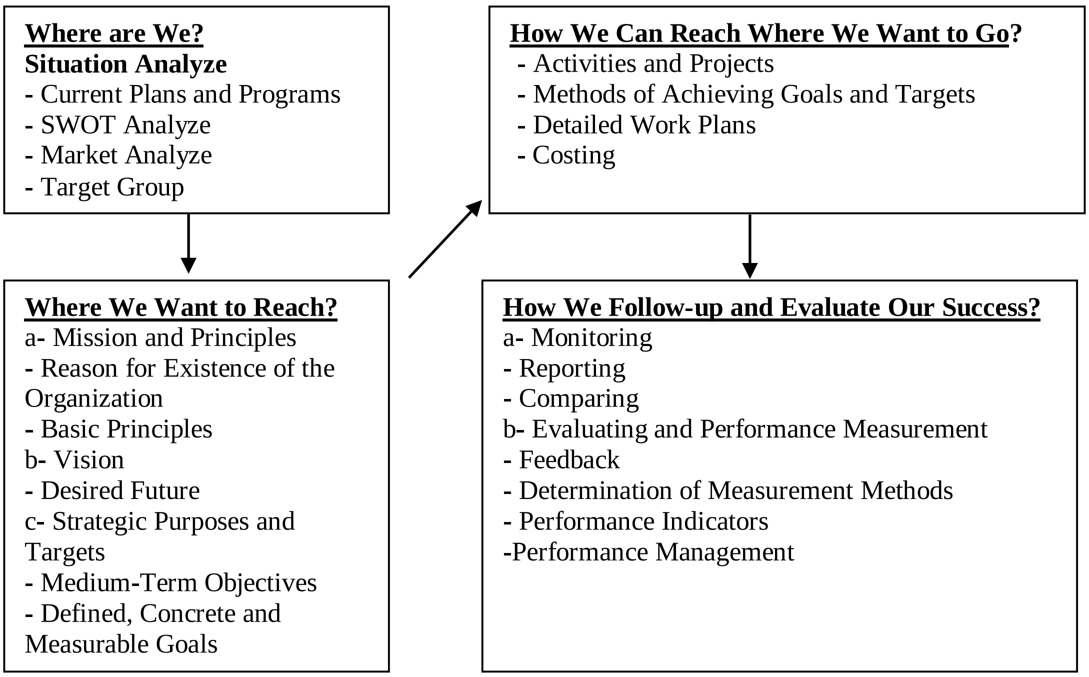
As stated previously, one of the important reforms in TPFMS is the adoption of a strategic management approach through Law No. 5018. Strategic management is a multi-dimensional and comprehensive approach that includes planning for the future within the framework of the corporate mission and vision, determining the necessary policies, and monitoring/evaluating the related processes and results (Taner, 2015). This approach is a process that includes the performance program consisting of the annual implementation part of the plan and the annual report that contains the budget and annual realizations, and in a broad sense, it also includes internal control and external audit (Songür, 2015).

With the introduction of Law on 5018, strategic management has also been applied to TPFMS. The reasons for the transition to the strategic management system can be listed as facilitating the implementation of the policies determined in the national policy documents, strengthening financial management, establishing the plan-program-budget relationship, reinforcing the policy-making and implementation capacity of administrations, and ensuring transparency and accountability (Kalkınma Bakanlığı, 2015).

The strategic management implementation is driven by the mentioned reasons in public financial management. In this framework, the transition to strategic management and planning, it was expected to increase the efficiency of the public expenditure system. It was also supposed to adopt the strategic perspective in public institutions, to reveal and audit the causes for success and failure, and to collect regular information about the institutional transactions (Kalkınma Bakanlığı, 2015).

Strategic planning, which constitutes the first phase of strategic management, is a long-term management tool that requires determining the goals and objectives of institutions and the methods required to achieve them (Taner, 2015). In this sense, strategic planning refers to a process that has a dynamic and variable structure and can be updated on the basis of all kinds of developments. Within the framework of Law No. 5018 and the Bylaws enacted on the basis of the same Law, the strategic planning process basically operates as shown in Figure 4.

Figure 4: Strategic Planning Process



Source: Taş (2005)

To put it differently, Başaran et al. (2010) evaluate strategic planning in four stages as determining the current situation, determining the goals to be achieved, defining the methods of achieving the intended goals, and finally following and evaluating success in achieving goals.

In this regard, public administration shall answer the following questions while preparing strategic plans (Pehlivan, 2019): “Where are we?”, “What is the main mission of the institution?”, “What is the future expectation of the institution?”, “What are the goals and objectives to be achieved?”, “How are the goals and objectives achieved?”, “How is performance measured? (Defined as the level of achievement of goals measured and evaluated)”.

The question of ‘where we are’ is answered by conducting a ‘situation analysis’ that includes a detailed examination and evaluation of the internal and external environment in which the organization performs its activities (Taş, 2005). One of the most important elements of a situation analysis is expressed in the form of SWOT (Strengths-Weaknesses-Opportunities-Threats) analysis. The reason for the existence of the institution constitutes the answer to the question of ‘where we want to reach’. Accordingly, targets are set within the framework of the mission and vision of the institution. At this point, targets should consist of measurable goals and results (Kalkınma Bakanlığı, 2018).

The answer to the question ‘How can we get where we want to go?’ is to resolve the path, method, and policies determined to achieve strategic goals and objectives (Taş, 2005). The answer to the question ‘How do we monitor and evaluate our success?’ is obtained by two functions: The first is ‘monitoring’ where corporate information is compiled, then the implementation results are to be reported. The second function is ‘evaluation’, which means: assessing the performance and revising the plan, and showing the extent to which the obtained results are compatible with the previously determined mission, vision, principles, goals, and objectives (Başaran et al., 2010).

The second phase of strategic management is the making of necessary decisions for the realization of corporate objectives and allocating resources for the determined targets. For the strategic management to be implemented effectively, Taner (2015) highlights the importance of allocating appropriate resources for the mechanisms that will stir the determined goals. Therefore, as stated by Başaran et al. (2010), for public administrations to provide public services effectively, the determination of budgets and the allocation of resources on the basis of the program and budget constitute another important pillar of strategic management. In this case, the necessity of the plan-budget relationship acquires an emphasis on the implementation of effective strategic management in the public.

For strategic management to be successful, it is significant to monitor whether the process, as well as the planning and the implementation, are functioning properly and effectively. Therefore, the control and development of the activities carried out by the institutions, which are defined as periodic measurements and audits, are required for effective strategic management (Taner, 2015). Thus, feedback is effectively provided on the functioning of the process by using the information obtained as a result of monitoring and evaluation activities in the strategic planning process.

5.3.2.2.2. Performance-Based Program Budgeting and Its Sub-components

The principles of efficiency and effectiveness in expenditure management have come to the fore to provide fiscal discipline and prevent the misuse of public resources in the public sector. At this point, it is significant to control the fiscal discipline through the budget technique (Kanca, 2017). Therefore, it was aimed, in light of the developments in public financial management, to transition to strategic planning to prevent misuse of public resources and to focus on fiscal discipline, transparency, and accountability (Köse, 2010). Such a system sets forth the specification of the main functions of public administrations and the determination of the objectives, targets to be achieved within the framework of the main functions, and the identification of performance indicators to measure the level of achievement of these objectives and targets.

Law No. 5018 obliges public administrations to prepare their budgets on the base of performance in agreement with national policy documents. It is also stated in the Law that the President shall determine the appropriateness of the budgets of public administrations with the performance indicators determined in the strategic plans and the activities to be performed by the administrations within this framework. On the other hand, Tüğen (2019) underlines that performance-based rewards and penalties are not included in the budgeting system introduced by the Law.

In this regard, Law No. 5018 regulates that public institutions shall prepare a Performance-Based Program Budget. On the other hand, prior to Performance-Based Program Budgeting or shortly Program Budgeting (PB), Law No 5018 firstly introduced

PBB to the financial management system. Yılmaz and Akdeniz (2020) underlined that the PBB system aimed to establish a strong link between the strategic plan-performance program-accountability report components. Therefore, the main components of PBB are strategic plan, performance program, and accountability reports. In this respect, PBB has important benefits in terms of fiscal discipline, transparency and accountability (Pehlivan, 2019).

The PB has started to be implemented through the amendment at 16.10.2020. Accordingly, the title of Article 9 of Law No. 5018 has been revised to "Strategic planning and performance-based program budget". The article regulates that public administrations shall prepare their budgets in conformity with the development plan, Presidential program, medium term program, Presidency annual program, strategic plans, and program structure on a performance basis. In the "Program Budget Guide" published by the Presidency Strategy and Budget Directorate (Strateji ve Bütçe Başkanlığı, SBB), PB is defined as a budgeting system in which the budget expenditures are classified in harmony with the program classification, and information on the performance of public service delivery is provided to decision makers in spending priority development, and this information is used systematically in the process of resource allocation (SBB, 2019). It is stated in the Guide that the PBB system is not to be replaced by the PB, instead, these two approaches are integrated. In this respect, the PB system aims to: make the budget system and budget classification suitable for linking public resources and public services, as well as develop a spending priority; prepare, implement, monitor, and evaluate the budget with output and result-oriented approach; include performance information generated by PBB applications in budget processes in a way to support the decision-making processes; establish a language and concept consensus between the national policy documents and the budget, and integrate the budget with the national policy documents and the policy documents of the administrations; and make the budget more understandable and evaluable, and simpler (SBB, 2019).

The main purpose of PB is to ensure that resources are allocated to the programs in a way that increases social welfare by considering the priority needs of the society to contribute to the development of spending priority (Robinson, 2013). In this respect, the PB has a structure that helps decision makers to make decisions relying on spending priorities by enabling comparisons between the use of performance information in the PB resource allocation decisions and the benefits and costs of alternative programs (Tüğen, 2019). On the other hand, spending prioritization is not the only aim of PB. The other aim of such budgeting is to put pressure on ministries or institutions to boost effectiveness and efficiency (Robinson, 2013).

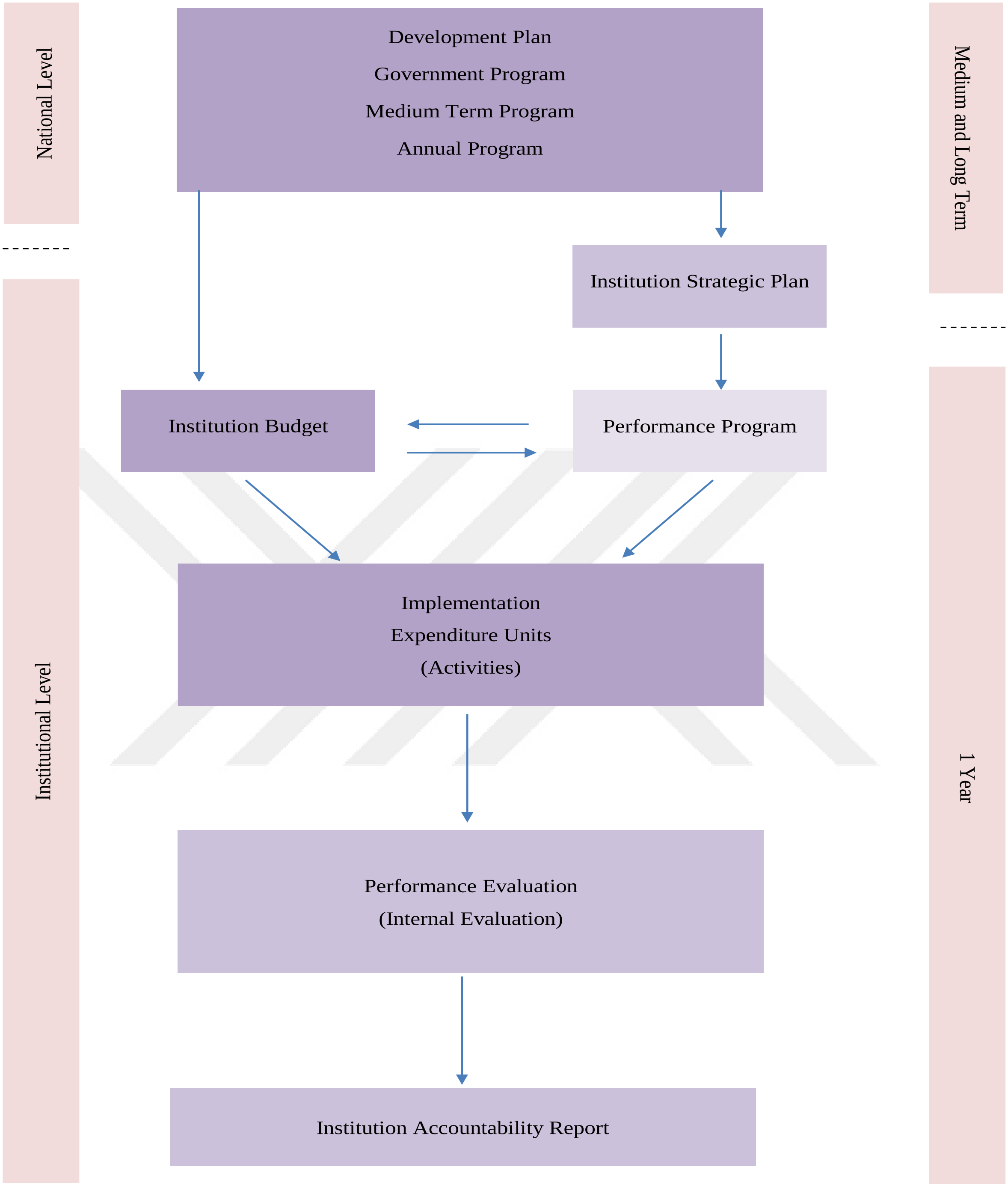
In general terms, developing spending priority in the public sector budgeting, providing a sound measurement of performance, allowing performance evaluations and expenditure reviews in budget processes, increasing the budgetary authority of the parliament, strengthening the medium-term expenditure system, increasing the effectiveness of central budget authorities, and ensuring the effective functioning of transparency and accountability mechanisms are regarded as the main benefits of the program budget (Yenice , 2020).

Akbey (2019) claimed that once PB was approved, managers obtained a form of lump-sum budget for each program and were given great flexibility in spending, but the transfer of funds between programs has been subject to parliamentary approval. The author also stresses that on one hand, the parliament's control over the pre-allocation programs has been strengthened, on the other hand, once the appropriations have been allocated, expenditure authorities have been given wider flexibility in the expenditure process.

In this context, the main components of PBB and PB are the strategic plan, performance program, and accountability report, as stated above. Some authors also add analytical budget classification as another component. The relationship between strategic plan, performance program, and budget-accountability reports is shown in Figure 5.

These components are evaluated in the following sub-sections.

Figure 5: The Relationship between Strategic Plan, Performance Program, and Government Budget



Source: Pehlivan (2019)

i. Strategic Plan

A strategic plan can be expressed as a different process from other plans as it can allow all kinds of updates arising from internal and external factors due to its dynamic structure (Pehlivan, 2019). It includes a future perspective since it is a process that determines the strategic goals and objectives of the institutions and makes it possible to reach them (Mutluer et al., 2018). Due to its dynamic structure, a strategic plan can be considered as the most important factor in ensuring the harmonization of resources with services in the budgeting system (Çetinkaya, 2013).

The strategic plan is defined in Law No. 5018 as:

"*the plan which includes medium- and long-term goals, basic principles and policies, objectives and priorities and performance indicators of public administrations, as well as the methods and the resource distribution to achieve these.*"

In addition, Article 9 of the Law stipulates that public administrations shall arrange strategic plans with participatory methods. In other words, the article aims at ensuring fiscal discipline and the effective utilization of public resources on the basis of fiscal transparency and accountability, and in this direction, it obliges public institutions to prepare a strategic plan. In addition, local governments with a population of over 50 thousand have been required to prepare strategic plans in keeping with the central government and to provide effective, economic, and efficient utilization and acquisition of public resources.

The procedures and principles regarding the preparation of strategic plans are determined in the "Bylaw on Procedures and Principles Regarding Strategic Planning in Public Administrations". Accordingly, the workings of the preparation of the strategic plan are carried out under the leadership of the top manager and the organization of the strategy development unit with the active participation and contribution of all units. Ministers are responsible for the preparation and implementation of the strategic plans for their ministries and the related and associated public administrations dependent on the development plans and programs.

It is stated in the Bylaw that the strategic plans of public administrations shall be prepared and implemented by considering the policies, objectives, targets, measures and actions included in the development plan, government program, and the other national, regional, sectoral and thematic plans, programs and strategies. In addition, while public administrations prepare their strategic plans, the emphasis should be given to the objectives, policies and macro indicators in MTP.

ii. Performance program

A performance program is a program that involves the performance targets and indicators of the administration for the fiscal year. It also includes the activities to be performed to achieve the fiscal year's targets, related resource needs, and general information about the administration. The performance program is prepared with the participation of the cost units and under the coordination of the top manager. Derived from its definition in Law No. 5018, the performance program has a structure that forms the basis for the activities to be performed in conformity with the strategic plan, the administration budget, and the administration accountability report. As pointed out by Çetinkaya (2013), a performance program supports the link between strategic plan and budget and highlights the output and result-oriented approach.

In Law No. 5018, it is required that public administrations shall prepare a performance program that includes the activities they will perform in compliance with PB and their resource needs, goals, targets, and performance indicators. The Bylaw on Performance Programs to be Prepared by Public Administrations presents details about the procedures and principles regarding how the performance programs are to be prepared by public institutions. In consequence, performance programs are arranged at the administrative level by the top manager with the participation of the expenditure authorities. This is done by including the performance targets and indicators of the administration for the program period, the activities to be performed to achieve the performance targets and their resource needs, and other financial and non-financial information regarding the administration. Moreover, performance programs shall be prepared every year with an outcome and result-oriented approach, rested on accurate and reliable information, and ensuring financial transparency and accountability. It is essential for the goals and indicators in performance programs to be simple and understandable.

Mutluer et al. (2018) defines performance targets as output-result oriented targets that express the level of performance to achieve the determined targets within the scope of the strategic objectives of the administrations. Başaran et al. (2010) underline that performance targets shall be compatible with strategic goals and objectives, expressed in a clear and understandable way, output and result-oriented, and measurable and timely.

When it comes to performance indicators, they can be defined as the means used to measure and evaluate the results of the activities carried out to achieve the determined goals and objectives (Mutluer et al., 2018). Similar to performance programs, performance indicators shall be specific, measurable, accessible, relevant, timely, accountable, balanced, suitable for cost-benefit analysis, reliable, and comparable.

It can be highlighted that certain steps need to be pursued in the preparation of the performance program. In that framework, the first stage is to determine strategic goals and targets, identify performance targets and indicators, allocate resources, and resolve the costs of the activities (Mutluer et al., 2018). The performance program proposals prepared pursuant to Law No. 5018 are submitted to the Presidency together with the budget proposals. Then, relevant Ministers inform the public about the annual performance programs, and the related performance programs are released in the first month of each fiscal year.

iii. Accountability Reports

Another important regulation presented to the public financial system is the reporting activities. Many regulations regarding reporting have been put into force both in Law No. 5018 and Law No. 6085 on the TCA (Söyler, 2012). This is because, in democratic regimes, the accountability process of the government before the parliament for the utilization of public resources and the fulfillment of its obligations requires the reporting of government activities to citizens (Kazan, 2010). Thus, in Article 1 of Law No. 5018, reporting of all financial transactions is also included among the purposes of the Law. Similar to this regulation, Article 5 of Law No. 6085 states that the TCA shall audit all the financial activities, decisions, and transactions of the public administrations within the understanding of accountability, and then it should report the results to the TGNA in a timely, accurate and adequate manner. Consequently, it is worth evaluating the reporting activities according to Law No. 5018 and Law No. 6085.

A- Reports to be Prepared According to Law No. 5018

It is stated in Article 41 of Law No. 5018 that the reports shall be prepared in accordance with the accountability understanding by top managers and expenditure authorities to whom the appropriations are allocated through the budget. These reports are listed as in the following:

1) Unit accountability reports

Unit accountability report is the report prepared by the expenditure authorities as a basis of the administration accountability report (Edizdoğan & Çetinkaya, 2019). The report includes the assurance statement and signature of the relevant expenditure authority, the previous year's activity results, and its future objectives.

2) Administration accountability reports

In the central government units and social security institutions, top managers are obliged to disclose the administrative accountability report. This report presents the activity results of the manager's administration, originating from the unit accountability reports. A copy of this report is to be submitted to the TCA and the Presidency. Further, a copy of the administrative accountability reports that are prepared by the local governments is to be submitted to the TCA and the Ministry of Environment, Urbanization and Climate Change.

The administration accountability report is designated to contain the resources utilized, the budget targets and realizations, the reasons for the detours, their assets and liabilities, and the financial information about the activities of the subsidized associations, institutions, and organizations, the strategic plan and the performance program together with the general information about the relevant administration (Pehlivan, 2019).

3) The general accountability reports

The Presidency shall provide a general accountability reports for the central government and social security institutions. These reports should contain the activity results of the transactions related to the relevant fiscal year. As a requirement of Law No. 5018, a copy of these reports is sent to the TCA. This report also includes a comprehensive assessment of the financial structures of local governments.

4) The general accountability report on local governments

A copy of the administrative accountability reports produced by each local government is submitted to the TCA and the Ministry of Environment, Urbanization, and Climate Change. The Ministry prepares the general accountability report on the local governments, including its evaluations, derived from these reports, and releases it to the public. A copy of the report is submitted to the TCA and the Presidency.

5) The report on financial statistics

Article 52 of Law No. 5018 indicates that the financial statistics prepared compatible with international standards to cover the financial transactions of general government budget administrations are compiled by the Ministry of Treasury and Finance in compliance with Article 53 of Law. The reports that belong to central government budget administrations are released by the Ministry of Treasury and Finance on a monthly basis. In addition, the Ministry combines the financial statistics of social security institutions and local governments with the financial statistics of central government budget administrations, and it attains and releases the financial statistics of general government budget administrations quarterly.

B- Reports to be Prepared According to Law No. 6085

In the relevant articles of Law No. 6085, arrangements have been regulated on the basis of the procedures and principles of preparing the reports in more detail than the regulations in Law No. 5018 regarding the TCA reports (Kazan, 2010). These reports are listed as in the following:

1) The statement of general conformity

The statement of general conformity that is organized in accordance with Article 45 of Law No. 5018 and Article 41 of Law No. 6085 is presented to the TGNA within at the latest seventy-five days from the submission date of the proposed Final Account Law. The statement of general conformity is subject to certain procedures within the TCA before finalizing (Bülbül, 2018).

2) The external audit general evaluation report

Law No. 5018 and Law No. 6085 regulate that the TCA shall produce the external audit general evaluation report and submit it to the TGNA. Although Law No. 5018 does not include detailed information about this report, it is to be discussed together with the administration accountability report, general accountability report, final account bill, and central government budget law proposal. Further, the report is to be prepared considering the audit reports and the responses given to them to be submitted to the TGNA (Kazan, 2010).

3) The accountability general evaluation report

One of the reports that are prepared compatible with Law No. 5018 and Law No. 6085 is the accountability general evaluation report. Similar to Law No. 5018, it is stated in Law No. 6085 that the administration accountability reports submitted by public administrations, the local governments' general accountability reports, and the general accountability report shall be assessed by audit groups to generate the audit results. The accountability general evaluation report produced by the TCA shall be submitted to the TGNA together with the general accountability report, local governments' general accountability report, and administration accountability reports except those of local governments. One copy should also be sent to the Ministry of Treasury and Finance. A copy of the evaluation of the TCA on administrative accountability reports of local governments is to be sent to the Ministry of Environment, Urbanization and Climate Change, and another copy to the assembly of the relevant local government.

4) The financial statistics evaluation report

The financial statistics evaluation report prepared by the TCA on the basis of the financial statistics of a fiscal year released by the Ministry of Treasury and Finance shall be submitted to the TGNA. One copy should also be sent to the Ministry of Treasury and Finance. On the other hand, the financial statistics evaluation report, which was introduced to TPFMS through Law No. 5018 and Law No. 6085, has not been applied in other countries (Kazan, 2010).

5) The audit reports of State-Owned Enterprises

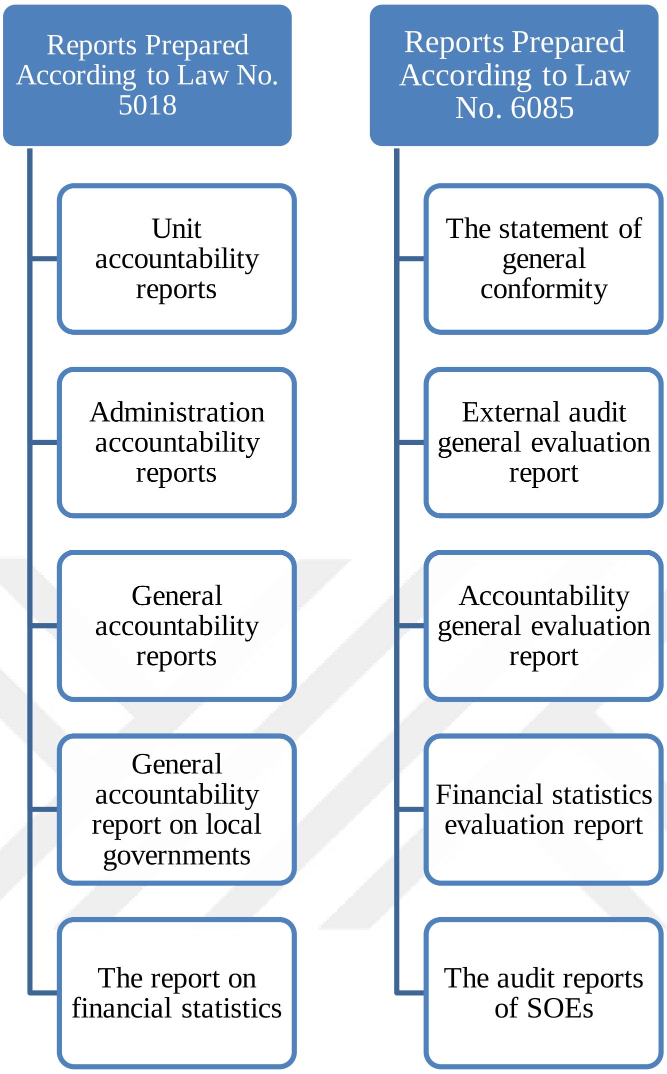
The audit reports of the audited SOEs together with the responses of the relevant institution and relevant Ministry shall be submitted to the TGNA by the TCA by the end of the year following the end of the relevant year within the scope of Law No. 3346. These reports are to be discussed in the relevant Commission.

6) Other reports

Other reports are the reports produced in consequence of audits and examinations. They are not involved within the scope of the TCA Law (Bülbül, 2018). Such reports are submitted to the TGNA.

Finally, the different types of accountability reports are classified in Figure 6.

Figure 6: Accountability Reports



Source: Author’s chart

iv. Analytical Budget Classification

Analytical budget classification is one of the important regulations introduced in TPFMS to ensure financial transparency. This classification has emerged as a reflection of the idea that the budget has a code structure suitable for a detailed analysis (Söyler, 2012). Therefore, Pehlivan (2019) argued that this classification has been adopted to comply with international standards. Thus, the infrastructure of the analytical budget classification has been established in Article 17 of Law No. 5018 by stating that expenditure and revenue offers shall be arranged dependent on the classification system determined by the Presidency pursuant to international standards, in a manner that would allow analysis in terms of financial and economic, and thus ensure accountability and transparency.

Başaran et al. (2010) underline that analytical budget classification is fundamental to clarify responsible public officers and to enable international comparisons through detailed institutional code. As its very name signifies, the analytical budget classification that enables the analysis of the budget from various aspects is inspired by the Government Finance Statistics (GFS) and the European System of Integrated Economics Account (ESA 95). In this way, it has become possible to make analyzes in terms of countries and time series (Söyler, 2012). In summary, analytical budget classification has brought a new perspective to the public financial system in terms of increasing fiscal transparency and accountability, taking public services as a basis, applying international standards, and determining responsibilities on the basis of sub-programs.

Accordingly, the analytical budget classification, in which the PB structure is included, consists of three parts: the classification of expenditure (program classification and institutional, functional, financing type and economic classification), revenue and financing classifications (SBB, 2020). Moreover, as a result of the inclusion of program classification in the existing organizational structure, some regulations have been arranged in institutional, functional, financing type and economic classification types to simplify the increased classification sections, meet the administrative needs of administrations for the budget, and to ensure the control of appropriations (SBB, 2020).

In the program budget classification, public expenditures can be classified in a way that includes different elements such as administrative units, functions of public services, type of resource used, geographical regions, and different types of input. The adopted budgeting approach is decisive in the classification of expenditures (SBB, 2019). In this context, classical budgeting concentrates on the classification of resources, inputs and administrative units, while the understanding of budgeting for policy formulation and efficient distribution of resources is built around the classification of expenditures by functions and programs (Ergen, 2021).

Program classification consists of three levels as "Program-Sub-Program-Activity" in terms of the management of budget resources. Programs are a group of activities that are considered as resources allocated depending on the basic duties and responsibilities of public administrations. These resources are harmonized with each other and meaningfully combined (SBB, 2019). Programs are associated with the goals set in policy documents through program goals and sub-program goals and are at the focus of resource allocation and expenditure decisions (Akbey, 2019). For this reason, programs are the basis of establishing links between top policy documents, strategic plan, performance programs, and resource allocation decisions.

The sub-program is organized to include the sub-elements of the program and to ensure that the products and services within the scope of the Program are divided into sub-groups in terms of their qualifications (Ergen, 2021). The basic principles and procedures adopted in the programs are also applied to determining the sub-programs. Furthermore, sub-programs, which are the second level of classification, indicate services specific to administrations and express a more specialized area when compared to programs.

Finally, activity is the whole of work, process, and procedures carried out from the planning stage to the production and presentation stage. The production and presentation stage is directed to the target audience for the purpose of producing a certain product or offering a service using public resources (SBB, 2020). In this regard, the activity is defined in such a way as to express the subdivisions of the program for the realization of specific outputs and objectives (Ergen, 2021).

In institutional classification, management authority has been determined as the basic criterion, and it is aimed to reveal political and administrative responsibilities regarding the budget (Tüğen, 2019). In other words, determining the costs related to the expenditure processes of the institutions and clarifying the responsibilities are accepted as the main purpose of institutional classification (Edizdoğan & Çetinkaya, 2019). In this respect, it has been ensured that the resources allocated to institutions and authorities determined at the constitutional level are included in the same code structure. In the current practice, the four-level classification was simplified by making it two-level. According to the regulation, the first level of the institutional classification presents the administrations included in the tables attached to Law No. 5018, and the second level shows the service units of these administrations. Furthermore, institutional classification shall be arranged on the basis of organizational laws and Presidential decrees (SBB, 2020).

Functional classification categorizes the government activities in harmony with their types; therefore, the types of government activities are shown in this classification (Başaran et al., 2010). Regarding the definition, Pehlivan (2019) defines functional classification as a type of classification where various government activities can be monitored and evaluated over the years, and it allows international comparisons. Bülbül (2018) also highlights that making sectoral distinctions in the formulation of budgetary policies is another purpose of functional classification. There is a three-level code structure in the functional classification. The 10 main functions at the first level are divided into programs at the second level, and the ultimate services are shown at the third level. In the PB system, the first three levels of functional classification have been preserved to maintain the ability to produce statistical data and to prevent historical data loss, however, it is arranged to be monitored over information systems, not being shown in the budget laws (SBB, 2020).

Financing type classification is a single-level and single-digit classification type that indicates from which source the expenditures of all general government administrations are financed (Çolak, 2008). However, it is indicated in the 2021-2023 Budget Preparation Guide published by SBB that due to the removal of the functional classification from the organization level, it has become necessary to include the codes, which are followed at the fourth level of the aforementioned classification, and which, by their nature, indicate the source of the expenditure, into the financing type classification codes. In addition, in the future, it is planned to use the budget classification during the follow-up and monitoring of resources outside the scope of the central government, therefore additional codes have been added for these resources. For the reasons explained, the financing type classification has been increased to two digits (SBB, 2020). Despite this classification being applicable in regard to the financial regulations in Turkey, Mutluer et al. (2018) claim that it has not been examined in other countries. This classification also organizes revenue items such as foreign aid, project loans, conditional donations, and grants.

Economic classification groups the effects of government transactions on the national economy, and for this purpose, it examines and evaluates such effects on the national economy and the market (Çolak, 2008). While the other three types of classification only classify public expenditures, economic classification also includes the classification of lending, revenue, and deficit finance (revenue-expenditure difference). (Tüğen, 2019). Some technical changes have also been arranged in the coding sections of the economic classification of expenditure with the inclusion of the program classification in the analytical budget structure (SBB, 2020).

In the revenue classification, the revenues obtained without relying on any financial rights, mutually or unrequitedly, are shown. The financing classification presents from which sources and under what conditions the gap between budget revenues and expenditures is financed. Likewise, if there is a surplus between budget revenues and expenditures, the evaluation type of this surplus is shown within the scope of the financing classification (SBB, 2020).

5.3.2.2.3. Multi-Year Budgeting

Yılmaz and Biçer (2010) stressed that one of the most important reforms of the public financial management system in Turkey is the establishment of the Medium-Term Expenditure System. This system is realized to discipline the budget deficits which were experienced due to the economic crises in the years 1994 and 2001. The WB defines the multi-year budgeting as the MTEF and indicates the budget processes are carried out in a medium-term understanding such as multi-year revenue and expenditure estimates, or a multi-year financial plan (World Bank, 1998). As a consequence, the connection between policy-plan-budget is ensured. Therefore, the purpose of multi-year budgeting is to employ the budget as management means within the framework of policies to be implemented in the medium-term (Kızıltaş, 2003).

In this respect, multi-year budgeting arrangements are regulated in conformity with the medium-term (3-year) expenditure program in Law No. 5018 (Köse, 2010). The Law also raised the possibility of allocating budget resources in relation to the determination of public policy by establishing a solid foundation in the utilization of public resources, which constitutes the most important aspect of the MTEF (Yılmaz & Biçer, 2010). Accordingly, it is stipulated in the Law that the estimates shall be accompanied with the central government budget draft law; the budgets shall be arranged, executed and audited with respect to the policies, objectives and priorities of the development plans and programs in harmony with the strategic plans of the administrations and the performance criteria and cost-benefit analysis; the budgets shall be discussed together with the budget estimates of the following two years, taking into account the strategic plans; the budget realizations of the last two years of the general government public administrations, where the revenue and expenditure estimates of the relevant year and the following two years shall be involved in the central government budget law.

The establishment of the macro framework is regarded as the most important stage in the medium-term expenditure system and a factor that determines the political and financial foundations of multi-year budgeting (Kara, 2014). In this direction, the basic elements of the medium-term expenditure system together with the medium-term program

(MTP), strategic plans, and performance programs are laid down in Law No. 5018 (Kesik, 2010). Although the medium-term fiscal plan (MTFP) was the other document related to the medium-term expenditure system legislated in Law No. 5018, it was abolished through Article 8 of Law No. 7319 entered into force on 25.05.2021, and it is emphasized that references to the MTFP in the legislation will be deemed to be made to the MTP. Regarding the MTP, it is stated in Article 16 of Law No. 5018 that the process of preparing the central government budget shall begin with the publication of the MTP that should be approved by the President in the Official Gazette by the end of the first week of September.

The medium-term expenditure system consists of two main processes, top-down and bottom-up (Yılmaz & Biçer, 2010). The first is the establishment of the macro framework determined by the MTP, and the determination of the top-down resource structure. The second main process, on the other hand, covers the process in which public administrations prepare institutional strategic plans from the bottom-up to be implemented in each sector and institution performance programs, and thus, they determine costing in concert with the policies and needs of the institutions (Yılmaz & Biçer, 2010). The most important aspect provided by this application is the determination of the size of public services depending on the available resources and the distribution of resources in harmony with strategic priorities (Mutluer et al., 2018).

5.3.2.2.4. Accountability

Accountability is one of the most important regulations introduced by Law No. 5018. It is stated in Article 8 of Law No. 5018 that those who are in charge of the acquisition and utilization of all kinds of public resources are responsible for the acquisition, utilization, accounting, reporting, and taking the necessary effective, economic, and efficient precautions to restrain misuse of the resources in compliance with the Law. Kesik (2010) underlined that the responsibility stated in the Article is managerial responsibility, and it is a concept that includes financial responsibility but has much wider boundaries. Therefore, the author also stresses that, in Law No. 5018, an understanding of managerial responsibility has been introduced due to the utilization and management of public resources in the accountability mechanism, which functions as the TGNA is accountable to the public, the government is accountable to the TGNA, and the bureaucracy is accountable to the government. In consequence, many articles of the Law regulate the stated managerial responsibility. In this context, accountability requires a sound information system to ensure efficiency in the utilization of public resources (Mutluer et al., 2018).

Expenditure authorities, top managers, ministers, and the President are accountable vis-à-vis the authorized bodies in Law No. 5018. In that framework, the President is accountable to the TGNA and the public, the ministers are accountable to the President for the execution of the policies that are determined by the President and the strategic plans and budgets of the ministries and related institutions, and the preparation of the budgets on the basis of the principles specified in Law No. 5018. While this responsibility of ministers was to be reported directly to the TGNA and the Prime Minister before the presidential government system model, according to Article 10 of Law No. 5018, the ministers are now accountable directly to the President in the new government model of Turkey.

Top managers are accountable to the Ministers for the preparation of the budgets within the framework of the principles included at the macro level documents, the effective, economic and efficient acquisition and utilization of public resources, and the effective functioning of the financial management and control system; they are accountable to the councils in local governments. This responsibility is carried out by comparing the performance program of the relevant administration with the results in the accountability report (Çöker, 2018). Article 11 of Law No. 5018 underlines that top managers perform the requirements of this responsibility through expenditure officials, the financial services unit, and internal auditors. Finally, expenditure authorities shall evaluate their own performance through accountability reports and are accountable to top managers. Public officials, financial services officers, realization officers and accounting officers who are authorized in the public financial management system are also responsible of their works and transactions. Consequently, ministers and top managers are responsible for the accounts of their institutions while other officials are only responsible for their own transactions (Çöker, 2018).

5.3.2.2.5. Transparency

Transparency is the most important means that makes the state more responsible and accountable to society and determines the utilization level of public resources (Saygılıoğlu, 2010). Although there are many legal regulations regarding transparency in public financial legislation, Law No. 5018 is the most important law among the regulations (Eker, 2020).

Thus, Article 7 of Law No. 5018 states that the public shall be notified in a timely manner to provide control in the acquisition and utilization of all kinds of public resources, and for this purpose, the duties, authorities, and responsibilities are clearly defined. The preparation of budgets rested on the macro policy documents, the budget implementation results, and the reports are open to the public, and public accounts shall comply with generally accepted accounting principles.

Tüğen (2019) underlines that duties, powers, and responsibilities should be clearly defined; all documents related to the budget and budget implementation results should be accessible to the public; Ministers should inform the public about strategic plans and performance programs, and top managers should prepare an accountability report and release it to the public to achieve transparency in the budget. In this sense, reporting activities are the most important factor in ensuring financial transparency (Mutluer et al., 2018). In addition, transparency requires that the officials responsible for the utilization of public resources be subject to regular audits and controls, and it is a possibility for the authorities involved in the control processes to inquire about the reasons for the failure (Tüğen & Demirhan, 2017).

Transparency provides a necessary basis of the effective functioning of the accountability mechanisms because accountability only operates when information is reliable, accurate, consistent, relevant, timely, and available (Bozkurt, 2010). Therefore, the principle of transparency in the budget means notifying the public about all stages of the budget process in an accurate, timely, and understandable manner. As can be seen, there is a strong relationship between transparency and accountability, and the increase in transparency also enables the accountability mechanism to function more effectively in budget processes. In other words, as stressed by Mutluer et al. (2018), accountability mechanisms cannot perform in the absence of financial transparency. The recording of all financial transactions is the basis of fiscal transparency, which, in turn, is the basis of accountability.

5.3.2.2.6. Accrual-Based Accounting

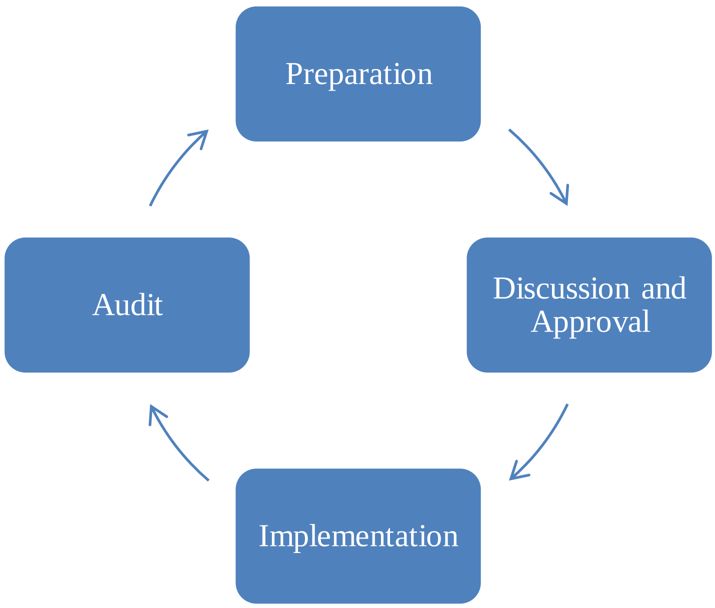
Accounting records consist of two methods, namely, cash and accrual-based records. It is stated in Article 51 of Law No. 5018 that public revenues and expenditures shall be revealed in the accounts of the fiscal year in which they are accrued and that an accrual-based accounting system shall be employed in the public financial management system. However, when it is taken into consideration that budget revenues are collected and budget expenditures are accounted for in the year they are paid, it is regulated that budget transactions shall be examined on a cash basis (Altuğ, 2020). Financial reports which are prepared in agreement with the accrual-based accounting system include revenues, expenses, assets, liabilities, and other economic types of flow (Söyler, 2012).

Ağcakaya (2017) stressed that one of the main aims of Law No. 5018 is to establish an accrual-based accounting for general government institutions to produce a consolidated report. Furthermore, accrual-based accounting also supports the institutions to prepare medium-term expenditure programs through an allowance and cash planning, and it provides a basis for analytical budget classification and final account law proposal. In addition, it also enables to recording of all of the governmental transactions and enhances the scope of government accounting (Akçay, 2017).

5.3.2.3. Budget Cycle

The budget cycle includes four stages as shown in Figure 7: the preparation of the budget, discussion and approval of the budget, budget implementation, and the audit of the budget implementation results.

Figure 7: The Budget Cycle in Turkey



Source: Author's chart

The principles and procedures regarding all the specified stages of the budget process are determined in the Constitution, Law No. 5018, Law No. 6085, and the secondary legislation that are entered into force derived from these laws. Considering the preparation of the budget in Law No. 5018, only central government institutions are involved within the scope of the law, and the processes of preparing and approving the budgets of social security institutions and local governments are regulated by their own laws. In this sense, significant regulations have been put into force to provide flexibility for public institutions in budget preparation and implementation processes (Kesik, 2005). Budget processes mainly will be evaluated through the central government budget process and the local governments' budget process.

5.3.2.3.1. Central Government Budget Process

A- Budget Preparation

A detailed and comprehensive arrangement regarding the budget preparation process has been regulated in Law No. 5018. In that context, the budget process begins with the approval of the MTP at the end of the first week of September. In this respect, to direct the process of preparing the budget proposals and investment programs of public administrations, the Budget Call and its annex Budget Preparation Guide, and the Investment Circular and its annex Investment Program Preparation Guide are prepared by the Presidency and published in the Official Gazette by the fifteenth of September at the latest. While the expenditure proposals are prepared considering the appropriation requests of the public administrations, the general budget revenue proposal is produced by the Presidency, and the revenue proposals of other budgets are arranged by the relevant administrations. Institutions are obliged to prepare their revenue and expenditure proposals supported by justifications and to submit them to the Presidency by the end of September at the latest.

Article 161 of the Constitution regulates that the central government budget law proposal is submitted to the TGNA by the President at least seventy-five days preceding the new financial year.

B- Budget Negotiations

The schedule of the budget negotiations and the procedures and principles for debate in the TGNA are regulated in the Constitution and related laws. Article 161 of the Constitution titled as 'Budget and final accounts' indicates that the budget law proposal submitted to the TGNA is discussed in the Plan and Budget Commission. While the Commission may request amendments on the proposal to reduce the revenue and increase the expenditures. Article 161 of the Constitution also regulates that the Members of the TGNA shall declare their opinions about the public administration budgets in the General Assembly of the TGNA during the negotiations of each budget. They, however, are not authorized to propose expenditure increases or revenue reductions. The proposal is accepted by the Commission within fifty-five days, and it is discussed in the General Assembly to be resolved until the new fiscal year. The central government budget law discussed and adopted by the TGNA is published in the Official Gazette before the new fiscal year. Figure 8 summarizes the schedule of central government budget process.

Figure 8: Central Government Budget Process in Turkey

Until the first week of September	• The preparation of the Medium Term Program that includes basic macro policies and economic figures, budget figures and the ceilings of appropriation proposals for the following three years.
Until the 15th of September	• The Budget Call, the Budget Preparation Guide, the Investment Circular and Investment Program Preparation Guide are sent to the public institutions by the Presidency.
Until the end of September	• The pudget proposals are sent to the Presidency (Strategy and Budget Directoriate).
Until the 17th of October	• The President prepares the draft budget law.
At the latest 17th October (no later than seventy-five days prior to the beginning of fiscal year)	• The President present the budget draft law to the Turkish Grand National Assembly (TGNA).
17 October-11 December (55 days)	• The TGNA Plan and Budget Commission negotiates the draft budget law, and submits to the General Assembly.
Until the 31th of December	• The General Assembly approves the budget law proposal
1 January	• The budget law is put into force after being published in the Official Gazette.

Source: Edizdoğan et al. (2016)

Discussion of the final budget account is also regulated in Article 161 of the Constitution. In that framework, the final accounts of central government law proposals are submitted to the TGNA by the President six months after the end of the relevant financial year at the latest. The TCA submits the general conformity statement to the TGNA within seventy-five days at the latest starting from the submission of the final account law proposal. Law proposal of final accounts is discussed and approved together with the new fiscal year budget law proposal. As Tezcan (2020) discussed, there is no special commission to discuss and approve on the final account law proposal. The author further argued that the TGNA is not capable of analyzing the budget processes due to the lack of an independent budget office to provide budget information and to analyze and estimate revenue and expenditure.

C- Budget Implementation

1- Revenue Budget Implementation

Budget implementation is defined as collecting the estimated revenues and making expenditures by the budget law; in practice, collecting revenues is the first stage of the budget implementation process (Edizdoğan & Çetinkaya, 2019). In this regard, the collection of taxes, fees, and similar revenues (specified in the tables attached to the budget law within the framework of the legal bases) is called the collection of revenues. The revenues listed in schedule B of the budget law are collected in accordance with the legislation outlined in schedule C of the budget law. In this sense, these revenues are imposed, accrued, and collected on the basis of the provisions specified in the relevant laws. The Ministry of Treasury and Finance is responsible for following these processes.

While the revenues of the general budget institutions are shown in a single budget chart, the revenues of special budget institutions and regulatory and supervisory institutions are shown exclusively in their budgets (Mutluer et al., 2018). In addition, the charges obtained by general budget institutions in the delivery of some goods and services are presented solely in the budgets of the relevant administrations (Edizdoğan et al., 2016). Further, while public institutions are not authorized to either receive donations or obtain revenues under other names in return for the services provided by them, they have the opportunity to receive conditional or unconditional donations without compensation for the delivery of goods and services by public institutions.

2- Expenditure Budget Implementation

a) Budget actors involved in the expenditure process

Before mentioning the budget expenditure processes, it would be useful to mention the authorities responsible for the budget implementation process:

Ministers

It is regulated in Law No. 5018 that ministers are responsible for the performing of the policies determined by the President in their ministries and for the preparation and implementation of the strategic plans and budgets to be prepared in that direction with respect to the macro policy documents. Ministers are also directly responsible to the President for the utilization of public resources within the framework of the Law, as well as the legal and financial issues.

Top Managers

While the top manager in ministries and other public administrations are determined by the President, the governor in the special provincial administrations and the mayor in the municipalities are determined as the top manager (Altuğ, 2020). Çöker (2018) claimed that it is impractical for top managers to hold financial responsibility as they are not included in the expenditure process. They, on the other hand, are responsible to the Minister for the preparation and implementation of the strategic plans and budgets of their institutions in reference to the macro policy documents, the acquisition and utilization of resources on the basis of the procedures and principles specified in the Law, the effective functioning of financial processes, and performing the duties and responsibilities specified in the laws and by Presidential decrees. In Law No. 5018, top managers carry on administrative responsibility, and in certain cases, they may also assume financial responsibility (Başaran et al., 2010).

Expenditure Authorities

In Law No. 5018, the expenditure authority is defined as the person to whom appropriation is allocated as the top supervisor of the spending unit. In this framework, financial responsibility essentially belongs to the expenditure authorities while they also hold administrative responsibility (Mutluer et al., 2018). Expenditure authority is directly involved in financial processes and is responsible for collecting revenues and realizing expenditures.

Realization Officers

Realization officers carry out the tasks and procedures to be performed within the scope of the instructing, documenting and preparing the documents required for payment upon the expenditure order given by the expenditure authorizing officer. As can be seen, the realization officers take part in the second stage of the expenditure process (Başaran et al., 2010). Realization officers hold financial responsibilities related to their duties, and they are responsible for the compliance of the documents they approve with the legislation.

Accounting Officer

The accounting officer is the person who takes part in the process of collecting revenues, making payments to those concerned, keeping and giving money and valuable deposits, and recording and reporting all other financial transactions. The accounting officer is unauthorized to search for a document other than those specified in the legislation (Mutluer et al., 2018).

b) Implementation process

In terms of the implementation of the budget in Law No. 5018, the expenditure process is regulated as utilization of allowances, making commitments, expenditure order by the expenditure authority, the realization of the work (purchasing goods and services) and documentation, ex-ante financial control, payment by accounting officer (Arslan, 2004). As a result of the regulations in Law No. 5018, it is possible to summarize the expenditure process as follows: The process that begins with the expenditure order of the expenditure authority continues with the realization officers binding the expenditure to accrual. In the last stage, after the accrual, which is connected to the payment order by the expenditure authority, the accounting officer makes the payment after checking for the material error, the identity of the right owner, the completeness of the documents, and the authorized signatures.

3. The Laws Related to Public Expenditure

Some of the expenditures included in the budgets of the public administrations such as personnel payments and domestic and foreign debt installment payments contain continuous structure (Mutluer et al., 2018). Contrary to the compulsory expenditures there are also optional services including purchasing goods and services, and construction for the needs of the public institutions (Altuğ, 2020). The relevant public expenditure legislation, together with Law No. 5018, are applied in making all these expenditures. This legislation can be classified as public personnel legislation, social security legislation, legislation on public immovable, traveling expenditure legislation, and public procurement legislation. Information on public procurement legislation and personnel legislation is given below.

a) Public Procurement Legislation

Public institutions can produce goods, services, and construction that are needed by the public, or purchases of goods and services from the private sector (Tüğen, 2017). Purchases that are not produced by the state itself are provided through the tender method from the market, and these purchases are realized within the framework of the public procurement legislation. Public procurement legislation in Turkey is composed of Law No. 4734 on Public Procurement, Law No. 4735 on the Public Procurement Contracts Law, and Law No. 2886 on the State Tender Law.

Revenue-generating transactions of general government institutions such as purchase, sale, construction, and rent are performed on the basis of the provisions of Law No. 2886. Other of expenditure generating public procurement transactions, on the other hand, are performed in conformity with the principles of Law No. 4734. In Article 3 of Law No. 4734, procurement is defined as proceedings that involve the award of a goods, services or works contract to the tenderer selected in accordance with the procedures and conditions laid down in this Law, and which are completed by signing of the contract following the approval of the contracting officer.

The purpose of the Public Procurement Law is to regulate the procedures and principles to be applied in the procurements of public institutions and organizations that are subject to public law, under public control or using public funds. However, some exceptions are applied in Article 3 of the Law. In addition, the fundamental principles that public institutions and organizations shall apply in public procurements are listed in Article 5 of the Law. The Article states that the administrations are responsible for ensuring transparency, competition, fair approach, trustworthiness, privacy, public scrutiny; fulfilment of needs in an appropriate manner and time; and efficient utilization of resources. In addition, unless there is an acceptable natural link between them, procurement of goods, services, and construction works shall not be purchased together, and purchases of goods or services and works shall not be divided into parts to avoid the threshold values. Finally, in procurements to be made, the open procurement and restricted procurement procedures are the basic procedures, and the procurement procedures shall not be initiated unless there is a sufficient budget allocation.

The procurement procedures to be applied in the procurement of goods, services, and construction works are listed in Article 18 of the Law. In this regard, the public institutions shall apply one of open tender procedure, restricted tender procedure, and negotiated tender procedure.

While open procedure is a procedure where all tenderers may submit their tenders, restricted procedure is the procedure in which tenderers invited by the administration as a result of the pre-qualification evaluation can submit their tenders. The procurement of works, services, or goods may be employed compatible with restricted procedure where the open procurement procedure cannot be applied because the nature of the work that requires expertise and/or advanced technology, as well as the works whose approximate cost exceeds half the threshold value.

The negotiated procedure is the procedure in which the procurement process is carried out in two stages, and the administration negotiates with the tenderers about the technical details and methods of realization of the work and in certain cases the price. Although it is not regarded as a procurement procedure in Law No. 4734, public institutions may, in certain cases, meet their needs without announcing and obtaining guarantees through direct supply method.

All procurements made pursuant to Law No. 4734 are bound to a contract in reference to Law No. 4735 on Public Procurement Contracts, which regulates the principles regarding the arrangement and implementation of contracts. The State Tender Law No. 2886, however, regulates contractual provisions for the public revenue-generating works such as sales and leasing.

b) Public Officers Legislation

There are many laws, decrees with the power of law, decisions of the President (previously decisions of the Council of Ministers), and bylaws that regulate the public officer's legislation, which currently has a very complex structure (Mutluer et al., 2018). The fundamental law that regulates the public personnel regime in Turkey is Law No. 657 on Public Officers. In addition to this, although being subject to the general principles of Law No. 657, various laws have been regulated regarding the personal rights of the armed forces personnel, judges and prosecutors, and university academic staff.

According to the mentioned laws, most of those employed in public institutions have the status of civil servants, and besides, personnel is also employed with contractual and worker status (Mutluer et al., 2018). These personnel are subject to different wage practices, and it is impossible to pay less or more than what is specified in the legislation (Altuğ, 2020).

5.3.2.3.2. The Budget Process of Local Governments

As stated previously, while local governments in Turkey are composed of special provincial administrations, municipalities, and villages, Law No. 5018 only regulates the budgets of special provincial administrations and municipalities. The budget of villages is excluded from the Law. Therefore, the budget processes of special provincial administrations and municipalities will be detailed in following sub-sections.

A- The budget process in special provincial administrations

Without prejudice to the provisions of Law No. 5018, the Special Provincial Administration Law No. 5302 is applied in the preparation of the budgets of the special provincial administrations. According to Article 44 of Law No. 5302, special provincial administrations are responsible for preparing strategic plans to arrange budgets in compliance with the strategic plan of the province. The budget of any special provincial administration is prepared together with the revenue and expenditure estimates for the following two years to the relevant fiscal year, and detailed expenditure programs and financing programs are included in the budget. It is also indicated in the same article that the budget year of the provincial special administrations is the same as the fiscal year of the central government, and they are not authorized to make expenditures outside the budget. In special provincial administrations, the top manager is the governor in the provinces, and the district governor in the districts (Bülbül, 2018). Governor and expenditure authorities and other officials are responsible for the utilization of public resources within the framework specified in the laws.

Article 45 of Law No. 5302 reveals that the draft budget of the provincial special administration is prepared by the governor and submitted to the general provincial council at the beginning of September. The executive committee examines the budget and presents its views, if any, to the general provincial council before the first day of November. The draft budget is approved by the general provincial council by the beginning of the year as it is or with modification. However, similar to the central government budget process, the council is not authorized to propose amendments on increasing expenditures and decreasing revenues.

The final account of the relevant budget year of the provincial special administrations is submitted to the executive committee by the governor in March following the end of the accounting period. The final account is discussed and resolved in the meeting of the general provincial council held in May. Provisions regarding the budget are applied in the negotiation and finalization of the final account.

B- The budget process in municipalities

Without prejudice to the provisions of Law No. 5018, Municipality Law No. 5393 is applied in the preparation of the budgets of the municipalities. In this framework, Article 41 of Law No. 5393 regulates that the budgets of the municipalities are prepared by the mayor dependent on the development plan and program and the strategic plan if any, and about the regional plan and the annual performance program before the beginning of the relevant year. Then, the budgets are to be sent to the municipal council and discussed before the budget negotiations in the council.

As a distinct implementation towards municipalities, municipalities with a population of less than 50 thousand are not obliged to prepare strategic plans, and these are left to their own initiatives (Yılmaz et al., 2017). At this point the authors asserted that although there is no legal obligation, it is beneficial to implement mechanisms that will enable municipalities with a population of less than 50 thousand to prepare strategic plans to ensure more effective resource allocation.

It is regulated in Article 61 of Law No. 5393 that the prepared budget rested on strategic plan and performance program of the municipality includes the revenue and expenditure estimates for the relevant fiscal year and the following two years. Furthermore, the year of the budget is the same as the financial year of the central government budget, and, municipalities are also not authorized to make extra-budgetary expenditures.

The mayor shall arrange the budget draft, and submit it to the executive committee before the first day of September (Ulusoy & Akdemir, 2019). The draft budgets submitted to the Ministry of Environment, Urbanization, and Climate Change are consolidated by the Ministry and notified the Ministry of Treasury and Finance until the end of September to be added to the central government budget draft in compliance with Law No. 5018. The draft budget, which is negotiated by the executive committee, is presented to the municipal council before the first day of November. The municipal council, which has the authority to adopt the budget draft as it is or by changing it until the beginning of the year, is not empowered to make proposals on increasing expenditure and reducing revenues (Ulusoy & Akdemir, 2019). In the final part, the budget is put into force starting from the beginning of the fiscal year.

The final account of the relevant year's budget of the municipality is submitted by the mayor to the executive committee in April after the end of the accounting period. The final account is negotiated and approved at the meeting of the municipal council which is held in May. Provisions regarding the budget are applied in the negotiation and the finalization stages of the final account.

5.3.2.4. Budget Auditing

In practice, auditing, including the concepts of inspection and control, can be broadly defined as "*the abstract or norm, value or standard set by a person or a group called the auditee, or the functional process of the comparison between a task fulfilled or to be performed and an item that is used to measure the auditee*" (Edizdoğan & Çetinkaya, 2019, p. 371). When it comes to the audit of a budget, it can be defined as the audit of the implementation results of the budgets allocated to public administrations within a framework determined by the Constitution and Laws (Pehlivan, 2019). Law No. 5018 also regulates the audit activities of the budget carried out by the authorized institutions. In this context, the audit of the budget is performed in the form of internal control and audit and external audit (legislative or TGNA oversight and the TCA audit) (Mutluer et al., 2018; Bülbül, 2018; Pehlivan, 2019; Edizdoğan & Çetinkaya, 2019).

5.3.2.4.1. Internal Control and Audit

Kıral (2020) argued that Law No. 5018 is derived from the Public Internal Financial Control (PIFC) model. The author also claims that this model is requested by the EU from the member and candidate countries as a condition to rebuild the public financial management and control system within the framework of accountability and transparency. In other words, the PIFC system that has been established in TPFMS is in direct connection with the EU harmonization process to include management responsibility, internal control system, internal audit, internal control and internal audit harmonization units, audit committees, and external audit components (Örenay, 2010).

Law No. 5018 arranges that internal control is the organization, method, and process established by the administration as well as financial and other controls covering internal audit to ensure that activities are performed effectively, economically, and efficiently in keeping with the objectives of the administration, specified policies, and legislation. The Law also regulates that assets and resources are preserved, accounting records are kept accurately and completely, and financial information and management information are prepared in a timely and reliable manner. As stressed by Bozkurt (2010), in this definition, an emphasis has been placed on the objectives of internal control, and it has been stated that internal control is a risk-based system that provides reasonable assurance, emphasizing the nature of internal control compatible with international standards.

Internal control provides support for the realization of financial management principles highlighted within the framework of public financial management, achievement of the intended targets, and evaluation of the envisaged outputs (Tüğen, 2019). For this purpose, top managers are held responsible for the establishment and monitoring of the internal control system, and expenditure authorities are also held responsible for the functioning of internal control regarding administrative and financial decisions and transactions on the basis of their duties and powers.

Internal control consists of two important elements, ex-ante financial control, and internal audit. It is arranged in Article 58 of Law No. 5018 that ex-ante financial control includes the controls performed by the units during expenditures, and the financial controls carried out by the financial services unit. In other words, the ex-ante financial control process includes the approval, preparation of information and documents related to the expenditure process, and making commitments and performing transactions. As can be understood, it is carried out on the basis of managerial responsibility (Tüğen & Günay Bekar, 2017). However, as Bülbül (2018) asserts, ex-ante financial control is a consultancy activity, and there is no binding effect on the expenditure processes as a result of the control.

Organized as an essential component of internal control, internal audit promotes corporate activities to be carried out effectively, the reliability of the information, the compliance of practices with the law, and the effective, economic, and efficient utilization of resources. In a broad sense, an internal audit, which can be defined as a model where public institutions have their internal transactions and processes audited by their audit personnel, is narrowly defined in Law No. 5018 (Bozkurt, 2018). In the Law, it is defined as an independent, objective assurance and consultancy activity carried out to assess whether the resources are conducted with respect to the principles of economy, effectiveness, and efficiency to promote the work of the public administration. Internal audit is accepted to be independent of the administration in conformity with international standards and is performed by internal auditors who are in a special status separated from the audited (management). In this sense, internal audit is carried out at each administration level by authorized internal auditors independent from the center as reporting activity to the senior management (Kıral, 2020). In other words, although internal auditors are a part of the organization they audit, they possess some assurances in terms of independence and impartiality of the audit function (Akyel, 2010).

In addition to their consultancy duties, internal auditors are charged with performing compliance audits, performance audits, financial audits, information technology audits, and system audits (Mutluer et al., 2018). Internal audit can be carried out risk-focused covering one or more of the mentioned audit practices, or by performing an activity or subject in all units.

5.3.2.4.2. External Audit

The first type of external audit is TGNA or legislative oversight of the budget. It is carried out at the stages of submission of the budget law's proposal to the legislative by the executive body, discussion in the commission and the general assembly, the implementation of the approved budget, and the negotiation and decision of the final account bill proposals presenting the implementation results (Tüğen, 2019). It is possible for the legislative body as a requirement of the power of the purse to employ both general audit tools (parliamentary inquiry, general debate, parliamentary investigation, and written question) and special mechanisms related to the budget (the TCA audit, and final accounts) during the approval phase of the budget law proposal and after implementation (Selen & Taytak, 2017).

The second type of external audit is the audit of SAIs. In the historical development process, SAIs were established as an auxiliary body to the Parliament in the field of legislative oversight when the Parliaments were unable to fulfill their audit functions properly, and there was a need for an expert institution in this field. Furthermore, the budgetary oversight of the Parliament has continuously developed in the Parliamentary process, and nowadays, SAIs have become a universal discipline with its methodology and principles, and standards. In the final stage, the improvement of accountability in the public sector compatible with the understanding of political and administrative responsibility has boosted the significance of the audit of SAIs (Köse, 2010). Hence, the reform initiatives in the field of public financial management have also strengthened the powers, duties, and responsibilities of the TCA. They also expanded the audit scope and added the requirement for an audit perception within the framework of international standards. Consequently, significant regulations have been put into force in TPFMS, and the article of the Constitution regulating the TCA has been amended in light of the aforementioned developments.

According to Article 160 of the Constitution, the TCA audits all revenues, expenditures and assets of public administrations within the scope of the central government budget and social security institutions on behalf of the TGNA. Moreover, the TCA performs the auditing and takes final decisions on the accounts and transactions of the local governments. The TCA is also in charge of finalizing the accounts and transactions of those responsible, and carrying out the examination, auditing and adjudicating tasks given by the laws. In this context, the TCA is the only institution authorized and allocated responsibility in external audit.

The general framework of external audit in Law No. 5018 is stated in Article 68. In the Article, the post-expenditure audit of the TCA aims to: audit the financial activities and transactions of the public administrations within the scope of the general government in terms of compliance with the laws, determining objectives, targets, and plans within the context of accountability, and to report the findings obtained as a result of the audits to the TGNA.

In addition, the Article indicates the audit methods of the external audit within the framework international audit standards. The methods include financial audit regarding the reliability and accuracy of financial statements derived from public administration accounts and related documents; compliance audit determining whether the financial transactions of public administrations regarding revenues, expenditures, and goods are in compliance with the laws and other legal regulations; and performance audit ascertaining whether public resources are utilized effectively, economically, and efficiently while measuring and evaluating activity results and performance.

After Law No. 5018, the TCA Law No. 832, which had been in force previously, was abolished due to the expansion of the audit scope. Instead, Law No. 6085, which was regulated as compatible with the new system, has been entered into force. The TCA has attained a significant role as an institution that carries out an external audit in the public financial management system and takes the final decision as well as an audit and judicial body. Within this framework, both the audit scope and the number of reports were increased through Law No. 6085 (Söyler, 2012). In other words, the Law accompanies significant changes in keeping with international standards such as reporting the results of public financial transactions to the TGNA and making them available to the public, the audit process, and being the only supreme audit body (Özekicioğlu, 2017).

Law No. 6085 regulates the organizational structure of the institution and the procedures and principles regarding auditing to perform the audits by the TCA on behalf of the TGNA, and the final decision on the accounts and transactions of those responsible. In consequence, the main functions of the TCA are related to auditing, reporting, and trial (Akyel, 2016) And its main duties are indicated in Article 5 of Law No. 6085 as to audit the financial activities, decisions and transactions of public administrations on the basis of accountability, and to report to the TGNA; to audit whether the accounts and transactions of general government administrations comply with the legislation, and to make final decision on public loss; to submit the general conformity statement to the TGNA; to perform all kinds of examination, and auditing, and to take final decisions notified by laws. As it can be seen, the main element in performing the duty of the TCA within the framework of the Constitution and laws is the reporting activity, and the final output of these activities is the TCA reports (Akyel, 2016).

In Law No. 6085, the audits to be performed by the TCA are divided into two groups which are regularity audit that consists of financial and compliance audit, and performance audit. Financial audit is an audit of the reliability and accuracy of financial reports and statements regarding the accounts, transactions, and control systems of public administrations. This audit takes place in the form of making suggestions and evaluations for public administrations (Pehlivan, 2019). A compliance audit, on the other hand, is an audit to examine the compliance of the accounts and transactions of public administrations that are related to their revenues, expenses, and assets with the legislation. A compliance audit is a type of audit performed independently from a financial audit. In this context, it can be stated that the regularity audit is designed in reference to international standards (Şahin İpek, 2020).

Another type of audit to be carried out by the TCA is a performance audit. The INTOSAI defines a performance audit as "*an independent, objective and reliable examination of whether government undertakings, systems, operations, programs, activities or organizations are operating in accordance with the principles of economy, efficiency and effectiveness and whether there is room for improvement*" (INTOSAI, 2016, p. 2). However, Law No. 6085 narrowly defines performance auditing (Tezcan, 2020). In this framework, performance audit is expressed in the Law as the measurement of activity results in relation to the goals and indicators determined by the administrations on the basis of accountability. In this sense, Şahin İpek (2020) claimed that performance auditing has moved away from the form specified in international standards. To carry out a performance audit determined in the international audit standards, it is necessary to assign responsibility on strategic plans and to utilize resources in an effective, economic, and efficient manner.

CHAPTER VI

RESEARCH METHODOLOGY AND DATA ANALYSIS

6.1. Methodology

The methodological approach applied in this study is a mixed methodology based on both primary and secondary data collections. Considering the primary data, the study was conducted in the form of a survey with the data gathered from top managers, expenditure authorities/heads of departments, the directorates/heads of strategy development departments, as well as internal and external auditors employed in both the central and the local governments. The survey aims to assess the implementation and the compliance levels of the reforms in TPFMS which includes the financial activities of the central government, local governments, and social security institutions. The survey basically includes the central government and local governments data, not social security institutions due the their unique budget and financial structure. The secondary data for this study were collected from reports, academic articles, and other publications of Turkish institutions and researchers.

6.2. The Population and Sample Size

The population of the research consists of top-level managers, expenditure authorities/heads of departments, directorates/heads of strategy development departments, and internal and external auditors employed in both the central government units and metropolitan municipalities that are subjected to Law No. 5018. Within the scope of the research, the deputy ministers and general directors in institutions of the central government organizations, the secretary general, and deputy general secretaries (who bear the hierarchical authority over the strategy development department) in metropolitan municipalities are considered top managers.

The sample in this study was selected from the population according to certain rules to ensure the ability to represent the population. When choosing the sample, the organizations within the scope of central government (general budget institutions, special budget institutions, and regulatory and supervisory institutions), social security institutions, and metropolitan municipalities were selected first. The reason for selecting metropolitan municipalities to represent local governments is that the institutional capacities of these institutions can ensure that effective financial management is applicable. Further, they allow higher expenditure size compared to the other local governments (according to the statistics provided by the Ministry of Treasury and Finance, the expenditure of 30 metropolitan municipalities accounts for half of the total expenditure of all municipalities in 2020). While selecting the sample, attention has been paid to the regional distribution. In particular, metropolitan municipalities located in different regions, and different ministries and institutions (within the scope of the central government) have been included in the sample list. In this sense, to fully determine the population, the total number of top managers, heads of departments, and auditors was revealed from the organizational chart on the websites of all ministries and institutions and metropolitan municipalities. Consequently, as can be seen from Table 5, the total size of the population is 4,394, including 3,661 persons from public institutions under the central government and social security institutions (2271 of which are from general budget institutions, 1177 persons are from special budget institutions, 145 persons are from Regulatory and Supervisory Institution, and 67 of them are from Social Security Institutions), and 733 are from metropolitan municipalities. The minimum sample size was determined as 354 persons with the significance level of 95% and a 5% sample error (Gürbüz & Şahin, 2018). As the data collection tool, online survey was used for this research. A total of 409 questionnaires were obtained from the online survey forms between August 2020 and November 2020. As a result, the sample of this research consisted of 409 participants which are capable of representing the population.

Table 5: The Population of the Research

Chart (I): General Budget Institutions

Institution	**Relevant/Affiliated Institution**	**Top Managers**	**Directorates/ Heads of Financial Services Department**	**Expenditure Authorities/ Heads of Department**	**Auditors**	**Total**
Presidency	Administrative Affairs Directorate	1				1
	General Directorate of Law and Legislation	1				1

	General Directorate of Personnel and Principles	1				1
	General Directorate of Support Services	1				1
	State Archives Directorate	1				1
	State Supervisory Board	1			7	8
	Communication Directorate	1				1
	National Intelligence Organization	1				1
	Directorate of National Palaces Administration	1				1
	Directorate of Strategy and Budget	1	1	48		50
Turkish Grand National Assembly	Secretariat General	1	1	14	1	17
Constitutional Court	Secretariat General	1		2		3
Court of Cassation	Secretariat General	1		5		6
Council of State	Secretariat General	1		3		4
Council of Judges and Prosecutors	Secretariat General	1		5		6
Court of Accounts	Presidency	1	1	3	707	712
Ministry of Justice		10	1	78	11	100
Ministry of Family, Labor and Social Services	Central Organization	14	1	67	28	110
Ministry of Environment, Urbanization and Climate Change	Central Organization	14	1	92	9	116
	General Directorate of Land and Cadastre	1	1	9	1	12
Ministry of Foreign Affairs	Central Organization	24	1		1	26
Ministry of Energy and Natural Resources	Central Organization	6	1		1	8
Ministry of Youth and Sport	Central Organization	7	1	40	1	49
Ministry of Treasury and Finance	Central Organization	18	1	113	13	145
	Directorate of Revenue Administration	1	1	12		14
	TURKSTAT Directorate	1	1	14	1	17

Ministry of Interior	Central Organization	9	8	35	8	60
	Disaster and Emergency Management Directorate	4	1	10	1	16
Ministry of Culture and Tourism	Central Organization	11	5	41	11	68
Ministry of National Education	Central Organization	15	9	107	9	140
Ministry of National Defense	Central Organization	12	6	48	1	67
Ministry of Health	Central Organization	10	1		1	12
Ministry of Industry and Technology	Central Organization	12	5	54	1	72
Ministry of Agriculture and Forestry	Central Organization	12	9	74	31	126
	General Directorate of Meteorological Service	1	1	7	1	10
Ministry of Trade	Central Organization	16	5	123	16	160
Ministry of Transport and Infrastructure	Central Organization	9	10	40	9	68
Secretariat General of the National Security Council	Central Organization	1	1	8		10
Directorate of Religious Affairs	Central Organization	12	1	38		51
	Total:	**236**	**75**	**1090**	**870**	**2271**

Chart (II): Special Budget Institutions

Institution	**Top Managers**	**Directorates/ Heads of Financial Services Department**	**Expenditure Authorities/ Heads of Department**	**Auditors**	**Total**
State Universities (Total number 131)	2	2	1	1	786
Directorate of Defense Industries	1	1	19	1	22
Atatürk Supreme Council for Culture, Language and History	1	1	1		3
Atatürk Research Center	1	1	2		4
Atatürk Culture Center	1	1	2		4
Turkish Language Institution	1	1	3		5

Turkish History Institution	1	1	3	1	6
The Scientific and Technological Research Council of Turkey (TÜBİTAK)	1	1	5	6	13
Turkish Academy of Sciences (TÜBA)	1	1	2		4
General Directorate of Higher Education Credit and Dormitory Institution (YURTKUR)	1		7		8
General Directorate of Highways	1	7	13	3	24
General Directorate of Sport	1		8		9
General Directorate of State Theaters	1	1	2		4
General Directorate of State Opera and Ballet	1	1	2	1	5
General Directorate of Forestry	1	1	17	8	27
General Directorate of Foundations	1	1	8	13	23
Directorate General of Health Services for Borders and Coasts of Turkey	1	1	4	1	7
General Directorate of Mineral Research and Exploration	1	1	13	1	16
General Directorate of Civil Aviation	1	1	6	1	9
Turkish Accreditation Agency (TURKAK)	1	1	6	1	9
Turkish Standards Institute (TSE)	1	1	8		10
Turkish Patent and Trademark Office	1	1	10	1	13
Small and Medium Industry Development Organization (KOSGEB)	1	1	10	1	13
Turkish Cooperation and Coordination Agency (TİKA)	1	1	1	1	4
GAP Regional Development Administration	1	1	7	1	10
Directorate of Privatization Administration	1	1	7		9
Ombudsman Institution	1	1	3		5
Penal and Execution Institutions and Detention Houses Employment Dormitories Institution	1				1
Vocational Qualification Institute	1	1	6		8
Directorate for Turks Abroad and Related Communities	1	1	6	1	9
Manuscript Institution of Turkey	1	1	4		6
DAP Regional Development Administration	1		5		6
KOP Regional Development Administration	1		6		7
DOP Regional Development Administration	1		6		7
General Directorate for State Hydraulic Works (DSİ)	1	4	15	1	21
Turkish Water Institute	1		3		4
Pharmaceuticals and Medical Devices Administration of Turkey	1	1	9		11
Human Rights and Equality Institution of Turkey	1		1		2
Health Institute Directorate of Turkey	1	1	4		6

Halal Accreditation Agency	1		3		4
General Directorate of Mining and Petroleum Affairs	1	1	17	1	20
Turkish Space Agency	1		1		2
Turkish Justice Academy	1	1	3		5
Directorate of Cappadocia Area	1		3		4
Energy, Nuclear and Mineral Research Institute of Turkey	1		1		2
Total:	**46**	**43**	**263**	**45**	**1177**

Chart (III): Regulatory and Supervisory Institution

Institution	**Top Managers**	**Directorates/ Heads of Financial Services Department**	**Expenditure Authorities/ Heads of Department**	**Auditors**	**Total**
Radio and Television Supreme Council	1	1	7		9
Information and Communication Technologies Authority	1		21		22
Capital Markets Board	1	1	9		11
Banking Regulation and Supervision of Agency	1	1	17		19
Energy Market Regulatory Authority	1	1	13		15
Public Procurement Authority	1		16		17
Competition Authority	1	1	12	1	15
Public Oversight, Accounting and Auditing Standards Authority	1	1	8		10
Personal Data Protection Authority	1	1	6		8
Nuclear Regulatory Authority	1	1	7		9
Insurance and Private Pension Regulatory and Supervisory Authority	1		9		10
Total:	**11**	**8**	**125**	**1**	**145**

Chart (IV): Social Security Institutions

Institution	Top Managers	Directorates/ Heads of Financial Services Department	Expenditure Authorities/ Heads of Department	Auditors	Total
Social Security Institution	6	1	45	1	53
Turkish Employment Agency	1	1	11	1	14
Total:	**7**	**2**	**56**	**2**	**67**

Metropolitan Municipalities

Institution	Top Managers	Directorates/ Heads of Financial Services Department	Expenditure Authorities/ Heads of Department	Auditors	Total
Adana	1	1	23	6	31
Ankara	1	1	27	9	38
Antalya	1	1	25	5	32
Aydın	1	1	25	5	32
Balıkesir	1	1	21	1	24
Bursa	1	1	17	1	20
Denizli	1	1	20	1	23
Diyarbakır	1	1	21	1	24
Erzurum	1	1	21	1	24
Eskişehir	1	1	21	1	24
Gaziantep	1	1	17	1	20
Hatay	1	1	15	1	18
İstanbul	1	1	28	1	31
İzmir	1	1	34	1	37
Kahramanmaraş	1	1	13	1	16
Kayseri	1	1	21	1	24
Kocaeli	1	1	19	1	22
Konya	1	1	17	1	20
Malatya	1	1	15	2	19
Manisa	1	1	20	2	24
Mardin	1	1	20	1	23

Mersin	1	1	27	7	36
Muğla	1	1	15	1	18
Ordu	1	1	16	0	18
Sakarya	1	1	17	1	20
Samsun	1	1	20	1	23
Şanlıurfa	1	1	21	1	24
Tekirdağ	1	1	18	1	21
Trabzon	1	1	21	1	24
Van	1	1	20	1	23
TOTAL	**30**	**30**	**615**	**58**	**733**

6.3. Preparation of Surveys and Data Collection Tools

In this research, the survey method was applied for the data collection process. The questionnaire form consisted of two parts: In the first part, 10 questions were asked first to determine the demographic characteristics of the participants, then another set of questions followed to question the participants' views on NPM paradigm in TPFMS. To form the second part of the questionnaire, the literature on NPM was examined for the scale to be suitable for the research's questions and purpose. Some of the items have been cited from the article "Justification by Works or by Faith? Evaluating the New Public Management" by Christopher Pollitt (1995) and the other items have been obtained from further literature review. In the process of determining the items of the questionnaire, this research benefited from the opinions of four academicians and four senior managers of public institutions, all of whom are experts in the field. After being confirmed by them, without making any changes to the existing questions, the survey was sent to the participants.

To this end, the second part of the questionnaire form consisted of 3 sections. In the first section, 10 questions were asked about cost cutting, downsizing, and decentralization. The second section included 28 questions about the implementation of performance management and auditing. Finally, in the third section, the participants answered 36 questions regarding the general framework of public financial management in Turkey. As a result, the scale in the second part of the questionnaire consisted of 74 items in total. 58 of these items aimed to reveal the current status of the NPM system, while 16 of them consisted of policy recommendations for improving the current status. Also, a 5-point Likert scale was employed to measure the opinions of the participants regarding the statements in the questionnaire form. In the research, while measuring the opinion of the participants about the statements given in the scale, a ranking was appointed as 1=Strongly Disagree, 2=Disagree, 3=Neither agree nor disagree, 4=Agree, 5=Strongly Agree.

In addition, 6 of the 74 items, two in each section, in the second part were Yes/No questions. Based on the answers they gave, the participants were automatically directed to a question appropriate to their situation. To be clear, the following questions were different for the participants who answered “Yes” from the questions of the participants who answered “No”, or the reverse. Those questions are number 19, 20, 30, 40, 58 and 59 in the Questionnaire (see the Appendix).

6.4. Statistical Methods Used for Data Analysis

Analyzing the collected data to answer the basic problems of the research by using different methods is an important stage of the scientific research process (Büyüköztürk, 2020). In this study, research findings were revealed in reference to various data analysis techniques.

The first analysis technique employed in this study is the factor analysis. Factor analysis is a multivariate analysis technique that can reduce a large number of variables to a smaller number of variables based on the relationship between these variables. In addition, some of the items determined to measure a dimension can also be reduced to a smaller number of items due to their small impact on measurement (İslamoğlu, 2003; Bayram, 2004).

This research was performed to define the current status of the reforms carried out in TPFMS compatible with the new concept of NPM in Turkey and to put forward policy recommendations to improve this process. Accordingly, the second analysis technique of the study is principal component analysis, which is used to determine whether the data obtained is self-contradictory. self-contradictory. These analysis method also determines the degree to which regression and factor loadings of the items that form the factors represent the mentioned factor (Gürbüz & Şahin, 2018). Principal Component Analysis (PCA) is usually performed to uncover under which factor the survey questions will be collected.

The reliability of the scales applied in the field of social sciences is very important, and it is compulsory to be taken into consideration. The reliability of a scale indicates its internal consistency. There are different reliability analyses depending on the measurement tool used. The reliability of internal consistency is judged by testing whether the survey questions (items) contained in the measurement tool show consistency among themselves. In other words, it indicates how well the questionnaire measures what we want to measure. Internal consistency analysis can be performed by using different calculations and statistical methods (Ural & Kılıç, 2005). In this research, the “Cronbach Alpha” value was employed as a third analysis technique for the reliability analysis. “Cronbach Alpha”, a reliability index value, provides information about the extent to which the survey items contained in the relevant scale are consistent with each other, and to what extent they represent the concept in question. The Cronbach Alpha value takes a value between 0 and 1, but researchers provided different standards for the threshold value of alpha. Here, Nunnally’s approach is followed: the alpha value should be greater than 0.70 (Gürbüz & Şahin, 2018). In this study, the “Cronbach Alpha” values of the items whose scale was formed within the scope of reliability analysis were measured and it was considered that the lower threshold value was 0.70 in order to determine the reliability level of the scale.

A pilot search was conducted in July 2020 to ensure the comprehensibility, reliability and validity of the survey questions. The search was carried out with 73 participants consisting primarily of senior managers, expenditure authorities/heads of departments, directorates/heads of strategy development departments, and internal and external auditors. The reliability and validity of these survey data were tested by using the software: Statistical Package for the Social Sciences (SPSS), and the necessary changes were made to improve the reliability and the validity of the survey.

In the light of the results of the pilot search, the Cronbach Alpha value of the questions were ascertained 0.959, which shows highly reliability. Following the pilot study, the main data collection process was proceeded between August 2020 and November 2020. The Cronbach Alpha coefficient of 74 items in the survey was calculated 0.935, which is quite reliable.

Addressing the similarities and differences based on the researched variable is important in social sciences. Another analysis technique in this study, the Independent Samples T-Test, which was used to search the effect of demographic variables on the current status of TPFMS, consisted of a comparison of the mean value of a chosen variable in two separate samples.

In this research, the Analysis of Variance (ANOVA) Test, which is another analysis method employed to test whether the difference between more than two samples means is significant, was used to investigate the effect of demographic variables on the current status of TPFMS. In other words, ANOVA was applied to test whether the means of at least one of three or more group is significantly different from the other (Gürbüz & Şahin, 2018).

Correlation analysis, the other analysis technique used in this research, is a statistical method used to determine whether there is a linear relationship between two numerical measurements. If a relationship is found, then the analysis concerns with what the direction and strength of this relationship is. If the correlation coefficient is negative, that means there is an inverse relationship between the two variables; i.e. as one of the variables increases, the other decreases. If the correlation coefficient is positive, it is interpreted that 'as one of the variables increases, the other increases, too' (İslamoğlu & Alnıaçık, 2014).

Another analysis applied in the research is the regression analysis. Using the relationship between two or more variables, it may also be possible to predict the value that a variable can take through further analysis. Regression analysis is a method that allows estimating the value of a dependent variable by using one or multiple independent variables (İslamoğlu & Alnıaçık, 2014).

6.5. Descriptive Statistics

In this part of the research, the efforts were directed to determine the structural validity of the scales with PCA applied to the current status of NPM in TPFMS and the scales of policy recommendations for improving the process of NPM in Turkey.

6.5.1. The Structural Validity of the Current Status of Turkish Public Financial Management System

The scale of TPFMS current status in the second part of the survey was developed to reveal the current status of NPM in TPFMS. The scale consisted of 6 dimensions and 42 items. The answers were collected through a 5-point Likert Scale (1=Strongly disagree, 2=Disagree, 3=Neither agree nor disagree, 4=Agree, 5=Strongly agree). The number of the items of each dimension is given below.

- ✓ 19 items within the "transparency and accountability" dimension,
- ✓ 7 items within the "performance management" dimension,

- ✓ 3 items within "the budget oversight of the Turkish Grand National Assembly (TGNA)" dimension,
- ✓ 5 items within the "public expenditure process and efficiency" dimension,
- ✓ 4 items within "the performance auditing by the Turkish Court of Accounts (TCA)" dimension, and
- ✓ 4 items within the "performance-based budgeting" dimension.

The dimensions and the number of the items aiming to measure these dimensions are indicated in Table 6.

Table 6: Current Status Scale Dimensions of TPFMS and Items that Measure Dimensions

Number of Dimension	Dimension	The Number of Items in the Scale
1	Transparency and Accountability	49,50,51,53,61,63,65,66,67,75,76, 77,78,79,80,81,82,83,84
2	Performance Management	21,22,24,25,26,27,28
3	The Budget Audit of the TGNA	70,71,72
4	Public Expenditure Process and Efficiency	11,12,13,14,15
5	The Performance Auditing of the TCA	43,44,45,46
6	Performance-Based Budgeting	32,34,38,39,62

Within the scope of this research, PCA was performed to explain the structural validity of TPFMS current status scale. In addition, the Kaiser-Meyer-Olkin (KMO) test was employed to measure the sampling adequacy. The KMO sampling adequacy criterion is a coefficient ranging from 0 to 1. If this coefficient is less than 0.5, factor analysis is not applied; if the value is between 0.6-0.7 the sampling is acceptable; if the value is between 0.7-0.8 the sampling is considered to be well, if the value is between 0.8-0.9 the sampling is very well; if the value is between 0.9-1.0 the sampling is regarded as excellent (Field, 2009). In this research, the KMO value was detected to be 0.948, which means the sampling efficiency is at an excellent level.

Moreover, Bartlett's test was performed here to figure out whether the data matrix is a unit matrix, and whether the correlation between the variables is sufficient. As a result of Bartlett's Test of Sphericity, the Chi-Square value was found to be 14199.876, the degree of freedom (df) value is 903 and the Significance (Sig.) Value is 000; and the data is of multivariate normal distribution, and is suitable for factor analysis. The results are shown in Table 7.

Table 7: Variance Ratios of the Factors of the TPFMS Current Status Scale

Total Variance Explained									
No	Initial Eigen Value			Inference of Squared Sums			Rotation of Squared Sums		
	Total	Variance (%)	Cumulative (%)	Total	Variance (%)	Cumulative (%)	Total	Variance (%)	Cumulative (%)
1.	16,913	39,333	39,333	16,913	39,333	39,333	10,806	25,131	25,131
2.	2,939	6,834	46,167	2,939	6,834	46,167	5,561	12,932	38,063
3.	1,955	4,546	50,713	1,955	4,546	50,713	2,641	6,142	44,205
4.	1,737	4,039	54,752	1,737	4,039	54,752	2,535	5,896	50,101
5.	1,338	3,112	57,864	1,338	3,112	57,864	2,371	5,514	55,615
6.	1,235	2,871	60,735	1,235	2,871	60,735	2,201	5,119	60,735
7.	1,188	2,762	63,496						
8.	1,068	2,483	65,98						
9.	0,994	2,312	68,292						
10.	0,889	2,067	70,36						
11.	0,826	1,922	72,281						
12.	0,778	1,809	74,091						
13.	0,742	1,726	75,816						
14.	0,675	1,57	77,386						
15.	0,643	1,495	78,881						
16.	0,629	1,463	80,344						
17.	0,577	1,341	81,685						
18.	0,55	1,278	82,964						
19.	0,505	1,174	84,137						
20.	0,492	1,143	85,281						
21.	0,475	1,105	86,386						
22.	0,443	1,031	87,416						
23.	0,418	0,972	88,389						
24.	0,408	0,948	89,337						
25.	0,372	0,865	90,202						
26.	0,358	0,832	91,034						
27.	0,343	0,799	91,832						
28.	0,332	0,773	92,605						
29.	0,316	0,735	93,341						
30.	0,307	0,713	94,054						
31.	0,289	0,672	94,726						
32.	0,263	0,611	95,337						
33.	0,249	0,578	95,915						

34.	0,239	0,556	96,471						
35.	0,222	0,517	96,988						
36.	0,211	0,491	97,479						
37.	0,197	0,459	97,938						
38.	0,186	0,434	98,372						
39.	0,175	0,408	98,779						
40.	0,168	0,392	99,171						
41.	0,143	0,334	99,505						
42.	0,124	0,288	99,793						
43.	0,089	0,207	100						
Extraction Method: Principal Component Analysis.									

As a result of PCA, the scale was found to have a 6-dimensional structure that explains 60.73% of the total variance. The examined current status scale of TPFMS consists of 6 dimensions, and some items were found to be dispersed. This situation is shown in Table 8.

Table 8: TPFMS Current Status Principal Component Analysis Values

The Dimensions of Current Status						
Transparency and Accountability	Component					
	1	2	3	4	5	6
79-Public institutions and managers are accountable to their superiors and the public for all their work and transactions.	,763					
80- Determined performance indicators ensure effective accountability.	,754					
76- Budget documents are prepared as clear, concise and informative as possible to be understood by the political authority, TGNA and the public.	,753					
81- Budget negotiations held in TGNA effectively ensure accountability.	,746					
75- Institution budgets provide a comprehensive and transparent view of public financial transactions.	,730					
77- Budget implementation results are published monthly and the public is informed about the budget realizations.	,724					
65- At the budget implementation stage, the ex-ante financial control and ex-post expenditure audit mechanism are effectively functioned.	,719					
83- Institutions inform the public in a timely and understandable way in the acquisition and utilization of public resources.	,702					

78- The mechanisms that ensures the accountability of employees at all levels are clearly defined by laws and other legal regulations.	,697					
82- The accountability mechanism puts significant pressure on institutions to improve the effectiveness and efficiency of their existing services.	,679					
61-Budget documents (MTP, MTFP, development plans and programs, budget proposal, final account and audit reports) are sufficiently negotiated both in the committees and the general assembly meetings of the TGNA/Local Councils.	,678					
63- There are clear, transparent and predictable regulations that guide budget implementation.	,670					
50- Public resources are allocated based on development plans, annual programs and the strategic priorities of the institution.	,643					
67- The public personnel regime and wage system increase the efficiency of budget implementations.	,639					
53- Resources are allocated in accordance with the goals and objectives set out in the top policy documents.	,627					
66- Legislative arrangements on public procurement increase the implementation of the budget as envisaged and efficiency in resource utilization.	,625					
51- Public financial management ensures effective, efficient and economic utilization of resources.	,613					
84- Institutions abide by the rules determined by laws and other legislation in the activity reports they release.	,561					
49- An effective financial discipline is implemented in public financial management	,553					
Performance Management	Component					
	1	2	3	4	5	6
26- The goals and objectives in the strategic plans and performance programs of the institutions are realistic, achievable and consistent.		,751				
21- Performance management is implemented effectively in the public sector.		,737				
27- Performance targets are determined by top managers by taking the opinions of sub- level employees.		,717				
24- Turkish public bureaucracy culture provides a basis for the effective implementation of performance management.		,717				
25- The strategic plans and performance programs of institutions are prepared in a clear and understandable manner as specified in laws and other legal regulations		,675				
28-According to the data obtained as a result of performance evaluations and audits, the deficiencies of the institution are eliminated, operations are carried out to improve the good aspects, and rewards and punishments are applied when necessary.		,634				

22- Citizens actively participate in decision-making processes.		,592				
The Budget Audit of the TGNA	Component					
	1	2	3	4	5	6
71- The budget calendar and regulations provide sufficient time and opportunity for budget control to the TGNA/Local Council.			,722			
70- At the audit stage of the budget, the TGNA/ Local council has sufficient capacity and support.			,702			
72- TGNA/local councils can easily access to the information/documents they need for budget auditing.			,666			
Public Expenditure Process and Efficiency	Component					
	1	2	3	4	5	6
11- The relative size of the public sector in the economy is large.				,727		
14- There are goods and services produced by the public, although they are not required.				,716		
12- There is over-employment in the public sector.				,689		
13- There are institutions with similar activities in the public sector.				,651		
15- Traditional bureaucracy plays an active role in public expenditure processes.				,643		
The Performance Auditing by the TCA	Component					
	1	2	3	4	5	6
45- Performance audits conducted by the TCA provide sufficient information to the public about whether resources are utilized effectively, economically and efficiently.					,632	
44- Performance audits of the measurement of activity results by the TCA cover all of the transactions of the institutions and provide information on whether the resources are utilized effectively, economically and efficiently.					,617	
43- Reports on the performance audit conducted by the TCA are presented to the public in an understandable manner.					,598	
46- Performance audits performed by the TCA promote the performance management.					,522	
Performance-Based Budgeting	Component					
	1	2	3	4	5	6
62- It is compulsory for budget proposals submitted to the TGNA/ Local Council to become a more clear and understandable document focusing on policy priorities.						,650
39- It is beneficial for performance budgeting to be applied to programs where the government is the main service provider, such as infrastructure, education and health.						,625

34- It is mandatory for performance indicators to be developed for the external, stakeholders and the public rather than the internal functioning of the administration.						,619
38- Resource allocation decisions are mostly concentrated on inputs.						,599
32- Performance programs and performance indicators determined in performance-based budgeting are structured in a complex manner.						,566
Extraction Method: Principal Component Analysis. Rotation Method: Varimax with Kaiser Normalization.[a]						
a. Rotation converged in 6 iterations.						

6.5.2. Policy Recommendations for the Improvement of the Structure Validity of New Public Management Process

The policy recommendations for the improvement of the NPM process in the survey consists of 3 sub-dimensions, and these dimensions consisted of a total of 12 items. The first of the dimensions of policy recommendations for the improvement of the NPM Process had 6 items, and it is called "Budget Resource Allocation and Expenditure Prioritization". The second dimension in the scale consisted of 3 items, and it is named as "Increasing the Budget Oversight Capacity of the TGNA". The third dimension called "Revision of Performance-Based Budgeting" consisted of 3 items. Participants were asked to mark the extent to which they agree with these items on a 5-Likert type scale. The measured dimensions, and their item numbers are given in Table 9.

Table 9: Policy Recommendations Scale Dimensions of TPFMS and the Item Numbers

Dimension Number	Dimension	Item Number on the Scale
1	Budget Resource Allocation and Expenditure Prioritization	54,55,56,57,64,68
2	Increasing the Budget Audit Capacity of the TGNA	69,73,74
3	Revision of Performance-Based Budgeting	29,35,36

As part of this research, PCA was conducted to determine the structural validity of the scale of policy recommendations for improving the NPM process.

Table 10: Variance Ratios of the Factors of the TPFM Policy Recommendations Scale

Total Variance Explained									
No	Initial Eigen Value			Inference of Squared Sums			Rotation of Squared Sums		
	Total	Variance (%)	Cumulative (%)	Total	Variance (%)	Cumulative (%)	Total	Variance (%)	Cumulative (%)
1.	4,087	34,061	34,061	4,087	34,061	34,061	3,751	31,255	31,255
2.	1,879	15,662	49,723	1,879	15,662	49,723	1,847	15,395	46,651
3.	1,074	8,947	58,670	1,074	8,947	58,670	1,442	12,020	58,670
4.	,945	7,877	66,547						
5.	,916	7,634	74,182						
6.	,636	5,297	79,479						
7.	,549	4,578	84,057						
8.	,524	4,365	88,422						
9.	,466	3,883	92,305						
10.	,364	3,032	95,337						
11.	,331	2,762	98,099						
12.	,228	1,901	100,000						
Extraction Method: Principal Component Analysis.									

At the end of the KMO test in this study, the KMO value was calculated and found to be equal to 0.814 which means that the sample size is sufficient for factor analysis. As a result of Bartlett's Test of Sphericity, the Chi-Square value was found to be 1951,379, the degree of freedom (df) was 66 and the Sig. value, 000, and the data is interpreted to come from multivariate normal distribution and found to be suitable for factor analysis. The variance rates described for the scale of policy recommendations for the improvement of the NPM process are indicated in Table 10.

As a result of PCA, it was found that it has a 3-dimensional structure that explains 58.67% of the total variance. It was confirmed dependent on the PCA results that the scale on which the study was conducted is comprised of 12 items and 3 factors. The PCA values examined for the policy recommendations scale are expressed in Table 11.

Table 11: TPFMS Policy Recommendations Principal Component Analysis Values

Policy Recommendations			
Budget Resource Allocation and Expenditure Prioritization	Component		
	1	2	3
56- Institution budgets are arranged according to the decisions taken about which types of expenditure to decrease or to increase in order to meet the needs of the society in the most efficient way.	,865		
54- In preparing budgets, information about the extent to which administration activities contribute to policy priorities and the goals and objectives of the administration is used at the maximum level.	,834		
64- The budget provides information on public service delivery performance to decision makers on expenditure priority development.	,811		
55-Regarding the institution budgets, there is an indirect link in between the resources provided and the results achieved in the budget execution.	,732		
57- There is enough time for the institutions to formulate and discuss the new year budget.	,663		
68- During the budget execution stage, the executive has enough flexibility to make changes to the approved budget.	,572		
Increasing the Budget Audit Capacity of the TGNA	Component		
	1	2	3
73- It is necessary to establish an impartial and independent budget unit that will conduct analysis of budget processes on behalf of the TGNA/local councils, and provide sufficient information to all stakeholders.		,769	
74- In order to strengthen the budget audit capacity of the TGNA/council, it is necessary to establish a separate final accounting commission from the budget commission.		,766	
69- It is necessary for the public and the TGNA/local council to deal with the benefits of budget practices to society or stakeholders rather than processes.		,687	
Revision of Performance-Based Budgeting	Component		
	1	2	3
35- In performance-based budgeting, there is a close relationship between the allocation of financial resources and the political consequences of this allocation.			,839
36- It is possible to make a result-oriented inference through budget documents and to establish a connection with plans, programs and targets.			,607
29-In order to increase efficiency in performance management in public financial management, professional standards need to be developed on financial reports, annual reports, audits and similar issues.			,489
Extraction Method: Principal Component Analysis. Rotation Method: Varimax with Kaiser Normalization.[a]			
a. Rotation converged in 5 iterations.			

6.6. The Reliability Analysis of Turkish Public Financial Management System Current Status Scale

The reliability analysis results, in regard to sub-dimensions obtained as a result of factor analysis, are given in Table 12. Nunnally (1978) stated that it is mandatory for the minimum reliability value to be 0.70. However, since the Cronbach Alpha value is directly related to the number of scales, it is probable for the Cronbach Alpha value to be low in scales with few questions (particularly less than 10 questions). In such cases, when evaluating the reliability results of the scale, the mean-inter item correlations value is considered. When this value is between 0.2-0.4, the scale is considered as reliable (Briggs & Cheek, 1986). As a result of the reliability analysis performed after the factor analysis of each variable, it is seen that all values are above 0.70.

Table 12: Reliability Analysis of the Scales of TPFMS Current Status and Policy Recommendations

Dimensions	**Reliability Coefficient (α)**
TPFMS Current Status Scale	0,899
Policy Recommendations Scale	0,754

CHAPTER VII

THE FINDINGS

7.1. Descriptive Findings

In this part of the research, the descriptive statistics are presented. These results are obtained through percentage and frequency calculations.

Introductory information of the participants of the research is included under this section. A total of 10 questions were asked to the participants employed in both the central government institutions and metropolitan municipalities, all of which are subject to Law No. 5018 on Public Financial Management and Control. Three questions (gender, age, and education level) were asked to determine the demographic characteristics of the individuals. Two questions (current bureaucratic position and duty period in public institutions) were asked about their position in the public sector. Additional 5 questions were asked to uncover different sets of information (the participants' status in keeping up to date with the academic literature in their fields, status of being abroad, duration of being abroad, and reasons for being abroad). The findings obtained from the answers are given in Table 13 and Table 14.

Table 13: Demographic Characteristics of Participants

Demographic Features	**Number N**	**Percentage %**
Gender		
Women	78	19,1
Men	331	80,9
Total	409	100,0
Age		
25-30	18	4,4
31-35	34	8,3
36-40	84	20,5
41-50	186	45,5
51 and above	87	21,3
Total	409	100,0
Education Status		

Bachelor's degree	213	52,1
Master's degree	158	38,6
Ph.D.	38	9,3
Total	409	100,0
What Is Your Current Bureaucratic Position?		
Top Managers	73	17,8
Directorates/Heads of Strategy Development Department	66	16,1
Expenditure Authorities/Heads of Department	165	40,3
Auditors	105	25,7
Total	409	100,0
How Many Years Have You Been Working (as Senior) in the Public?		
1-5	93	22,7
6-10	106	25,9
11-15	88	21,5
16-20	49	12,0
21-25	28	6,8
26 and above	45	11,0
Total	409	100,0

Accordingly, 19.1% of the participants are women while 80.9% are men. Considering the age of the people participating in the study, 4.4% of them are in 25-30 age range, 8.3% are in 31-35 age range, 20.5% are in the 36-40 age range, 45.5% are in 41-50 age range, and 21.3% are in the age range of 51 and over. In addition, 52.1% of participants received a bachelor's degree, 38.6% received a master's degree, and 9.3% received a PhD degree. Furthermore, the participants are comprised of 17.8% senior managers, 16.1% Directorates/Heads of Strategy Development Department, 40.3% Expenditure Authorities/Heads of Department, and 25.7% auditors. 22.7% of the participants served for the range of 1-5 years, 25.9% served between 6-10 years, 21.5% served between 11-15 years, 12% served between 16-20 years, 6.7% served between 21-25 years, and finally 11% stated that they served in the public sector for 26 years and above.

It was detected that 68.9% of the participants have been employed in the central government institutions, and 31.1% have worked for local governments. Moreover, it was revealed that 72.4% of the participants have been keeping up to date with the academic literature in their field, however, it is not the case for the remained 27.6% of the participants. In keeping with the results, 51.3% of the participants had been abroad, and 48.7% of them had not. It was been found that 43.3% of the participants who have been abroad stayed for less than 1 year, 6.1% stayed between 1-3 years, 0.2% stayed between 4-5 years, and finally, 1.7% stayed 5 years or more. Lastly, 31.3% of the people who went abroad stated that they went abroad for business, 16.4% for education, and 3.7% for travel.

Table 14: Findings on the Status of the Institutions where the Participants Work

What is the public status of the institution you work for?	**Number N**	**Percentage %**
Central Government	282	68,9
Local Government	127	31,1
Total	409	100,0
Are you able to keep up to date with the academic literature in your field?		
Yes	296	72,4
No	113	27,6
Total	409	100,0
Have you been abroad?		
Yes	210	51,3
No	199	48,7
Total	409	100,0
If yes, how many years?		
Less than 1 year	177	43,3
1-3 year	25	6,1
4-5 year	1	0,2
More than 5 years	7	1,7
Total	210	48,7
For what purpose have you been abroad?		
For business	128	31,3
For education/training	67	16,4
For travel	15	3,7
Total	210	48,7

7.2. The Analysis of Data

The normality distribution of the data was examined to determine which analyses should be applied to determine the current status of TPFMS and which policy recommendations of the participants are to be implemented. As a result of the “Kolmogorov-Smirnov Test”, it was found that neither scales showed normal distribution ($p \leq 0.05$). However, the Skewness-Kurtosis test, which is another powerful and reliable test, was also applied, and the coefficient values were examined. Skewness-Kurtosis normal distribution value coefficient range is specified as -2 to + 2 (Karagöz & Ekici, 2004). From this point of view, the Skewness-Kurtosis coefficient values of the TPFMS current status scale and policy recommendations scale were examined, and it was determined that the Skewness-Kurtosis value of the TPFMS current status scale was between 0.428 and 0.800, and the Skewness-Kurtosis value of the policy recommendations scale was between -0.042 and 1.381. Considering the mentioned values, it was understood that the data showed a normal distribution. Regarding the normal distribution of the data, the frequency and percentage analysis of the data set, the arithmetic mean, and standard deviation values were calculated.

In the analysis part of the research, it was accepted that as the arithmetic mean values of the answers approach the value 1, it means that the perspective of the participants on the current status and policy recommendations is low, and as they approach the value 5, the participants’ perception is high. The range of the arithmetic mean obtained in the analysis phase was calculated as follows:

$$\text{Range of Change} = 5-1= 4$$

$$\text{Range of Change} = 4/5= 0.80$$

In this regard, the determinant range values and result levels in revealing the perspectives on TPFMS current status and policy recommendations are given in Table 15. In addition, Table 15 shows which option corresponds to which change in range values of the arithmetic mean of the perspectives on TPFMS current status and policy recommendations, and what that means.

Table 15: Determinant Range Values and Result Levels of the Perspectives on TPFMS Current Status and Policy Recommendations

Weight	Options	Range Values	Result
5	Strongly agree	4,20-5,00	Very high-level
4	Agree	3,40-4,19	High-level
3	Neither agree nor disagree	2,60-3,39	Medium-level
2	Disagree	1,80-2,59	Low-level
1	Strongly disagree	1,00-1,79	Very low-level

7.3. The Findings on Turkish Public Financial Management System Current Status and Policy Recommendations Categorical Variables

7.3.1. The Findings on the Relative Size of the Public Sector in Turkey and Downsizing Public Expenditure

The findings of the opinions of the participants on the relative size of the public sector in Turkey and reducing public expenditure are given in Table 16. In this respect, while 68.2% of the participants stated that it is mandatory to reduce public expenditure, 31.8% stated that it is unnecessary to reduce the relative size of the public sector in Turkey and therefore public expenditure.

Table 16: The Opinions of the Participants on the Relative Size of the Public Sector in Turkey and Reducing Public Expenditure

Do you think the relative size of the public sector in Turkey and therefore public expenditure should be reduced?	Number N	Percentage %
Yes	279	68,2
No	130	31,8
Total	409	100,0

Participants who think that it is necessary to reduce the relative size of the public sector in Turkey and therefore public expenditure were asked to suggest solution recommendation(s) in which they can mark one or more options on this issue. These answers are shown in Table 17.

Table 17: The Solution Recommendations on the Relative Size of the Public Sector in Turkey and Reducing Public Expenditure

Recommendations	Number N	Percentage %
The allocation and utilization of resources in the public sector should be prioritized in line with the determined policies and targets.	202	49,4
The sharing of duties and powers between the central government and local governments should be rearranged.	161	39,4
Electronic service delivery methods should be expanded and employment should be reduced	153	37,4
Alternative service delivery methods should be used in the provision of some public services.	143	35,0

Appropriations should not be allocated from the budget to goods and services produced by the public, although they are not required.	140	34,2
Organizations should be made autonomous and should function subject to free market conditions.	82	20,0

In this regard, 49.4% of the participants put forward “The allocation and use of resources in the public sector should be prioritized in line with the determined policies and targets” solution, while 39.4% suggested “The sharing of duties and powers between the central government and local governments should be rearranged” as a solution. In addition, 37.4% of the participants adopted the “Electronic service delivery methods should be expanded, and employment should be reduced” suggestion while 20% suggested “Organizations should be made autonomous and should function subjected to free market conditions”.

7.3.2. The Findings on the Needfulness of a System Providing Planning and Control of Public Expenditures in Turkey

The answers given to the question of whether a system is needed to provide planning and control of expenditures in Turkey are given in Table 18. In this context, 95.6% of participants stated that a system is needed to provide planning and control of public expenditures in Turkey while 4.4% stated that such a system is not required.

Table 18: The Necessity for a System for Planning and Control of Public Expenditures in Turkey

Is a system necessary to provide the planning and control of expenditures in Turkey?	Number N	Percentage %
Yes	391	95,6
No	18	4,4
Total	409	100,0

Participants who think that a system is necessary to provide the planning and control of expenditure in Turkey were asked to make solution recommendation(s) in which they can mark one or more options on this issue, and their answers are shown in Table 19.

Table 19: The Solutions to the Necessity for a System for Planning and Control of Public Expenditures in Turkey

Recommendations	**Number N**	**Percentage %**
Expenditure reviews should be carried out to measure and improve the performance of public expenditure.	289	70,7
The priorities of the government's plans and programs should be harmonized with the priorities of public institutions.	279	68,2
The authority should be delegated to sub-levels in the decision-making processes regarding expenditures.	201	49,1
An independent board should be established to review the expenditure processes and guide fiscal policy decisions.	169	41,3
The decision-making processes in the public sector should be centralized.	42	10,3

In this respect, 70.7% of the participants proposed "Expenditure reviews should be carried out to measure and improve the performance of public expenditure", and 68.2% suggested "The priorities of the government's plans and programs should be harmonized with the priorities of public institutions". Furthermore, 49.1% of the participants suggested an application such as "The authority should be delegated to sub-levels in the decision-making processes regarding expenditures" while 10.3% suggested "Decision-making processes in the public sector should be centralized".

7.3.3. The Findings on the Ideas of the Need to Develop New Methods for Measuring and Analyzing Performance in Public Financial Management

Within the scope of the research, the findings of the participants' ideas about the need to develop new methods to measure and analyze performance in public financial management are shown in Table 20. In this sense, 93.2% of respondents believe that there is a need to develop new methods to measure and analyze performance in public financial management while 6.8% state that there is no need to develop such a method.

Table 20: The Ideas on the Need to Develop New Methods for Measuring and Analyzing Performance in Public Financial Management

New methods are needed to measure and analyze performance in public financial management.	**Number N**	**Percentage %**
Yes	381	93,2
No	28	6,8
Total	409	100,0

Participants who think that new methods are needed to measure and analyze performance in public financial management were asked to make solution recommendation(s) in which they can mark one or more options on this issue, and the answers are shown in Table 21.

Table 21: The Solution Recommendations on the Need to Develop New Methods for Measuring and Analyzing Performance in Public Financial Management

Recommendations	**Number N**	**Percentage %**
Some criteria such as quality, productivity, profitability, innovation, customer satisfaction, and employee satisfaction should be taken into consideration.	292	71,4
The outputs of the institutions should be compared with the outputs of the previous year/years.	249	60,9
The outputs of similar institutions should be compared with each other.	233	57,0
The outputs of the institutions should be compared with the goals set by the managers.	225	55,0
The outputs of the institutions should be compared with those of the private sector institutions that produce the same type of goods or services.	220	53,8
Performance indicators should be calculated over the indicators determined based on the information in the financial tables	197	48,2

Table 21 introduces that 71.4% of the participants suggested “Some criteria such as quality, productivity, profitability, innovation, customer satisfaction, and employee satisfaction should be taken into consideration” idea while 60.9% put forward “The outputs of the institutions should be compared with the outputs of the previous year/years”. Additionally, 57% suggested the idea of “The outputs of similar institutions should be compared with each other” as a method. Finally, 48.2% of them asserted that “Performance indicators should be calculated over the indicators determined based on the information in the financial tables".

7.3.4. The Findings on the Inclusion of Performance Information Generated through Strategic Plans and Performance Programs into the Budgeting and Decision-Making Processes

The findings of the participants in the research regarding the inclusion of performance information generated through strategic plans and performance programs in the budgeting and decision-making processes are given in Table 22. As shown by the table, 57.5% of the participants put forward that performance information produced through strategic plans and performance programs is included in the budgeting and decision-making processes. On the other hand, 42.5% of respondents expressed that such an implementation does not exist.

Table 22: The Inclusion of Performance Information Generated through Strategic Plans and Performance Programs into Budgeting and Decision-Making Processes

Performance information generated through strategic plans and performance programs is included into the budgeting and decision-making processes.	**Number N**	**Percentage %**
Yes	235	57,5
No	174	42,5
Total	409	100,0

Participants who answered 'No' to the item were asked to make solution recommendation(s) in which they can mark one or more options on this issue, and the answers are shown in Table 23.

Table 23: The Recommendations on Integrating Performance Information into the Budgeting Process

Recommendations	**Number N**	**Percentage %**
It is necessary to develop a performance information system that is suitable for developing expenditure priorities and ensuring fiscal discipline.	141	33,5
A structure is required that allows to establish a link between performance information and resource allocation and thus to include performance information into the budget process.	138	32,8
There is a need for a performance information system that will review the expenditure processes in the budget implementation process and increase or decrease expenditures when necessary.	130	31,8
There is a need for expert personnel who can evaluate, compare and analyze the performance information produced.	125	30,6
Performance information should be determined by considering contemporary guidelines and methods.	86	21,0

Table 23 shows that 33.5% of the participants proposed “It is necessary to develop a performance information system that is suitable for developing expenditure priorities and ensuring fiscal discipline” opinion while 32.8% expressed “A structure is required that allows to establish a link between performance information and resource allocation and thus to include performance information into the budget process” as a suggestion. Along with this, while the “There is a need for a performance information system that will review the expenditure processes in the budget implementation process and increase or decrease expenditures when necessary” view is accepted by 31.8% of the participants, the acceptance rate of the “Performance information should be determined by considering contemporary guidelines and methods” idea is 21%.

7.3.5. The Findings on the Opinions of the Participants on the Alteration in the Turkish Budget System

The findings regarding the opinions of the participants on the alteration in the Turkish Budget System are listed in Table 24. As shown by the table, 78.2% of the participants think that there is a need for an alteration in the Turkish Budget System while 21.8% think that it is not necessary to alter the Budget System.

Table 24: The Opinions on the Alteration in the Turkish Budget System

There is a need for an alteration in the Turkish budget system.	Number N	Percentage %
Yes	320	78,2
No	89	21,8
Total	409	100,0

Participants who asserted that there is a need for an alteration in the Turkish Budget System were asked to make solution recommendation(s) in which they can mark one or more options on this issue. The answers are shown in Table 25.

Table 25: The Solution Recommendations for the Alteration in the Turkish Budget System

Recommendations	Number N	Percentage %
Some mechanisms should be developed to harmonize the priorities of public administrations/local governments with the Government priorities/development plans and programs in the budget preparation stage.	255	62,3
The output and results obtained should be associated with the public resources utilized in budget implementations.	232	56,7
It is necessary to establish a connection between the policy preferences of the government/local government and the goals and costs of the services.	202	49,4
Budget documents should be created that are simple and can be developed in time, including the performance of public service programs.	197	48,2
Performance information on public services should be included in the budget processes.	197	48,2
A system based on improved expenditure priority should be developed in making budget decisions.	168	41,1

While the "Some mechanisms should be developed to harmonize the priorities of public administrations/local governments with the Government priorities/development plans and programs in the budget preparation stage" option was marked by 62.3% of the participants, the "The output and results obtained should be associated with the public resources utilized in budget implementations" option was presented as a solution by 56.7% of them. In addition, while the idea "It is necessary to establish a connection between the policy preferences of the government/local government and the goals and costs of the services" was accepted by 49.4% of the participants, "A system based on improved expenditure priority should be developed in making budget decisions" solution was accepted by 41.1% of them.

7.3.6. The Findings on the Opinions of the Participants on the Need for a Regulatory System Covering Some Rules, Standards and Processes to Ensure Efficiency in the Utilization of Resources and Service Delivery in Public Financial Management

The findings regarding the opinions of the participants on the need for a regulatory system covering some rules, standards and processes to ensure efficiency in the utilization of resources and service delivery in public financial management are presented in Table 26.

Table 26: The Need for a Regulatory System to Ensure Efficiency in the Utilization of Resources and Service Delivery in Public Financial Management

There is a need for a regulatory system covering some rules, standards and processes to ensure efficiency in the utilization of resources and service delivery in the public financial management.	**Number N**	**Percentage %**
Yes	367	89,7
No	42	10,3
Total	409	100,0

The table demonstrates that 89.7% of the participants think that there is a need for a regulatory system covering some rules, standards and processes to ensure efficiency in the utilization of resources and service delivery in public financial management, on the other hand, the remained participants do not agree with the majority.

Participants who put forward that there is a need for a regulatory system covering some rules, standards and processes to ensure efficiency in the utilization of resources and service delivery in the public financial management were asked to make solution recommendation(s) in which they can mark one or more options on this issue. The answers are shown in Table 27.

Table 27: The Solution Recommendations on the Need for a Regulatory System to Ensure Efficiency in the Utilization of Resources and Service Delivery in Public Financial Management

Recommendations	**Number N**	**Percentage %**
A structure should be established that enables the budget to focus on the targets to be achieved in public services.	276	67,5
The internal audit and internal control system should be redesigned to make macroeconomic analyzes and forecasts and to provide opinions in the budget preparation and implementation processes.	252	61,6
Fiscal rules that include limitations in the form of a quantitative ceiling or rate on fiscal indicators such as budget deficit, borrowing, and expenditure in public financial management should be implemented.	223	54,5
Independent institutions and/or boards should be established to measure the general performance of public institutions and to impose sanctions when necessary in case of deviations from the determined financial rules.	203	49,6
It is necessary to build a dynamic budgeting system that does not have a static and one-time framework and adapts to the needs of the day.	194	47,4

As indicated by the table, while the suggestion “A structure should be established that enables the budget to focus on the targets to be achieved in public services” is adopted by 67.5% of the participants, 61.6% of them put forward that “The internal audit and internal control system should be redesigned to make macroeconomic analyzes and forecasts and to provide opinions in the budget preparation and implementation processes”. In addition, 54.5% of the participants adopted the “Fiscal rules that include limitations in the form of a quantitative ceiling or rate on fiscal indicators such as budget deficit, borrowing, and expenditure in public financial management should be implemented” idea. Finally, “It is necessary to build a dynamic budgeting system that does not have a static and one-time framework and adapts to the needs of the day” idea was adopted by 47.4% of the participants.

7.4. Findings on the Categorical Variables of Turkish Public Financial Management System Current Status and Policy Recommendations, and the Status of the Institution in which the Participants Worked

To reveal the purpose of the research, the answers to the categorically variable questions about the current status of TPFMS and policy recommendations were analyzed through the Chi-square test. The hypotheses created for this purpose are as follows:

H1: There is a statistically significant difference between the opinions of the participants on the relative size of the public sector in Turkey and therefore on reducing public spending and the public status of the institution they work for.

H2: There is a statistically significant difference between the opinions of the participants on the need for a system that will ensure the planning and control of expenditures in Turkey and the public status of the institution they work for.

H3: There is a statistically significant difference between the opinions of the participants regarding the need to develop new methods to measure and analyze performance in public financial management and the public status of the institution they work for.

H4: There is a statistically significant difference between the opinions of the participants regarding the inclusion of performance information produced through strategic plans and performance programs in the budgeting and decision-making processes and the public status of the institution they work for.

H5: There is a statistically significant difference between the opinions of the participants regarding the need for an alteration in the Turkish budget system and the public status of the institution they work for.

H6: There is a statistically significant difference between the opinions of the participants on the need for a regulatory system covering some rules, standards and processes to ensure efficiency in the utilization of resources and service delivery in the public financial management and the public status of the institution they work for.

Table 28: TPFMS Current Status and Policy Recommendations Categorical Variables and Findings on the Status of the Institution in the Public

Crosstab						
TPFMS Current Status and Policy Recommendations Categorical Variables			**What is the public status of your institution?**		**X^2**	**P**
			Central Government	**Local Government**		
Do you think the relative size of the public sector in Turkey and therefore public expenditure should be reduced?	Yes	N	212	117	6,428	**0,011**
		%	64,4%	76,0%		
	No	N	117	37		
		%	35,6%	24,0%		
Is a system necessary to ensure the planning and control of expenditures in Turkey?	Yes	N	314	148	111	0,739
		%	95,4%	96,1%		
	No	N	15	6		
		%	4,6%	3,9%		
New methods are needed to measure and analyze performance in public financial management.	Yes	N	305	143	,004	0,952
		%	92,7%	92,9%		
	No	N	24	11		
		%	7,3%	7,1%		
Performance information generated through strategic plans and performance programs is included into the budgeting and decision-making processes.	Yes	N	178	100	5,038	**0,025**
		%	54,1%	64,9%		
	No	N	151	54		
		%	45,9%	35,1%		
There is a need for an alteration in the Turkish budget system.	Yes	N	255	113	,987	0,321
		%	77,5%	73,4%		
	No	N	74	41		
		%	22,5%	26,6%		
There is a need for a regulatory system covering some rules, standards and processes in order to ensure efficiency in the utilization of resources and service delivery in the public financial management.	Yes	N	284	141	2,722	0,099
		%	86,3%	91,6%		
	No	N	45	13		
		%	13,7%	8,4%		

According to Table 28, participants think that the relative size of the public sector in Turkey and therefore public expenditure should be reduced; 64.4% of the participants employed in the central government and 76% of the local government employees agreed with the idea (P=0.011<0.05). Derived from this finding, there is a statistically significant difference between the opinion of central government employees and local government employees on reducing the relative size of the public sector and public expenditure in Turkey. In this direction, H1 hypothesis has been accepted.

The "Chi-Square test results" to test H2 hypothesis are also shown in Table 28. As can be easily seen in the table, 95.4% of the participants working in the central government think that a system is needed to plan and control expenditures in Turkey while 96.1% of local government employees argue that such a system is needed ($P=0.739 > 0.05$). As understood by this information, there is no statistically significant difference between variables, and the H2 hypothesis has been rejected.

Within the scope of the research, when the opinions of the participants regarding the need to develop new methods to measure and analyze performance in public financial management are examined, 92.7% of the participants working in the central government can be seen to think new methods to be developed while 92.9% of the local government employees stated that new methods are required ($P=0.952 > 0.05$). In the light of the finding, it can be concluded that there is no statistically significant difference between the central government employees and the local government employees regarding the stated idea. As a result, H3 hypothesis has been rejected.

When it comes to the idea that performance information generated through strategic plans and performance programs is included into the budgeting and decision-making processes, 54.1% of central government employees and 64.9% of local government employees adopted the opinion that performance information is included into the budgeting and decision-making processes ($P=0.025<0.05$). According to this finding, there is a statistically significant difference between the variables, and H4 hypothesis has been accepted.

Evaluating the opinions of the participants regarding whether there is a need for an alteration in the Turkish budget system, 77.5% of the central government employees and 73.4% of the local government employees think that there is a need for an alteration in the Turkish budget system ($P=0.321 > 0.05$). This information demonstrates that there is no statistically significant difference between variables, and H5 hypothesis has been rejected.

Examining the opinions of the participants regarding the need for a regulatory system covering some rules, standards and processes to ensure efficiency in the utilization of resources and service delivery in the public financial management, 86.3% of the participants working in the central government thought that such a system was required, and 91.6% of the local government employees supported the need of such a system ($P=.099 \geq 0.05$). Dependent on this finding, no statistically significant difference has been found between the central government employees and the local government employees on this issue, and H6 hypothesis has been rejected.

7.5. The Findings on the Opinions of the Participants on the Current Status of Turkish Public Financial Management System

As a result of PCA conducted to reveal the opinions of the top managers, expenditure authorities/heads of departments, directorates/heads of strategy development departments and internal and external auditors employed in both the central government and local governments about the current status of TPFMS, it was determined that TPFMS has 6 dimensions explaining the current status and 28 items related to these dimensions. As presented by Table 29, it has been determined that the opinions of the participants about the current status of TPFMS are generally at a "medium" level ($\bar{x}$:3.19; s.d.: 0.553).

Table 29: The Opinions of the Participants on the Current Status of TPFMS

Dimension and Items	Arithmetic Mean ($\bar{x}$)	Standard Deviation (s.d.)
Dimension_1: Transparency and Accountability		
An effective financial discipline is implemented in public financial management.	2,98	1,051
Institutions abide by the rules determined by laws and other legislation in the accountability reports they release.	3,39	1,075
Resources are allocated in accordance with the goals and objectives determined in the top policy documents.	3,13	1,052
There are clear, transparent and predictable regulations that guide budget implementation.	3,25	,999
The accountability mechanism puts significant pressure on institutions to improve the effectiveness and efficiency of their existing services.	3,06	1,165
The mechanisms that ensures the accountability of employees at all levels are clearly defined by laws and other legal regulations.	3,20	1,100
At the budget implementation stage, the ex-ante financial control and ex-post expenditure audit mechanism are effectively functioned.	3,07	1,118
Budget implementation results are published monthly and the public is informed about the budget realizations.	3,15	1,115

Institution budgets provide a comprehensive and transparent view of public financial transactions.	3,26	1,084
FINAL TOTAL	3,16	,819
Dimension_2: Performance Management		
Performance management is implemented effectively in the public sector.	2,40	1,085
According to the data obtained as a result of performance evaluations and audits, the deficiencies of the institution are eliminated, operations are carried out to improve the good aspects, and rewards and punishments are applied when necessary.	2,56	1,141
Citizens actively participate in the decision-making processes.	2,31	1,030
FINAL TOTAL	2,42	,916
Dimension_3: The Budget Oversight of the TGNA		
The budget calendar and regulations provide sufficient time and opportunity to the TGNA/Local Council for the budget oversight.	3,26	1,062
At the oversight stage of the budget, the TGNA/ Local Council has sufficient capacity and support.	3,09	1,108
TGNA/Local Councils can easily access to the information/documents they need for the budget oversight.	3,54	,939
FINAL TOTAL	3,29	,885
Dimension_4: Public Expenditure Process and Efficiency		
The relative size of the public sector in the economy is large.	3,78	1,044
There are goods and services produced by the public, although they are not required.	3,32	1,058
There is over-employment in the public sector.	3,80	1,136
There are institutions with similar activities in the public sector.	4,07	,831
FINAL TOTAL	3,74	,750
Dimension_5: The Performance Auditing by the TCA		
Performance audits conducted by the TCA provide sufficient information to the public about whether resources are utilized effectively, economically and efficiently.	2,90	1,123
Performance audits conducted by the TCA for the measurement of activity results cover all of the works and transactions of the institutions and provide information on whether the resources are utilized effectively, economically and efficiently.	2,91	1,147
The reports on the performance audit conducted by the TCA are presented to the public in an understandable manner.	3,18	1,155

Performance audits performed by the TCA promote the performance management.	3,18	1,084
FINAL TOTAL	3,04	1,007
Dimension_6: Performance-Based Budgeting		
The budget proposals submitted to the TGNA/Local Council should become a clearer and more understandable document focusing on policy priorities.	3,97	,817
Performance budgeting should be applied to the programs where the government is the main service provider, such as infrastructure, education and health.	3,24	1,156
Performance indicators should be developed for the external stakeholders and the public rather than the internal functioning of the administration.	3,39	1,100
Resource allocation decisions are mostly concentrated on inputs.	3,39	1,040
Performance programs and performance indicators determined in performance-based budgeting have a complex structure.	3,56	1,008
FINAL TOTAL	3,51	,656
TPFMS CURRENT STATUS	**3,19**	**,553**

When the current status of TPFMS is examined depending on the dimensions, the opinions of “public expenditure process efficiency” ($\bar{x}$:3.74; s.d.: 0.750) and “performance-based budgeting” ($\bar{x}$:3.51; s.d.: 0.656) dimensions are at a high level. On the other hand, the opinions of the participants about the dimension of “Transparency and Accountability” ($\bar{x}$: 3.16; s.d.: 0.819), the dimension of “Budget Oversight of the Assembly” ($\bar{x}$: 3.29; s.d.: 0.885) and the dimension of “the performance audit by the TCA” ($\bar{x}$: 3.04; s.d.: 1.007) are among the findings obtained to be medium. In this respect, the last dimension of “performance management” ($\bar{x}$:2.42; s.d.: 0.916) has been found to be at a “low” level.

It is important for the research to identify and explain the highest and lowest items of the opinions of the participants on the current status of TPFMS. In this respect, while the item “Institutions abide by the rules determined by laws and other legislation” ($\bar{x}$:3.39; s.d.:1.075), which is included in the dimension of “Transparency and Accountability”, has the highest level of perception in this dimension, “An effective fiscal discipline is applied in public financial management” ($\bar{x}$:2.98; s.d.:1.051) is the lowest level of perception within the dimension.

While the highest perception level in the “Performance Management” dimension is “According to the data obtained as a result of performance evaluations and audits, the deficiencies of the institution are eliminated, operations are carried out to improve the good aspects, and rewards and punishments are applied when necessary.” ($\bar{x}$:2.56; s.d.:1.141), “Citizens actively participate in the decision-making processes” ($\bar{x}$:2.31; s.s:1.030) is the item with the lowest perception level in this dimension.

In the dimension of “The Budget Oversight of the TGNA”, the item with highest perception level is “TGNA/Local Councils can easily access to the information/documents they need for the budget oversight”. However, the item “At the oversight stage of the budget, the TGNA/ Local Council has sufficient capacity and support” has the lowest perception level in this dimension ($\bar{x}$:3.09; s.d.:1.108).

In “Public Expenditure Process and Efficiency” dimension, the item “There are institutions with similar activities in the public sector” ($\bar{x}$:4.07; s.d.:0.831) got the highest perception level while the item “There are goods and services produced by the public, although they are not required” ($\bar{x}$:3.32; s.d.:1.058) has the lowest perception level.

The items with the highest perception level in the dimension of “The Performance Auditing by the TCA” are “The reports on the performance audit conducted by the TCA are presented to the public in an understandable manner” ($\bar{x}$:3.18; s.d.:1.155) and “Performance audits performed by the TCA promote the performance management” ($\bar{x}$:3.18; s.d.:1.084). On the other hand, “Performance audits conducted by the TCA provide sufficient information to the public about whether resources are utilized effectively, economically and efficiently” ($\bar{x}$:2.90; s.d.:1.123) and “Performance audits conducted by the TCA for the measurement of activity results cover all of the works and transactions of the institutions and provide information on whether the resources are utilized effectively, economically and efficiently” ($\bar{x}$:2.91; s.d.:1.147) are items with the lowest perception level in this dimension.

Finally, the item with the highest perception level in the “Performance-Based Budgeting” dimension is “The budget proposals submitted to the TGNA/Local Council should become a clearer and more understandable document focusing on policy priorities” ($\bar{x}$:3.97; s.d.:0.817), the item with the lowest perception level in this dimension is “Performance budgeting should be applied to the programs where the government is the main service provider, such as infrastructure, education and health” ($\bar{x}$:3.24; s.d.:1.156).

7.6. The Findings on the Policy Recommendations of the Participants

In this part of the research, the findings regarding the policy recommendations of the participants on the current status of TPFMS are included. As presented by Table 30, it has been determined that the policy recommendations of the participants are generally at a high level.

Table 30: The Findings on the Policy Recommendations

Dimension and Items	**Arithmetic Mean ($\bar{x}$)**	**Standard Deviation (s.d.)**
Budget Resource Allocation and Expenditure Prioritization		
Institution budgets are arranged according to the decisions taken on which types of expenditure will be decreased or which ones will be increased in order to meet the needs of the society in the most efficient way.	2,98	1,108
In preparing budgets, information on the extent to which administration activities contribute to policy priorities and the goals and objectives of the administration is used to the maximum level.	2,94	1,079
The budget provides information to the decision-makers on the performance of public service provision on the development of expenditure priorities.	3,14	1,020
There is enough time for the institutions to formulate and discuss the new year's budget.	3,20	1,109
During the budget execution stage, the executive has enough flexibility to make changes to the approved budget.	3,17	1,060
FINAL TOTAL	3,08	,827
Increasing the Budget Oversight Capacity of the TGNA		
It is necessary to establish an impartial and independent budget unit that will conduct an analysis of budget processes on behalf of the TGNA/local councils, and provide sufficient information to all stakeholders.	3,78	,979
To strengthen the budget oversight capacity of the TGNA/Local Council, it is necessary to establish a separate final accounting commission from the budget commission.	3,75	1,055
It is necessary that the public and the TGNA/local council need to deal with the benefits of budget practices to society or stakeholders rather than processes.	3,80	,971
FINAL TOTAL	3,77	,761

Revision on Performance-Based Budgeting		
In performance-based budgeting, there is a close relationship between the allocation of financial resources and the political consequences of this allocation.	3,49	,980
It is possible to make a result-oriented inference through budget documents and to establish a connection with plans, programs and targets.	3,22	1,047
To increase efficiency in performance management in public financial management, professional standards need to be developed on financial reports, annual reports, audits, and similar issues.	4,05	,973
FINAL TOTAL	3,58	,707
POLICY RECOMMENDATIONS	**3,48**	**,539**

Considering the opinions of the participants about the dimensions that form the policy recommendations, it has been found that the dimensions "increasing the budget supervision capacity of the TGNA" (x̄:3.77; s.d.: 0.761) and "revision of performance-based budgeting" (x̄:3.58; s.d.: 0.707) are at high levels. However, it has been identified that the views about the dimension called "budget resource allocation and expenditure prioritization" (x̄:3.08; s.d.:0.827) are at a medium level.

As stated previously, the research needs to identify and explain the highest and lowest items of the opinions of the participants on policy recommendations. In this regard, while "There is enough time for the institutions to formulate and discuss the new year's budget" (x̄:3.20; s.d.:1.109) item included in the "Budget Resource Allocation and Expenditure Prioritization" dimension has the highest perception level, the "In preparing budgets, information on the extent to which administration activities contribute to policy priorities and the goals and objectives of the administration is used to the maximum level" (x̄:2.94; s.d.:1.079) item is at the lowest perception level in this dimension.

When it comes to the dimension "Increasing the Budget Oversight Capacity of the TGNA", the item that the participants have the highest perception level is "It is necessary that the public and the TGNA/local council need to deal with the benefits of budget practices to society or stakeholders rather than processes" (x̄:3.80; s.d.:.971). On the other hand, "To strengthen the budget oversight capacity of the TGNA/Local Council, it is necessary to establish a separate final accounting commission from the budget commission" (x̄:3.75; s.d.:1.055) is the item with the lowest perception level in this dimension.

Finally, the item that the participants have the highest perception level in the "Revision on Performance-Based Budgeting" dimension is "In order to increase efficiency in performance management in public financial management, professional standards need to be developed on financial reports, annual reports, audits and similar issues" (x̄:4.05; s.d.:,973), "It is possible to make a result-oriented inference through budget documents and to establish a connection with plans, programs and targets" (x̄:3.22; s.d.:1.047) is the item with the lowest level of perception in this dimension.

7.7. The Findings on the Demographic Characteristics of the Participants and the Scale of the Research

7.7.1. The Findings on the Demographic Characteristics of the Participants and Turkish Public Financial Management System Current Status Variable

In this part of the research, the relationship between the demographic characteristics of the participants and the current status of TPFMS is examined. To decide the application of parametric or non-parametric analyses in the research, firstly, normal distribution test was conducted. The Skewness value of the study was found to be - 0.383 and the Kurtosis value was 1.688. These values indicate that the data introduces a normal distribution (George & Mallery, 2010; Gürbüz & Şahin, 2018). In this case, considering that statistically stronger results would be obtained, it was accepted that the data showed a normal distribution, and as a result, parametric analysis was applied. After determining that the data showed normal distribution, the parametric tests, "Independent Samples T Test" and "Analysis of Variance (ANOVA)" tests were applied to test the hypotheses put forward in the research.

7.7.1.1. The Findings on the Analysis of Differences between the Current Status Variables of Turkish Public Financial Management System and the Educational Status of the Participants

The hypothesis developed to determine whether there is a statistically significant difference between the variables of the current status of TPFMS and the educational status of the participants in the research is given below.

H7: There is a statistically significant difference between TPFMS current status variable and educational status of the participants.

Table 31: The Analysis of Differences on the Variable of Current Status of TPFMS and the Variable of Educational Status

ANOVA

TPFMS Current Status					
	Sum of Squares	**d.f.**	**Mean Square**	**F**	**Sig.**
Between Groups	1,216	2	,608	1,995	,137
Within Groups	123,724	406	,305		
Total	124,940	408			

The results of the "ANOVA Test" applied to the data to test H7 hypothesis are shown in Table 31. As shown by the table, it has been determined that there is no statistically significant difference at the 5% significance level between the variable of current status of TPFMS and the education level variable. In other words, regardless of the level of education of the participants, their views on the current status of TPFMS are at a similar level. Derived from this finding, the H7 hypothesis has been rejected.

7.7.1.2. The Findings on the Analysis of Differences between the Current Status of Turkish Public Financial Management System and the Status of the Institution the Participants Work for

The hypothesis developed to determine whether there is a statistically significant difference between the current status of TPFMS and the status of the institution where the participants work is given below.

H8: There is a statistically significant difference between the variable of TPFMS current status and the variable of the status of the institution they work for.

Table 32: The Analysis of Differences between the Current Status of TPFMS and the Status of the Institution the Participants work for

The Status of the Institution	N	Arithmetic Means	S.D.	S.D. (Df)	T	P
Central Government	282	3,15	,572	,407	-2,602	0,010
Local Government	127	3,30	,494			

To test H8 hypothesis, since the answers have two options, the "Independent Sample T Test" was applied to the data, and the results are shown in Table 32. Dependent on the table, it has been determined that there is a statistically significant difference at the 5% significance level between the TPFMS current status variable and the status of the institution the participants work for. Consequently, the opinions of the local government employees regarding the current status of TPFMS ($\bar{x}$:3.30; s.d.: 0.494) are higher than those employed in the central government ($\bar{x}$:3.15; s.d.: 0.572). As a result, H8 hypothesis has been accepted.

7.7.1.3. The Findings on the Analysis of Differences between the Current Status of Turkish Public Financial Management System and the Bureaucratic Position of the Participants

The hypothesis developed to determine whether there is a statistically significant difference between the current status of TPFMS and the bureaucratic positions of the participants in the study is given below.

H9: There is a statistically significant difference between the variable of TPFMS current status and the variable of current bureaucratic positions of the participants.

The results of the 'ANOVA Test' applied to the data to test H9 hypothesis are shown in Table 33. As can be seen from the table, it has been determined that there is a statistically significant difference at the 5% significance level between the variable of the current status of TPFMS and the variable of the bureaucratic positions of the participants.

Table 33: The Analysis of Differences between the Current Status of TPFMS and the Bureaucratic Positions of the Participants

TPFMS Current Status					
Bureaucratic Position	**N**	**x̄**	**s.d.**	**F**	**P**
Top Managers	73	3,2175*	,53074	10,445	,000
Directorates/Heads of Strategy Development Department	66	3,0900	,58928		
Expenditure Authorities/Heads of Department	165	3,3545*	,53079		
Auditors	105	2,9996	,50867		
Total	409	3,1962	,55338		

Tukey test has been conducted to determine which bureaucratic positions of the participants gave rise to such a result. According to Tukey test, there is a statistically significant difference in favor of the participants working in the positions of top managers ($\bar{x}$:3.2175), expenditure authorities/heads of department ($\bar{x}$:3.3545), compared to the directorates/heads of strategy development department ($\bar{x}$:3.0900) and the auditors ($\bar{x}$:2.9996). On the basis of this finding, H9 hypothesis has been accepted.

7.7.1.4. The Findings on the Analysis of Differences between the Current Status of Turkish Public Financial Management System and the Duty Period (as Senior) of the Participants in the Public

The hypothesis developed to determine whether there is a statistically significant difference in the research between the current status of TPFMS and the variable of the duty period (as senior) of the participants in the public is given below.

H10: There is a statistically significant difference between the TPFMS current status variable and the duty period (as senior) of the participants in the public.

The results of the 'ANOVA Test' applied to the data to test H10 hypothesis are shown in Table 34. On the basis of the table, it was determined that there is a statistically significant difference at the 5% significance level between the variable of current status of TPFMS and the variable of the duty period (as senior) of the participants.

Table 34: The Analysis of Differences between the Current Status of TPFMS and the Duty Period (as Senior) of the Participants in the Public

TPFMS Current Status					
The duty period (as a senior) of the participants	**N**	**x̄**	**s.s**	**F**	**P**
1-5 years	93	3,2856*	,56066	3,650	,003
6-10 years	106	3,3045*	,56761		
11-15 years	88	3,1717	,49237		
16-20 years	49	2,9644	,37230		
21-25 years	28	3,1773	,62531		
26 years and above	45	3,0688	,64801		
Total	409	3,1962	,55338		

Tukey test was conducted to determine which duty period gave rise to such a result. As a result of Tukey test, it was found that there is a statistically significant difference in favor of the participants who worked for 1-5 years (x̄:3.2856), 6-10 years (x̄:3.3045) compared to the participants who worked for 11-15 years (x̄:3.1717), 16-20 years (x̄:2.9644), 21-25 years (x̄:3.1773), 26 years and above (x̄:3.0688). In keeping with the findings, H10 hypothesis has been accepted.

7.7.1.5. The Findings on the Analysis of Differences between the Current Status of Turkish Public Financial Management System and the Keeping up to Date with the Academic Literature of Participants in Their Fields

The hypothesis developed to determine whether there is a statistically significant difference between the variable of the current status of TPFMS and the variable of keeping up to date with the academic literature of participants in their fields is given below.

H11: There is a statistically significant difference between the TPFMS current status variable and the variable of keeping up to date with the academic literature of participants in their fields.

Table 35: The Analysis of Differences between the Current Status of TPFMS and the Keeping up to Date with the Academic Literature of Participants in Their Fields

Keeping up to Date with the Academic Literature of Participants in Their Fields	N	Arithmetic Mean	S.D.	S.D.(Df)	t	P
No	296	3,2531	,54061	,407	3,405	0,001
Yes	113	3,0473	,56109			

The results of "Independent Sample T Test" applied to the data to test H11 hypothesis are shown in Table 35. Based on the table, it has been determined that there is a statistically significant difference at the 5% significance level between the variable of TPFMS current status and the variable of keeping up to date with the academic literature of participants in their fields. In consequence, the opinions of the participants who keep up to date with the academic literature are at a higher level than those who do not keep up to date with the academic literature. Derived from the findings, the H11 hypothesis has been accepted.

7.7.1.6. The Findings on the Variables Related to the Public Status of the Institution where the Participants Work and the Sub-Dimensions of Turkish Public Financial Management System Current Status

Within the scope of the research, the hypotheses regarding the difference between the dimensions of the TPFMS current status scale and the status of the institution where the participants work are as follow:

H12: There is a statistically significant difference between the variable of transparency and accountability dimension of the TPFMS current status dimensions and the public status of the institution where the participants work.

H13: There is a statistically significant difference between the variable of performance management dimension of the TPFMS current status dimensions and the public status of the institution where the participants work.

H14: There is a statistically significant difference between the variable of the budget oversight of the TGNA dimension of the TPFMS current status dimensions and the public status of the institution where the participants work.

H15: There is a statistically significant difference between the variable of public expenditure process and efficiency dimension of the TPFMS current status dimensions and the public status of the institution where the participants work.

H16: There is a statistically significant difference between the variable of the performance audit by the TCA dimension of the TPFMS current status dimensions and the public status of the institution where the participants work.

H17: There is a statistically significant difference between the variable of performance-based budgeting dimension of the TPFMS current status dimensions and the public status of the institution where the participants work.

Table 36: The Public Status of the Institution where Participants Work and the Sub-Dimension of TPFMS Current Status

Dimension	The Public Status of the Institution	N	Arit. Mean	S.D.	S.D.(Df)	t	P
Transparency and Accountability	Central Government	282	3,1284	,85675	283,702	-1,461	0,145
	Local Government	127	3,2485	,72570			
Performance Management	Central Government	282	2,3629	,91011	407	-1,903	0,58
	Local Government	127	2,5486	,91963			
The Budget Audit of the TGNA	Central Government	282	3,2423	,91384	272,082	-1,972	0,50
	Local Government	127	3,4199	,80913			
Public Expenditure Process and Efficiency	Central Government	282	3,6374	,78376	407	-4,236	0,000
	Local Government	127	3,9705	,61529			
The Performance Audit by the TCA	Central Government	282	3,0195	1,00933	407	-,696	0,487
	Local Government	127	3,0945	1,00491			
Performance-Based Budgeting	Central Government	282	3,5021	,67243	407	-,362	0,718
	Local Government	127	3,5276	,62319			

The results of the “Independent Sample T Test” to test H12, H13, H14, H15, H16 and H17 hypotheses are presented in Table 36. In reference to the table, it has been determined that there is no statistically significant difference at the 5% significance level between the variable of the transparency and accountability dimension of the TPFMS current status and the status of the institution where the participants work. In the light of the findings, it can be stated that the opinions of the participants on transparency and accountability practices are at a similar level regardless of the public status of the institution where the participants work whether it is the central government ($\bar{x}$:3.12; s.d.: 0.856) or local government ($\bar{x}$:3.24; s.d.: 0.725). In this direction, the H12 hypothesis has been rejected.

In addition, no statistically significant difference has been detected at the 5% significance level between the variable of the performance management dimension of the TPFMs current status and the public status of the institution where the participants work. In other words, no statistically significant difference has been found at the 5% significance level between the performance management dimension and the public status of the institution where the participants work. It means that the opinions of the participants on performance management are at a similar level, regardless of the status of the institution in which they work whether it is the central government ($\bar{x}$:2.36; s.d.:0.910) or local government ($\bar{x}$:2.54; s.d.: 0.919). As a consequence, H13 hypothesis has been rejected.

A statistically significant difference has been determined between the dimension of budget supervision of the TGNA, which is one of the dimensions of the TPFMS current status variable, and the public status of the institution where the participants work. In this regard, the opinions of the participants working in local governments ($\bar{x}$:3.41; s.d.:0.809) on the budget supervision of the TGNA are at a higher level than those working in the central government ($\bar{x}$:3.24; s.d.: 0.913). As a result, H14 hypothesis has been accepted.

Besides, a statistically significant difference has been determined between the variable of the public expenditure process and efficiency dimension of the TPFMS current status and the public status of the institution where the participants work. Accordingly, the opinions of the participants working in the local governments ($\bar{x}$:3.97; s.d.: 0.615) on the public expenditure process and efficiency are at a higher level than those working in the central government ($\bar{x}$:3.63; s.d.: 0.783). Considering these findings, H15 hypothesis has been accepted.

On the other hand, no statistically significant difference has been detected at the 5% significance level between the variable of the dimension of the TCA performance audit, one of the dimensions of the TPFMS current status and the public status of the institution where the participants work. As can be understood, the opinions of the participants on the performance audit by the TCA are at a similar level regardless of the public status of the institution where they work whether it is the central government (x̄:3.01; s.d.:1.009) or local governments (x̄:3.09; s.d.:1.004). It means that H16 hypothesis has been rejected.

Similarly, no statistically significant difference has been found at the 5% significance level between the variable of the PBB dimension and the public status of the institution where the participants work. Dependent on the findings, the opinions of the participants on PBB are at a similar level regardless of the public status of the institution they work for whether it is the central government (x̄:3.50; s.d.:0.672) or local governments (x̄:3.52; s.d.:0.623). In conclusion, H17 hypothesis has been rejected.

7.7.2. The Findings on the Variables Related to the Demographic Characteristics of Participants and Turkish Public Financial Management System Policy Recommendations

7.7.2.1. The Findings on the Variables Related to the Analysis of Differences between the Policy Recommendations and the Educational Status of the Participants

The hypothesis developed to determine whether there is a statistically significant difference between the variables of the policy recommendations and the educational status of the participants in the research is given below.

H18: There is a statistically significant difference between policy recommendation variable and educational status of the participants.

Table 37: The Analysis of Differences on the Variables of the Policy Recommendations and the Educational Status of the Participants

ANOVA

TPFMS Policy Recommendations					
	Sum of Squares	d.f.	Mean Square	F	Sig.
Between Groups	,295	2	,148	,505	,604
Within Groups	118,663	406	,292		
Total	118,958	408			

The results of the “ANOVA Test” to test the H18 hypothesis are shown in Table 37. In conformity with the table, it has been determined that there is no statistically significant difference at the 5% significance level between the variable of policy recommendations and the education level of the participants variable. In other words, regardless of the level of education of the participants, their opinions on the policy recommendations are at a similar level. Derived from this finding, the H18 hypothesis has been rejected.

7.7.2.2. The Findings on the Variables Related to the Analysis of Differences between the Policy Recommendations and the Status of the Institution the Participants Work for

The hypothesis given below is developed to determine whether there is a statistically significant difference between the policy recommendations and the status of the institution where the participants work.

H19: There is a statistically significant difference between the variable of policy recommendations and the variable of the status of the institution they work for in the public.

Table 38: The Analysis of Differences between the Policy Recommendations and the Status of the Institution the Participants work for

The Status of the Institution in the Public	N	Arithmetic Means	S.D.	S.D. (Df)	T	P
Central Government	282	3,425	,546	,407	-3,259	0,001
Local Government	127	3,611	,504			

The results of the “Independent Sample T Test” applied to the data to test the H19 hypothesis are shown in Table 38. As presented in the table, it has been determined that there is a statistically significant difference at the 5% significance level between the policy recommendations variable and the status of the institution the participants work for. As a consequence, the opinions of the local government employees regarding the policy recommendations ($\bar{x}$:3.611; s.d.: 0.504) are higher than those employed in the central government ($\bar{x}$:3.425; s.d.: 0.546). As a result, the H19 hypothesis has been accepted.

7.7.2.3. The Findings on the Variables Related to the Analysis of Differences between the Policy Recommendations and the Bureaucratic Position of the Participants

The hypothesis given below is developed to determine whether there is a statistically significant difference between the policy recommendations and the bureaucratic positions of the participants.

H20: There is a statistically significant difference between the variable of policy recommendations and the variable of bureaucratic positions of the participants.

The results of the “ANOVA Test” applied to the data to test the H20 hypothesis are shown in Table 39. For the table, it has been determined that there is a statistically significant difference at the 5% significance level between the variable of policy recommendations and the variable of the bureaucratic positions of the participants.

Table 39: The Analysis of Differences between the Policy Recommendations and the Bureaucratic Position of the Participants

TPFM Policy Recommendations					
Bureaucratic Position	**N**	**x̄**	**s.d.**	**F**	**P**
Top Managers	73	3,4880*	,49162	7,996	,000
Directorates/Heads of Strategy Development Department	66	3,2121	,66021		
Expenditure Authorities/Heads of Department	165	3,5876*	,50832		
Auditors	105	3,4870*	,48235		
Total	73	3,4880*	,49162		

Tukey test has been conducted to determine which bureaucratic positions of the participants gave rise to such a result. Depending on Tukey test, there is a statistically significant difference in favor of the participants working in the positions of expenditure authority/head of department (x̄:3.5876), top manager (x̄:3.4880), auditors (x̄:3.4870) compared to the directorate/head of strategy development department (x̄:3.2121). In keeping with this finding, H20 hypothesis has been accepted.

7.7.2.4. The Findings on the Variables Regarding the Analysis of Differences between the Policy Recommendations and the Duty Period (as Senior) of the Participants in the Public

The hypothesis given below is developed to determine whether there is a statistically significant difference in the research between the policy recommendations and the variable of the duty period (as senior) of the participants in the public.

H21: There is a statistically significant difference between the policy recommendations variable and the duty period (as senior) of the participants in the public.

The results of the “ANOVA Test” to test H21 hypothesis are shown in Table 40. As displayed by the table, there is a statistically significant difference at the 5% significance level between the variable of policy recommendations and the variable of the duty period (as senior) of the participants.

Table 40: The Analysis of Differences between the Policy Recommendations and the Duty Period (as Senior) of the Participants in the Public

TPFMS Policy Recommendations					
The duty period (as senior) of the participants	**N**	**$\bar{x}$**	**s.d.**	**F**	**P**
1-5 years	93	3,5692*	,53449	2,344	,041
6-10 years	106	3,4994	,53661		
11-15 years	88	3,5157	,46914		
16-20 years	49	3,2789*	,38661		
21-25 years	28	3,5460	,55175		
26 years and above	45	3,3891	,74676		
Total	409	3,4834	,53997		

Tukey test was conducted to determine which duty period gives rise to such a result. According to Tukey test, there is a statistically significant difference in favor of the participants who worked for 1-5 years ($\bar{x}$:3.5692), 16-20 years ($\bar{x}$:3.2789) compared to the participants who worked for 6-10 years ($\bar{x}$:3.4994), 11-15 years ($\bar{x}$:3.5157), 21-25 years ($\bar{x}$:3.5460), 26 years and above ($\bar{x}$:3.3891). In the light of the findings, H21 hypothesis has been accepted.

7.7.2.5. The Findings on the Variables Related to the Analysis of Differences between the Policy Recommendations and the Keeping up to Date with the Academic Literature of Participants in Their Fields

The hypothesis developed to determine whether there is a statistically significant difference between the variable of the policy recommendation and the variable of keeping up to date with the academic literature of participants in their fields is given below.

H22: There is a statistically significant difference between the policy recommendations variable and the variable of keeping up to date with the academic literature of participants in their fields.

Table 41: The Analysis of Differences between the Policy Recommendation and the Keeping up to Date with the Academic Literature of Participants in Their Fields

Keeping up to Date with the Academic Literature of Participants in Their Fields	N	Arithmetic Mean	S.D.	S.D. (Df)	t	P
No	296	3,5328	,4936	167,144	2,716	0,007
Yes	113	3,3540	,6300			

The results of "Independent Sample T Test" applied to the data to test the H22 hypothesis are shown in Table 41. As presented in the table, there is a statistically significant difference at the 5% significance level between the variable of TPFMS current status and the variable of keeping up to date with the academic literature of participants in their fields. In this context, the opinions of the participants keeping up to date with the academic literature ($\bar{x}$:3.5328; s.d.: 0.4936) are at a higher level than those who do not keep up to date with the academic literature ($\bar{x}$:3.3540; s.d.: 0.6300). Derived from the findings, the H22 hypothesis has been accepted.

7.8. The Findings on the Relationship between the Current Status of Turkish Public Financial Management System and the Policy Recommendations

Correlation analysis was carried out to reveal the opinions of the participants on the relationship between the current status of TPFMS and their policy recommendations to solve the problems they consider problematic in the system. Correlation analysis indicates whether there is a relationship between two or more variables, and in case there is a relationship, it states the direction of that relationship. The correlation coefficient is represented by ‘r’ and takes values between -1 and +1. If the relationship between the variables is opposite, that is, if the correlation coefficient takes a negative value, the dependent variable will decrease as the independent variable increases. On the other hand, if the relationship is positive, it means that the dependent variable will increase as the independent variable increases. A value close to -1 indicates a very strong negative relationship between variables, and a value close to +1 indicates a very strong positive relationship between variables. Taking +1 value indicates a full positive relationship between the variables while taking a value of -1 indicates a complete negative relationship between variables (Gürbüz & Şahin, 2018). The Pearson correlation coefficient (r) is the most commonly used in determining the degree and direction of the linear relationship between the variables. If $p \leq 0.05$ in the Pearson correlation analysis, it can be concluded that there is a linear relationship between the two variables with r coefficient taking values between -1 and +1. This coefficient indicates the direction and strength of the relationship. The Pearson correlation indicates that the positive value relationship is directly proportional while the negative value is inversely proportional. In general, if the value between variables is below 0.50, then the correlation is weak. If the value is between 0.50 and 0.70, then the correlation is medium. Finally, values over 0.70 indicate a strong relationship (Akbulut, 2010).

H23 hypothesis has been designed to reveal the opinions of the participants on the relationship between the current status of TPFMS and the policy recommendations they consider.

H23: There is a positive and meaningful relationship between the current status of TPFMS and the policy recommendations of the participants.

Table 42: The Relationship between the Current Status of TPFMS and the Policy Recommendations

Correlations			
		TPFMS Current Status	**Policy Recommendations**
TPFMS Current Status	Pearson Correlation	1	,653**
	Sig. (2-tailed)		,000
	N	409	409
Policy Recommendations	Pearson Correlation	,653**	1
	Sig. (2-tailed)	,000	
	N	409	409
**. Correlation is significant at the 0.01 level (2-tailed).			

Correlation analysis has been applied to test the H23 hypothesis and the results are shown in Table 42. As displayed by the table, as a result of the correlation analysis, it is seen that there is a positive and "medium" relationship between the policy recommendations (which is the dependent variable of the research) and the current status of TPFMS the independent variable. That corresponds to the calculated values ($r = 0.653$; $p < 0.05$) at 95% confidence interval. In the light of this finding, the H23 hypothesis has been accepted.

Regarding the findings on the relationship of the dimensions of the current status of TPFMS with policy recommendations, correlation analysis was carried out to reveal the opinions of the participants on the relationship between the sub-dimensions that constitute the current status of TPFMS and the dimensions that constitute the policy recommendations. The hypotheses created for this purpose are as follow:

H24: There is a positive and meaningful relationship between the "Transparency and Accountability", which is one of the sub-dimensions of the current status of TPFMS, and the policy recommendations.

H25: There is a positive and meaningful relationship between the "Performance Management", which is one of the sub-dimensions of the current status of TPFMS, and the policy recommendations.

H26: There is a positive and meaningful relationship between the “The Budget Supervision of the TGNA/Local councils”, which is one of the sub-dimensions of the current status of TPFMS, and the policy recommendations.

H27: There is a positive and meaningful relationship between the “Public Expenditure Process and Efficiency”, which is one of the sub-dimensions of the current status of TPFMS, and the policy recommendations.

H28: There is a positive and meaningful relationship between the “The Performance audit of the TCA”, which is one of the sub-dimensions of the current status of TPFMS, and the policy recommendations.

H29: There is a positive and meaningful relationship between the “Performance-Based Budgeting”, which is one of the sub-dimensions of the current status of TPFMS, and the policy recommendations.

Table 43: The Relationship of the Dimensions of the Current Status of TPFMS with the Policy Recommendations

Correlations								
VARIABLES		**Transparency and Accountability**	**Performance Management**	**The Budget Oversight of the TGNA**	**Public Expenditure Process and Efficiency**	**The Performance Audit of the TCA**	**Performance-Based Budgeting**	**Policy Recom.**
Transparency and Accountability	Pearson Correlation	1	,648**	,589**	-,116*	,706**	,196**	,551**
	Sig. (2-tailed)		,000	,000	,019	,000	,000	,000
Performance Management	Pearson Correlation	,648**	1	,426**	-,002	,608**	,279**	,473**
	Sig. (2-tailed)	,000		,000	,971	,000	,000	,000
The Budget Audit of the TGNA	Pearson Correlation	,589**	,426**	1	-,020	,530**	,212**	,464**
	Sig. (2-tailed)	,000	,000		,694	,000	,000	,000
Public Expenditure Process and Efficiency	Pearson Correlation	-,116*	-,002	-,020	1	-,095	,248**	,127**
	Sig. (2-tailed)	,019	,971	,694		,054	,000	,010

The Performance Audit of the TCA	Pearson Correlation	,706**	,608**	,530**	-,095	1	,187**	,471**
	Sig. (2-tailed)	,000	,000	,000	,054		,000	,000
Performance-Based Budgeting	Pearson Correlation	,196**	,279**	,212**	,248**	,187**	1	,460**
	Sig. (2-tailed)	,000	,000	,000	,000	,000		,000
Policy Recommendations	Pearson Correlation	,551**	,473**	,464**	,127**	,471**	,460**	1
	Sig. (2-tailed)	,000	,000	,000	,010	,000	,000	
**. Correlation is significant at the 0.01 level (2-tailed).								
*. Correlation is significant at the 0.05 level (2-tailed).								

Based on the Correlation Analysis, which reveals the relationship between dimensions of the current status of TPFMS and the policy recommendations, it is possible to make the following evaluations:

H24: There is a positive and meaningful relationship between “Transparency and Accountability”, which is one of the sub-dimensions of the current status of TPFM, and the policy recommendations.

As indicated in Table 43, it has been observed that there is a relationship between the Transparency and Accountability dimension and the variables of TPFMS policy recommendations. This relationship is statistically significant ($p=0.000<0.05$), and it has been found that there is a positive relationship and a “Medium” ($r = 0.551$) level. In consequence, the H24 hypothesis has been accepted.

H25: There is a positive and meaningful relationship between the “Performance Management”, which is one of the sub-dimensions of the current status of TPFMS, and the policy recommendations.

In reference to the table, it has been observed that there is a relationship between the Performance Management dimension and the variables of policy recommendations. This relationship is statistically significant ($p=0.000<0.05$), it has been found that there is a positive and weak relationship ($r=0.473$). As a result, the H25 hypothesis has been accepted.

H26: There is a positive and meaningful relationship between the “The Budget Supervision of the TGNA/Local councils”, which is one of the sub-dimensions of the current status of TPFM, and the policy recommendations.

As shown by the table, there is a relationship between the dimension of the Budget Supervision of the TGNA/local councils and the variables of TPFMS policy recommendations. This relationship was statistically significant ($p=0.000<0.05$), and it has been found that there is a positive and weak relationship ($r=0.464$). Consequently, H26 hypothesis has been accepted.

H27: There is a positive and meaningful relationship between the “Public Expenditure Process and Efficiency”, which is one of the sub-dimensions of the current status of TPFMS, and the policy recommendations.

As can be seen from the table, there is a relationship between the Public Expenditure Process and Efficiency dimension and the variables of the policy recommendations for TPFMS. This relationship is statistically significant ($p=0.010<0.05$), and there is a positive relationship and weak ($r=0.127$) level. In this regard, H27 hypothesis has been accepted.

H28: There is a positive and meaningful relationship between the “The Performance Audit of the TCA”, which is one of the sub-dimensions of the current status of TPFMs, and the policy recommendations.

As given by the table, there is a relationship between the dimension of the Performance Audit by the TCA and the variables of the policy recommendations. This relationship is statistically significant ($p=0.010<0.05$), and it has been found that there is a positive relationship and a weak ($r=0.471$) level. Accordingly, H28 hypothesis has been accepted.

H29: There is a positive and meaningful relationship between the “Performance-Based Budgeting”, which is one of the sub-dimensions of the current status of TPFMS, and the policy recommendations.

Considering the table, it has been observed that there is a relationship between the PBB dimension and the variables of the policy recommendations for TPFMS. This relationship is statistically significant ($p=0.010<0.05$) with a positive relationship and a “weak” ($r = 0.460$) level. In light of the finding, the H29 hypothesis has been accepted.

7.9. The Findings on the Impact of the Current Status of Turkish Public Financial Management System on Policy Recommendations of the Participants

In this study, “Simple Linear Regression Analysis” and “Multiple Linear Regression Analysis” were applied to determine the relationship between TPFMS current status and its sub-dimensions on the policy recommendations Regression analysis is the process of explaining the relationship between two or more variables with a mathematical equality, with the distinction of one of the two or more variables with a relationship between them as a dependent variable, and the others as independent variables. The independent variable is usually represented by ‘x’, and the dependent variable is usually represented by ‘y’ (Akbulut, 2010). In addition, multiple independent variables can be used through regression analysis. The regression models obtained present the direction and shape of the relationship and estimate the unknown values for the research. (Sipahi et al., 2008).

“Simple Linear Regression Analysis” was applied to determine the effect of the scale of TPFMS current status on policy recommendations, and “Multiple Linear Regression Analysis” was applied to determine the effect of the sub dimensions that form the TPFMS current status on the policy recommendations. In this context, regression analysis with a single independent variable is called “Simple Linear Regression Analysis”, and regression analysis with more than one independent variable is called “Multiple Linear Regression Analysis”. There are some concepts related to regression analysis mentioned in the tables below. One of these concepts is the “R” value that represents the correlation between the dependent variable and the independent variable. If this value is high, it is understood that there is a strong relationship between the independent variable and the dependent variable, or the independent variable describes a significant part of the change in the dependent variable. Another concept is the “R^2” (coefficient of determination) value that indicates what percentage of the dependent variable variance is explained by the independent variable. The significance level corresponding to the F value obtained as a result of the ANOVA test, which is applied to examine whether the regression model is meaningful or not, helps to understand whether the created model is suitable. The fact that the “significance” value expressed with the abbreviation Sig. is less than 0.05 indicates that the result is significant. “Beta value”, which is one of the mentioned concepts, is equal to the relationship between dependent and independent variables in multivariate regression analysis (Kara, 2015).

In the study, the H30 hypothesis was created to determine the relationship between TPFMS current status and its sub-dimensions on the policy recommendations.

H30: Current status of TPFMS has a positive effect on the policy recommendations considered for TPFMS.

Table 44: The Impact of the Current Status of TPFMS on Policy Recommendations of the Participants

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	,653[a]	,427	,425	,40935	,427	302,911	1	407	,000

a. Predictors: (Constant), TPFMS Current Status

b. Dependent Variable: Policy Recommendations

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	53,310	1	53,310	302,911	,000[b]
	Residual	71,629	407	,176		
	Total	124,940	408			

a. Dependent Variable: TPFMS Current Status

b. Predictors: (Constant), Policy Recommendations

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,864	,136		6,375	,000
	Policy Recommendations	,669	,038	,653	17,404	,000

a. Dependent Variable: TPFMS Current Status

In the thesis, a simple linear regression analysis was performed to determine the relationship between TPFMS current status and its sub-dimensions on the policy recommendations for TPFMS. The findings are given in Table 44. As a result of the relevant analysis, it has been concluded that the data were suitable for simple linear regression analysis ($F=302.911$, $p<0.05$), and it has been determined that the TPFMS current status influences the TPFMS policy recommendations ($\beta=0.653$). The coefficient of determination has been found to be $R^2=0.427$, and it has been determined that 42.5% of the current status of TPFMS is explained by the policy recommendations. Thus, the H30 hypothesis has been accepted.

Within the scope of the study, the hypotheses created to determine the effect of the dimensions that form the TPFMS current status on the TPFMS policy recommendations are given below.

H31: The Transparency and Accountability Implementation sub-dimension has a positive effect on the policy recommendations of the participants.

H32: The performance Management sub-dimension has a positive effect on the policy recommendations of the participants.

H33: The Budget Supervision of the TGNA/Local councils sub-dimension has a positive effect on the policy recommendations of the participants.

H34: Public Expenditure Process and Efficiency sub-dimension has a positive effect on the policy recommendations of the participants.

H35: The Performance Audit of the TCA sub-dimension has a positive effect on the policy recommendations of the participants.

H36: Performance-Based Budgeting sub-dimension has a positive effect on the policy recommendations of the participants.

Within the scope of the study, multiple regression analysis was conducted to determine the effect of the dimensions of TPFMS current status on policy recommendations. The analysis results are explained in Table 45.

Table 45: The Impact of the TPFMS Current Status Dimensions on Policy and Recommendations

R	R Square	Adjusted R Square	Std. Error of the Estimate		
,683[a]	,466	,458	,39745		
a. Predictors: (Constant), Dimension_1, Dimension_2, Dimension_3, Dimension_4, Dimension_5, Dimension_6					
Analysis of Variance					
	Sum of Squares	df	Mean Square	F	Sig.
Regression	55,457	6	9,243	58,512	,000[b]
Residual	63,501	402	,158		
Total	118,958	408			
a. Dependent Variable: Policy Recommendations					
b. Predictors: (Constant), Dimension_1, Dimension_2, Dimension_3, Dimension_4, Dimension_5, Dimension_6					
Unstandardized Coefficients			Standardized Coefficients		
	B	Std. Error	Beta	T	Sig
(Constant)	1,154	0,151		7,633	,000
Dimension_1: Transparency and Accountability	0,205	0,039	0,31	5,217	,000
Dimension_2: Performance Management	0,045	0,03	0,076	1,486	,138
Dimension_3: The Budget Audit of the TGNA	0,087	0,028	0,142	3,067	,002
Dimension_4: Public Expenditure Process and Efficiency	0,07	0,028	0,098	2,55	,011
Dimension_5: The Performance Auditing of the TCA	0,044	0,029	0,083	1,514	,131
Dimension_6: Performance-Based Budgeting	0,254	0,033	0,309	7,803	,000

When the data obtained as a result of the multiple regression analysis is evaluated, the multiple regression model between Policy Recommendations and the TPFMS current status dimensions is significant with a value of F=58.512 at 0.000 (5%) level. The R^2 value (determinacy or descriptiveness coefficient) is a measure indicating how much the change in the dependent variable can be defined by the independent variables. According to the R^2 value in the multiple regression model, TPFMS policy recommendations can explain 46.6% of TPFMS current status. Considering the regression table, there is a significant relationship between TPFMS policy recommendations at the 5% significance level and the dimensions of TPFMS current status. In line with the table, it has been determined that TPFMS Policy Recommendations provide a statistically significant contribution to revealing the status of the application of Transparency and Accountability ($\beta=0.310$, $p<0.001$), the Budget Supervision of the TGNA/Local councils ($\beta=0.142$, $p<0.001$), Public Expenditure Process and Efficiency ($\beta=0.098$, $p<0.001$), and Performance-Based Budgeting ($\beta=0.309$, $p<0.001$). On the other hand, the TPFMS policy recommendations are not capable of providing a significant contribution to the dimensions of Performance Management ($\beta=0.076$, $p<0.005$) and the Performance Audit by the TCA ($\beta=0.083$, $p<0.005$). Considering the findings, H31, H33, H34, and H36 hypotheses have been accepted while H32 and H35 hypotheses have been rejected.

Finally, Table 46 lists all the hypotheses proposed in this section and indicates if they are accepted or rejected.

Table 46: The Results of the Hypotheses

HYPOTHESES	**ACCEPTED**	**REJECTED**
H1: There is a statistically significant difference between the opinions of the participants on the relative size of the public sector in Turkey and therefore on reducing public spending and the public status of the institution they work for.	**X**	
H2: There is a statistically significant difference between the opinions of the participants on the need for a system that will ensure the planning and control of expenditures in Turkey and the public status of the institution they work for.		**X**
H3: There is a statistically significant difference between the opinions of the participants regarding the need to develop new methods to measure and analyze performance in public financial management and the public status of the institution they work for.		**X**
H4: There is a statistically significant difference between the opinions of the participants regarding the inclusion of performance information produced through strategic plans and performance programs in budgeting and decision-making processes and the public status of the institution they work for.	**X**	
H5: There is a statistically significant difference between the opinions of the participants regarding the need for an alteration in the Turkish budget system and the public status of the institution they work for.		**X**

H6: There is a statistically significant difference between the opinions of the participants on the need for a regulatory system that includes some rules, standards and processes in order to ensure efficiency in the utilization of resources and service delivery in public financial management and the public status of the institution they work for.		**X**
H7: There is a statistically significant difference between TPFMS current status variable and educational status of the participants.		X
H8: There is a statistically significant difference between the variable of TPFMS current status and the variable of the status of the institution they work for.	X	
H9: There is a statistically significant difference between the variable of TPFMS current status and the variable of current bureaucratic positions of the participants.	X	
H10: There is a statistically significant difference between the TPFMS current status variable and the duty period (as senior) of the participants in the public.	X	
H11: There is a statistically significant difference between the TPFMS current status variable and the variable of keeping up to date with the academic literature of participants in their fields.	X	
H12: There is a statistically significant difference between the variable of transparency and accountability dimension of the TPFMS current status dimensions and the public status of the institution where the participants work.		X
H13: There is a statistically significant difference between the variable of performance management dimension of the TPFMS current status dimensions and the public status of the institution where the participants work.		X
H14: There is a statistically significant difference between the variable of the budget supervision of the TGNA/Local councils dimension of the TPFM current status dimensions and the public status of the institution where the participants work.	X	
H15: There is a statistically significant difference between the variable of public expenditure process and efficiency dimension of the TPFMS current status dimensions and the public status of the institution where the participants work.	X	
H16: There is a statistically significant difference between the variable of the performance audit by the TCA dimension of the TPFMS current status dimensions and the public status of the institution where the participants work.		X

H17: There is a statistically significant difference between the variable of performance-based budgeting dimension of the TPFMS current status dimensions and the public status of the institution where the participants work.		X
H18: There is a statistically significant difference between policy recommendation variable and educational status of the participants.		X
H19: There is a statistically significant difference between the variable of policy recommendations and the variable of the status of the institution they work for in the public.	X	
H20: There is a statistically significant difference between the variable of policy recommendations and the variable of bureaucratic positions of the participants.	X	
H21: There is a statistically significant difference between the policy recommendations variable and the duty period (as senior) of the participants in the public.	X	
H22: There is a statistically significant difference between the policy recommendation variable and the variable of keeping up to date with the academic literature of participants in their fields.	X	
H23: There is a positive and meaningful relationship between the current status of TPFMS and the policy recommendations of the participants.	X	
H24: There is a positive and meaningful relationship between the “Transparency and Accountability”, which is one of the sub-dimensions of the current status of TPFMS, and the policy recommendations.	X	
H25: There is a positive and meaningful relationship between the “Performance Management”, which is one of the sub-dimensions of the current status of TPFMS, and the policy recommendations.	X	
H26: There is a positive and meaningful relationship between the “The Budget Supervision of the TGNA/Local councils”, which is one of the sub-dimensions of the current status of TPFMS, and the policy recommendations.	X	
H27: There is a positive and meaningful relationship between the “Public Expenditure Process and Efficiency”, which is one of the sub-dimensions of the current status of TPFMS, and the policy recommendations.	X	
H28: There is a positive and meaningful relationship between the “The Performance audit of the TCA”, which is one of the sub-dimensions of the current status of TPFMS, and the policy recommendations.	X	

H29: There is a positive and meaningful relationship between the “Performance-Based Budgeting”, which is one of the sub-dimensions of the current status of TPFMS, and the policy recommendations.	X	
H30: Current status of TPFMS has a positive effect on the policy recommendations considered for TPFMS.	X	
H31: Transparency and Accountability Implementation, which is one of the sub-dimensions of the current status of TPFMS has a positive effect on the policy recommendations of the participants.	X	
H32: Performance Management, which is one of the sub-dimensions of the current status of TPFMS has a positive effect on the policy recommendations of the participants.		X
H33: The Budget Supervision of the TGNA/Local councils, which is one of the sub-dimensions of the current status of TPFMS has a positive effect on the policy recommendations of the participants.	X	
H34: Public Expenditure Process and Efficiency, which is one of the sub-dimensions of the current status of TPFMS has a positive effect on the policy recommendations of the participants.	X	
H35: The Performance Audit of the TCA, which is one of the sub-dimensions of the current status of TPFMS has a positive effect on the policy recommendations of the participants.		X
H36: Performance-Based Budgeting, which is one of the sub-dimensions of the current status of TPFMS has a positive effect on the policy recommendations of the participants.	X	

CHAPTER VIII

ASSESEMENT OF FINDINGS IN THE LIGHT OF THE LITERATURE

8.1. Assessment of the Current Status of the Turkish Public Financial Management System

In this research, the opinions of the the participants working in the central government and local governments were used as a proxy, as mentioned previous sections. A scale was developed to determine the opinions of the participants working in the central and local governments about the current status of TPFMS. This scale consists of 28 items and 6 dimensions. The dimensions are: "transparency and accountability", "performance management", "TGNA budget oversight", "public expenditure process and efficiency", "TCA performance audit", and "performance-based budgeting". In particular, the dimensions "transparency and accountability", "performance management" (consisting of the TCA performance audit), "performance-based budget" and "public expenditure process and efficiency" are regarded among the basic principles of NPM. They are determined in the light of the literature (Hood, 1991; Osborne & Gaebler, 1992; Pollitt, 1995; Gruening, 2001).

It was observed that the "transparency and accountability practice" dimension has the highest level of variance among the dimensions that constitute the current status of TPFMS. This result shows that the "transparency and accountability" factor influences the opinions of people working in the central and local governments regarding the current status of TPFMS. On the other hand, it was determined that the dimension with the lowest variance level is the "performance-based budgeting", and this result shows that the "performance-based budgeting" factor has the least impact on the opinions of the participants regarding the current status of TPFMS.

In addition, it was determined that the dimensions with the highest average among the current status dimensions of TPFMS are "public expenditure process and efficiency" and "performance-based budgeting". This finding shows that people working in the central and local governments mostly share the same opinions in the items related to the "public expenditure process and efficiency" and "performance-based budgeting" dimensions.

Generally speaking, the "medium" views of the people working in the central and local governments on the current status of TPFMS indicates that they anticipate changes in the current status of TPFMS at some level.

Moreover, the discussion detailed below was designed in harmony with the main topics in the questionnaire presented to the participants. In this respect, the discussions on TPFMS current status and policy recommendations for improving the current status were examined under the headings of 'cost cutting and downsizing', 'performance management and audit', and 'public financial management'.

8.1.1. Cost cutting and Downsizing

Regarding the "public expenditure process and efficiency" dimension, it has the highest average among the current status dimensions of TPFMS, as mentioned before. It means that the participants agree that the relative size of the public sector in the economy is large, there are goods and services provided by the public sector while they are not necessary, there is excessive employment in the public, and there are redundant institutions (with similar activities) in the public sector.

Considering the findings on the relative size of the public sector in Turkey, and therefore whether to reduce public expenditure, the majority of the participants (68.2%) expressed the opinion that it is mandatory to reduce public expenditure. At this point, the issue of the size of public sector needs to be clarified. In other words, it is important to determine the type of public expenditure (general budget expenditures, central government expenditures, current expenditures, investment expenditures, etc.) to be taken as basis in determining the size of the public sector (Şen & Kaya, 2019). Driven from fiscal transparency, the general approach is based on the general budget expenditures in determining the size of the public sector, as it offers a macroeconomic perspective (Potter & Diamond, 1999; Şen & Kaya, 2019). General budget expenditures cover central and local government expenditures and quasi-fiscal operations (Potter & Diamond, 1999). The indicator used to determine the relative size is the ratio of public expenditures to GDP (Pollitt & Bouckaert, 2011; OECD, 2019).

Furthermore, it is also significant to determine the optimal size of the public sector. When public expenditures exceed optimal size, it is decided that the relative size of the public sector is high, and in the opposite case, the relative size of the public sector is considered to be small. When evaluated for Turkey and according to the SBB data, the ratio of general government expenditures to GDP was in the range of 36-38% between 2010-2020 (SBB, 2021). In light of the results applying the Armey curve hypothesis, Başar et al. (2016) found that the optimal public size for Turkey to be 23.6%, and in this case, it was concluded that the size of the public was above the optimal level. Similarly, Altunç and Aydın (2012) examined the relationship between public expenditure and economic growth for Turkey, Romania, and Bulgaria in their data analysis covering the period 1995-2011. In agreement with the findings obtained from the study which examined whether the inverse-U shaped relationship between public expenditure and economic growth is valid with the ARDL boundary test approach, it was concluded that the optimum level of public spending for Turkey should be 25.21%, and therefore the relative size of the public sector is, again, high (Altunç & Aydın, 2012). When non-interest expenditures are particularly evaluated, a similar result was reached and the ratio of non-interest expenditures to GDP was also found out to be higher than optimal size (SBB, 2021). That shows an agreement between this study and the literature.

Comparing the opinions of the participants on the relative size of the public sector in Turkey and therefore reducing public expenditure, it was found that local government employees believe that public expenditure should be reduced in higher portion than those working in the central government. The reason for that might be the perception of higher volume in the expenditure of local governments compared to the central government due to the inefficient utilization of resources in metropolitan municipalities. In other words, the fact that expenditure can be made more freely as a result of the autonomous operations of local governments' decision-making mechanisms might give rise to the efficiency of expenditures being perceived at a lower level in local governments than in the central government. This issue was also stated in the 11th Development Plan Local Governments and Service Quality Specialization Commission Report of the Ministry of Development. In the report, it was stated that the efficiency of the expenditures is at a low level because the expenditures of local governments are cyclical, there are no legal restrictions for expenditure items, there are no savings in resource utilization, and the effectiveness and efficiency of local services cannot be measured (Kalkınma Bakanlığı, 2018). A similar result was reached by Çelikkaya and Yayar (2017) in a study on the effectiveness of metropolitan municipalities. The study was conducted by Data Envelopment Analysis with four separate sub-models in Frontier Analyst 4 software to determine the extent to which the 30 metropolitan municipalities in

Turkey are effectively performing their services. It was found that most metropolitan municipalities did low score efficiency (Çelikkaya & Yayar, 2017). As can be understood, the findings of the thesis overlap the literature.

8.1.2. Performance Management and Audit

It was found in the research that the "performance management" dimension is at a low level, and therefore the participants showed a general dissatisfaction regarding performance management. It means that according to the participants, it is impossible to say that performance management is implemented effectively in the public sector. It is also impossible for the participants to claim that based on the data obtained as a result of performance evaluations and audits, the deficiencies of the institution are eliminated, operations are carried out to improve the good aspects, and rewards and punishments are applied when necessary; and citizens actively participate in the decision-making processes. Regarding this issue, Övgün et al. (2018) state that there are problems in the definition and the consistent use and interpretation of the concepts that exist in the field of performance evaluation and control. In consequence, these problems have become visible in performance evaluation applications in terms of institutional capacity, quality of services, and personnel structure. Therefore, performance evaluation and performance management are not possible (Övgün et al., 2018). In another study, Karasoy (2014) concludes that some deficiencies in Law No. 5018 emerged during the implementation process, and that performance management has not been fully implemented because the public was not informed enough, bureaucratic reaction, and the measurement of performance was difficult. Önder and Aydın (2016) also asserted that as a result of their observations and findings, the public sector had failed in the practice of strategic (performance) management at both the macro- and micro-levels in Turkey. In addition, Akçakaya (2012) and Çelik (2013) reached the same conclusions. At this point, it can be stated that the findings of this study overlap with the literature.

As a part of this study, the results on the inclusion of performance information generated through strategic plans and performance programs in the budgeting and decision-making processes were evaluated. Accordingly, it was concluded that just over half of the participants (57.5%) employed in the central and local governments think that performance information generated through strategic plans and performance programs is included in the budgeting and decision-making processes. On the other hand, it was also concluded that a considerable portion (42.5%) of the participants agree with the opinion that this performance information is not included in the budgeting and decision-making process. Although the participants expressed their opinion that performance information produced mainly through strategic plans and performance programs is included in budgeting and decision-making processes, it is not consistent with the literature on this issue (Kesik, 2010; Taner, 2015; BÜMKO, 2017; Küçükaycan, 2020; Yılmaz & Akdeniz, 2020). A similar explanation is also stated in the 2020 Budget Justification where it was emphasized that performance information cannot be included in the budgeting and decision-making processes (SBB, 2019).

Regarding the findings on the inclusion of performance information generated through strategic plans and performance programs into the budgeting and decision-making processes, the participants from metropolitan municipalities think that performance information is included in the budgeting and decision-making processes at a higher rate than the participants employed in the central government. The reason for this might be that metropolitan municipalities have a more effective management model as a result of the democratic participation of the citizens, and therefore, the public participation in the formation of strategic plans is higher in metropolitan municipalities than the central government.

It was also determined that one of the dimensions with the highest average among the current status dimensions of TPFMS is "performance-based budgeting". In harmony with the findings, the participants asserted that it is compulsory for budget proposals submitted to the TGNA/Local councils to become clearer and more understandable documents focusing on policy priorities; and it is beneficial for performance budgeting to be applied to programs where the government is the main service provider (such as infrastructure, education and health). Regarding PBB, the participants also state that performance indicators must be developed for the external stakeholders and the public rather than the internal functioning of the administration. Finally, according to opinions of the participant on the same issue, resource allocation decisions are mostly concentrated on inputs, and performance programs and performance indicators determined in performance-based budgeting are structured in a complex manner.

Within the same context, Çatak and Çilingir (2010) analyzed the current status of PBB in Turkey for the general budget institutions in terms of all stages of the PBB system by conducting questionnaire and semi-structured interview method with experts employed in strategy development departments of the institutions and by investigating institutional documents. In the study, the authors identified some problematic areas in the PBB system including inadequate legislation, methodologic difficulties, lack of coordination and guidance stemming from the two authorized institutions in the PBB system, ineffective implementation by the institutions, and inadequacy of institutional capacity to perform the system. They further concluded that the PBB system functions ineffectively, and the delivery of intended results in the system has not been achieved. In another study, Çelebi and Kovancılar (2012) examined theoretical studies and country reform practices. They observed that despite some advantages, the structure of the budget system in question has encountered important difficulties, problems and weaknesses. Similarly, although there has been a considerable progress in PBB in Turkey, Yazıcı (2015) argued that there are some difficulties in the implementation of the budget system. Regarding metropolitan municipalities, in the doctorate study conducted by Şahin (2011), it was concluded that metropolitan municipalities encountered some problems in practice besides the advantages of PBB. That follows the results of the regression analysis on the data obtained from surveys conducted in 16 metropolitan municipalities to determine the institutional factors that influences the performance management tool of the PBB system (Şahin, 2011). In another study by Bal (2016) on PBB, it was stated that in most cases, the resource allocation is traditionally performed. That reflects on reducing the applicability and credibility of the system. In the Program Budget Manual of SBB, it was stated that performance-based budgeting has not been fully implemented due to the focus on inputs in resource allocation decisions. Thus, the budget system displayed similar features to the classical budget approach (SBB, 2019). The report also states that PBB creates document inflation, and it is almost impossible to follow the quality of the generated performance information and to use that information in the decision-making processes. As can be seen, the findings obtained here are also comfort with the literature.

Considering the dimension of "the performance audit by the TCA", it was observed that the views of the participants are at a moderate level, that is, the participants partially agreed with the opinions of the items related to the dimension. Accordingly, the participants hold a moderate level of satisfaction with the specified dimension and express that there are problems in this area. As a matter of fact, Şahin İpek (2020) stated that the TCA performance audit has moved away from international standards and has focused only on performance measurement. Similarly, Uysal (2020) stated that in practice, performance audits have not been carried out on the basis of efficiency, effectiveness, and economy criteria, but on the basis of criteria and indicators determined by national legislation and public administrations. Additionally, Balyemez (2018) concluded that the fact that the efficiency, economy, and effectiveness findings are not included in the performance audit reports of the TCA renders the public to be deprived of information about the efficient, effective, and economical acquisition and utilization of resources. Consequently, there are innumerous opinions in the literature that go parallel with the findings of the research.

8.1.3. Public Financial Management

It was evaluated that the opinions of the participants about the dimension of "transparency and accountability" are at a medium level, in other words, participants partially agree with the opinions of the items specified in the dimension. To elaborate, the participants hold a moderate level of satisfaction with the specified dimension and state that there are some problems in these areas. As a result of the survey conducted by Yazıcı (2018) with 1004 people, across 48 provinces to measure the implementation of transparency and accountability and social perception, it was concluded that the transparency and accountability perceptions of the participants are generally low, public institutions and organizations are not transparent in all aspects, and accountability in public administration is not at the forefront. In the doctoral study on the issue of transparency carried out by Avcı (2015), it was concluded that financial reforms and legal regulations have not achieved positive results in increasing financial transparency for metropolitan municipalities. Again, in another study on local governments, it was found that the new accountability understanding has generally been applicable on local governments after local government reforms, however, some issues have not been fully implemented in practice (Biriciklioğlu, 2011). The findings in this research are also consistent with the national and international studies conducted by Hughes, 2003; Karabeyli & Coşkun, 2010; Fatemi & Behmanesh, 2012; Kırılmaz & Atak, 2015).

Depending on the results of the research, it was determined that the dimension of "budget oversight of the TGNA/Local Councils" is also at a medium level. Although the participants generally think that there has been progress in the issues that the budget calendar and legislation provide sufficient time and opportunity for the budget oversight of the TGNA/Local councils, the TGNA/Local councils has/have sufficient capacity and support at the point of budget control; and the TGNA/Local councils can easily access the information/documents they need for budget oversight, they are of the opinion that there are some problems in implementation. Şahin İpek (2017) set forth the aforementioned issues in her study, and evaluated the role of the TGNA in the approval phase of the budget. Although the TGNA has a role affecting the budget in terms of constitutional definition, the auhor considers that the TGNA has a passive role in approving the budget draft prepared by the executive body due to the insufficiency of the actual time to the budget negotiation process and the lack of a developed commission structure and also evaluates that the role of the TGNA in the budget implementation and control phase is quite limited. Similarly, regarding the oversight of the budget, Selen and Taytak (2017) emphasized that the legislature's oversight of the budget is limited in practice. Furthermore, Bağlı (2014) underlined that the TGNA experienced difficulties in the budgetary oversight mechanisms stemming from inadequacy and lack of legal legislation, the insufficient ownership by the legislative body, as well as the failure of the executive body for preparing the documents that have to be submitted to the TGNA in a sufficient content and time, and the narrow scope of the audit. As a result, similar findings were found in the literature related to the issue.

In evaluating the findings on the opinions of the participants regarding whether there is a need for a change in the Turkish Budget System, it was concluded that a great majority of the participants (78.2%) thought there was a need for a change in the Turkish Budget System. As can be seen, the majority of the participants expressed their opinion for a change or revision on the PBB system. This situation was expressed in the SBB 2021-2023 Budget Preparation Guide (SBB, 2020, p. 12) as:

"*When the analytical budget classification is evaluated together with the PBB practices, it has been seen that it is not possible to establish a sufficient relationship between the goals and objectives determined in the top policy documents and the budgets prepared according to the analytical budget classification, and the performance information produced through strategic plans and performance programs cannot be included in the budgeting and decision-making processes. Due to the focus on inputs in resource allocation decisions, PBB could not be fully implemented, and the budget system continued to display features similar to the classical budget approach. To implement PBB more effectively, it has been decided to implement the performance-based program budget reform*" emphasizing the necessity of a new system, and in this direction, the PB system has been started to be implemented.

In the evaluation of the findings regarding the opinions of the participants on the need for a regulatory system covering some rules, standards and processes to ensure efficiency in the utilization of resources and service delivery in public financial management, it was concluded that most of the participants (89.7%) considered the need for such a regulatory system. A similar opinion was expressed in the Ministry of Development's Public Expenditure Efficiency report, and akin to the results stated above, it was emphasized the effective utilization of public resources, the evaluation of the performance of public institutions, a reduction in costs, and this direction, the elimination of unproductive expenditures by reviewing the existing expenditure programs, and consequently, an increase in the expenditure efficiency through "expenditure reviews" which was implemented with the transition to the program budgeting (Kalkınma Bakanlığı, 2018).

8.2. Assessment of Policy Recommendations for Improvement of the New Public Management Process

In this research, the scale, which was developed to determine the opinions of the people working in the central and local governments on TPFMS policy recommendations, consists of 12 items and the following three dimensions: "budget resource allocation and expenditure prioritization", "increasing the budget oversight capacity of the TGNA/Council" and "revision on performance-based budgeting". These dimensions have parallel perspectives to the second-generation public financial management reforms. At this point, it is beneficial to give brief information about the second-generation reforms.

Although there is no specific definition of the second-generation public financial reforms in the literature (Schick, 2010), it is possible to define them as fiscal rules that are generally more applicable, flexible, and operational than the first-generation fiscal reforms. The second-generation fiscal reforms are implemented after the 2008 global economic crisis (Eyraud et al., 2018). While the first-generation theories focused on the technical issues in developing countries, the second-generation reforms highlight the importance of performance implementation, modernization of the financial system, and the development of professional standards (Pretorius & Pretorius , 2009). The authors also claimed that these reforms emphasize the efficiency of the legislature in the budget process, and therefore the need to increase accountability.

Second-generation fiscal rules are designed to achieve better balance between sustainability and flexibility targets as they consider the economic shocks. These rules often require complementary institutional adjustments such as independent financial councils

(Schaechter et al., 2012). In that sense, second-generation reforms are made with the following principles: ensuring fiscal discipline as a whole (through fiscal balance, and the control of total expenditures), efficiency in resource allocation (through expenditure prioritization), providing effective and efficient expenditure, and fiscal transparency (through, e.g., web-based interfaces) (Robinson, 2016; Quak, 2020). At this point, PB implementation comes to the fore in the second-generation reforms as budget reforms.

As a result, the opinions of the participants regarding the policy recommendations are in conformity with the second-generation reforms, and therefore with the program budget implementation. Similar expressions were also expressed in the "Ministry of Development's Efficiency in Public Expenditures" report. Although a certain success was achieved in public financial reforms, particularly facing the global crisis in the second leg of the reform, the gap in the development of new tools in the process of second-generation reforms is regarded as the most important pillar of the program and budgeting process (Kalkınma Bakanlığı, 2018).

Moreover, it was observed that among the dimensions that form TPFMS policy recommendations of the participants working in the central and local governments, the dimension with the highest level of variance is the "budget resource allocation and expenditure prioritization". This result shows that the opinions of people working in the central and local governments on TPFMS policy recommendations are influenced by the "budget resource allocation and expenditure prioritization" factor at the highest level. In addition, it was observed that the dimension of the lowest variance is the dimension of "revision on performance-based budgeting". This result indicates that the opinions of people working in the central and local governments regarding TPFMS policy recommendations are influenced by the "revision on performance-based budgeting" factor at least.

In addition, it was concluded that the opinions of the people working in the central and local governments regarding the general TPFMS policy recommendations are at a "high" level. This result indicates the necessity of implementing the stated policy recommendations, hence the importance of implementing the second-generation reforms.

8.2.1. Cost cutting and Downsizing

Considering the solution recommendations on how to reduce public expenditures, almost half of the participants (49.4%) argued that the statement "The allocation and utilization of resources in the public sector should be prioritized in keeping with the determined policies and targets” is the most appropriate solution. In other words, half of the participants who believe that the relative size of the public sector in Turkey and therefore public expenditure should be reduced stated that it is mandatory to allocate and utilize resources in the public sector by prioritizing them with respect to the established policies and goals. Prioritization in resource allocation and utilization offered by the participants is in line with the PB implementation. This is because, the main purpose of the PB implementation is to develop a system based on advanced expenditure prioritization (Robinson, 2013). The author argued that, to this end, expenditure prioritization corresponds to the allocation of limited budget resources to programs that will provide maximum benefit to the community. A small portion (%20) of the participants offered a solution suggesting that organizations should be made autonomous and should function subjected to free market conditions. Therefore, in the Turkish public bureaucracy, there is an abstention in the establishment of independent boards that function in accordance with free market conditions. In this case, it was concluded that bureaucrats still abstain from the implementation of private sector techniques in the public sector, which is one of the basic propositions of NPM. This conclusion overlaps with the studies (Painter, 1997; Flynn, 2002; Singh, 2003) that form the main criticisms towards the paradigm of NPM. In other words, it is virtually impossible to apply private sector techniques in the public sector due to its structure. Considering Turkey, Yazıcı (2015) reached a similar conclusion in his analysis of the PBB system in Turkey, and the author highlighted the problems experienced in the implementation of private sector techniques in the public sector (Yazıcı, 2015).

Regarding the findings on whether a system is needed to plan and control expenditures, a large proportion of the participants (95.6%) place an emphasis on the need for a system that will provide planning and control of expenditures in Turkey. As can be seen, the vast majority of respondents highlighted the need for a system that will ensure planning and control of expenditures in Turkey. The findings were also expressed in the 11th Development Plan Working Group Report titled “Efficiency in Public Expenditures”, which is prepared by the Ministry of Development. In the report, it was underlined that Turkey’s transition to a PB system should be done in terms of planning and controlling of expenditure programs (Kalkınma Bakanlığı, 2018).

Participants who believe that a system is necessary to ensure the planning and control of expenditures in Turkey mainly suggested spending reviews to measure and improve the performance of public expenditures. Thus, the bureaucrats participating in the research emphasized the indispensable need for public spending reviews. In this regard, they stressed the need for second-generation reforms in public financial management.

8.2.2. Performance Management and Audit

The ideas of the participants about the need to develop new methods to measure and analyze performance in public financial management within the scope of this research are examined. Accordingly, it was concluded that almost all of the participants (93.2%) drew attention to the need for the development of new methods to measure and analyze performance in public financial management. The literature (Çelebi & Kovancılar, 2012; Karasoy, 2014; Kalkınma Bakanlığı, 2018) supports the need to develop new methods to measure and analyze performance in public financial management, and thus it is consistent with the findings of this work. Furthermore, it was also concluded that 71.4% of the people participating in the research defended the idea that “some criteria such as quality, productivity, profitability, innovation, customer satisfaction, employee satisfaction should be taken into consideration” to measure and analyze performance in public financial management.

Considering the answers of participants who believe that performance information generated through strategic plans and performance programs was not included in budgeting and decision-making processes, it was concluded that 33.5% of participants proposed that “a performance information system should be developed that is suitable for promoting expenditure priority and ensuring financial discipline”. On the other hand, 32.8% expressed “a structure is required that allows to establish a link between performance information and resource allocation and thus to include performance information into the budget process” idea as a recommendation. In concert with the findings, these people emphasized the necessity of The PB implementation.

Finally, it was found that one of the dimensions with the highest average among the dimensions of TPFMS policy recommendations is “revision on PBB”. It means that although the participants argued that there is a close relationship between the allocation of financial resources and the political consequences of this allocation in PBB, it is possible to make a result-oriented inference through budget documents and the establishment of a connection with plans, programs, and targets, they think that professional standards need to be developed on financial reports, annual reports, audits and similar issues to increase efficiency in performance management in public financial management. As can be understood, that is directly related to the second-generation reforms.

8.2.3. Public Financial Management

It was found that the dimension with the highest average among the dimensions of TPFMS policy recommendations is "increasing the budget oversight capacity of the TGNA/Local Council". The finding presents that it is a necessity to: establish an impartial and independent budget unit that will conduct the analysis of budget processes on behalf of the TGNA/local councils and will provide sufficient information to all stakeholders; establish a final accounting commission separated from the budget commission in order to strengthen the budget oversight capacity of the TGNA/council; and enable the public and the TGNA/local council to deal with the benefits of budget practices to society or stakeholders rather than the processes.

Considering the recommendations put forward by the participants who think there is a need for a change in the Turkish budget system, the "some mechanisms should be developed to harmonize the priorities of public administrations/local governments with the Government priorities/development plans and programs in the budget preparation stage" and "the output and results obtained should be associated with the public resources utilized in budget implementations" recommendations came to the fore. These views, which are adopted by the majority (%62.3 and 56.7 respectively) of participants, conform with the objectives of PB (Akbey, 2019; SBB, 2020; Ergen, 2021). As a result, the participants expressed their recommendations to implement the aforementioned budgeting system.

The participants who asserted that there is a need for a regulatory system imposing specific rules, standards, and processes to ensure efficiency in the utilization of resources and service delivery in the public financial management mostly proposed the idea: "a structure should be established that enables the budget to focus on the targets to be achieved in public services", and "the internal audit and internal control system should be redesigned to make macroeconomic analyses and forecasts and to provide opinions in budget preparation and implementation processes".

8.3. Relationship between Current Status of Turkish Public Financial Management System and Policy Recommendations

In the research, a correlation analysis was conducted to determine the relationship between the current status of TPFMS and the policy recommendations of the people working in the central and local governments. As a result of the analysis, it was determined that there is a positive and significant relationship between the current status of TPFMS and the policy recommendations. It means that as the opinions of the people working in the central and local governments about the deficiencies in the current status of TPFMS tend to increase, the level of proposing TPFMS policy recommendations by them also tends to increase following the same direction.

Furthermore, when the relationship between the current status of TPFMS and the sub-dimensions of the TPFMS policy recommendations is examined, the following results are obtained.

There is a positive and significant relationship between all sub-dimensions that reveals the current status of TPFMS (transparency and accountability, performance management, the budget oversight of the TGNA, public expenditure process and efficiency, TCA performance audit and performance-based budget dimensions) and the variables of TPFMS policy recommendations. This result indicates that as the criticisms about all dimensions (that reveal the current status of TPFMS) increase, the policy proposals of TPFMS also increase.

A simple linear regression analysis was conducted to determine the relationship between the current status of TPFMS and its sub-dimensions on the policy recommendations considered for TPFMS. The simple and multiple regression analysis findings obtained as a result of the research are as follows.

The current status of TPFMS influences the policy recommendations of TPFMS at the level of significance of 5%. While it was determined that the 1-unit increase in TPFMS policy recommendations creates an effect of 0.427 units on the current status of TPFMS. Derived from the results, it was concluded that when the participants employed in the central and local governments make recommendations for TPFMS policies, TPFMS will have a positive effect on its current status. In other words, it was concluded that 42.5% of the change related to the current status of TPFMS can be explained by the TPFMS policy recommendations created within the scope of the research, and the other variables are needed for the remaining 57.5%.

At the 5% significance level, it was determined that sub-dimensions of the current status of TPFMS influence the policy recommendations. it was observed that the 1-unit increase in the TPFMS policy recommendations generates an effect of 0.458 units on the current status of TPFMS. In the light of the results, it was concluded that when the central and local government employees make recommendations for TPFMS policies, the sub-dimensions of the current status of TPFMS, transparency and accountability, the budget oversight of the TGNA, public expenditure process and efficiency, and PBB will have a positive effect. In other words, 46.6% of the related change in the sub-dimensions of the current status of TPFMS, transparency and accountability, the budget oversight of the TGNA, the public expenditure process and efficiency, and PBB can be explained by TPFMS policy recommendations created within the scope of the research, the other variables are needed for the remaining 53.4%.

CHAPTER IX

CONCLUSION AND SOME POLICY RECOMMENDATIONS

The welfare state, put into action within the framework of Keynesian economic policies, was regarded to be the reason for the economic crises in the 1970s. That caused the role of the state in the economy to be questioned. This is because the reasons behind the mentioned crises were seen as the state itself and therefore public administrarions. In this regard, many countries endeavored to come up with solutions for the economic problems through restructuring their public administrations. In other words, the main reason for these economic crises was accepted to be the structure of public administrations with the TPA being strict, rules-based, and overly centralized structure. Thus, traditional form of administrations was abandoned and replaced by neo-liberal policies.

In the early 1980s, the NPM paradigm became the most leading representative of the neo-liberal policies. NPM adopted the understanding of minimal state along with a focus on the efficiency and effectiveness in the state. In other words, the aim of the NPM reforms is to ensure that the public administration functions more effectively and efficiently by employing private sector management techniques in the public sector. In that context, reforms have generally concentrated on reducing expenditures, privatizing of SOEs, increasing the performance of the public sector, and thus managing the public sector as in the case of the private sector. In addition, NPM has been in an understanding that regards citizens as customers in a way that emphasizes social demands and foresees participation, openness, transparency, and accountability.

As a result, the NPM approach has been in an effort to increase the performance of individuals and institutions by giving importance to the entrepreneurship of managers in the public sector. Within the framework of this approach, a significant transformation has been experienced in the public sector. Accordingly, many concepts such as profitability, customer satisfaction, performance, privatization, transparency, accountability, and efficient, economic and effective utilization of public resources have emerged related to the reforms implemented in the public sector.

As underlined previously, the NPM reforms first emerged in the UK and the USA to make suggestions for the problems to which TPA was unable to find a solution, then have generally been accepted in many developed countries such as New Zealand, Canada, and France. They further have been implemented in developing countries to restructure their public administrations, particularly under the influence of many international organizations such as the WB, the IMF, and the OECD. On the other hand, country practices showed different characteristics from each other due to differences in their development level, demographic structure and administrative capacity.

NPM concerns the general difficulties of the public administration. In that framework, the paradigm that introduces progress in public management has also taken steps to improve the public financial management of countries. Consequently, NPM has outlined the concepts of cost cutting and downsizing, decentralization, privatization, performance management and audit, and transparency and accountability in relation to public financial management reforms.

As stated above, the NPM reforms have been implemented in many developed and developing countries. Much of the literature, on the other hand, agrees with idea that the success level of the implementation of the NPM-driven reforms in developed countries has been greater than in developing countries. This is because various factors such as administrative, institutional, and political capacity, and political commitment in developed countries provided well-adaptation of NPM reforms, stemming from the market-based structure of the reforms. In the case of developing countries, a growing number of the literature has stressed the inapplicability of the NPM-oriented reforms due to the poor capacity of their public administrations.

On the other hand, the fact that developed countries perform better than developing countries in terms of the implementation of the NPM reforms does not mean that this approach is fully successful in the former countries. Indeed, many problems have been encountered in both developed and developing countries in practice, and the approach has not fully achieved the expected results. In this context, severe criticisms have been directed toward the paradigm of NPM, and many practitioners and scholars questioned the basic characteristics of the paradigm such as the application of private sector techniques, privatization, decentralization, and accountability. Considering these basic characteristics, one of the most important criticisms against the paradigm is that it is not much suitable for the developing countries.

Turkey, which has been in pursuit of reforms in the public sector since the Tanzimat Era, has been substantially influenced by the aforementioned developments in NPM in the world. At this point, notably, the reforms put into practice after 1980 have been a turning point in the history of Turkish public administration. It can be underlined that policies such as downsizing the state, privatization, and deregulation were among the main policy options that characterized this period in moving to a free market economy. All these are regarded as important developments that reflect the understanding of NPM. In this regard, Turkey has implemented the NPM reforms to find solutions to its bureaucratic problems.

2002 onwards, within the framework of new developments in the world, globalization, and harmonization with the EU, a comprehensive and profound reform process has been introduced in the Turkish public administration. In this period, the reform efforts envisaging a restructuring in the public administration have reached a certain level, and concrete steps have been taken through some legal regulations. Speaking broadly, principles and values such as decentralization, strategic management, accountability and transparency, right to information, and performance management have been the main public-administration-related concepts emerged in this period. In brief, these efforts have been conducted in line with the principles of NPM as in the rest of the world.

As can be understood, there have been restructuring efforts for the whole of the Turkish public administration. In this sense, the main instrument of the reform agenda has been the public financial management reforms. To that end, many regulations have been put into effect, particularly through Law No. 5018 on PFMC. In this regard, financial transparency and accountability, reorganization of public financial management, internal control and external audit, fiscal discipline, multi-year budgeting and the PBB (later PB) system, and efficiency, effectiveness and economy have become prominent concepts in the new system. Consequently, it can be stated that it is possible to see the reflections of the NPM principles in the new public financial management system.

As stressed previously, NPM has been criticized by many authors because of its inability to adaptation to developing countries. In that framework, many developing countries have been struggling to adopt and implement the NPM principles. Similarly, some implementation failures similar to those experienced in other developing countries have occurred in Turkey, and the expected results of the reforms have not fully been achieved. As a result, this research has endeavored to present the level of the implementation of the NPM reforms in TPFMS, to determine the problems experienced in practice, and to introduce policy recommendations to solve these problems.

To this end, various findings were obtained in this study from 409 participants from both the central and local governments which has been used as a representative of whole TPFMS actors. The participants consisted of top managers, expenditure authorities/heads of department, directorates/heads of strategy development departments, and internal and external auditors. The findings are collected to determine the current status of the reforms in TPFMS, which are put into force compatible with the NPM concept in Turkey, and to put forward policy recommendations for improving this process.

In keeping with the results obtained, the participants working in the central and local governments think that there are some problems in the current status of TPFMS. Regarding the relative size of the public sector and reducing public expenditure, the great majority of the participants particularly emphasized the largeness of the public sector, thus, the need for reduction in public expenditures and downsizing of the state. Almost all of the participants (95.6%) also underlined that it is necessary to provide a system of planning and control of expenditure in Turkey. The literature shares the same opinions with participants.

In addition, the participants highlighted the lack of performance measurement and analysis in TPFMS. Accordingly, the vast majority of the participants as well as the literature share the same opinion on the need to develop new methods to measure and analyze performance in public financial management. Moreover, most of the participants expressed the need for a change in the Turkish Budget System, which also agrees with the literature. Finally, the participants also stressed the need for a regulatory system covering some rules, standards, and processes to ensure efficiency in the utilization of resources and service delivery in public financial management. The opinions of the participants are consistent with the literature, and the problems they addressed should be taken into account to ensure the effective implementation of the NPM reforms in Turkey. On the other hand, there was an opinion of some participants stating that performance information produced through strategic plans and performance programs is already included in budgeting and decision-making processes. However, this result is different from literature which claims that performance information is not included in budgeting and decision-making processes.

Comparing the opinions of the people working for the central government and those employed in metropolitan municipalities, it was found that local government employees believe more than central government employees that the relative size of the public sector in Turkey and therefore public expenditures need to be reduced, and the performance information produced through strategic plans and performance programs is included in budgeting and decision-making processes. On the other hand, it was observed that the bureaucrats working in metropolitan municipalities and central government share a similar level of thought on the ideas that: it is necessary to provide a system of planning and control of expenditure in Turkey; new methods are needed to measure and analyze performance in public financial management, there is a need for an alteration in the Turkish budget system; and there is a need for a regulatory system covering some rules, standards and processes to ensure efficiency in the utilization of resources and service delivery in the public financial management.

It can also be stated that there are some problematic areas in the NPM-driven reforms in the current status of TPFMS. To elaborate, the participants stated that the most problematic areas of TPFMS are public expenditure process efficiency, PBB, and performance management system. Furthermore, there are also some difficulties in the areas of transparency and accountability, the budget oversight of the TGNA/Local council, and the performance audit of the TCA. That, again, agrees with the literature.

Finally, it was found that there is a positive and significant relationship between the current status of TPMFS and policy recommendations. Therefore, as people working in the central and local governments support their views with the fact that there are deficiencies in the current status of TPMFS, they tend to give policy recommendations to eliminate such deficiencies.

As stated previously, there are a number of problematic areas limiting the implementation of the public financial reforms, which were described as the most important part of the NPM reforms. Additionally, it is thought that with addressing these problematic areas, the expected benefits from the NPM reforms will be obtained and the public financial system will become more functional. In this context, the participants in the research were asked to make policy recommendations regarding the issues they deem problematic in TPFMS. In harmony with the findings, some reforms should be implemented to eliminate the mentioned problems, and the most important policy recommendations that need to be implemented to ensure more effective functioning of TPFMS are stated below:

Recommendations on cost reduction and downsizing of the state and decentralization:

- The allocation and utilization of resources in the public sector might need to be prioritized in line with the determined policies and targets.
- The sharing of duties and powers between the central government and local governments might need to be rearranged.
- Electronic service delivery methods might need to be expanded and thus, employment might need to be reduced.
- Expenditure reviews might need to be carried out to measure and improve the performance of public expenditure.
- The priorities of the government's plans and programs might need to be harmonized with the priorities of public institutions

Recommendations regarding performance management and audit:

- Some criteria such as quality, productivity, profitability, innovation, customer satisfaction, employee satisfaction might need to be taken into consideration.
- The outputs of the institutions might need to be compared with the outputs of the previous year/years.
- A performance information system that is suitable for promoting expenditure priority and ensuring financial discipline might need to be developed.
- A structure might need to be constructed that allows establishing a link between performance information and resource allocation. Such structure is expected to bring performance information into the budget process.
- There might be a need for a performance information system that can review the spending processes in the budget implementation process and increase or decrease expenditures when necessary.
- In order to increase efficiency in performance management in public financial management, professional standards might need to be developed on financial reports, annual reports, audits, and similar issues.
- A connection with plans, programs, and targets might need to be established to make result-oriented inferences through budget documents.

Recommendations on public financial management:

- Some mechanisms might need to be developed to harmonize the priorities of public administrations/local governments with the Government priorities/development plans and programs in the budget preparation stage.
- The output and results obtained here might need to be associated with the public resources utilized in budget implementations.
- A structure might need to be established that enables the budget to focus on the targets to be achieved in public services.
- The internal audit and internal control system might need to be redesigned to make macroeconomic analyzes and forecasts and to provide suggestions for budget preparation and implementation processes.
- Institution budgets might need to be arranged according to the decisions taken in regard to which parts of the expenditures to decrease or to increase in order to meet the needs of the society in the most efficient way.
- While preparing budgets, information about the extent to which administration activities contribute to policy priorities and the goals and objectives of the administration might need to be used at maximum level.
- It might be necessary for the public and the TGNA/local council to deal with the benefits of budget practices to society or stakeholders rather than being limited to dealing with the processes.
- It might be necessary to establish an impartial and independent budget unit that can conduct analysis of budget processes on behalf of the TGNA/local councils and can provide sufficient information to all stakeholders.
- In order to strengthen the budget oversight capacity of the TGNA/Local council, it might be necessary to establish a final accounting commission separated from the budget commission.

As can be seen, most of the stated policy proposals overlap with the second-generation public financial reforms, and the PB implementation. In this direction, it is important to take the necessary measures for the sound implementation of these reforms and PB, which indeed has been implemented in central government institutions as of 2021, and to make further arrangements for the implementation of this budget system in local governments.

For effective implementation of the NPM reforms, firstly, it is beneficial for the government to take necessary actions in line with the NPM reform agenda to adapt to the NPM-related changes. It is also suggested that it would be appropriate to take the necessary measures to reduce public expenditures and public employment in Turkey and to ensure the effective implementation of the second-generation reforms and PB in both central and local governments.

Finally, the findings regarding the inclusion of performance information produced through strategic plans and performance programs in budgeting and decision-making processes were evaluated. Although it is pointed out in the literature that performance information is not included in the budget resource allocation process through strategic plan and performance program, it was concluded in the study that slightly more than half of the participants thought that the performance information produced through strategic plans and performance programs was included in the budgeting and decision-making processes. So, there is a discrepancy between the findings and the literature regarding this issue. More research is needed to reach more comprehensive conclusion on the subject.

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APPENDIX

Applied Survey Questions

Değerli Katılımcı;

Bu anket Ankara Yıldırım Beyazıt Üniversitesi (AYBÜ) Sosyal Bilimler Enstitüsü Maliye Anabilim Dalı'nda yürütülen bir doktora çalışması için veri toplamayı amaçlamaktadır. Amacı; Yeni Kamu Yönetimi Teorisi'nin Türk Kamu Mali Yönetimi Sisteminde ne ölçüde başarılı olduğu, eğer uygulamada sorunlar var ise bu sorunların arkasındaki nedenleri araştırmaktır.

Anket yaklaşık 15-20 dakika sürecektir.

Yanıtlarınızın yalnızca bilimsel amaçlar için, diğer katılımcıların cevapları ile birlikte bir bütün olarak istatistiki analizler amacıyla kullanılacağını ve verilen cevapların tamamen gizli tutulacağını sizlere taahhüt ederiz. Bu araştırma sizin bilginizi test etmemektedir. Bu nedenden dolayı, hiçbir sorunun doğru veya yanlış cevabı yoktur. Çalışmada, bireysel değerlendirme içermediği için kimliğinizi açığa çıkaracak yönde (ad, soyadı, adres, vb.) hiçbir soru bulunmamaktadır.

Ayrıca AYBÜ Rektörlüğü Etik Kurul Koordinatörlüğü'nün 19.06.2020 tarihli ve 84892257-604.01.02-E.18225 sayılı kararı ile etik açıdan uygun olduğuna karar verilen ankette sizden kişisel bilgileriniz istenmemektedir. Ankete isminizi veya sorulan sorulardan başka bir şey yazmayınız. Sizlerin sağlamış olduğu bilgiler araştırma kapsamı dâhilinde kullanılacak olup; bunun dışında amaçlar için kullanılmak üzere başka kişi veya kuruluşlar ile paylaşılmayacaktır.

Lütfen bütün soruları elinizden geldiğince yanıtlamaya çalışınız. Sorulara eksiksiz cevap vermeniz çalışmanın amacına ulaşmasına büyük katkıda bulunacaktır.

Destekleriniz için şimdiden teşekkür eder, saygılar sunarız…

Ahmet KAZAN

AYBÜ, Sosyal Bilimler Enstitüsü, Maliye Anabilim Dalı, Doktora Öğrencisi

Türkiye Belediyeler Birliği Genel Sekreter Yardımcısı / Sayıştay Uzman Denetçisi

Maliyetlerin Azaltılması, Devletin Küçülmesi ve Yetki Devri	Kamuda aşırı istihdam nedeniyle yüksek kamu harcamaları, kamunun ekonomideki büyüklüğü, birbirleriyle yaptıkları benzer işlerden kaynaklı kamu kurumlarının aynı türden harcama yapmaları ve özel sektöre bırakılması gereken bazı hizmetlerin kamu tarafından yerine getirilmesi nedenleriyle kaynak kullanımında gözlemlenen etkin(siz)lik; kamu kurumlarında karar alma süreçlerindeki yetkinin kendisine ödenek tahsis edilmiş birimlere devredilmesi; özel sektör tekniklerinin kamu mali yönetiminde uygulanması.
Performans Yönetimi ve Denetimi:	Kaynakların etkin, ekonomik ve verimli kullanılmasını sağlamak adına kamu kurumları ile kamu personelinin belirlenen misyon ve vizyon doğrultusunda performans hedefleri, göstergeler ve çıktı hedefleri doğrultusunda görev yapması, performans esaslı bütçeleme ve bu doğrultuda gerçekleştirilecek performans denetimleri.
Kamu Mali Yönetimi:	Bütçenin belirlenmesinde göz önüne alınan ilkeler ile bütçenin formülasyonu, uygulanması ve denetimi; kamu kaynağının elde edilmesi ve kullanılmasında görevli ve yetkili olanların, kaynakların etkili, ekonomik ve verimli kullanıp kullanmadığını tespit etmek açısından hesap verebilir olması ve kamu kaynağının elde edilmesi ve kullanılmasında kamuoyunun zamanında ve doğru bir şekilde bilgilendirilmesi.

1. **Kaç yaşındasınız?**

   ( ) 25-30 ( ) 31-35 ( ) 36-40 ( ) 41-50 ( ) 51 ve üzeri

2. **Cinsiyetiniz?**

   ( ) Kadın ( ) Erkek

3. **Eğitim durumunuz nedir?**

   ( ) Lisans ( ) Yüksek Lisans ( ) Doktora

4. **Çalıştığınız kurumun kamudaki statüsü nedir?**

   ( ) Merkezi idare ( ) Yerel Yönetim

5. **Mevcut bürokratik pozisyonunuz nedir?**

   ( ) Üst yönetici ( ) Strateji Geliştirme Daire Başkanı ( ) Harcama Yetkilisi

   ( ) Denetçi ( ) Diğer

6. **Kaç yıldır kamuda (üst düzey) görev yapmaktasınız?**

   ( ) 1-5 ( ) 6-10 ( ) 11-15 ( )16-20 ( ) 21-25

   ( ) 26 ve üzeri

7. **Alanınızla ilgili akademik gelişmeleri takip edebiliyor/ediyor musunuz?**

   ( ) Evet ( ) Hayır

8. **Yurt dışında bulundunuz mu?**

   ( ) Evet ( ) Hayır

9. **Evet ise kaç yıl?**

   ( ) 1 yıldan az ( ) 1-3 yıl ( ) 4-5 yıl ( ) 5 yıldan fazla

10. **Yurt dışında hangi amaçla bulundunuz?**

    ( ) İş için ( ) Eğitim için ( ) Diğer

	YENİ KAMU YÖNETİMİ TEORİSİNİN TÜRK KAMU MALİ YÖNETİMİNDE SORUNLARI	Tamamen Katılıyorum	Katılıyorum	Kararsızım	Katılmıyorum	Hiç katılmıyorum
	MALİYETLERİN AZALTILMASI, DEVLETİN KÜÇÜLMESİ VE YETKİ DEVRİ	**5**	**4**	**3**	**2**	**1**
11	Kamu sektörünün ekonomideki nispi büyüklüğü fazladır.					
12	Kamuda aşırı istihdam söz konusudur.					
13	Kamuda birbiri ile benzer nitelikte faaliyetleri olan kurumlar mevcuttur.					
14	Gerekmediği halde kamu tarafından üretilen mal ve hizmetler bulunmaktadır.					
15	Kamu harcama süreçlerinde geleneksel bürokrasi etkin bir rol oynamaktadır.					
16	Harcama süreçlerinde yetki devri vardır ve yetki devri kamuda etkinliği artırmaktadır.					
17	Harcama süreçlerinde kendisine ödenek tahsis edilmiş yöneticiler faaliyetlerini yerine getirirken bağımsız hareket ederler.					
18	Kamu idarelerinin bütçeleri alternatif programların maliyetleri ve faydaları hakkındaki bilgilere dayanılarak hazırlanmaktadır.					
19	Sizce Türkiye'de kamu kesiminin nispi büyüklüğü ve dolayısıyla kamu harcamaları azaltılmalı mıdır? a) Evet b) Hayır (Cevabınız HAYIR ise lütfen 20. maddeye geçiniz) Cevabınız EVET ise çözüm aşağıdakilerden hangisi veya hangileri olabilir? a) Kuruluşlar özerk hale getirilerek serbest piyasa şartlarına tâbi şekilde çalışmaları sağlanmalıdır. b) Elektronik hizmet sunma yöntemleri yaygınlaştırılmalı ve istihdam azaltılmalıdır. c) Merkezi idare ve yerel yönetimler arasındaki görev ve yetki paylaşımı yeniden düzenlenmelidir. d) Kamuda bazı hizmetlerin yerine getirilmesinde alternatif hizmet sunma yöntemleri kullanılmalıdır. e) Kamuda kaynak tahsisi ve kullanımı, belirlenen politika ve hedefler doğrultusunda önceliklendirilerek yapılmalıdır. f) Gerekmediği halde kamu tarafından üretilen mal ve hizmetlere bütçeden ödenek tahsis edilmemelidir. g) Diğer					
20	Türkiye'de harcamaların planlamasını ve kontrolünü sağlayacak bir sistem gerekli midir? a) Evet b) Hayır (Cevabınız HAYIR ise lütfen 21. maddeye geçiniz) Cevabınız EVET ise aşağıdakilerden hangisi veya hangileri uygulanmalıdır?					

	a) Kamu harcamalarının performansını ölçmek ve geliştirmek için harcama gözden geçirmeleri yapılmalıdır. b) Harcama süreçlerini gözden geçirmek ve maliye politikası kararlarına rehberlik etmek için bağımsız bir kurul kurulmalıdır. c) Hükümetin plan ve programlarındaki öncelikleriyle kamu kurumlarının öncelikleri arasında uyum sağlanmalıdır. d) Kamuda karar alma süreçleri merkezileşmelidir. e) Harcamalara ilişkin karar alma süreçlerinde alt birimlere yetki devri yapılmalıdır. f) Diğer					
	PERFORMANS YÖNETİMİ VE DENETİMİ	**Tamamen Katılıyorum**	**Katılıyorum**	**Kararsızım**	**Katılmıyorum**	**Hiç katılmıyorum**
	Performans yönetimi	**5**	**4**	**3**	**2**	**1**
21	Kamuda performans yönetimi etkin bir şekilde uygulanmaktadır.					
22	Vatandaşlar karar alma süreçlerine etkin bir şekilde katılmaktadır.					
23	Performans yönetimi genel olarak kurumların işleyişine değer katmaktadır.					
24	Türk kamu bürokrasi kültürü performans yönetiminin etkin bir şekilde uygulanmasına zemin hazırlamaktadır.					
25	Kurumların stratejik planları ile performans programları kanunlarda ve diğer hukuki düzenlemelerde belirtildiği gibi açık ve anlaşılabilir bir şekilde hazırlanmaktadır.					
26	Kurumların stratejik plan ve performans programlarındaki amaç ve hedefler gerçekçi, ulaşılabilir ve tutarlı bir niteliktedir.					
27	Performans hedefleri üst yöneticiler tarafından alt kademedeki çalışanların görüşleri alınarak belirlenmektedir.					
28	Performans değerlendirme ve denetimleri sonucu ortaya çıkan verilere göre, kurumun eksik yönleri giderilmekte, iyi olan yönlerinin daha da geliştirilmesine yönelik çalışmalar yapılmakta, gerektiğinde ödül ve ceza uygulamalarına başvurulmaktadır.					
29	Kamu mali yönetiminde performans yönetiminde etkinliğin artırılmasını sağlamak için mali raporlar, faaliyet raporları, denetim ve benzeri konularda profesyonel standartların geliştirilmesine ihtiyaç bulunmaktadır.					
30	Kamu mali yönetiminde performansı ölçmek ve analiz etmek için yeni yöntemler geliştirmeye ihtiyaç vardır. a) Evet b) Hayır (Cevabınız HAYIR ise lütfen 31. maddeye geçiniz) Cevabınız EVET ise aşağıdakilerden hangisi veya hangileri yapılmalıdır? a) Benzer kurumların çıktıları birbirleri ile karşılaştırılmalıdır. b) Kurumların çıktıları aynı türden mal veya hizmet üreten özel sektör kurumlarının çıktıları ile karşılaştırılmalıdır.					

	c) Kurumların çıktıları geçmiş yıl/yıllar çıktıları ile karşılaştırılmalıdır. d) Kurumların çıktıları yöneticilerin belirlediği hedeflerle karşılaştırılmalıdır. e) Finansal tablolardaki bilgilere dayanılarak belirlenen göstergeler üzerinden performans göstergeleri hesaplanmalıdır. f) Kalite, verimlilik, karlılık, yenilik, müşteri memnuniyeti, çalışanların memnuniyeti gibi kriterler esas alınmalıdır. g) Diğer					
31	Performans göstergeleri, hedeflerde sağlanan gelişmeleri değişik yönlerden ölçmeye ve değerlendirmeye yönelik hazırlanmaktadır.					
32	Performans esaslı bütçelemede belirlenen performans programları ve performans göstergeleri karmaşık bir yapıya sahiptir.					
33	Kurumların rutinleşmiş iş ve işlemleriyle ilgili performans göstergeleri belirlemesine gerek bulunmamaktadır.					
34	Performans göstergeleri idarenin iç işleyişinden ziyade dışa, paydaşlara, kamuoyuna yönelik geliştirilmelidir.					
35	Performans esaslı bütçelemede mali kaynakların tahsisi ile bu tahsisisin politik sonuçları arasındaki yakın bir ilişki mevcuttur.					
36	Bütçe belgeleri üzerinden sonuç odaklı bir çıkarım yapmak, plan, program ve hedeflerle bağlantı kurulabilmek mümkündür.					
37	Bütçeleme süreçlerinde kullanılan kamu kaynağıyla birlikte elde edilen çıktı ve sonuçlara odaklanılmaktadır.					
38	Kaynak tahsisi kararlarında çoğunlukla girdilere odaklanılmaktadır.					
39	Performans bütçelemesi, hükümetin altyapı, eğitim ve sağlık gibi ana hizmet sağlayıcısı olduğu programlar için geçerli olmalıdır.					
40	Stratejik planlar ve performans programları yoluyla üretilen performans bilgisi bütçeleme ve karar alma süreçlerine dâhil edilmektedir. a) Evet b) Hayır (Cevabınız EVET ise lütfen 41. maddeye geçiniz) Cevabınız HAYIR ise performans bilgisinin bütçeleme sürecine entegre edilmesi için aşağıdakilerden hangisi veya hangileri gerekmektedir? a) Bütçe uygulama sürecinde harcama süreçlerini gözden geçirecek, harcamaları gerektiğinde artıracak ya da azaltacak bir performans bilgi sistemine ihtiyaç vardır. b) Üretilen performans bilgisini değerlendirebilecek, karşılaştırma ve analizini yapabilecek uzmanlaşmış personele ihtiyaç vardır. c) Performans bilgisi ile kaynak tahsisi arasında bir bağ kurulmasına ve dolayısıyla performans bilgisinin bütçe sürecine dahil edilmesine imkan kılan bir yapı gereklidir. d) Performans bilgisi güncel rehberler ve metotlar gözetilerek belirlenmelidir. e) Harcama önceliği geliştirmeye ve mali disiplini sağlayamaya elverişli bir performans bilgisi sisteminin geliştirilmesi gereklidir.					

		Tamamen Katılıyorum	Katılıyorum	Kararsızım	Katılmıyorum	Hiç katılmıyorum
	Performans Denetimi	**5**	**4**	**3**	**2**	**1**
41	Sayıştay, denetim faaliyetlerinin planlanması ve uygulanması konusunda yürütmeden bağımsız olarak çalışmaktadır					
42	Performans denetimi kamu kaynaklarının etkili, ekonomik ve verimli olarak kullanılıp kullanılmadığını belirleyecek şekilde gerçekleştirilmektedir.					
43	Sayıştay tarafından yapılan performans denetimine ilişkin raporlar kamuoyuna anlaşılabilir bir şekilde sunulmaktadır.					
44	Sayıştay tarafından faaliyet sonuçlarının ölçümüne ilişkin yapılan performans denetimleri, kurumların tüm iş ve işlemlerini kapsamakta ve kaynakların etkin, ekonomik ve verimli kullanılıp kullanılmadığı noktasında yeterli bilgi vermektedir.					
45	Sayıştay tarafından yapılan performans denetimleri kaynakların etkin, ekonomik ve verimli kullanılıp kullanılmadığı hakkında kamuoyuna yeterli bilgiler sunmaktadır.					
46	Sayıştay tarafından gerçekleştirilen performans denetimleri performans yönetimini destekleyici bir niteliğe sahiptir.					
47	Kurumlar bütçe hazırlama ve uygulama süreçlerinde Sayıştay performans denetim raporlarını dikkate almaktadırlar.					
48	Sayıştay tarafından sunulan raporlar TBMM/Yerel Meclis'de yeterince müzakere edilmekte ve raporlarda belirtilen öneriler yakından takip edilmektedir.					
	KAMU MALİ YÖNETİMİ	**Tamamen Katılıyorum**	**Katılıyorum**	**Kararsızım**	**Katılmıyorum**	**Hiç katılmıyorum**
	Bütçenin genel çerçevesi ve formüle edilmesi	**5**	**4**	**3**	**2**	**1**
49	Kamu mali yönetiminde etkin bir mali disiplin uygulanmaktadır.					
50	Kamu kaynakları kalkınma planları, yıllık programlar ve kurumun stratejik öncelikleri esas alınarak dağıtılmaktadır.					
51	Kamu mali yönetimi kaynakların etkin, verimli ve ekonomik kullanımını sağlamaktadır.					
52	Kamu kurumlarının bütçeleri çok yıllı bütçeleme ilkesine uygun olarak hazırlanmakta ve uygulanmaktadır.					
53	Kaynaklar üst politika belgelerinde belirtilen amaç ve hedefler doğrultusunda tahsis edilmektedir.					
54	Bütçeler hazırlanırken; idare faaliyetlerinin, politika öncelikleri ile idarenin amaç ve hedeflerine ne ölçüde katkı sağladığına ilişkin bilgilerden maksimum seviyede yararlanılmaktadır.					
55	Kurum bütçelerinde, sağlanan kaynaklar ile bütçe uygulamasında gerçekleşen sonuçlar arasında dolaylı bir bağlantı vardır.					

56	Kurum bütçeleri, toplumun ihtiyaçlarını en iyi şekilde karşılamak için hangi harcama alanlarının azaltılacağı ve hangilerinin artırılacağı konusunda alınan kararlara göre düzenlenmektedir.					
57	Yeni yıl bütçesinin formüle edilmesi ve tartışılması için kurumlar yeterli zamana sahiptir.					
58	Türk bütçe sisteminde değişikliğe ihtiyaç vardır. a) Evet b) Hayır (Cevabınız HAYIR ise lütfen 59. maddeye geçiniz) Cevabınız EVET ise çözüm aşağıdakilerden hangisi veya hangileri olabilir? a) Bütçe hazırlık aşamasında Hükümet öncelikleri/Kalkınma plânı ve programları ile kamu idarelerinin/yerel yönetimlerin önceliklerini uyumlaştıracak mekanizmalar geliştirilmelidir. b) Sade ve zaman içerisinde geliştirilebilir, kamu hizmet programlarının performansını da içeren bütçe belgeleri oluşturulmalıdır. c) Bütçe kararlarının alınmasında gelişmiş harcama önceliğine dayalı bir sistem geliştirilmelidir. d) Kamu hizmetlerine ilişkin performans bilgisinin bütçe süreçlerine dâhil edilmesi gereklidir. e) Bütçe uygulamalarında kullanılan kamu kaynağı ile elde edilen çıktı ve sonuçlar ilişkilendirilmelidir. f) Hükümetin/Yerel yönetimin politika tercihleri ile hizmetlerin hedefleri ve maliyetleri arasında bağlantı kurulması gereklidir. g) Diğer					
59	Kamu mali yönetiminde kaynakların kullanımında ve hizmet sunumunda etkinliğin sağlanması adına bazı kuralları, standartları ve süreçleri kapsayan düzenleyici bir sistem gereksinimi vardır. a) Evet b) Hayır (Cevabınız HAYIR ise lütfen 60. maddeye geçiniz) Cevabınız EVET ise aşağıdakilerden hangisi veya hangileri yapılmalıdır? a) İç denetim ve iç kontrol sistemi, makroekonomik analiz ve tahminlerde bulunacak ve bütçe hazırlama ve uygulama süreçlerinde görüş bildirecek şekilde yeniden dizayn edilmelidir. b) Kamu mali yönetiminde bütçe açığı, borçlanma, harcama gibi mali göstergeler üzerine miktarsal bir tavan veya oran şeklindeki sınırlamaları kapsayan mali kurallar uygulaması hayata geçirilmelidir. c) Kamu kurumlarının genel performansını ölçecek, belirlenen mali kurallardan sapmalar olması durumunda gerektiğinde müeyyidelerde bulunabilecek bağımsız kurum ve/veya kurullar kurulmalıdır. d) Durağan ve tek seferlik bir yapı arz etmeyen, günün ihtiyaçlarına göre değişen, dinamik bir bütçeleme sistemi kurulmalıdır. e) Bütçenin, kamu hizmetlerinde ulaşılmak istenen hedeflere odaklanmasını sağlayan bir yapı kurulmalıdır. f) Diğer					

		Tamamen Katılıyorum	Katılıyorum	Kararsızım	Katılmıyorum	Hiç katılmıyorum
	Bütçenin görüşülmesi, onaylanması ve uygulanması	**5**	**4**	**3**	**2**	**1**
60	TBMM'nin/Yerel meclislerin bütçe görüşüme ve onaylama prosedürleri/takvimi, uygun araçlarla kamuoyuna duyurulur					
61	Bütçe belgeleri (OVP, OVMP, kalkınma planları ve programlar, bütçe teklifi, kesin hesap ve denetim raporları) TBMM/Yerel meclisin gerek komisyonlarında gerekse de genel kurul görüşmelerinde yeteri kadar müzakere edilmektedir.					
62	TBMM/Yerel Meclis'e sunulan bütçe teklifleri, politika önceliklerine odaklanan, daha açık ve anlaşılır bir belge haline gelmelidir.					
63	Bütçe uygulamalarına rehberlik eden açık, şeffaf ve öngörülebilir düzenlemeler mevcuttur.					
64	Bütçe, harcama önceliği geliştirme konusunda karar alıcılara kamu hizmet sunumu performansına ilişkin bilgileri sağlamaktadır.					
65	Bütçe uygulama aşamasında harcama öncesi ön mali kontrol ve harcama sonrası denetim mekanizması etkin olarak işletilmektedir.					
66	Kamu alımlarına ilişkin mevzuat düzenlemeleri, bütçenin öngörüldüğü şekilde uygulanmasını ve kaynak kullanımında etkinliği artırmaktadır.					
67	Kamu personel rejimi ve ücret sistemi, bütçe uygulamalarının etkinliğini arttırmaktadır.					
68	Bütçe uygulama aşamasında yürütme, onaylanan bütçede değişiklik yapabilmek için yeterli esnekliğe sahiptir.					
69	Kamuoyu ve parlamentonun/yerel meclisin süreçlerden ziyade bütçe uygulamalarının topluma ya da paydaşlara ne sağladığı konusuyla ilgilenmesi gereklidir.					
		Tamamen Katılıyorum	**Katılıyorum**	**Kararsızım**	**Katılmıyorum**	**Hiç katılmıyorum**
	Bütçenin denetimi	**5**	**4**	**3**	**2**	**1**
70	Bütçenin denetimi noktasında TBMM/Yerel meclis yeterli kapasiteye ve desteğe sahiptir.					
71	Bütçe takvimi ve mevzuat, TBMM'ye/Yerel meclise bütçe denetimi için yeterli zaman ve olanağı sağlamaktadır.					
72	TBMM/Yerel meclisler, bütçe denetimi için ihtiyaç duyduğu bilgilere/belgelere erişebilmektedir.					
73	TBMM/Yerel meclisler adına bütçe süreçlerine ilişkin analizler yapacak, tüm paydaşlara yeterli düzeyde bilgi sağlayacak, tarafsız ve bağımsız bir bütçe birimi kurulmalıdır.					
74	Meclisin bütçe denetim kapasitesinin güçlendirilmesi için bütçe komisyonundan ayrı kesin hesap komisyonu kurulmalıdır.					

		Tamamen Katılıyorum	Katılıyorum	Kararsızım	Katılmıyorum	Hiç katılmıyorum
	Saydamlık ve hesapverebilirlik	**5**	**4**	**3**	**2**	**1**
75	Kurum bütçeleri, kamu malî işlemlerinin kapsamlı ve saydam bir şekilde görünmesini sağlamaktadır.					
76	Bütçe belgeleri siyasi otoritenin, meclisin ve halkın anlayacağı şekilde olabildiğince net, kısa ve bilgilendirici içerikte hazırlanmaktadır.					
77	Bütçe uygulama sonuçları aylık olarak yayımlanmakta ve kamuoyu, bütçe gerçekleşmeleri konusunda aydınlatılmaktadır.					
78	Her düzeydeki çalışanların hesap vermelerini sağlayacak mekanizmalar kanunlarla ve diğer yasal düzenlemelerle açıkça belirlenmiştir.					
79	Kamu kurumları ve yöneticileri, yaptığı tüm iş ve işlemlere ilişkin üstlerine ve kamuoyuna hesap vermektedir.					
80	Belirlenen performans göstergeleri etkin bir şekilde hesapverebilirliği sağlamaktadır.					
81	Mecliste gerçekleştirilen bütçe görüşmeleri hesapverebilirliği etkin bir şekilde sağlamaktadır.					
82	Hesapverebilirlik mekanizması mevcut hizmetlerinin etkililiğini ve verimliliğini artırmak için kurumlar üzerinde önemli bir baskı oluşturmaktadır.					
83	Kurumlar kamu kaynağının elde edilmesi ve kullanılmasında kamuoyunu zamanında ve anlaşılır bir şekilde bilgilendirmektedir.					
84	Kurumlar yayınladıkları faaliyet raporlarında kanunlarla ve diğer mevzuatla belirlenen kurallara riayet ederler.					