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# INVESTIGATION OF THE FISCAL TRANSPARENCY AND  
THE PRECAUTIONS TAKEN IN TURKEY\*

(MALİ SAYDAMLIK VE TÜRKİYE'DE ALINAN ÖNLEMLERİN İNCELENMESİ)

Dr. Öğr. Üyesi/Dr. Lecturer Sami BUHUR\*\*

**ABSTRACT**

Fiscal transparency has gained an important place in the international public debate in the last 20 to 30 years. There are major reasons for this. The financial and economic crises have led to the conclusion that the state's activities should be more transparent. Factors such as the increase in government expenditures, budget deficits and fiscal discipline issue were also effective.

In this study, the financial transparency phenomenon and the measures taken at national and international level in order to ensure fiscal transparency are examined. It has been concluded that developed countries are more successful in ensuring fiscal transparency.

**Keywords:** Fiscal Transparency, Corruptions, Fiscal Policy, Fiscal Crises

**ÖZ**

*Mali saydamlık olgusu son 20 – 30 yıl içerisinde uluslararası kamuoyu tartışmalarında önemli bir yer edinmiştir. Bunun belli başlı sebepleri vardır. Yaşanan mali ve iktisadi krizler devletin faaliyetlerinin daha şeffaf olması gerektiği sonucunu doğurmuştur. Devlet harcamala-*

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<sup>H</sup> Hakem denetiminden geçmiştir.

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*rının artması, bütçe açıkları ve mali disiplin sorunu gibi unsurlar da etkili olmuştur.*

*Bu çalışmada mali saydamlık olgusu ve mali saydamlığı sağlama-ya yönelik olarak ulusal ve uluslararası boyutta alınan önlemler ince-lenmiştir. Gelişmiş ülkelerin mali saydamlığı sağlamada daha başarılı olduğu sonucuna varılmıştır.*

**Anahtar Kelimeler:** *Mali Saydamlık, Yolsuzluklar, Maliye Politi-kası, Mali Krizler*

\*\*\*

## **1. Introduction**

Fiscal transparency may provide some benefits in the event of in public fiscal management and society in general. One of them, it may prevent to the based on arbitrary and benefit behavior of the bureaucrats and politicians, to be placed on the accountability of management approach. On the other hand, it offers real knowledge about where and how public resources were spent. Hence, it may prevent the wasting of public resources and corruptions.

The concept of fiscal transparency and budget transparency are generally used as synonyms. The concept of budget transparency is narrower than the concept of fiscal transparency. While the concept of budget transparency only refers to the budget of the central government organization, fiscal transparency covers the budget of other public administrations as well as the central government organization. On the other hand, while the concept of budget transparency covers only public revenues and expenditures approved by the budget law, the concept of fiscal transparency covers all other receivables and liabilities besides public revenues and expenses (Dikmen, 2018: 64 - 65).

Corruption case is a concept that should be evaluated with economic, social, cultural, and moral sizes. The short definition of corruption is: “the misuse of public power for private gain” (C.W.Gray & D.Kaufmann, 1998: 8).

## **2. Conceptual Framework**

The concept of transparency can be defined in terms of different disciplines. In terms of economics transparency is defined as the fact that

all activities affecting state policies are open to the public (Drabek & Payne, 2001: 4). This definition mainly focuses on corruption and bribery.

In terms of political science transparency is expressed as the openness of European Union (EU) activities (Safire, 1998: 4). In terms of management science, transparency is defined as observing government activities by citizens, press and fiscal institutions (Alt, Lassen, & Rose, 2006: 31).

The first and most important definition of fiscal transparency was made by Kopits and Craig in 1998 (Dikmen, 2018: 64). Kopits and Craig described the phenomenon of fiscal transparency as "the structure of government, the functioning of fiscal policy, the public sector accounts and fiscal targets shall be open to public" (Kopits & Craig, 1998: 1 - 9).

There are also definitions of fiscal transparency by international and national official institutions and organizations. In the definition of the United Nations in 1991, it is emphasized that international treaties should systematically explain the knowledge of the specific aspects of military activities (United Nations, 1991: 13).

According to the definition made by the International Monetary Fund, (IMF) in 2017, it is stated that fiscal transparency, reporting of past, present and future activities of governments and these reports should be open, on-time, reliable and appropriate (IMF, 2017: 1 - 30).

The Eighth Five Year Development Plan Special Expert Report on fiscal transparency are defined as follows: "in the structure functions of government, fiscal policy plans, public sector accounts and financial goals are open to the public" (DPT, 2000: 83).

Fiscal transparency phenomenon is stated in the Public Financial Management and Control Law (No. 5018) in the article 7 as follows: "The public is informed in a timely manner in order to ensure the audit in obtaining and using all kinds of public resources". In the same law, fiscal transparency and accountability cases were discussed together.

In the Article 8 of the Law (No. 5108) regarding accountability are given in the following statements: "Obtaining all types of public resources and staff and competent in the use of resources effective, economical, efficient, and the acquisition in accordance with the law, the use, the accounting, the reporting and is responsible for taking the necessary me-

asures to prevent abuse and must give account to the competent body authorized and must give account to the competent body authorized.”

### **3. Fiscal Transparency Organizations**

Many national and international organizations on fiscal transparency are working, preparing guidelines, preparing regular reports or indexes and sharing them with the public.

International Transparency is the most important institution that works at international level to ensure fiscal transparency and fight corruption. Founded in 1993, this organization operates in more than a hundred countries today. It regularly publishes reports and indices on corruption and fiscal transparency, in particular the Corruption Perception Index (Transparency International, 2019:1).

International Monetary Fund had important work on fiscal transparency and corruption. The Code of Good Practices on Fiscal Transparency, published by the IMF in 1998, is the most basic guide on sharing public finance information with the public. In the following years (2007, 2014) this regulation was updated (International Monetary Fund, 2019:1).

On the other hand, organizations such as International Organization of Supreme Audit Institutions (INTOSAI), The International Standards of Supreme Audit Institutions (ISSAI), International Budget Partnership (IBP), Public Expenditure and Financial Accountability (PEFA), International Federation of Accountant (IFAC), carry out international studies to ensure fiscal transparency (Dikmen, 2018: 67 - 78).

In Turkey, The Turkish Economic and Social Studies Foundation (TESEV) and The Economic Policy Research Foundation of Turkey (TEPAV) carried out the work at a particular time towards ensuring fiscal transparency, have published indices (Emile & Yilmaz, 2009: 45).

### **4. The Precautions Taken Of Ensure Fiscal Transparency**

The absence of adequate transparency in public financial management and the markets are demonstrated among the causes of the financial crisis in the 1990s. Since that date various regulations have been made to ensure fiscal transparency and to against the fight against corruption. We may examine measures taken in two parts form of the providing fiscal

transparency and the fight against corruption in the international and national levels.

#### **4.1. The Precautions Taken In The International Dimension**

The most important of the measures adopted at an international level the International Monetary Fund (IMF) has accepted the Code of Good Practices on Fiscal Transparency in 1998 (IMF, 1998:1). In This charter the basic principles and measures aimed at ensuring fiscal sustainability in the longer term of the countries are listed. These principles are set out in four basic categories:

- The process of budget preparation, execution and reporting shall be open,
- Information should be open to the public,
- Roles and responsibilities should be evident,
- Audit and publishing of statistical data should be independent.

Another one is “Fiscal Transparency Guidelines” which prepared by OECD. This guide has been prepared based on the experiences of member countries and have various recommendations to member countries (OECD, 2019). Apart from that prepared by the World Bank in 1998 "Principles of Good Budgeting and Financial Management" was set out basic principles for ensuring fiscal transparency. Also World Bank published Strengthened Approach to Public Financial Management Reform (World Bank, 2019:1).

United Nations (UN) has prepared the International Code of Conduct of Public Officials in 1996. Also to signing a number of agreements for the prevention corruption shows that UN importance of this issue (United Nations, 2019:1).

United Nations Convention Against Corruption:

- Action Against Corruption: International Code of Conduct for Officials
- Declaration Action Against Corruption and Bribery in International Commercial Transactions
- Declaration of Basic Principles of Justice for Victims of Crime and Abuse of Power
- Global Programme Against Corruption: An Outline for Action

Transparency International founded in 1993 took important decisions regarding fiscal transparency at a conference in Peru by name "Lima Declaration" in 1997 (Lima Declaration, 1997:1). This declaration is highlighted as necessary in ensuring fiscal transparency and fighting corruption. Regarding this, implementation of national and international action plans, all kinds of government's accounts and transactions to be transparent and accountable in quality, recording of all fiscal accounts and the abolition of the informal economy are devoted to issues such as.

Some measures were taken in terms of countries in the fight against financial transparency and corruption. In 1946, a number of measures were taken to ensure transparency in public administration in the United States. In the United States, the Freedom of Information Day is celebrated every year. According to the Open Meeting Law, US citizens are able to monitor the meetings of public institutions. In addition, the Electronic Information Acquisition Act allows all citizens to access all public electronic information (Avcı, 2005: 107). In the indices published by different organizations, it is seen that the USA is at the top of the financial transparency field.

Great importance is given to privacy in public financial management in the UK. According to the Official Secret Act, public employees can share information up to a certain point. The highest authority in terms of accountability is the Council of Ministers (Güner, 2010: 68). A regulation published in the UK in 1995 emphasized that public employees should have features such as impartiality, honesty and accountability (Cansız, 2002: 85). Transactions of public institutions with the Code of Practice on Access to Government Information have been made more transparent (Yılmaz, 2001: 42). The UK is at the top of the international transparency indices. In addition, the report issued by the IMF indicated that the United Kingdom significantly complied with the Code of Good Practices on Fiscal Transparency (Güner, 2010: 68-70).

In France, serious measures have been taken since 1993, especially in the fight against corruption and ensuring fiscal transparency. On this date, the Center for the Prevention of Corruption was established. The Financial Transparency of Political Life Commission was created and the responsibility of accountability of the political mechanism was made compulsory (TEPAV, 2006: 91). Similar legal arrangements were introduced in Germany since the 1990s. Every year, France and Germany are

at the top of the list of transparency indexes. (Indices of countries will be discussed in the following sections).

#### **4.2. The Precautions Taken In Turkey**

In the world and in Turkey, there have been fiscal and economic crisis in 1990 and 2000. This crisis have provided to a more serious discussion of fiscal transparency and corruption cases (Acar, 2007: 57). Fiscal transparency issue has come forward in the Stand-by Agreement with the IMF in 1999. In addition, Turkey's European Union (EU) accession process has also strengthened the case.

One of the most comprehensive efforts to ensure fiscal transparency in Turkey is The Restructuring of Public Financial Management and Fiscal Transparency - Special Expert Commission Report. This report was prepared in 2000 and located in the Eighth Development Plan (DPT, 2000:1).

This report contains a series of measures aimed at ensuring fiscal discipline and fiscal transparency. For example, the budget expenditure will be taken into the budget, many budgetary and extra-budgetary funds will be remove which is additional burden on the budget has been meant. In this report, in the budget will go to a new classification of public financial management has been expressed (DPT, 2000:1).

With the Law on Regulating Public Finance and Debt Management (No. 4749) which was published in 2002 has been gone borrowing limit and open borrowing rules for the public sector (Toker, 2002, 32). For example, Treasury can loan until budget deficit (Ionescu, Buhur, 2015: 31).

In 2003, Turkey adopted the Public Financial Management and Control Law (No. 5018), is an important legislation for ensuring fiscal transparency. The main purpose of the adoption of this law is the establishment of an effective mechanism for ensuring transparency and accountable in public administration. The instruments that can be considered important in ensuring fiscal transparency in this law include (Güngören, 2017:123 – 182):

- Strategic Planning and Performance Program,
- Administrative Activity Reports,
- Financial Statistics Reports,
- Internal and External Audit,

- Internal Control System,
- Final Account Law,
- Corporate Financial Situation and Expectations Report.

In addition, this law also allows has been considered important which ensuring fiscal transparency transition to the Analytical Budget Classification.

Enacted in 2003, the Right to Information Law was intended the citizens could be aware of the activities of the government and to be placed on the principle of accountability and supervision such as. In 2004, Public Officials Ethics Board was established for ethics of public officials (impartiality, integrity, transparency and accountability) have been demonstrated.

In 2003 Public Procurement Law (No. 4734) was enacted. This law has tried to place principles such as public control, openness in public procurement, transparency, efficient use of public resources. (Public Procurement Authority, 2019:1) However, in practice it was not achieved much success.

In the beginning of the 2000s Ombudsman Institution began to be discussed by the public with legal regulations in Turkey. This institution brings an additional control apart from the other control mechanisms. Also, to ease the burden of judicial institutions, the application process is easy and inexpensive, to be focused on human rights are the benefits as (Ombudsman Institution, 2019:1).

In 2010, Strategy of Increasing Transparency and Strengthening Combating Corruption (2010 - 2014) was adopted in Turkey. The main aim of this strategy was expressed as "to remove the prevent of transparency and eliminate the factors the boosts corruption, development of more equitable, accountable, transparent and a reliable management concept" (Official Gazette, 2010:1). The main components of this strategy have been identified as to the prevent corruption, the implementation of sanctions and the increasing public awareness.

External audit carried out by the Turkish Court of Accounts (TCA) in Turkey. TCA's main duty is to audit public accounts. This audit results deliver to Grand National Assembly (Parliament) of Turkey (Turkish Court of Accounts, 2019:1). TCA's audit is an important control mechanism at ensuring of the fiscal transparency and the prevention of

corruption. However, in recent years, function of TCA and its preparing reports has been criticized by the public.

### **5. General Situation of States in Fiscal Transparency and Corruption**

Today, Transparency International is a organization which is the most comprehensive study on corruption and fiscal transparency, and provide periodic reports. This organization's preparing report for 2018 about corruption perception score of some countries is shown below. According to the results of the survey conducted in 180 countries, the countries in the top 20 are generally developed western countries. Turkey ranks 78 with 41 points.

**Table 1: Corruption Perceptions Index – 2018**

<b>RANK</b>	<b>COUNTRY</b>	<b>SCORE</b>
<b>1</b>	Denmark	88
<b>5</b>	Sweden	85
<b>7</b>	Norway	84
<b>9</b>	Canada	81
<b>11</b>	Germany	80
<b>11</b>	United Kingdom	80
<b>14</b>	Iceland	76
<b>18</b>	Japan	73
<b>21</b>	France	72
<b>22</b>	United States	71
<b>33</b>	Qatar	62
<b>41</b>	Spain	58
<b>61</b>	Cuba	47

<b>70</b>	Jamaica	44
<b>78</b>	<b><i>Turkey</i></b>	<b><i>41</i></b>
<b>87</b>	China	39
<b>99</b>	Bahrain	36
<b>105</b>	Egypt	37
<b>107</b>	Vietnam	33
<b>120</b>	Ukraine	32
<b>138</b>	Iran	28
<b>144</b>	Kenya	27
<b>161</b>	Turkmenistan	20
<b>178</b>	Syria	13
<b>180</b>	Somalia	10

Source: Transparency International, Corruption Perceptions Index, 2018, <https://www.transparency.org/cpi2018>

The Open Budget Partnership publishes an index every year for fiscal transparency and perception of corruption. The Open Budget Index is the world's only independent, comparative measure of central government budget transparency. The Index assigns countries covered by the Open Budget Survey a transparency score on a 100-point scale using a subset of questions that assess the amount and timeliness of budget information that governments make publicly available in eight key budget documents in accordance with international good practice standards. Each country is given a score between 0 and 100 that determines its ranking (The Open Budget Partnership, 2019:1). Table 2 shows the countries and their scores.

**Table 2: The Open Budget Index 2017**

<b>COUNTRY</b>	<b>SCORE</b>	<b>COUNTRY</b>	<b>SCORE</b>
<b>New Zealand</b>	89	India	48
<b>Norway</b>	85	Serbia	43
<b>Mexico</b>	79	Mali	39
<b>United States</b>	77	Bosnia Herze- gova	35
<b>Romania</b>	75	Tajikistan	30
<b>United Kingdom</b>	74	Angola	25
<b>Russia</b>	72	Nigeria	17
<b>Germany</b>	69	China	13
<b>Japan</b>	60	Somalia	8
<b>Turkey</b>	58	Iraq	3
<b>Senegal</b>	51	Saudia Arabia	1
<b>Colombia</b>	50	Venezuela	0

Source: Open Budget Partnership, (2019), The Open Budget Index 2017, <https://www.internationalbudget.org/open-budget-survey/open-budget-index-rankings/>

In Turkey, institutions are Turkish Economic and Social Studies Foundation (TESEV) and The Economic Policy Research Foundation of Turkey (TEPAV) which preparing reports on the fiscal transparency and sharing with public. These organizations publish value index based on the survey. The index value should be in the 60 points level in terms of fiscal transparency is observed that circulates in the 40-45 band (Karakurt, 2015: 330). In other words, it is seen that Turkey is not at the optimum level.

On the other hand, in the report published by the IMF<sup>1</sup> related to compliance with fiscal transparency it has put forward positive and negative aspects. For example, the expansion of the budgetary context, the entry into force of Law No. 5018 is considered to be positive. On the other hand, some funds remain outside of the budget, not treated transparent in the recognition of privatization revenues were assessed negatively (IMF, 2009).

## **5. Conclusion**

The concept of fiscal transparency has been discussed after financial and economic crises. The increase in public expenditures and budget deficits, and the necessity of the implementation of fiscal discipline have increased the importance of fiscal transparency. The countries that aim to ensure fiscal discipline have implemented a series of legal arrangements related to fiscal transparency.

Since the early 1990s, developed countries such as the USA, UK, France and Germany have attached great importance to fiscal transparency. These countries have taken an important role in ensuring fiscal transparency. In the indexes published by international organizations, it is observed that these countries are at the top of each year.

In Turkey since 2000, prevention corruption and providing fiscal transparency has attended various regulations. However, this regulations have not been applied effectively. Especially, Turkish Court of Accounts is required to apply more effective sanctions in this regard. In Turkey, on the fiscal transparency and the prevention of corruption, the bureaucracy and the political shall be more precise work. Public shall be constantly reminded about the importance of fiscal transparency.

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<sup>1</sup> Periodic reports of IMF on compliance with four basic principles that are set in Code of Good Practices

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