



The Transformation of Budget Right in Türkiye: A Historical and Constitutional Perspective

Türkiye’de Bütçe Hakkının Dönüşümü: Tarihsel ve Anayasal Bir Perspektif

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ABSTRACT

This study examines the historical development of budgetary rights in Türkiye, focusing on their evolution under various constitutional frameworks. Budgetary rights, integral to democratic governance, enable citizens to influence financial decisions and hold public officials accountable for state expenditures. From the Ottoman Empire to the Republican era, budgetary rights have been institutionalized through the constitutions of 1921, 1924, 1961 and 1982. The 2017 constitutional amendments marked a significant shift, transitioning Türkiye to the Presidential Government System and transforming budgetary processes. These changes expanded executive authority while limiting legislative oversight, challenging the principle of separation of powers. By analyzing constitutional texts and legal documents, this study highlights the historical trajectory of budgetary rights and the broader implications of these amendments on governance. Findings emphasize the importance of rebalancing legislative and executive powers to ensure transparency and accountability in budgetary processes, which are essential for democratic integrity.

ÖZ

Bu çalışma, Türkiye’de bütçe hakkının tarihsel gelişimini ve anayasal düzenlemeler bağlamındaki dönüşümünü ele almaktadır. Demokratik yönetişimin ayrılmaz bir parçası olan bütçe hakkı, vatandaşların mali karar alma süreçlerine katılımını ve kamu harcamalarında hesap verebilirliği sağlamaktadır. Osmanlı İmparatorluğu’ndan Cumhuriyet dönemine kadar, bu hak 1921, 1924, 1961 ve 1982 anayasaları ile kurumsallaştırılmıştır. 2017 Anayasa değişiklikleri, Türkiye’yi Cumhurbaşkanlığı Hükümet Sistemi’ne geçirek bütçe süreçlerinde köklü değişiklikler yaratmıştır. Yürütmenin yetkilerini artıran ve yasamanın denetim gücünü zayıflatan bu değişiklikler, kuvvetler ayrılığı ilkesini zorlamaktadır. Anayasal metinler ve yasal belgeler üzerinde yapılan analizlerle, bütçe hakkının tarihsel seyri ve bu reformların yönetim üzerindeki etkileri incelenmiştir. Bulgular, bütçe süreçlerinde yasama ve yürütme arasında dengeyi yeniden tesis etmenin, şeffaflık ve hesap verebilirlik için kritik olduğunu göstermektedir.

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1. Introduction

The budget is a fundamental tool for collecting a country's revenues and distributing them according to societal needs. The budgeting process is crucial as it operates within a legal framework, impacting all members of society. The budget is created from taxes collected from citizens to finance public services. It must be planned, implemented and continuously audited to serve the public interest. However, throughout history, the authority to collect taxes and make expenditures was arbitrarily exercised by monarchies and sovereigns without public oversight. In contrast, democracy ensures public participation in political processes and limits centralized power. In a democratic system, the executive's arbitrary actions regarding revenues and expenditures are replaced by the budget right (Yürükoğlu ve Çevik, 2023: 1).

The budget right, in its broadest sense, refers to the people's ability to have a say in the budgetary process. In other words, it defines the citizens right to influence decisions regarding the sources of the executive's revenues, who will pay taxes and how much, and how and in which areas these revenues will be spent. Although there is no inherent connection between the budget right, which emerged as a result of limiting the executive's tax authority throughout history, and democracy, these concepts have become closely intertwined over time. The history of societies' struggles for democracy is simultaneously a history of justified demands and pursuits related to budget right. In this context, any intervention or restriction on the budget right of parliaments, which embody the manifestation of national sovereignty, emerges as a fundamental issue of democracy. The violation of budget right not only weakens fiscal oversight mechanisms but also undermines the foundational structure and functioning of the democratic system.

Today, the relationship between the budget right and democracy is considered within the framework of representative democracy. The representatives, elected by citizens and sent to parliament, approve decisions on how the budget will be formed and how it will be utilized. In the budget process, the executive's primary role involves preparing and implementing the budget, ensuring it aligns with the nation's needs and priorities. The legislative body, on the other hand, oversees how the executive exercises these powers. The effective functioning of the budget right between the legislative and executive bodies is closely tied to the principles of accountability and transparency in a democracy. This connection between the budget right and democratic governance has undergone significant evolution throughout Türkiye's constitutional history, profoundly shaping the nation's legal and political framework, particularly in terms of the budget right.

This study adopts a historical perspective to examine the evolution of budgetary rights in Türkiye, particularly in light of constitutional changes that have reshaped the dynamics of power between the legislature and the executive. This study seeks to answer the following research question: How have historical and constitutional developments shaped the evolution of the budget right in Türkiye, and what are the democratic implications of these changes on the balance of power? The main argument of this study is that the transformation of the budget right in Türkiye illustrates a shift from parliamentary oversight to executive dominance, with significant consequences for democratic governance and accountability. While the 2017 amendments represent a significant turning point, this study situates these changes within the broader trajectory of constitutional reforms in Türkiye, emphasizing the historical evolution of budgetary rights and their democratic implications. This transformation has broader implications for democratic governance, particularly in ensuring transparency and accountability in budgetary processes, a principle that has evolved throughout Türkiye's constitutional history.

Through a qualitative content analysis of constitutional texts and relevant legal documents, the evolution of the budget right during each constitutional period has been comparatively analyzed. The findings highlight a gradual transition in budgetary authority, showcasing the increasing centralization of executive power, particularly in the aftermath of significant constitutional reforms such as the 2017 amendments. This process reflects a broader trend in Türkiye's constitutional history, where the balance of power between the legislature and the executive has undergone periodic shifts.

2. The Concept of Budget

The budget functions as a pivotal policy instrument of the government, delineating the prioritization and realization of both annual and long-term objectives (OECD, 2024: 3). The term *budget* was initially used to refer to a document reflecting the balance between a state's revenues and expenditures (Edizdoğan, 2005: 1). Etymologically, the term *budget* originates from the Latin word *bulga* meaning *leather bag*. It later evolved into *bougette* in French, and

ultimately into *budget* in English (Pehlivan, 2018: 20). The concept of the budget, which was used in the Middle Ages with its French meaning, has acquired its modern significance from English. In England, the term budget, originally referred to the leather bag carried by the Chancellor of the Exchequer when presenting documents related to the state's needs and resources to Parliament. Later, it came to represent the documents containing the government's revenue and expenditure estimates that were submitted to Parliament for approval. The term gained its modern meaning in the 18th century and has since been adopted into multiple languages (Edizdoğan, 2005: 1-2).

The first regulation determining the principles for the preparation of the central administration budget (general budget) in the Ottoman Empire is considered to be the "Regulation on the Suret-i Tanzimine Dair Nizamname of Hazine-i Celile'nin Muvazene Defterinin Suret-i Tanzimine" dated 1855. In Türkiye, the concept of the budget began to be used after the Tanzimat period (Çiçek and Dikmen, 2015:87). Before the term budget became established in the language, the terms *muvaazene-i umumiye* and *muvaazene defteri* were used as equivalents. The term budget was first used in 1864 in the tables attached to the Muvazene-i Umumiye (General Balance) Law (Pehlivan, 2018: 20). In the 1873 document titled "Devleti Aliye'nin Bütçe Nizamnamesi" (Budget Regulations of the Ottoman Empire), the term budget was used only in the title and did not appear within the text. However, this word was included in the 1876 Constitution (Kânûn-ı Esâsî) (Edizdoğan, 2005: 2).

Despite numerous definitions provided by academics and practitioners, a universally accepted definition of the budget remains elusive (Edizdoğan, 2005: 2; Müftüoğlu, 2020: 7). According to the Turkish Language Association (2024), a budget is defined as the law or decision that predetermines, approves, and authorizes the proportional quantities of income and expenditure of the state and other institutions or organizations for a specific period. In the Law No. 5018 on Public Financial Management and Control (2003), the budget is defined as a document that presents estimates of revenues and expenditures for a specific period, along with matters related to their implementation, and which has been enacted in accordance with the prescribed procedures. Drawing from the definitions provided, the state budget can be conceptualized as a forecast that delineates the anticipated revenues and expenditures of the government over a specified period, authorizing the collection of revenues and the incurrence of expenditures (Feyzioğlu, 1984: 13; Torun, 1968: 18).

As the roles and functions of the state expanded throughout history, the content and purpose of the budget evolved accordingly. In this context, the budget has transcended its traditional role as a mere record of revenues and expenditures, becoming a critical instrument in both the development and implementation of fiscal policy. In parallel with the expanding functions of the state, the definition of the budget concept has also broadened. Indeed, through definitions that encompass various characteristics and functions, the budget is described as a document that not only identifies societal needs and provides corresponding revenues and expenditures but also plays significant roles in ensuring economic stability, balancing the payments balance, and equitably distributing income (Türk, 2013: 313). According to another similar definition, the budget is a management plan that addresses national needs, a tool for economic policy, a financial report presented by the government to the legislature and the public regarding how public funds will be utilized, a request for legislative decisions to convert proposals into action, a document compiled to examine national objectives and related data and an instrument that enables more efficient and effective implementation of government programs (Dicle, 1973: 26).

3. The Budget Right and Its Historical Development Process

The process of generating public revenues and expenditures has also raised the issue of how these resources should be allocated. In response to this issue, the concept of *budget right* has emerged. The budget right refers to the authority to determine and approve the types and amounts of public revenues and expenditures (Bağlı, 2012: 46). According to another definition, budget right is the authority to determine the types of revenues collected by the state and the expenditures it undertakes (Sayar, 1970: 18). The scope of budget right also includes matters related to which organ prepares the budget, to which organ it is presented, and by which organ it is approved. Within this framework the term budget right specifically denotes; the process by which a budget is prepared, presented, and ultimately approved (Aksoy, 1993: 15). In this sense, public budgets are documents that systematically show the revenues and expenditures of governments. Article 3 of Law No. 5018 defines the budget as *a duly enacted document that shows the revenue and expenditure estimates for a certain period and the issues related to their implementation*. From this definition, it is evident that the budget has four basic principles and is symbolized as 4T since the first letters of the four principles start with letter *T*. These four basic principles are estimation,

restriction, appropriation and certification (Yalçın, 2023:405) . The principle of constraint implies that the budget is a fixed-term budget, authorizing the executive to collect taxes and spend for a specific period of time. In a general sense, budget right aims to ensure that individuals and institutions with the authority to access and regulate information regarding public revenues and expenditures are democratically and legally elected, and that citizens are effectively involved in this process (Narter, 2012: 39).

Budget right is a principle reflecting the necessity of citizen or representative involvement and information in determining the amounts, allocation areas, and methods of revenues and expenditures. This principle has gained increasing significance in the evolution of political systems (Özvar, 2021: 100). Throughout history, as political systems evolved, the establishment of budget right emerged as a response to the unchecked authority of ruling powers over revenue collection and expenditure determination. As the governed populace, the public has expressed dissatisfaction with the ruling power's control and has desired a more active role in governance. Demands for limitations on the authority of the ruling power are among the factors that have driven the acquisition of budget right. The concept of budget right, which originated from citizens demands to limit the authority, has progressively led to the emergence of democratic developments (Kızıldaş, 2005: 374-376).

Similar developments can be observed in Western societies, where the struggle for budget right led to the diminishing of absolute monarchies. This right has also contributed to democratic developments by allowing the public to play an active role in governance. Historically, the concept of budget right first emerged in England (Yürükoğlu ve Çevik, 2023: 7). The emergence of democratic structures in the West occurred as a result of efforts to limit the absolute political authority's power of taxation. The restriction of the ruling power's taxation authority also became the basis for the legislative powers of parliaments (Çağan, 1980: 131). During the period of absolutism in Europe, the first significant response against the king's power of taxation emerged in England in 1215. The nobles succeeded in limiting the king's absolute authority through the signing of the Magna Carta Libertatum (Great Charter of Freedoms) (Çağan, 1980: 131). However, the Magna Carta was not established based on a popular movement. In fact, the Magna Carta does not include any provisions related to the representation of parliament or the nobility (Lyon, 2016: 50). Although the Magna Carta did not arise from the idea of popular representation, it is of significant importance in limiting the king's absolute power of taxation. However, English jurists of the 17th and 19th centuries characterized Articles 12 and 14 of the Magna Carta as the birth of the principle of *no taxation without representation* (İlal, 1968: 229). In England, documents that contributed to the constitutional limitation of the king's taxation power include the Petition of Rights (1628) and the Bill of Rights (1689) (Narter, 2012: 37) . In response to the English king's demand for taxes without the approval of Parliament during the period from 1625 to 1628, the Petition of Rights was published in 1628 (Falay, 1989: 39). The Petition of Right (1628) institutionalized constitutional principles that limited the arbitrary powers of the monarchy and reinforced the authority of Parliament in England. The first and second provisions assert that no tax, levy, or financial imposition could be enforced without the consent of Parliament, thereby protecting citizens from arbitrary financial practices and forced loans. The fourth provision emphasizes the guarantee of due process, ensuring that individuals cannot be deprived of their property, liberty, or life without lawful procedures. The sixth provision prohibits the forced billeting of soldiers in private homes without the consent of the inhabitants, safeguarding the inviolability of private property and protecting individuals from unwarranted state interventions. These provisions collectively affirm the principle of *no taxation without representation* and establish a framework in which the powers of the monarchy are constrained by parliamentary supremacy and the rule of law. With the Petition of Rights, the king's power and authority to levy taxes were once again restricted, and in addition, his power to impose punishment was also abolished (Giray, 2014: 54). The Petition of Rights established the principle of *no taxation without representation* in England (Mutlu, 2009: 35). With the Glorious Revolution of 1688, the revenues and expenditures of the king and his family were delineated, and their expenditures were subject to oversight (Falay, 1989: 40-41). The Bill of Rights, established in 1689, defined the limits of the king's powers and reiterated the prohibition of unlawful and unrepresented taxation. After 1689, Parliament exercised its approval authority on an annual basis and required the king to provide justification for expenditures (Gözler, 2011: 874). Following the Glorious Revolution of 1688 and the adoption of the Bill of Rights, Parliament's influence over the budget was significantly institutionalized. The aforementioned Bill made the imposition of taxes subject to parliamentary consent (Kesik vd., 2005: 55). As these historical milestones unfolded, different regions and eras showcased unique trajectories in their struggle for budget right.

In France, the development of budget right followed a different path, particularly highlighted by the French

Revolution of 1789. While England was a pioneer in establishing the budget right, France followed a different path that eventually led to significant advancements. Up until the French Revolution, France did not achieve the same level of success or progress in budget right as England did in this area. Although the development of budget right in France required waiting for the French Revolution, the French, unlike the English, systematized the budgeting process by codifying it into a single document or law in a more transparent, comprehensive, and consistent manner. This approach has notably ensured the precise definition of concepts, procedures, and responsible authorities, and has resolved uncertainties. France's contributions to budget right in this manner have facilitated the spread of budgetary systems to other countries (Kim, 2024: 22). With the French Revolution of 1789, the Declaration of the Rights of Man and of the Citizen was signed, and with the adoption of principles such as equality and fraternity, the separation of powers began to be embraced in France. Although the Declaration did not have a constitutional status, it subsequently served as a foundation for the French constitutions. Notably, Article 14 of the Declaration includes significant financial provisions related to budget right. The specified article contains the following provisions (Die Gaste, 2011); *All citizens have the right to personally or through their representatives determine the necessity of taxation, freely consent to taxation, oversee the use of tax revenues, and establish the amount, base, and method and duration of tax assessments.* After the French Revolution, the right to determine taxation was reestablished with the Constitution of 1791, and this right was legally reaffirmed in 1817 (Kim, 2024: 22). France's unique approach to systematizing the budget process was notable. However, despite these initial efforts, the effective implementation of these provisions did not occur until the latter part of the 18th century (Sayar, 1954: 26). Following these developments in Europe, Türkiye's journey towards acquiring the budget right presented its own challenges and milestones.

In France, where the semi-presidential system is valid, the budget right gained the characteristics of the contemporary fiscal approach with the General Accounting Decree issued in 1862 during the reign of Napoleon III. The 1875 Constitution authorized the parliament to intervene in all details of the budget. Although some exceptional deviations were seen in the application of the budget right in France after this period, the gap created by the provision *the budget is approved by the parliament* in the 1946 Constitution brought a return to the modern budget understanding. The 1953 Poujade Movement is another factor related to taxation in France in the recent period. This movement is considered as a result of the financial, economic, social and political environment of the period. Although the budget system in France developed later than the UK, it influenced continental Europe more than the UK and set an example for the formation of the Turkish Budget System (Canbay and Gerger, 2012: 169-170).

In the UK, which does not have a written constitution, the budget process is governed by various laws, secondary legislation, various guidelines and customs (Lienert and Jung, 2004: 406). Although the supremacy of parliament over the budget is generally recognized, the de facto law-making power lies with the government. (Lienert & Jung, 2004: 406) Although important matters of public expenditure are debated in Parliament, its control over public expenditure remains limited. (Rogers and Walters, 2006: 265). The fact that the UK Parliament, whose effectiveness is often questioned during the budget approval process, audits the results of budget implementation through the Public Accounts Committee as a result of an effective audit by the Court of Accounts and that this process is operated in a very effective manner can be considered as an indicator that the Parliament focuses on post-expenditure rather than pre-expenditure audit (Başoğlu, 2014:32).

The exercise of the budget right in Türkiye occurred later compared to the West. While Western societies institutionalized the budget right early on, Türkiye's development in this area faced delays due to different historical and political contexts. It is not possible to speak of a modern budget in the Ottoman Empire prior to the Tanzimat period. The modern concept of budgeting, which involves the determination of expenditures, the allocation of revenues to cover these expenditures, and the establishment of authorization and approval mechanisms, was absent during this time. Before Tanzimat, the summary tables reflecting the revenues and expenditures of the treasury were not actual budgets but rather final inventories or definitive accounts derived from the summaries of accounting records for the amounts collected and spent during the respective year (Sahillioğlu, 1967: 79-80). In contrast, the institutionalization of budget right in the West is closely linked to the dissolution of feudal structures, the rise of the bourgeoisie, and the limitation of absolute monarchies (Güneş and Gedik, 2021: 495). In other words, an examination of the historical development of budget right reveal that these rights emerged as a mechanism to impose restrictions on the executive's or monarchies, driven by bottom-up pressures and democratic demands. However, in the Ottoman Empire, the centralized governance structure and the absolute

monarchy hindered the development of budget right as a mechanism of oversight exercised by representatives of the people. The manorial (timar) system, implemented during the classical period, delayed the development of a centralized budgetary approach by allocating a significant portion of state revenues to local levels. At the same time, it functioned as an effective tool for controlling rural communities and regulating the fundamental economic relations based on the cultivation of land (Karpaz, 2006: 222-223). The transition to a modern budgetary system began only during the Tanzimat period (1839), but even then, a democratic budget right comparable to that in the West was not institutionalized. Unlike in the West, where budgetary rights evolved through demands from the populace, in the Ottoman Empire, the emergence and development of these rights were shaped by top-down reforms initiated by state administrators and influenced by external pressures and reform initiatives.

The most significant development related to the budget right in the pre-Republic period was the adoption of the principle of legality in taxation and the granting of the budget right to the parliament through the 1876 Constitution (Pehlivan, 2018: 38). The transition from the Ottoman period to the early Republic illustrates a significant shift from a decentralized to a centralized budgetary framework. The Tanzimat reforms and the subsequent 1876 Constitution laid the groundwork for this shift, establishing a foundation for modern budgetary systems in Türkiye. However, the concept of the budget right introduced by the 1876 Constitution was not implemented between 1878 and 1908, and its modern application became possible only with the 1924 Constitution (Yılmazcan, 1998: 172). In the 1921 Constitution, the right to impose taxes and the right to create a budget were entirely vested in the parliament. In 1927, the General Accounting Law No. 1050 was adopted, replacing the 1910 General Accounting Law, and it remained in effect until 2003. In 2003, the Public Financial Management and Control Law No. 5018 was introduced. This law significantly enhanced the budget right by adopting principles such as accountability and transparency (Pehlivan, 2018: 38). The 1924, 1961, and 1982 Constitutions in Türkiye systematically integrated the principles of the budget right, progressively shaping the legislative authority over public finances and defining the balance of power between the parliament and the executive.

4. The Budget In Constitutions

The budget can be defined as the process in which the revenues and expenditures of the state organization for a specific period are realistically estimated, linked to an expenditure program, and legislated. The implementation of this expenditure program is subject to the principle of legality. Under the principle of legality, the state organization can only spend the collected revenues with the permission granted by the people's representatives, in accordance with the provisions of the budget law. The expenditure of public funds collected from the public based on the permission and criteria set by the people (through their representatives) is a result of a constitutional obligation. For this reason, the fundamental aspects of the budget and budgeting process have been enshrined in constitutional provisions and placed under constitutional protection. Through the constitutional provisions related to the budget, the executive authority empowered to spend public revenues is constitutionally guaranteed to do so only with the approval and according to the criteria set by the people's representatives (Savaş, 1991: 334). The budget serves as a forward-looking document that not only details financial allocations but also highlights the government's key policy priorities (Shawe, 2023: 371). It explains how resources will be allocated over a given period, typically represented in financial terms (Isaac vd., 2015: 4). Moreover, budgeting plays a crucial role in shaping both fiscal and monetary policies, influencing the broader economy (Douglas ve Kravchuk, 2023: 408). It enables the government to mobilize and distribute resources, stimulate capital formation, create employment opportunities, and promote equitable wealth distribution (Citro vd., 2021: 116). Therefore, the transparency, reliability, and structure of the budget document are essential in fostering trust and ensuring accountability. Furthermore, effective budgeting aligns with key principles of modern public governance, such as integrity, transparency, public participation, and strategic planning (Sambo, 2022: 8). In this respect, the constitutions implemented during the Republican period can be characterized as financial constitutions due to their budget-related provisions. This is because financial constitutions define the boundaries of political authorities' power to generate revenue and make expenditures. Furthermore, financial constitutions serve as a safeguard against the monopolization of the legislative process by political authorities. In this context, political powers with the ability to enact laws are required to remain within the boundaries outlined by the constitution on financial matters (Savaş, 1991: 337-338).

The constitutional provisions related to the budget serve multiple functions. The budget has economic, legal, political, and supervisory functions. It is possible to categorize the constitutional budget provisions into two main functions: legal and supervisory (Mutluer, 2015: 140). The constitutions of the Republic must be evaluated within

this framework.

The political function of the budget-related provisions in the constitution reflects the parliament's responsibility to be accountable to the electorate. In modern governance, parliaments have increasingly taken on more prominent roles. Once overshadowed by powerful executives, they now play a central part in legislative and governance activities, both in established and emerging democracies (Douglas ve Kravchuk, 2023: 409). This shift is largely influenced by increasing public demands for more independent parliamentary roles, as well as the rise of institutions designed to support legislative bodies, helping to reduce the informational gap between the executive and legislature. This trend mirrors a broader movement towards transparency in governance, strengthened by the openness of parliamentary procedures, which encourages participation from civil society, experts, and citizens (Murphy, 2020: 469). In this context, known as the budget right, the people exercise this right not by directly determining the budget, but through their elected representatives, empowered by their voting rights during each electoral period. The implementation of the budget through the indirect will of the people and its execution according to the criteria specified in the budget law is a constitutionally guaranteed requirement. This requirement acts as a safeguard, preventing arbitrary actions by the executive body (Mutluer, 2015: 141). Elected representatives, acting on the will of the people, delegate the authority to collect revenues and make expenditures to the executive body through a law, that is, the budget law. The government exercises its authority to collect taxes and make expenditures according to the criteria specified in the budget law. This authority is temporary, and within this framework, the government is granted the power to collect revenues and make expenditures for one year. However, the spending authority of each unit and subunit of the executive is limited to the amounts specified in the expenditure programs attached to the budget law.

The supervisory function of budget provisions plays an equally crucial role, ensuring that the budgetary process remains transparent and accountable. The secondary role of constitutional provisions related to the budget is supervisory. There are various committees operating within the Grand National Assembly of Türkiye (TBMM). Among these, the most functional and burdened with the highest workload is considered to be the Planning and Budget Committee. The committee, according to its meeting schedule, reviews both the current year's budget and the previous year's final accounts on the same day for spending agencies. The practice of reviewing the budget first and postponing the review of the final accounts often results in the final accounts being approved with little to no discussion. Most of the time, by the following morning, the approval of the final accounts is reduced to a simple *those in favor, those against* and *approved* (Mutluer, 2015: 142).

The oversight of the budget is carried out through the general conformity statement and the final accounts law. The Constitution grants the authority to audit whether public expenditures are made in accordance with the budget law and the legal framework to the Court of Accounts (Sayıştay). Sayıştay exercises this authority through the General Conformity Statement, which it prepares based on its audits. The oversight of whether the authority granted to the executive by parliaments for a specified period to carry out expenditures and collect revenues is exercised in accordance with the established criteria is a constitutional requirement of the budget right. The oversight of budget implementation results by TBMM is based on a sequential process, which involves reviewing and finalizing the central government final accounts bill, prepared by the Ministry of Treasury and Finance using accounting records, and the General Conformity Statement prepared by the Sayıştay in relation to this. According to the Constitution and other relevant legal provisions, the General Conformity Statement prepared by the Sayıştay is an external audit conducted on behalf of the TBMM. Through this external audit, Sayıştay prepares the General Conformity Statement by taking into account the administrative activity reports and the overall activity report. This statement, presented by Sayıştay to the TBMM, is based on a comparison of the budget implementation results with the findings from public administration accounts. The General Conformity Statement is a declaration of assurance regarding the reliability and accuracy of the financial reports and tables that make up the public administration accounts, as well as the schedules and documents attached to the final accounts bill proposal (Sayıştay Başkanlığı, 2022: 1).

The Final Accounts Law (KHK) is a legislative activity prepared by the Ministry of Treasury and Finance in accordance with the central government budget law, which presents the implementation results of one year's revenues and expenditures along with their justifications. By enacting this law, it demonstrates that the expenditures have been carried out in compliance with legal and regulatory frameworks. Through the KHK, the parliament ensures that the budget implementation results are audited to determine whether the government has

adhered to the procedures and principles set within the framework of the authority granted by the parliament. Once the audits are completed, the evaluation phase begins, during which the executive's budget-related actions are meticulously examined. Following this audit, the government's budget-related actions are meticulously evaluated by the TBMM, taking into account the General Conformity Statement prepared by the Sayıştay. As a result of the evaluations, the previous year's budget implementation is put to a vote by the members of the TBMM, and if the specified conditions are met, its compliance with the legal framework is confirmed by law. Through the KHK, the representatives of the people, acting on behalf of the public, approve the expenditures made and revenues collected by the government. In the process of the KHK, the TBMM exonerates the executive's budgetary actions by confirming their compliance with the law. In this context, the KHK represents the *settlement of accounts* between the government and the nation (represented by the parliament) regarding the appropriateness of the powers granted through the budget law, including the authority to collect revenues, borrow, and make expenditures (Akbeý ve Gök, 2020: 280) This ensures accountability and transparency in the use of public funds, fostering trust in the government's financial governance.

A significant portion of the provisions related to the budget were included in constitutions prior to the 1982 Constitution. Constitutional safeguards regarding the budget have been present in the 1924, 1961, and 1982 Constitutions implemented in Türkiye. All three constitutions emphasized the political and supervisory aspects of the budget through similar provisions, ensuring the budget right was legally protected. The powers responsible for drafting the constitution (both primary constituent power and derived constituent power) established a system through constitutional provisions related to the budget that limited and supervised the executive's control over public expenditures and revenues.

5. The Budget Right in the Constitutions of the Republic of Türkiye

The provisions related to the budget in the constitutions of the Republic of Türkiye have played a critical role in regulating the financial structure of the state and establishing the balance between public revenues and expenditures. In each constitutional period, budgetary regulations have been shaped according to the governing principles and needs of the time, with the legislature and executive's authority and responsibilities over the budget differing accordingly. Since the founding of the Republic, the budgetary regulations in the 1921, 1924, 1961, and 1982 Constitutions have been addressed through various reforms aimed at ensuring fiscal discipline and regulating the use of public resources.

In the 1921 Constitution, provisions related to the budget were quite limited; however, the foundations of a modern budgeting system were laid with the 1924 Constitution. The 1961 Constitution introduced more detailed regulations regarding the budget process, with particular emphasis on the legislature's oversight power over the budget. The 1982 Constitution preserved these regulations, maintaining the constitutional safeguard of the budget right, but the budgetary powers were restructured following the transition to the Presidential Government System with the 2017 amendments.

In each constitutional period, how the budget right has evolved and how it has affected the balance between the executive and legislature will be discussed in the following subsections. This foundation set the stage for the first budgetary regulations in the 1921 Constitution, marking the beginning of modern financial governance in Türkiye.

5.1. 1921 Constitution

As it is known, the 1921 Constitution is a constitution based on the principle of unity of powers and adopting the Parliamentary Government System. This system, in which the executive and legislature are vested in the parliament, is one of the most concrete examples of the unity of powers. The 1921 Constitution, being short and concise, coexisted with the 1876 Kanun-i Esasi, which remained in force during the same period. Therefore, elements related to the budget right were regulated under the Kanun-i Esasi. Article 97 of the Kanun-i Esasi (1876) stipulated the enactment of the budget. The authority to approve the budget law was granted to the Meclis-i Mebûsan. However, this change was not implemented until 1909 (Öner, 2009: 6). The budget law enacted in 1909 stated that the collection of taxes and the execution of expenditures would only occur with the permission and approval of the parliament. However, it cannot be said that this regulation was fully implemented. Issues related to this period prevented the parliament from fully exercising its budgetary authority. While some of the problems

related to the use of budgetary authority were resolved with the budgets of the 1921 Constitution period, other issues persisted during this time as well (Bahçeci, 2022: 600).

The financial provisions of the 1921 Constitution were arranged in a very simple and broad framework. This can be explained by the extraordinary circumstances of the time and the fact that the Republic of Türkiye was in its founding phase. The constitution granted extensive powers to the parliament on financial matters and emphasized the principles of transparency and accountability. According to the 1921 Constitution, it was stipulated that the justification for each expenditure item in the budget, which could only come into effect through parliamentary approval, had to be explicitly stated. Additionally, a qualified majority of two-thirds was required for the approval of the budget. However, in practice, the budget authority was exercised through the Parliamentary Budget Committee. The committee, with its significant influence, sometimes exercised powers belonging to the General Assembly in urgent situations. This partial expansion of authority resulted in the budgetary power being based on advances laws and provisional budgets. The problem of the executive effectively using budgetary authority due to the frequent closure of the Meclis-i Mebusan was resolved during the 1921 Constitution period by adopting the principle of the parliament being in constant session (Bahçeci, 2022: 601).

Despite these regulations, a regular and timely budget law was not enacted. The first budget law of the period was passed on September 11, 1920. With the enactment of this law, state expenditures were based on laws referred to as advances or provisional budgets. These regulations were aimed more at ensuring parliamentary authority over budget law than at improving budgetary technique. In fact, the budget law was a simple authorization that allowed expenditures without technical details or comprehensive regulations.

During this period, the mechanism of the final accounts law, which was intended to ensure parliamentary approval of budget implementation results, did not function effectively. The budgets approved by the Meclis-i Mebusan during the Second Constitutional Monarchy period were not audited as intended through final accounts law proposals. Aside from the years 1910 1911 and 1912, no final accounts law proposals were prepared during this period. Even in the years when final accounts law proposals were prepared (1910, 1911 and 1912), these proposals were technically inadequate. In fact, the final accounts law proposals from 1910, 1911 and 1912 never progressed beyond the proposal stage. Due to the Italo-Turkish War, the accounts of some provinces could not be included in the General Treasury Account. The 1912 General Treasury Account, like the accounts of the previous two years, was only finalized four years later, after its legal deadline had passed, due to the ongoing wars. After the end of World War I (on March 9, 1918), the budget final accounts bill was submitted to the Meclis-i Mebusan (Öner, 2009: 214).

The auditing of accounts was attempted by committees established by the parliament, rather than by the Court of Accounts. However, it cannot be said that this auditing mechanism functioned effectively. The audit committee established due to the advances law enacted in 1922 was unable to perform its duties efficiently. Although an audit committee composed of members of parliament was established under the first advances law in 1922, it did not yield the desired results. The Court of Accounts' audit function could only begin in 1923, after budget allocations were made and the necessary positions were filled (Bahçeci, 2022: 609).

5.2. 1924 Constitution

Constitutional provisions related to the budget continued to exist in the 1924 Constitution as well. The 1924 Constitution was prepared in accordance with the principles of modern budgeting. These provisions aimed to ensure parliamentary oversight of the budget and to maintain public fiscal discipline. The 1924 Constitution laid the foundation for the modern budgeting system in Türkiye (Yalçın, 2023: 399). In the constitution of the Republican era, various financial provisions such as the prohibition of off-budget expenditures and the final accounts law were included. It was stipulated that the TBMM is the sole authority for approving and auditing the budget. With these constitutional provisions, the principle that "the budget right belongs to the people" was institutionalized (Sönmez, 1994: 14). The contributions of the 1924 Constitution to the budget, which differentiate it from the 1921 Constitution, can be summarized as follows: First, it was stipulated that separate appropriations would be allocated for each public institution and organization in the budget. Second, provisions were included regarding the auditing of the budget, with the audit to be conducted by the Court of Accounts. Finally, the President was granted the power to veto budget laws, with the exception of the Teşkilat-ı Esasiye Kanunu (Fundamental Law).

In addition to the provisions of the 1921 Constitution, the 1924 Constitution introduced the requirement that the budget must be balanced. The 1924 Constitution also adopted the principle of unity of powers. Article 5 of the Constitution clearly states that the legislative and executive powers are vested in the Grand National Assembly of Türkiye. In this context, Article 26 grants the parliament the authority to budgeting and Article 35 states that the president cannot veto the budget. Furthermore, unlike the 1921 Constitution, the 1924 Constitution included provisions stipulating that the procedures for preparing and implementing the budget must be regulated by law. For the first time, the 1924 Constitution included provisions regarding the Final Accounts Law, which certifies that the budget results were executed in accordance with the law by the representatives of the people, as well as the procedures for its implementation. Additionally, provisions regarding the Sayıştay, as the institution responsible for auditing budget implementation results and preparing the General Conformity Statement, were included for the first time in the 1924 Constitution (Anayasa Mahkemesi, 2024).

5.3. 1961 Constitution

In the 1961 Constitution, significant changes were made concerning the provisions related to the budget. One of these changes was the introduction of a special procedure for the discussion and approval of budget laws. According to this change, the budget bill was first reviewed by the Planning and Budget Committee before being presented to the General Assembly of the TBMM (Feyzioğlu, 1983: 8-10; Özer, 2022: 696). In the 1924 Constitution, budget bills were presented directly to the General Assembly of the TBMM. Additionally, the 1961 Constitution stipulated that appropriations in the budget should be determined according to programs, aiming to ensure a more efficient and effective use of public resources. The 1961 Constitution is a constitution in which the *separation of powers was realized*. The principle of separation of powers is based on the principle of leaving the main elements of the state (legislature, executive, judiciary) free to fulfill their respective functions. In this context, the legislature should only make laws, should not interfere in administrative and executive affairs, and should not issue judicial rulings. The executive, on the other hand, must apply the law but must not enact laws or make general and abstract rules that have the character of laws. The judiciary, on the other hand, should be limited to applying the law to the facts; it should not make legal rules, nor should it replace the executive and take administrative decisions (Çınar, 2019:91). In Articles 5, 6 and 7 of this Constitution, legislature, executive and judiciary were separated and a bicameral system was adopted. In addition, with the establishment of the Constitutional Court, the execution of the principle of separation of powers was secured (Çınar, 2017, s.599). Furthermore, the 1961 Constitution limited the President's veto power over budget laws. Under this provision, the President was only granted the authority to veto articles that disrupted the general balance of the budget.

The 1961 Constitution contains more detailed and comprehensive provisions related to the budget compared to previous constitutions. These regulations aimed to make the budget more transparent and accountable, ensure more efficient and effective use of public resources, and maintain public fiscal discipline.

In the 1961 Constitution, the process of approving and discussing the budget involved the review of a joint commission composed of members from the National Assembly, along with fifteen members from the Republic Senate. The procedure required that the budget, once approved by the joint commission, be first presented to the Republic Senate, and finally to the National Assembly for final approval by the joint commission. In the 1921 and 1924 Constitutions, a qualified majority was required for budget approval, but this was revised to a simple majority in the 1961 Constitution. The 1961 Constitution also introduced procedures for budget preparation and detailed the role of the Court of Accounts, elevating it to a constitutional provision. In this framework, Sayıştay was tasked with auditing all revenues, expenditures, and assets of general and annexed budgetary agencies on behalf of the TBMM, finalizing the accounts and transactions of those responsible, and performing other audit, examination, and adjudication duties assigned by law (Özer, 2022: 696-697).

5.4. 1982 Constitution

Many of the budget-related provisions of the 1961 Constitution were retained in the 1982 Constitution, but more detailed and comprehensive regulations were introduced regarding the budget. Until the 2017 amendments to this Constitution, the authority responsible for preparing the budget was the Budget Committee, composed of members of parliament. Following the committee meetings, a report was prepared, and the budget drafts were revised and reprinted to reflect the changes made to the budgets and tables. The revised drafts were then finalized for

discussions in the General Assembly. (Çeliker, 2006: 20). With the powers granted to the TBMM, the aim was to ensure that the budget becomes more transparent and accountable, while promoting the more efficient and effective use of public resources. The 1982 Constitution also stipulated that the results of budget audits be presented to the President. This provision strengthened the President's role in maintaining public fiscal discipline.

In 2017, significant changes were made to the Turkish Constitution through Law No. 6771. The most notable of these changes was the shift in the government system, which necessitated the adaptation of many constitutional provisions to the new system. With these constitutional amendments, Türkiye transitioned from a parliamentary system to a new system called the Presidential Government System. Although this new system has been described as a form of presidential system, it does not align with existing variations of presidential systems. The Presidential Government System, unlike the historically established parliamentary government system, does not have a longstanding background and has been designed as a model unique to Türkiye in terms of its structure and content (Çalışkan vd., 2020: 725). Indeed, the newly adopted system has been referred to as a *neverland* system, one that has never been seen or heard of anywhere in the world. (Gözler, 2017). The United States of America (USA) system is often cited as the only successful example of a presidential system. One of the key reasons for its success is the existence of a balanced distribution of power between the legislature and executive, known as the *checks and balances* system. In essence, presidential government systems are inherently prone to executive dominance. This is because the President, directly elected by the people and independent of the legislature, tends to act without the need for parliamentary approval and may push the boundaries of judicial limits. (Rose-Ackerman ve Desierto, 2011: 246). With the amendments to the 1982 Constitution, approved by the 2017 referendum and effective as of July 9, 2018, Türkiye transitioned to the Presidential Government System. In other words, the parliamentary government system, which had been in effect in Türkiye since April 23, 1920, was terminated following the constitutional amendment referendum held on April 16, 2017. It was initially planned that the transition to the Presidential Government System would take place after the combined general elections (for members of parliament and the president) scheduled for November 3, 2019. However, due to subsequent political developments, the election date was brought forward, and the transition to the new system was fully realized with the elections held on June 24, 2018. The Presidential Government System is based on a strict separation of powers between the legislature and the executive. In the new system, the executive is composed of a single individual, and both the executive and the legislature are directly elected by the people (Ardıçoğlu, 2017: 24). Thus, both branches derive their legitimacy from the electorate. The executive, which is not formed from within the legislature, does not require a vote of confidence from the legislature to remain in office. These independently elected branches also bear no political accountability to one another. In the new system, the office of the President became the primary executor of the budget and the executive authority (Dinç ve Yılmaz, 2022: 184-185). In the Presidential Government System, central authority has been strengthened, and the legislative powers of the Parliament have been eroded. The 2017 Constitutional Amendment to the 1982 Constitution, which granted the President the authority to appoint *senior executives* (Article 104), including the Chief Prosecutor of the Sayıştay, significantly undermined the principle of separation of powers and the parliament's right to budget. This shift reflects a historical pattern in which executive authority has gradually expanded at the expense of parliamentary oversight, a trend that can be traced back to the centralization efforts during the Tanzimat period and subsequent constitutional reforms in the Republic. Sayıştay, tasked with conducting budgetary audits on behalf of the TBMM and judging accounts, saw its institutional independence eroded by this change. This erosion of independence not only undermines democratic accountability but also raises broader concerns about the effectiveness of legislative oversight in ensuring the transparent use of public resources. Notably, the President's authority to appoint the Chief Prosecutor, the discretion to renew the appointment, and the alignment of the Chief Prosecutor's term of office with the President's tenure raise serious concerns regarding both judicial and prosecutorial independence (Akbey, 2020:3). Moreover, the perception of such a critical position within an institution auditing on behalf of the legislature being appointed by an authority external to the Assembly further exacerbates these concerns, reflecting a broader erosion of constitutional principles governing the budget and democratic accountability.

Before the 2017 amendments to the 1982 Constitution, if the budget law could not be enacted in time, a temporary budget law could be passed for a maximum period of three months. After the referendum, this temporary budget period was extended from three months to one year, and the enactment of a temporary budget was no longer required. This change exemplifies the broader trend of expanding executive discretion in budgetary matters, a

development that mirrors the increasing concentration of power within the Presidency following the 2017 amendments. According to Article 161/4 of the Constitution (1982);

“In the event that the budget law cannot be enacted in time, a temporary budget law shall be passed. If a temporary budget law cannot be passed, the previous year's budget shall be applied, adjusted by the revaluation rate, until a new budget law is adopted”.

Some of the budget-related amendments made to the 1982 Constitution in 2017 concern the structure of the Plan and Budget Commission. Accordingly, with the amendment made to Article 162 of the Constitution, the provision stipulating that *at least twenty-five members shall be assigned to the ruling group or groups* in the Plan and Budget Commission, which consists of 40 members, was abolished and the principle of representation of political party groups and independents according to the proportion of national deputies was adopted. In this respect, it can be said that the Plan and Budget Committee has been organized more fairly in accordance with the principle of fairness in representation.

The provision outlined in the Constitution fundamentally reshaped the budget authority of the parliament, marking a significant shift in fiscal control. During the period when the parliamentary system was in place in Türkiye, the process of drafting budget laws was often regarded as the most challenging and criticized time for governments. While the failure to pass a budget in the TBMM was not constitutionally mandated to result in the government's resignation, it was possible for the government to be brought down by a motion of no confidence (Odyakmaz vd., 2011: 115). For this reason, governments whose budgets were not approved often preferred to resign rather than be ousted by a vote of no confidence. For example, when the budget bill proposed by the CHP government on February 12, 1965, was rejected by 225 votes to 197 in the parliament, the government chose to resign (Cumhuriyet, 1965: 1). Looking at the constitutional provision, it can be argued that one of the parliament's most significant powers, the budget right, has shifted to the executive. In the current system the President, as the head of the executive, has acquired the ability to act independently of and without reliance on the TBMM when it comes to the budget, which is the most important political tool. The fact that the President is the final approval authority contradicts the principle of separation of powers guaranteed by the Constitution. This concentration of power in the executive marks a departure from the parliamentary traditions that historically sought to balance legislature and executive in Türkiye's budgetary framework. Such a shift undermines the system of checks and balances, as the principle of separation of powers is intended to prevent the uncontrolled strengthening of a state organ. Despite this constitutional guarantee, granting the president many powers regarding legislative activity and budget will lead to the erosion of the principle of separation of powers. The rejection of the President's budget proposal by the TBMM does not result in the President's resignation, and in the case of such rejection, the previous year's budget, adjusted by the revaluation rate set by the executive, can still be used. This situation has called into question the TBMM's authority over the budget and has undermined the essence of the budget right. By diminishing the role of the legislature in budgetary processes, these changes challenge the fundamental principles of representative democracy, where the budget right is considered the cornerstone of parliamentary sovereignty. Indeed, the budget authority can be considered the most important power of the parliament, representing its very reason for existence. Parliaments originally emerged to tie the monarchs' ability to collect taxes to the approval of the people's representatives, and they developed with this purpose in mind. In this context, the primary authority of parliaments is not legislation but the budget authority. The executive collecting taxes and making expenditures without the permission of the parliament violates the principle of *no taxation without representation*, which has been accepted since the Magna Carta. (Gözler, 2017). In general terms, it can be said that with the provision introduced in the current constitution regarding the budget, the TBMM's right to debate and approve the budget has been effectively bypassed (Ateş, 2017: 118). This shift in the budgetary process has gradually diminished the role of the TBMM, challenging the balance of power between the legislature and executive.

6. Conclusion

In this study, the historical development of the budget right in Türkiye and its current status within the framework of constitutional regulations are examined. As a fundamental element of democratic governance, the budget right enables citizens to participate in the financial management of the state and aims to ensure the accountability of public expenditures. In Türkiye, the budget right has been constitutionally safeguarded since the Ottoman Empire and has undergone various stages of development through the Constitutions of 1921, 1924, 1961 and 1982. These constitutional regulations have strengthened the budget right, clarifying the legislature's authority to oversee and

make decisions regarding the budget. While previous constitutional frameworks had ensured the legislature's significant role in overseeing the budget, the 2017 amendment fundamentally altered this dynamic.

However, the 2017 constitutional amendment, which led to the adoption of the Presidential Government System in Türkiye, brought significant changes to the exercise of the budget right. In the new system, the government gained increased authority over budget processes, while the legislature's oversight power was weakened. Notably, the executive's ability to use the previous year's budget, adjusted by the revaluation rate, in the event of a budget rejection rendered one of the legislature's most crucial oversight tools ineffective. This development effectively undermined one of the legislature's most powerful oversight mechanisms, limiting its capacity to hold the executive accountable. The exercise by the President of the budget right granted to the representatives of the people under certain conditions is contrary to the principle of separation of powers guaranteed by the constitution, as well as to the values of democracy. This is because the legislative authority of the deputies elected by the will of the people has been eroded.

This situation has weakened the essence of the budget right and limited the parliament's role in financial processes. Therefore, new legal regulations are needed to ensure the effective participation of the legislature in the budget process. These regulations should contribute to the establishment of fiscal discipline and the strengthening of democratic participation in line with the principles of accountability and transparency.

In conclusion, while the budget right continues to hold an important place in Türkiye's constitutional framework, this right appears to have been weakened from a democratic perspective under the new government system. In this context, reforms aimed at restoring the balance between the legislature and executive is essential for strengthening the democratic process. Restoring this balance is crucial not only for fiscal discipline but also for ensuring the integrity of Türkiye's democratic system.

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