

Araştırma Makalesi/Research Article**Principles And Application Of New Public Management Approach*****Yeni Kamu Yönetimi Yaklaşımının İlkeleri ve Uygulanması*****Bekir TAVAS*****Abstract**

The new public management approach that emerged in the UK has been resounding and continuing to awaken all over the world. This study examines the new public administration that brings a modern perspective to traditional public administration. Also, in this study, the transition from traditional public administration to the New Public Management approach, the emergence, development and characteristics of New Public Management thought will be discussed. Then, Law No. 5018 will be examined and the principles that the law brings to the public financial management system will be emphasized. Finally, an analytical review will be conducted on the general objectives and provisions of the new public financial management and control law in the context of the New Public Management principles.

Anahtar Kelimeler: New Public Management, Public Financial Management, New Public Application.

Abstract

İngiltere’de ortaya çıkan yeni kamu yönetimi anlayışı, tüm dünyada yankı uyandırmıştır ve uyandırmaya devam etmektedir. Bu çalışmada geleneksel kamu yönetimine modern bir bakış açısı getiren yeni kamu yönetimi incelenmektedir. Ayrıca bu çalışmada, geleneksel kamu yönetiminden Yeni Kamu Yönetimi yaklaşımına geçiş, Yeni Kamu Yönetimi düşüncesinin ortaya çıkışı, gelişimi ve özellikleri ele alınacaktır. Ardından, 5018 sayılı Kanun incelenecek ve yasanın kamu mali yönetim sistemine getirdiği ilkeler vurgulanacak. Son olarak, Yeni Kamu Yönetimi ilkeleri bağlamında yeni kamu mali yönetimi ve kontrol kanununun genel amaçları ve hükümleri hakkında analitik bir inceleme yapılacaktır.

Keywords: Yeni Kamu Yönetimi, Kamu Mali Yönetimi, Yeni Kamu Yönetimi İşletmeciliği.

INTRODUCTION

Turkey made reforms in the 1980s and 1990s increasingly important in the public management literature and practice of New Public Management (NPM) has been conducted in accordance with the understanding and principles. In the light of the principles of this new approach, regulations on performance management, strategic

Geliş Tarihi/Received: 20.08.2019 - Kabul Tarihi/Accepted: 16.10.2019

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management, open government, local governments, information acquisition and public ethics have been made. The reorganization of public financial management has been one of the most important reforms since then. With the Law on Public Financial Management and Control numbered 5018, it is aimed to change to fiscal transparency, accountability, strategic management, performance audit, strategic planning, result oriented and performance based budgeting system. As with all other reforms, it is possible to see the effects of the NPM understanding in public financial reform.

In this study, firstly, the change in the understanding of public administration will be emphasized. The emergence, development and characteristics of the concept of NPM will be discussed shortly by considering the concept of traditional public administration. Then, Law No. 5018 will be evaluated by the Turkish public financial management system. Finally, on the general objectives and provisions of the Law on Public Financial Management and Control, an evaluation and review will be conducted by searching the traces of the QOL principles.

CHANGE IN THE UNDERSTANDING OF PUBLIC ADMINISTRATION

It is one of the accepted facts that public administration discipline cannot be separated from political science. In the United States, public administration has entered into a close relationship with management after 1950s. However, it is emphasized that there are many similarities and commonalities between private and public sector administrations. With the development of these ideas, reform movements started by conservative governments in the UK and USA at the end of the 1970s formed the basis of the NPM understanding. Scientists who interpreted and systematized the reforms completed the theoretical dimension of this new approach. The reforms that led to the emergence of the NPM understanding did not develop according to a book or the views of an academician. First of all, these reforms were created and then the theoretical dimension was developed with systematic analyzes based on them (Eryılmaz, 2011: 38).

Developments in the field of public administration appear in the management of the public sector both as a management approach and as a change of management structures. The reforms carried out are more oriented towards a market-oriented approach than providing services with traditional bureaucratic structure. It is also known as New Public Administration Sector (Gözel, 2003: 195).

Here, the concept of traditional public administration will be briefly emphasized before the analysis of the emergence, development and intellectual foundations of the QOL.

Traditional (Classical) Concept of Public Administration

Traditional understanding in public administration is the dominant approach in public administration from the mid-19th century until the last quarter of the 20th century. The scientific foundations of the traditional understanding of public administration are largely based on the ideas of Woodrow Wilson, Max Weber and Frederick Taylor. In order to make public administration a discipline independent of political science, Wilson argued that politics should be considered separate from government. Weber developed the idea that the ideal type bureaucracy model he had formulated was the most effective and rational form of organization. Weber and Wilson's views, the field of politics, the area of public officials differ, the public policy decisions of politicians,

public officials to make these decisions, technical knowledge and it is based on the most effective and impartial application. At the beginning of the 20th century, Taylor, using scientific methods, emphasized that the best method for every job could be found, and that scientific management approach Taylor contributed to the development of traditional public administration. In the management literature, the concept of traditional public administration which maintains its validity and sovereignty until recently has been based on four basic principles (Eryılmaz, 2011: 39- 41):

a) Traditional public administration has a structure that is based on detailed rules and formality, non-personal, rigid hierarchy and career-centered, centralized and bureaucratic.

b) The State must take direct action in the production and presentation of public goods and services by its own organizations. This situation has been the most important factor leading to the growth of the structure and functions of the state.

c) Politics and management are different. In traditional public administration, management has been given a role that is dependent on political power. The task of public administration consists in implementing the decisions and instructions of political power.

d) Public administration is a special form of management. According to the management of the private sector, legality, impartiality, equality, public interest, public goods and services, public responsibility, political environment and public power

As the traditional public administration concept is mainly intended for public interest, it differs from the private sector by a strict hierarchy and a centralized structure dominated by rules and formality. The change in the understanding of public administration takes place in the direction of the flexibility and functionalization of this hierarchical, bureaucratic and centralist structure based on rules and formality, while maintaining the purpose of public interest.

New Public Management Approach

Public services are comprehensive, variable and diverse in terms of quantity, quality and area. The conception of the traditional state that prevailed until the 20th century required states to carry out certain tasks such as defense, security and justice. Especially II. After World War II, states were influenced by social state and welfare state. They have started to operate in various fields such as health, education, economy, culture and trade in accordance with the changing political, social and economic conditions. By the 1970s, in many states, public services showed more prevalence and diversity than ever before. After these dates, it was realized that the increase in inefficiency and waste, the revival of liberal is mand the public services caused excessive expenditures and the scope of the administration expanded greatly (Bilgiç, 2008: 27).

Emergence and Development of New Public Management Approach

On the one hand, the economic crisis following the oil crises in the 1970s, on the other hand II. The debates on Keynesianism after World War II have made the social democratic ideas, which form the basis of the welfare state concept, be questioned.

Due to the refusive discourse of the liberal conservative political movement, the effective role and weight of the state in social and economic life began to be discussed again in the 1980s and 1990s. In the face of rapid and steadily increasing public spending and increasing demand for social welfare services, European social welfare states have fallen into financial crisis. Thus, political and academic circles have begun to seek an administrative structure that has both a more limited state and institutions and mechanisms capable of providing a more economic, effective and effective public service. The dissenting ideas of liberalist political parties, not in favor of the expansion of the public sector, have progressed rapidly in the United States and Britain since the end of the 1970s, and the state's downsizing has been the official policy of these parties. The wind of this thought and policy was felt in other countries in a short time and even influenced social democratic governments in Australia and New Zealand (Ömürgönülşen, 2004: 3-4).

Since the early 1980s, they have turned to many reform initiatives to make the public administration mechanism more efficient and efficient, and to make it more sensitive to the citizen. On the basis of this, the reform movement, which has the idea of minimizing the state and implementing market-based mechanisms in public administration, differs significantly from previous reform initiatives (Sobacı, 2009: 35).

In this process, however, the discussions have developed differently than in the past. Even if the state or public sector is downsized, how to manage the public better and more efficiently is emphasized. In addition, resources should be provided as efficiently as possible in the past, using public services as required. Because the resources to be allocated to the public sector will be more limited than in the past. This leads management to research for new structures, techniques, ideas and practices that are compatible with the shrinking public sector. Under these conditions, values, structures and public sectors are greatly affected by developments in the world. It is thought that a structure consisting of non-pricebased, market-based and customer-oriented public services is the ideal system compatible with the situation. Presenting public service conditions in line with efficiency criteria with effective structures and talented managers is a new approach and a new theme in public administration. This approach, which is given different names by the authors, is usually called the thought of NPM (Özer, 2012: 201-202).

At this point, it should be noted that the concept of QA, which foresees the reduction of the state's efficiency in economy, politics and social life, is one of the best examples of policy transfer practices (Kutlu, 2008: 148). International organizations such as the OECD, IMF and the World Bank support this by creating policies that disseminate the understanding of NPM. In this approach, MaxWeber has been criticized by the ideal model of bureaucracy and the model of the organization of public service in nation states based on capitalist mode of production. The centralist understanding of classical bureaucracy, complex rules, failure to meet expectations, cumbersome organizational structure are criticized. It is emphasized that this structure, which cannot use there sources efficiently and in place, leads to an increase in the cost of services and has a rigid centralization. According to this new understanding, public administration should be taken away from the political field and handled more technically and should be organized in accordance with market conditions. This approach implies the application of private sector management techniques in public

administration, efficiency and efficiency concepts should be dealt with within the logic of business and enterprise (Arslan, 2010: 23).

There are different approaches to the understanding of NPM. This new conception of the application of the new motion and a more ongoing reform movement has a great effect. NPM understanding is not formed by a formal theory, which is a certain founder. On the contrary, from the individual examples, the theoretical development is a movement of administrative reform that still continues (Al, 2007: 146).

The concept of NPM is covered by concepts such as innovation managerialism public, “new public management” market-based public administration and entrepreneurial government. The advocates of this conception emphasize that the concepts of management and management have distinct meanings and they emphasize that the concept of enterprise is wider than the management concept. Management is to manage and manage business in accordance with rules, processes and methods. Instead of doing business in accordance with the regulations and instructions, the enterprise covers many functions such as identifying objectives and priorities, making plans and practices to achieve these, using all resources including human factor effectively and efficiently, performing performance evaluation and taking responsibility. There are a number of inter-related factors that give rise to this process of change from public administration to public management. The first of these; increasing criticism of the public sector and public administration; changes in the economic theory and finally the developments in the private sector (Eryılmaz, 2011: 42-43).

Especially in the developed Western countries, the 1980s and 1990s were the years of great transformation and significant changes in the management of the public sector. Solid, cumbersome, hierarchy and bureaucracy based on traditional public management, understanding; a change and transformation towards a flexible, customer-oriented and market-based public management approach has taken place and this process continues to day. This change is not a simple change in management; it is generally considered as a major paradigm shift in the public sector from the understanding of traditional public administration, which prevailed during the 20th century, to the new understanding of public management. Over time, the traditional understanding of public administration has been criticized both in terms of its theoretical and practical aspects. With increasing criticism, public administration has suffered a loss of reputation, both as a management approach and as a scientific discipline. From this point of view, NPM is essentially a challenge to both the concept of traditional public administration and the values and principles specific to the discipline of public administration (Ömürgönülşen, 1997: 518).

It should be noted at this point; NPM is a movement away from Weber's ideal model of bureaucracy. It refers to the transformation from the organizations based on hierarchy to the fragmented organizational structures under the market conditions. Such a structural change, instead of detailed rules, has coincided with a period when the management approach was dominated by the measurement of performance and the transfer of public services to the private sector by contract to a certain degree in the public sector, where flexibility and incentives were introduced instead of equality in treatment (Bayraktar, 2012: 601).

New Public Management Thought

The basis of the QOL is the combination of two theories. One is the new institutional economics, which is based on public choice, transaction cost theory and principal agent theory, and the other to address the public sector with an economic-based approach rather than classical scientific management. Theory of management (managerialism): This understanding consists of a general convergence of administrative reform teachings based on Professional Management (Hood, 1991: 5-6; Özer, 2012: 218) .

Detailed information about these theories is beyond the scope of this study. To give brief information, the new institutional economic theory is the first of the theories that brought the theoretical background of the NPM into consideration: Public choice theory is an economic theory that examines public institutions and their behavior on the same basis as private companies. The benefit is explained by concepts such as the highest output, supply and demand. According to the theory, bureaucrats are the actors who try to increase and gain their own benefits and interests, so when they turn to the public interest, they will not give up their own interests; they will act in line with their own interests (Bayraktar, 2012: 602).

Principal-surrogate theory, in fact, involves an approach that tries to explain the interests of managers and stakeholders in private sector enterprises (Hughes, 2003: 12). The theory is adapted to public management as contracting-out and citizen charter, which is the basis of NPM (Sobacı, 2009: 55).

In the basis of the theory of transaction costs, if the competition, contracting and bidding are made in the fulfillment of public goods and services, just as in the private sector, the idea that the costs of public transactions and activities will be saved (Hughes, 2003: 13).

One of the theoretical foundations of the NPM understanding is the theory of management ideology (Business Administration), an approach that considers the private sector management approach superior to public administration and examines the techniques of private sector style management. This theory, which is integrated with the understanding of NPM, highlights the principles such as marketization, commercialization, competition, privatization, preference, quality standards, strategic management, contracting, performance measurement and evaluation in public administration (Sobacı, 2009: 56).

In recent years, there has been a rapid and radical change in the public sector, which has been affected by these theories. In this process, these countries have met with very new concepts and concepts such as competition, reformism, monetary value, customer responsibility, contracting, decentralization of processes, restructuring of public units, human resources management, localization and reform, new management, methods, information and performance systems. This transformation has led to significant changes in market and state, administration and bureaucracy, administration and citizen, bureaucracy and citizen relations and interactions (Özer, 2012: 218).

Principles of New Public Administration

As mentioned earlier, the reforms that led to the emergence of the NPM understanding did not develop depending on a work or the views of an academician. First of all, these reforms were implemented and then systematic analyzes were made. The theoretical dimension has been developed (Eryılmaz, 2011: 38). Hood, which has an important place in the theoretical systematization of the NPM understanding, has expressed the basic principles of this new understanding as follows (1991, 4-5):

- 1) Transition to active Professional management
- 2) Measurement of performance with prominent standards and criteria
- 3) Emphasis on out-put control
- 4) Separation of large units into small units
- 5) Increasing competition
- 6) Implementation of private sector management techniques
- 7) Obtaining the principle of discipline and attitude in the use of resources

In addition to the theoretical development of the NPM understanding and the realization of the reforms in the USA, Osborne and Gaebler summarize the basic principles of the NPM concept, which they describe as entrepreneurial management, as follows: (1993, 19-20):

- To promote competition among service providers,
- To create a management with strong citizens, not bureaucracy,
- Measure performance by focusing on results, not inputs
- To focus on goals and missions, not rules and regulations,
- To accept the customers of the public services and offer options,
- Instead of solving problems after they occur, avoiding them before they occur,
- While aiming to make money not only by spending money, but also by making an entrepreneurial approach,
- To create a decentralized management with a participatory understanding,
- To prefer market mechanisms to bureaucratic mechanisms,
- Adopting a management approach that serves as a catalyst for all sectors and mobilizes them to solve problems, not just focusing on public services.

The principles of the NPM understanding will be explained one by one in the next section and will be discussed comparatively with the Law on Public Financial Management and Control.

NEW PUBLIC ADMINISTRATION AND TURKISH PUBLIC FINANCIAL MANAGEMENT

Since the early 2000s in Turkey, NPM issued many laws and the spirit of the arrangement, there have been important developments in public administration. Improving public financial management since the 2000s, it is one of the most important administrative reforms carried out in Turkey. With the Law on Public Financial Management and Control numbered 5018, it is aimed to change to strategic

management, result-oriented and performance based budgeting system. With this law, the process of preparing and implementing the budgets of public institutions and evaluating the effective use of their resources has been tried to be built on a more fundamental basis. In addition, by adopting a cultural change, modern public financial management principles such as economy, effectiveness, efficiency, financial transparency and accountability have been adopted (Sobacı, 2009: 191).

It would be useful to briefly mention the Law, which has remained in force for long years in Turkish public financial management, before entering into the Law.

Accounting Law

The General Accounting Law No. 1050, which was the main feature of regulating the financial procedure, defined the financial powers and responsibilities in terms of the duties connected to the administrative structure. In other words, the accountant, the accrual officer, the officer of disbursement and other duties were determined independently of the civil servants of the executives. The accountability of the Court of Accounts was also shaped according to this understanding and structure. However, this structure, which is not in force today as stipulated by the Law, deals with separate financial transactions. It neglects the financial transparency, accountability and reporting functions, and considers them as a separate management activity, except for the management and accounting of all goods of the state. While these functions are counted from financial affairs in one aspect, they are administrative and political activities in terms of measuring the success of the task performed in other aspects. In Law, effective and efficient use of public resources, accountability, transparency, strategic objectives and performance, such as measuring, evaluating and meeting with a sanction is not the subject of financial law, administrative law is seen as a problem (Bayar, 2003: 47-48).

Accounting Law, which was adopted in 1927 and valid for more than seventy-five years, was repealed in 2003 by the Law on Public Financial Management and Control.

Public Financial Management and Control Law No. 5018

The Law was adopted on 10.12.2003, but some articles were amended by Law 22.12.2005. It was enacted on 01.01.2006 with all the provisions of the Law (Özkan, 2008: 3).

The new law is based on the concepts of efficiency, transparency and accountability, which the law. On the other hand, the principle of accountability is left in front of the account judgment; a new approach based on accountability, which may be summarized as being responsible for efficiency, efficiency and compliance with the law in the acquisition, use, accounting and reporting of public resources and to explain this to the authorities. Under the new law, public financial management, resources and authority to use the top managers and the government, the parliament and the public has been set up for accountability. These regulations, which complete the administrative, political and social dimensions in accountability, are the late arrangements that are felt in our state system (Bayar, 2003: 48).

The principles set for by the Law on the Turkish public financial management system stand out in the first article. The purpose of the law is explained as follows:

Public funds in accordance with the policies and objectives in the development plans and programs in an effective, economical and efficient way to obtain and use, accountability and financial transparency, public financial management structure and operation to ensure public, budget preparation, implementation, accounting for all financial transactions, reporting and financial control.

As seen from this article, the study innovations in public financial management, public institutions and the preparation of budget organizations in Turkey, implementing, and evaluating whether there sources are utilized effectively process more rational tried to form and order. In addition, by adopting the principles of modern public financial management such as efficiency, economy, fiscal transparency and accountability, it is aimed to change a logic and mentality (Sobacı, 2009: 190).

It should be noted that according to the new law, public financial management refers to the legal and administrative systems and processes that will ensure the effective, economic and efficient use of public resources in accordance with defined standards.

With the Public Financial Management and Control Law, which constitutes the legal framework of thereforms in the field of public financial management, the principles of financial transparency and accountability have come to thefore, in addition to the effective, economic and efficient use of public resources. One of the basic methods and tools included in our public financial management system to ensure the implementation of these principles is the performance based budgeting system. Strategic plan, performance program and activity reports form the basic elements of performance based budgeting system. Linking strategic plan and performance programs with the main policy objectives of public administrations and their resource needs are established. The realizations for the purposes stipulated in these documents are disclosed to the public through activity reports. Performance programs stand out as tools that provide a stronger link between strategic plans and budgets (Ministry of Finance, 2008: 2).

Law, unlike the old law, first of all will be responsible and accountability of the person clearly and clearly shows. This is an important improvement in terms of ensuring the balance of authority and responsibility, which is one of the main objectives of the new law. It then determines what elements the responsible person will account for. This accountability approach encompasses a broad frame work from the preparation of the strategic plan and budget to the efficient and efficient use of resources (Sobacı, 2009: 193).

The article of the Law cites the principles of public finance and other article deals with budgetary principles. With these principles and the justification of the Law and its various articles, it is understood that financial management is based on four basic principles. These principles include; financial discipline, financial transparency, accountability and cost-effectiveness (Özkan, 2008: 20).

Law, shortly, is an internal account consisting of financial transparency, accountability, treasury, strategic planning and performance based budgeting, balance of responsibility, activity reports and lastly expenditure units, accounting and financial services, pre-financial control and internal audit. The law also regulates the external audit to be conducted by the TCA and the audit of the Turkish Court of Accounts.

With the law no. 5018, a new public financial management and control system focused on results and performance. The new system also targets an important culture and mentality change in public financial management as it adopts strategic management with performance measurement and evaluation based on pre-determined criteria. In addition, the new system tries to apply modern management concepts such as effective, efficient, economic and rational resource utilization, financial transparency and accountability through activity reports by associating performance and budget. They are important innovations in terms of the submission of the activity reports to the parliament through the Court of Accounts and public announcement, effective parliamentary and public oversight and strengthening of the parliament in the process of accountability. The restructuring of public financial management with all these purposes and principles at its center is an application that complies with the understanding of NPM (Sobacı, 2009: 194). In the context of the NPM principles, the provisions of Law No. 5018 will be analyzed.

CONCLUSION

There is a restructuring in all areas of Turkish public administration. From the 1980s onwards, NPM principles are guided by these reform movements. The Public Financial Management and Control Law No. 5018 prepared and adopted in 2003 gives the impression of being prepared hastily. Many changes have been made in 2006 until it was fully implemented.

With the Law No. 5018, the following basic changes were made in the Turkish public financial management system: Financial transparency, accountability, reorganization of public financial management, change of expenditure process, internal control and external audit, fiscal discipline, budgeting approach and multi-year budgeting and performance based budgeting system. The law provides for an internal control system composed of spending units, accounting and financial services, preliminary financial control and internal audit. The law also regulates the external audit to be performed by the TCA and the audit of the Court of Auditors. Although the Law No. 5018 was written in a simpler language than the Accounting Law No. 1050, it seems that some title names have been changed, just like the use of a spending authority instead of a treasurer. In the former law, the treasurer, the accrual officer, the chief of staff and other duties were independently determined by the civil servants' title. The new law provides a clear account of those responsible and accountable.

Law No. 5018 shows the traces of the NPM principles. First of all, the purpose of the law, the concepts and terms it uses, and a public financial management system based on control, which it wants to build in general, reflect a Professional management approach. Among the objectives, effective, economic and efficient procurement and use of public resources, accountability and financial transparency, accounting and reporting of all financial transactions, and emphasis on financial control indicate that the law aims to establish a Professional management system. Among the objectives of the law, the effective and economic acquisition and use of public resources, which are considered as an objective in the whole law, and the accountability and financial transparency of private sector management techniques have been adopted. However, there is no clear indication for flexible management and quick decision-making. The concept of pricing, which allows for complete recovery, foreseeing users to make payments, the thinking of the decision-making process away from politics, are the

economic elements that encourage competitive behavior in our public financial management system.

The main aim of Law No. 5018 is to ensure the effective, economic and efficient use of public resources in addition to effective, economic and efficient use, to prevent waste of resources, to ensure the realization of public services at a lower cost and therefore to regulate actions and initiatives that increase competition. They also overlap with NPM principles.

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