

The Impact of the Transformation from Parliamentary System to Presidential System on the Budgetary Process in Türkiye

Türkiye’de Parlamenter Sistemden
Cumhurbaşkanlığı Sistemine Geçişin
Bütçe Sürecine Etkisi

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Abstract

The budgetary process in a country is affected by the structure of the executive and legislative branches of the government and the distribution of power among these units. This study sets out to explore the effects of the change in these structures and power distribution on the budgetary system. Two main research questions are investigated: 1) How did the transformation from parliamentary to presidential system in Turkey influence the budgetary process and institutions? 2) What problems occurred with the transformation in the budgetary system?

A case study of Turkey is undertaken, and interviews are conducted with budgetary officials to answer research questions. Three key findings emerged from this study’s analysis. Firstly, the transformation established new budgetary actors and kept some of the previous actors. Coordination between these actors is required for a well-functioning budgetary system. However, differences between the actors in terms of goals and practices can affect the quality of this coordination. Secondly, the emergence of two main actors in the budgetary process can cause issues resulting from different objectives, policies and statuses. Lastly, the timetable for the budget and the new budgetary approach can result in an unbalanced workload throughout the year for budgetary organizations.

Key Words: Budgetary system, Budgeting, Presidential system, Parliamentary system

Özet

Ülkelerin bütçe süreci, hükümetin yasama ve yürütme organlarının yapısından ve bu birimler arasındaki yetki dağılımından etkilenmektedir. Bu çalışma, bu yapılarda ve güç dağılımında meydana gelecek bir değişikliğin bütçe sistemi üzerindeki etkilerini incelemeyi amaçlamaktadır. İncelenen iki araştırma sorusu şu şekildedir: 1) Türkiye’de parlamenter sistemden başkanlık sistemine geçiş bütçe sürecini ve kurumları nasıl etkilemiştir? 2) Bütçe sistemindeki dönüşümle birlikte ortaya çıkan sorunlar nelerdir?

Araştırma sorularının cevaplanması için Türkiye örneği incelenmiş ve bütçe sürecinde görev alan yetkililer ile görüşmeler yapılmıştır. Yapılan analizler sonucunda üç temel bulgu elde edilmiştir. İlk olarak, yaşanan değişim ile bütçe sürecinde yeni aktörler meydana gelirken eski aktörlerin bir kısmının varlığını sürdürdüğü görülmektedir. Bütçe sürecinin işleyişi açısından bu aktörler arasında koordinasyon öngörülmüştür. Ancak aktörler arasındaki amaç ve uygulama açısından görülen farklılıklar koordinasyonun kalitesini etkileyebilmektedir. İkincisi, bütçe sürecinde iki ana aktörün ortaya çıkması, farklı amaç, politika ve statülerden kaynaklanan sorunlara neden olabilir. Son olarak, bütçe takvimi ve yeni bütçe yaklaşımı, bütçe kurumlarının iş yükünde dengesiz bir dağılıma sebep olabilmektedir.

Anahtar Kelimeler: Bütçe sistemi, Bütçeleme, Cumhurbaşkanlığı sistemi, Parlamenter sistem

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INTRODUCTION

A budget is a collective document created by politicians and budgetary institutions. Politicians mainly make budgetary decisions; however, the institutional structures and rules influence the process. The structure determines the politicians' ability to propose, amend and reject the budget and the actions to be taken in some circumstances (Jones et al., 2009:856). The arrangements of the budgetary process depend on the country's structures, its historical and political development and power balances between the political actors (Wehner, 2010:44; Guess & Savage, 2021:231). The main structural difference which affects the balance of power is the form of government which defines how the political power is separated (Posner & Park, 2007:14). Therefore, how the power is divided and balanced between the executive and legislative branches of the government affects the budgetary process substantially.

Turkey has experienced a change towards the presidential system from the parliamentary system, which was accepted with the referendum in 2017 and officially completed after the elections on 24.06.2018 (Yegen, 2020:154). In Turkey, during the parliamentary government period, the prime minister and the council of ministers undertook the executive branch while the parliament operated as the legislative branch of the government. After the transformation to the presidential system in 2018, the parliament's role as the legislative branch resumed; on the other hand, the shift led the executive branch to consist of the president only. The changes within the executive branch necessitated the redefinition of the roles and responsibilities of the actors in the budgetary process (Yegen, 2020:155).

This study set out to explore the impact of changing the form of government on the budgetary system and detect the problems that can occur from this transformation. It was attempted by using the case study of Turkey and examining the country's transformation from the parliamentary to the presidential system. This case study provides a clearer understanding of the different budgetary arrangements under different forms of government. Since the transformation in the forms of government is very rare, this research contributes to the literature by examining the impacts of the changing form of government on the budgetary system.

1. DIFFERENCES BETWEEN PARLIAMENTARY AND PRESIDENTIAL SYSTEMS IN TERMS OF BUDGETING

1.1. Balance of Power between the Legislature and Executive

There are differences in parliamentary and presidential systems regarding the balance of power between the legislative and executive branches of the government. The role of the executive in the budgetary process, regardless of the form of government, seems to be prior to the legislature. While the executive prepares the budget initially, the legislature's roles mainly consist of reviewing, amending and approving or rejecting the budget proposal (Gustafson, 2003). The reasons for the prominent position of the executive in the budgetary process are the legislature's lack of capacity and the budget's function to set governmental priorities (Wehner, 2010:44).

Despite the executive being superior in the budgetary process, the legislature's budgetary authority is higher in presidential systems than in parliamentary systems (Wehner, 2010:45). Depending on the constitutional arrangements, the presidential systems are argued to provide better checks and balances and accountability, increasing the legislature's role (Klasnja, 2008:186).

The weaker separation of powers in parliamentary systems results in the executive (prime minister and his cabinet) being the members of the majority party in the parliament. The intertwined actors of the two branches and the support from the majority of the parliament towards the government limit the legislature's authority in the budgetary process. Especially in the case of an absolute majority of one party in the parliament, a powerful government can implement budgetary policies without much difficulty. The parliament would likely approve the budget draft prepared by the prime minister and cabinet (Wehner, 2004; Lienert, 2005; Guess & Savage, 2021:232).

On the other hand, the presidential form of government provides a stronger separation of powers that indicates a more substantial legislative authority in the budgetary process. Since there are no



intertwined actors within the parliament and government, the executive's control of the legislature is lower (Wehner, 2004).

The parliament can approve or reject the budget in both parliamentary and presidential forms of government. However, in parliamentary systems, rejection of the budget may be seen as a vote of no confidence and result in the government's fall. Hence, budget rejection is not often used in parliamentary systems to not cause a political disturbance (Posner & Park, 2007:10). However, in the presidential system, the rejection of the budget does not imply the removal of the executive, which provides a balance between the two branches of the government (Guess & Savage, 2021:232).

Nevertheless, the strong separation between the legislature and executive can also carry the risk of deadlock. The risk of deadlock or gridlock is the most mentioned issue of the presidential system (Cox & McCubbins, 2000:43). In the case of political fragmentation, where multiple political parties are in the parliament without any of them having a substantial majority, the risk of being unable to enact a budget exists (Wehner, 2004; Lienert, 2005). Moreover, the executive being from a different political party than the majority of the legislature is possible in the presidential system, which may result in deadlock. Even if the two branches of the government come to a consensus by bargaining, the delay caused by the process affects the country negatively (Cox & McCubbins, 2000:43).

1.2. Amendment of the Budget

Another difference between parliamentary and presidential governments in terms of budgeting can be observed with regards to the legislature's amendment of the budget. Amendment of the budget is a power that the legislature holds, used for making changes in the budgetary draft. The level of restriction that the parliament faces in terms of amending the budget depends on the regulations and arrangements of the country. The amendment power of the legislature is more restricted in parliamentary governments than in presidential governments (Wehner, 2002:222; Lienert, 2005).

While in the USA, the legislature is equipped with the significant power of amendment and the ability to provide their own proposals, in the Westminster style legislation, the power of amendment is limited due to reducing tensions between legislative and executive. Even the amendment of the budget by the legislature may be seen as a vote of no confidence and result in the government's resignation. On the other hand, European parliamentary systems mostly enjoy the power of amendment with limitations such as only allowing budget reductions by the parliament but not additions and increases (Schick, 2002:17; Wehner, 2002:222; Wehner, 2004; Posner & Park, 2007:10).

The use of amendment powers mostly depends on the capacity of the parliament. It is possible for the legislature to hold broad authority over the amendment but not use it because of a lack of time, information and capacity (Krafchik & Wehner, 1998:250). Hence, this results in limited involvement of the legislature in the budgetary process (Wehner, 2009:38).

1.3. Access to Information

Another difference between parliamentary and presidential governments is the legislature's access to information. As addressed before, the legislature has fewer resources and capacities than the executive to conduct research and access information. In order to shape and examine the budget, comprehensive, accurate and timely data is necessary, as well as the technical capacity to analyse the data. The parliaments' lack of research capacity limits their budgeting role (Wehner, 2004; Santiso & Varea, 2005:2; Wehner, 2006:22).

While the parliament lacks the required resources to access the information, the executive is mainly the one delivering the information. Executive actors have access to information by collecting and producing information since it is essential to prepare the budgetary draft (Wehner, 2010:131). Delivery of the information by the executive equips the executive actors with an advantage in budget negotiations. For example, the fiscal forecasts prepared by the executive can be distorted to lead the parliament to approve the budget proposal presented by the executive (Giuriato, Cepparulo & Barberi, 2016:18).

The information gap between the executive and legislature is more visible in parliamentary governments than in presidential governments. While in both forms of government, the executive is the one who is superior in terms of accessing information, in presidential systems, the independence of the branches influences the sharing of this information with the legislature. On the other hand, in parliamentary systems, the lack of checks and balances increases the executive's chance of misleading the parliament with misinformation (Wehner, 2004; Giuriato, Cepparulo & Barberi, 2016:19).

Furthermore, in parliamentary systems, the majority of the ruling party in the parliament gives the executive an advantage in setting the political agenda, which can also provide an advantage to the executive in budget negotiations. On the contrary, in presidential systems, the legislature is equipped with the power of agenda-setting independently from the executive, as well as the power to access information to mitigate the effects of misinformation (Lienert, 2005; Giuriato, Cepparulo & Barberi, 2016:19).

2. CHANGES IN THE BUDGETARY SYSTEM OF TURKEY AFTER THE TRANSFORMATION TO THE PRESIDENTIAL GOVERNMENT FROM THE PARLIAMENTARY GOVERNMENT

The transformation brought changes and new arrangements in various parts of public administration, including the budgetary process. The executive consisted of the prime minister and the cabinet now consists of the president. Since the cabinet is not formed within the parliament, the vote of confidence is not in use, and the responsibility of the ministers is mainly towards the president but not the parliament (Yilmaz & Akdeniz, 2020:95; Adar & Seufert, 2021).

Sobaci, Koseoglu, and Mis (2018:202) state that changes in the economic administration are substantial amongst the reforms, and it responds to the criticisms about fragmented economic administration in the previous system. The Ministry of Finance (MoF) has been redesigned to include the Undersecretariat of the Treasury and named the Ministry of Finance and Treasury (MoFT). The General Directorate of Budget and Fiscal Control was previously the leading actor within the MoF in the budgetary process. After the transformation, this agency was abolished, and its responsibilities were transferred to the Strategy and Budgeting Directorate (SBD) or shared between the SBD and the MoFT (Caliskan, Kaya & Malak, 2020: 722).

The SBD is one of the ten directorates established under the presidency. Some of these directorates were accountable to the prime minister before and were transferred to the presidency after the reform. However, SBD was created with the new system of government and became a critical actor in public policy by its role in policy planning and budgeting (Sobaci, Koseoglu & Mis, 2018:202).

2.1. Performance-based Program Budgeting

Besides the changes in the form of government, a new approach was undertaken in budgeting in Turkey: performance-based program budgeting (Strategy and Budgeting Directorate, 2019). The reason for changing the budgetary approach from performance-based to performance-based program budgeting is the deficiencies of the performance budgeting concerning creating linkages between the annual budget and national programs. In addition, the budgetary system was criticised for not using performance measurements efficiently in the decision-making procedures, resulting in the continuation of input-oriented rather than output-oriented budgeting. Thus, preserving the benefits of performance-based budgeting by focusing on performance but adding the programming element is preferred (Strategy and Budgeting Directorate, 2019).

The performance-based program budgeting approach is not something that came into the agenda with the transformation in the form of government. Improving the budgeting system has been considered before, and the efforts to adopt an approach where performance and programs are emphasised began in 2012. Eventually, the budgetary system reforms were undertaken after the transformation to the presidential system (Yavuz, Ozgul & Susam, 2021: 117).

2.2. Budgetary Process

The executive's responsibility in the budgetary process is mainly shared between the Strategy and Budgeting Directorate and the Ministry of Finance and Treasury (Yegen, 2020:158).

In the new system, the budgetary process officially begins with the presentation of the Medium Term Programme (MTP), similar to the parliamentary system. However, while the MTP used to be prepared by the State Planning Organisation under the Ministry of Development, this organisation has been abolished, and the preparation of the MTPs has been assigned to the SBD and MoFT (Strategy and Budgeting Directorate, 2022).

The publication of the MTP is followed by the preparation of the Medium Term Fiscal Plan (MTFP) by the coordination of the SBD and the MoFT. During the parliamentary system, the MoF was the only actor responsible for preparing the MTFP (Caliskan, Kaya & Malak, 2020: 722; Yegen, 2020:158). Also, the role of the MoF in preparing the Budget Preparation Guide is given to the SBD in the presidential system (Yilmaz & Akdeniz, 2020:97).

In the previous system, the budget proposals of the government agencies were submitted to the General Directorate of Budget and Fiscal Control under the MoF, and the investment project proposals to the State Planning Organisation. Negotiations took place between the public organisations, the General Directorate of Budget and Fiscal Control, and the State Planning Organisation, after the submission of the proposals (Kraan, Bergvall & Hawkesworth, 2007:27; Caliskan, Kaya & Malak, 2020:734). Today, public organisations submit their budget and investment project proposals to the SBD (Caliskan, Kaya & Malak, 2020:734; Yilmaz & Akdeniz, 2020:97).

During the parliamentary system, the budget proposal was approved by the cabinet of ministers and presented to the Plan and Budget Committee within the parliament. In the presidential system, the cabinet's approval does not exist, and the president presents the budget proposal to the Plan and Budget Committee within the parliament (Yilmaz & Akdeniz, 2020:97; Strategy and Budgeting Directorate, 2022). The budget proposal is submitted to the parliament 75 days before the beginning of the financial year, similar to the parliamentary system (Kucukaycan & Celikay, 2019:339). The discussion of the budgetary draft in the Plan and Budget Committee within the parliament takes place for 55 days, similar to the parliamentary system (Caliskan, Kaya & Malak, 2020: 733). After that, the budgetary draft is discussed for 20 days in the parliament's general assembly and voted on (Yegen, 2020: 163).

3. RISKS AND PROBLEMS OF THE NEW SYSTEM IN TERMS OF BUDGETING

3.1. Balance of Power between Legislature and Executive

The transformation in the form of government in Turkey resulted in changing actors in the budgetary process. The executive branch now contains the president and continues to have a more significant role in the budgetary process than the parliament. Abolishing the prime minister and the cabinet of ministers makes the president the leading actor in budget preparation. Budgetary law becomes the only law where a proposal is made to the legislature by the executive (Caliskan, Kaya & Malak, 2020:734).

The strict separation of powers in the presidential system allows the legislature to control the executive. However, in the parliamentary system, the budget was prepared and presented by the prime minister and the cabinet, who were a part of the parliament, indicating that the legislative control was not very strict. Moreover, since the prime minister was the head of the majority party in the parliament and formed the cabinet of ministers, the approval of the budget proposal by the parliament was relatively easier than the presidential form of government (Yegen, 2020:157).

During the parliamentary government period, the legislature had the power of the purse, such as examination and the amendment of the budget, guaranteed by the constitution. However, most of its powers were not used thoroughly. It was discussed within the parliament to increase its capacity in the budgetary process before. Nevertheless, in practice, the role of the parliament in the budgetary process seemed limited, while the executive branch mainly controlled the budgetary process. The lack of capacity to examine the

budget by the legislature caused the parliament to depend on the information provided by the cabinet. The weaker separation of powers resulted in the continuation of this structure (Cilavdaroglu & Ekici, 2013:81).

On the other hand, the presidential system equips the legislature with more authority to control the executive in the budgetary process (Yegen, 2020:156). One change that indicates this authority is the arrangements made in the Plan and Budget Committee within the parliament.

The Plan and Budget Committee used to consist of 40 members, of which 25 were from the ruling party, and the other members were appointed according to the seats in the parliament. This arrangement provided superiority for the ruling party in the Plan and Budget Committee. After the system transformation, the number of members for the Plan and Budget Committee is determined as 30. While 15 members are from the ruling party, other members are determined according to the seats within the parliament. The decision-making process in the committee is done by an absolute majority, which the ruling party does not have in the new arrangement. This structure limits the superiority of the ruling party in the committee and increases the legislature's role in the budgetary process (Kucukaycan & Celikay, 2019:346; Caliskan, Kaya & Malak, 2020:734; Yegen, 2020:163).

The Plan and Budget Committee can propose increases in expenditures and decreases in revenues, despite the parliament's general assembly. When the ruling party had the majority in the budget committee, these powers of the committee were not used widely. The previous arrangement during the parliamentary system aimed to approve the budget without much discussion and to prevent the political consequences of the rejection of the budget by the legislature. Since the executive was formed from the legislature, rejection of the budget proposal might have been seen as a vote of no confidence, resulting in the government's resignation (Yegen, 2020:162).

On the other hand, in the presidential system, the branches of the state are independent, which abolishes the undesirable results of rejection of the budget. However, this does not imply a lack of tension between the legislative and executive branches. On the contrary, it is concerning that, in case of a disagreement between the parliament and the president regarding budgeting, a deadlock might occur in the budgetary system. Since the executive's ability to spend public money depends on the legislature's approval and the executive does not have control over the legislature, a conflict between these two actors can disrupt the use of public resources (Caliskan, Kaya & Malak, 2020: 734). In order to prevent this kind of deadlock, a precaution is taken as the provisional budget. In case of disapproval of the budget, the president prepares a provisional budget by reappraising last year's budget (Yegen, 2020:157). However, the executive's role in determining the reappraisal of the previous budget indicates that the power of the purse is given to the executive in the case of a provisional budget (Kucukaycan & Celikay, 2019:347; Caliskan, Kaya & Malak, 2020:734).

Despite the arrangements on the provisional budget to prevent deadlocks in the budgetary system, the lack of veto power of the president in the Turkish budgetary system is argued to be another issue causing a deadlock. In the example of the USA, the power of the legislature to make changes in the budget proposal is balanced by the power of the executive to veto the budgetary law in complete or in parts. However, in the Turkish presidential system, the president does not have the power to veto the budgetary law after the parliament approves it. On the contrary, the president can send laws back to parliament for another discussion other than budgetary law (Yegen, 2020:163). Therefore, in case of incompatible budget changes with the executive's financial policies, the only solution is to abolish the parliament and re-election (Akbey, 2020:16).

3.2. Coordination between the Organisations

The changing role of the actors in the budgetary process requires the coordination of different actors. Two principal actors in the budgetary process are the SBD and the MoFT, and they both share roles in budget preparation. It is stated that essential documents in the budgetary process, such as MTP and MTFP, would be prepared with the coordination of these two actors. However, these agencies' coordination details are unclear (Yegen, 2020:159).

The General Directorate of Budget and Financial Control under the MoF during the parliamentary government period seems to be divided in half. While the SBD has the budgetary role, the General Directorate of Financial Control within the MoFT has the financial control role. It appears that the previous role of the MoF in terms of budgeting has been given to the SBD. The SBD's role in publishing the Budget Preparation Guide indicates the guidance responsibility of the SBD in the budgetary process. In this case, it is not clear which roles are held by the MoFT in the budgetary process and which departments within the ministry are responsible (Yegen, 2020:158).

Another change with the Ministry of Finance is the addition of the treasury to the ministry and naming it as the Ministry of Finance and Treasury. It is seen as a way to unite the financial system. However, the expanding area of the ministry's responsibility and the unclear roles in the budgetary process is creating risks in front of the organisation's efficiency (Yılmaz & Akdeniz, 2020:107).

Additionally, the strategic function of the SBD in public policy necessitates coordination with many public organisations (Sobaci, Koseoglu & Mis, 2018: 200). The SBD seems to have more duties which require coordination with other actors than the duties it fulfils by itself. Most of the duties and responsibilities of the agency are shared with the MoFT. These arrangements, which are highly dependent on the coordination between the actors, can suffer from conflicts between the actors. Nevertheless, the SBD being a new organisation, while the MoFT is a rooted and essential organisation which was almost the sole authority in the budgetary process, creates concerns about the relationship between them (Yılmaz & Akdeniz, 2020:108).

3.3. Time and Capacity

Along with the changes in the form of government, a new budgetary approach has been adopted in Turkey, which is performance-based program budgeting. The program's emphasis on budgeting invites public organisations to link their strategic goals and expenses with national programs and priorities (Ergen, 2021:294).

Nonetheless, the performance-based program budgeting approach is criticised for the measurement issues caused by the programs that serve multiple objectives and involve various organisations. The approach's comprehensiveness requires organisational structure changes (Ergen, 2021:287). However, it is stated that program budgeting is integrated into the existing performance budgeting system rather than being considered a major reform (Yavuz, Ozgul & Susam, 2021:135).

Another consideration about the new system is the timing. The budgetary process officially begins with the publication of the MTP and MTFP in September. However, before the publication of the MTP and MTFP, the SBD and the MoFT receive proposals from public organisations about the programs. According to the proposals and negotiations, the list of public expenditure programs and subprograms is formulated and included in the MTP and MTFP. After the publication of the MTP and MTFP, there is approximately a month until the budget proposal is presented to the parliament. Therefore, one month to link the proposals from the organisations with the national priorities appears relatively short. It results in the organisations making their budget preparations before the MTP and MTFP are published, which is not in line with the emphasis of program budgeting (Yılmaz & Akdeniz, 2020:103).

Comparison with other countries shows that the budget process expands to 14-16 months in the UK, 18 months in the USA, and 12 months in Canada, Sweden, Germany, South Korea and New Zealand. On the other hand, in Turkey, the budget process takes 3-4 months (Yılmaz & Akdeniz, 2020:104). Therefore, it seems that the budgeting period in Turkey is shorter than in other countries.

4. METHODOLOGY

The research questions which are aimed to answer in this study are as follows:

1. How did the transformation from the parliamentary to the presidential system in Turkey influence the budgetary process and institutions?
2. What problems occurred with the transformation in the budgetary system?

This article aims to analyse how the transformation in the form of government affects the budgetary system and also detect the problems that occur from this transformation. A case study approach was preferred in this study. This case study examining the transformation in the form of government in Turkey and its impact on the budgetary process provides a better understanding of the differences between budgetary arrangements in parliamentary and presidential systems. Also, the experiences in this process would provide insight into the problems that occur with the transformation and produce implications for future policies.

Primary data is collected by structured interviews in which questions are determined before the interview is conducted (Arksey & Knight, 1999: 74). The interviews are conducted via email since the study is done from a distance. The structured interview benefited the researcher by sharing the questions with the interviewees via email and allowing them to complete the interview independently. Thus, the interviews were less prone to time limits or distractions since the interviewees had the opportunity to pause and continue according to their availability.

In order to select participants, a purposive sampling method is used. The participants are selected from the officials working for the Strategy and Budgeting Directorate in Turkey, one of the most critical budgetary organisations. The reason for choosing the SBD for this study rather than other budgetary organisations, such as the Ministry of Finance, is the gap in the literature about this organisation. The organisation in question is relatively new, resulting in a lack of data and research.

The main aim of the participant selection is to reach a number of participants, which equips the researcher with enough data to analyse. However, the number of people who agree to participate in the study is also a determinant. Seven people who agreed to participate in this study are all budgetary experts with hands-on experience in the budgeting process, which provides sufficient data about budgetary practices.

Thematic analysis is used to analyse the data. The thematic analysis identifies themes in the qualitative data by focusing on repeating parts, similarities and differences, typologies, metaphors, linguistic connectors, and missing parts. The data is coded according to these factors to identify key themes in the data (Bryman, 2016).

5. FINDINGS FROM THE INTERVIEWS

5.1. Role of the SBD

The description given by the interviewees about the role of SBD in the budgetary process includes; the establishment with the transformation in the form of government, working in coordination with the MoFT and other organisations, fundamental functions in the budgetary process, providing efficiency and effectiveness in the fiscal policy and unification of the budgetary process and creating a duality in the budgetary process.

Participants mainly mention the establishment of the SBD after the transformation to the presidential system in their descriptions. It is stated in the literature that SBD is one of the organisations established with the presidential system, rather than other existing organisations that were rearranged after the system transformation (Sobaci, Koseoglu & Mis, 2018: 199).

Additionally, the interviewees' answers support SBD's role of coordination with other public organisations, especially with the MoFT. For example, developing budgetary and spending policies and carrying out budgetary processes with the MoFT appear in the responses. Providing coordination with other public organisations for budget negotiations is also emphasised as an area that requires coordination.

Moreover, SBD's critical role in public policy, mentioned in the literature, matches the data gathered from the interviews (Sobaci, Koseoglu & Mis, 2018: 200). The importance of SBD in the budgetary process is rated between important and very important. SBD is identified as a key organisation in budgeting. Functions of the SBD, such as organising and coordinating the budgetary process and carrying out the budget according to the fiscal policies, are mentioned. It is remarked that SBD provides efficiency

and effectiveness in the budget preparation and implementation periods and ensures fiscal discipline consistently. Also, the technical role of the SBD in the budgetary process, such as analysing and reporting and providing this analysis and reports during the budget negotiations to inform the public organisations and support the decision-making, is mentioned. Some participants stated that the technical role of the SBD puts it at the centre of budget preparations, budgetary discussions and negotiations. Additionally, SBD's technical capacity and human resources are emphasised when explaining the organisation's importance.

However, the answers have contrasting views regarding the leading actor in the budgetary process. While SBD is defined as an essential organisation in the budgetary process, MoFT is defined as the main actor in the budgetary process as well. One participant notes that, despite the transferred duties and authorities to the SBD after the transformation to the presidential system, MoFT's role as the leading actor in budgeting continues.

One of the participants indicates that the transferred responsibilities from the former budgetary actors to the SBD provided the unification of the budgetary process. Nevertheless, criticisms of duality in the fiscal space with two main actors, which are SBD and MoFT, are also mentioned by another interviewee.

Furthermore, weakening the MoFT's authority in the budgetary process by introducing SBD is said. Findings from the literature show that while the new system provides unification for some aspects of budgeting, it can also indicate a duality for some parts. For example, transferring the preparation of the MTP from the former State Planning Organisation to the SBD and the MoFT indicates the unification of public policy by combining the planning and budgeting functions.

Additionally, the submission of budget proposals and investment project proposals to the SBD, which used to be submitted to two different organisations, indicates a unification as well. However, abolishing the former General Directorate of Budget and Fiscal Control within the MoF and dividing its responsibilities between the MoFT and the SBD demonstrates a duality in the budgetary process. Nevertheless, it is attempted to balance this duality by combining the functions of the SBD and MoFT to prevent a complete separation and duality in budgeting.

5.2. Coordination and Negotiations with Other Organisations

MoFT is considered one of the main organisations that SBD works with in coordination during the budgetary process. Additionally, the policy councils within the presidency, the Courts of Accounts, public administrations under the central government and all other public sector organisations, semi-public organisations and government business enterprises are mentioned as the organisations that SBD work in coordination occasionally. It is stated that, depending on the policies, it is possible to work with every public organisation.

Interviewees have above-average knowledge about coordination with other organisations. The processes they describe for coordination include the MoFT primarily. Coordination with MoFT is concentrated on: the preparation of development plans, macro plans and programs; developing policies on expenditure and budgeting; determining the budgetary procedures that public organisations follow; examining the budget proposals, strategic plans and performance programs and implementing the budget according to the MTP, MTFP and development plan. SBD and MoFT share many responsibilities in the budgetary process, as was mentioned in the literature review before.

Nonetheless, other processes are mentioned in coordination with other organisations. For example, coordination with the policy councils within the presidency during the preparation of the development plan and other macro plans and programs is mentioned. Participants also mention the coordination process with the Central Bank of Turkey, the Banking Regulation and Supervision Agency and the MoFT for meetings with the IMF.

There is a divergence of opinions about the superiority of SBD in the coordination processes. Some interviewees emphasise the SBD's leading role, technical infrastructure and expert human resources.

However, some interviewees do not share the same opinions and state that the SBD has no superiority now, but it can become weaker or stronger in time. One of the interviewees indicates that the role and practices of SBD need more time and acceptance from fiscal bureaucracy.

The participants have a favourable opinion about the coordination and negotiation processes, with a good rating. The rating is linked to the positive results of coordination and negotiations and the positive environment during the negotiations. Also, the efforts of SBD's employees to respond to the questions of the public organisations during the negotiation process are emphasised. There are not many answers that share examples of disagreements or conflicts between actors. However, in some cases, SBD and MoFT's different goals and policies are said to be causing role conflicts and a divergence of opinions and implementations. It is also mentioned that conflicts occur with the Court of Accounts related to the practices of public administrations and disagreements regarding authority and responsibilities. The coordination processes are mentioned to be unsettled and need time to improve.

Coordination is an area where the literature findings marked possible risks. The budgetary system, which depends on the coordination of two main actors, is creating concerns regarding conflicts and disagreements between the actors. Findings from the research also indicate some conflicts and disagreements which support the literature findings.

Participants suggest improvements in terms of coordination and negotiations. Suggestions include considering the views and opinions of public organisations to improve coordination and increasing the number of events that take place with other organisations, such as meetings and conferences. It is also emphasised that SBD is making efforts to improve the process every year.

5.3. Effectiveness of the Guidance Documents

The documents used in the budgetary process are stated by the participants as; the development plan, presidential program, MTP, MTFP, performance program, strategic plan and annual report. Among these documents, MTP is the most emphasised document in the budgetary process.

Interviewees share positive opinions about the guidance documents and acknowledge their benefits. The preparation of the documents by experts and the attention given to the documents by higher management is emphasised. Not many examples are given of insufficient guidance documents by the participants. It is mentioned that the deficiencies that emerged in the beginning are eliminated in time, and minor problems are quickly solved as they occur, indicating no continuing problems.

Additionally, it is mentioned that divergence of opinions sometimes arises with the Court of Accounts because of the differences of views about the practices of public organisations. It is also mentioned that there have been complaints about not being able to contact the relevant person for questions about the guidance documents.

Despite the positive opinions about the guidance documents shared by the interviewees, they are still considered to be improved. It is stated that the improvements and updates are made every year in line with the Plan, Do, Check, Act (PDCA) cycle. However, one participant states that the guidance documents are prepared similarly to each other every year and improved with the remarks of the Court of Accounts. Updating the guidance documents according to international developments is also suggested.

5.4. Timing for the Budgetary Process and Performance-Based Budgeting

There is no consensus between the participants about the beginning of the new budget. The differences between answers are considered to be caused by the different tasks and duties of different units within the SBD.

Some interviewees refer to May and June as the beginning of the work in some units for the new budget. However, it is also stated that some functions for the budget start before May, such as preparations for some investments. During May and June, guidance documents for investment programs and budget preparation are published. It is also mentioned that increased work during October and November reaches its peak in December.

Some other participants mention September as the beginning of the work for the new budget, which is when the publication of the MTP takes place. As stated in the regulations, this date is also the official beginning of the budget.

In terms of the workload, while some participants think that the workload is balanced throughout the year, some think it is different for different units. Depending on the unit's role, for example, during the publishing of reports, the workload can be heavier. Moreover, it is mentioned that during the negotiation period, the personnel show devotion and sometimes work overtime to provide the best answer to the questions of public organisations. Also, the workload is said to be reaching its peak point in December and the total capacity of personnel. However, it is also stated that the distribution of personnel and tasks are updated according to the lessons taken from the previous budget period.

Another aspect which is influencing the workload is performance-based program budgeting. The new budgetary approach is considered to change the workflow, increase the time consumed for activities and raise the workload. However, the participants acknowledge its benefits despite the increasing tasks because of the new budgetary approach. The performance-based budgeting is considered to benefit society by contributing to the allotment of the budget.

On the other hand, the interviewees criticise performance-based program budgeting by suggesting that the concept of performance is poorly understood by the public sector, resulting in incomplete adaptation. It is stated that improvements can be made to increase the adaptation to this budgetary approach. Furthermore, it is commented that performance-based program budgeting should affect the practices of public organisations more. The organisational culture is seen as an obstacle in front of performance-based program budgeting, and creating a proper organisational culture and informing public organisations is suggested.

5.5. Performance of the SBD and Additional Concerns

The performance of SBD in the budgetary process receives an almost excellent rating from the interviewees. The organisation's contribution to the budgetary process, the successful budgetary process in previous years, effective and efficient fiscal management and qualified human resources are emphasised for the performance of SBD.

Despite the positive opinions about the SBD's performance, it is still considered to be improved in the future. One of the suggested improvements is considering the needs of local administrations when defining the priorities for investments and programs. Also, practices for improving human resources and keeping qualified human resources are suggested. It is stated that the organisation is losing its qualified personnel to the private sector because of the pay gap.

Additional concerns of the interviewees include providing a balance between the power of the purse and fiscal policies. The legislature's power of the purse and public organisations' duty to provide the best use of this power is emphasised. Besides, the importance of previous practices, knowledge of former bureaucrats and experience of former organisations are emphasised and learning and benefiting from the past experiences are suggested.

Table 1 summarises the findings from the interviews according to the investigated areas.

Table 1: Summary of the Findings

Investigated areas	Summary of the findings
Role of SBD	The importance and role of the SBD in the budgetary process is acknowledged however, there is an unclarity with regards to the main actor of the budgetary process and the unity in the budgetary functions.
Coordination and Negotiations with Other Organisations	Functions of the SBD that require coordination are highlighted and risks that may cause from the conflicts between organisations are emphasised.
Effectiveness of the Guidance Documents	Importance of the guidance documents during the budgetary process is underlined and improvements of the documents are suggested.
Timing for the Budgetary Process and Performance-based Budgeting	The given period of time for the budgetary process is argued to result in an unbalanced workload throughout the year. Additionally, the need for improving the organisational culture to comply with the performance-based budgeting is emphasised.
Performance of the SBD	SBD's contribution to the successful completion of the budgetary process is highlighted. However, improvements are suggested in the areas of human resources.

6. DISCUSSION AND RECOMMENDATIONS

In the case of Turkey, the transformation from the parliamentary system to the presidential system results in substantial changes in budgetary actors. The economic administration is one area affected by the reform (Sobaci, Koseoglu & Mis, 2018: 202). The Strategy and Budgeting Directorate was established within the Presidency of the Republic of Turkey, which became a critical actor in the budgetary process along with the existing Ministry of Finance. Some functions of the former budgetary unit within the MoF, the General Directorate of Budget and Fiscal Control, were transferred to the SBD. As a result, SBD and MoFT share duties and responsibilities in the new system, changing the previous structure where the MoF was the responsible actor for budgeting. This system, where the functions and responsibilities of budgeting are given to two actors, necessitates coordination between these actors.

Along with the transformation in the form of government, a new budgetary approach is adopted: performance-based program budgeting. This new approach highlights performance while ensuring the link between the annual budget and national programs. Performance-based program budgeting is another aspect of the new system which increases the importance of coordination between public organisations. Since the programs can include different areas of responsibility that different organisations hold, coordination is required (Ergen, 2021:294).

Regarding the budgetary process, one of the main changes is assigning the SBD and the MoFT to prepare MTP. MTP is an important document which defines the beginning of the budgetary process. Therefore, transferring the responsibility for preparing this document from the former State Planning Organisation to the SBD and the MoFT indicates the unification of the budgetary process. Additionally, changes in the other critical budgetary functions, such as the preparation of MTFP by the SBD and MoFT, preparation of the Budget Preparation Guide by the SBD and submission of the budget proposals to the SBD indicate the important role of the SBD in budgeting.

Furthermore, the transformation in the form of government also provided changes for the Plan and Budget Committee within the parliament. It was mentioned in the literature that the presidential system equips the legislature with more capacity to control the executive (Yegen, 2020:162). Changing the structure of the Plan and Budget Committee to limit the ruling party's superiority indicates increasing legislative authority (Kucukaycan & Celikay, 2019:346; Caliskan, Kaya & Malak, 2020:734; Yegen, 2020:163).

The risks and problems that might occur from the reform in Turkey regarding budgeting are mentioned in the literature as; the balance of power between legislature and executive, coordination between the organisations and time and capacity. While the strict separation of powers increases the legislative authority and control in the budgetary process, the risk of deadlock in the budgetary system is mentioned. Additionally, the required coordination between the budgetary actors, such as SBD and MoFT, creates concerns about the consequences of conflicts and disagreements between these organisations. Lastly, the time given to the budgeting process is criticised for being short, and the actors' capacity to accomplish the budgetary process in a few months is questioned.

The primary research is seeking further evidence in terms of the role of the SBD, coordination with other public organisations, the effectiveness of the guidance documents, negotiations with other organisations, timing for the budgetary process, performance-based program budgeting and performance of the SBD in the budgetary process. Data gathered from the structured interviews conducted with the participants from SBD suggests that SBD has achieved positive outcomes since its establishment and functions effectively in the budgetary system. Nevertheless, this study's results indicate that some aspects of the organisation can be improved.

This study's findings provide results regarding the SBD, budgetary process, and budgetary institutions. First of all, the importance of SBD is attributed to its critical functions in the budgetary process, mainly technical functions such as analysing, reporting, organising and coordinating the budgetary process. Coordination of SBD with other organisations stands out, especially since the shared responsibilities with the MoFT are recognised.

Additionally, other public organisations such as the Turkish Grand National Assembly, the Turkish Court of Accounts, the Constitutional Court, the policy councils within the presidency, public administrations under the central government and all other public sector organisations, semi-public organisations and government business enterprises are mentioned as organisations that SBD works in coordination with. It demonstrates that SBD works with many public organisations with different statutes and structures. Moreover, the opinions of the participants about the coordination are primarily positive.

However, a few issues stand out, such as role conflicts with the MoFT, conflicts with the Court of Accounts related to the practices of public administrations and disagreements in terms of authority and responsibilities. It is deduced that different practices of public organisations are causing disagreements during the processes. Most of SBD's functions necessitate working with other organisations, as identified in the literature and supported by the research. Issues between the actors might produce negative results for the SBD and the budgetary system.

Another featured result from the study is creating more than one main budgetary actor through shared responsibilities and intersecting authorities. Both SBD and MoFT are considered crucial actors in budgeting. However, there is no consensus on the leading actor in the process.

Additionally, it is unclear if the establishment of SBD provided a unification by combining budgetary functions or caused duality by creating two main actors in the budgetary process. Findings from the literature and the research suggest that while some reforms brought unification in budgeting, some created duality. Nevertheless, by combining the functions of these two organisations and requiring coordination between them, the duality is attempted to be prevented.

Nonetheless, since SBD and MoFT are two different organisations with different goals and policies, despite their shared responsibilities and required coordination, a divergence of opinions can occur from

time to time. Furthermore, SBD is a relatively new actor in the budgetary process compared to the MoFT. It is indicated from the findings that the role and practices of SBD need more time and acceptance from fiscal bureaucracy. To sum up, despite the attempts to unite budgeting by creating shared responsibilities and intersecting authorities, having two main actors in budgeting can raise issues resulting from different objectives, policies and statuses.

Furthermore, this study provides findings about the timetable of the budget. Findings suggest that the work for the new budget can begin between May and September, depending on the tasks and roles of units within the organisation. It is noted in the literature review that the official beginning of the budgetary process is in September, when the MTP is published. However, some tasks for the new budget, such as gathering the proposals of public organisations, are undertaken before the publishing of the MTP, which is not entirely in line with the emphasis of a program focused approach (Yilmaz & Akdeniz, 2020:100). Research findings also indicate that the workload can be heavier sometimes depending on the units and tasks. December is mentioned as the busiest month during the process.

Additionally, performance-based program budgeting is considered to increase the workload as well. Concerns about timing for the budget have been reflected in the literature by comparing the budgeting period of other countries with Turkey. The literature demonstrates integrating the programming aspect into the existing performance-based budgeting system rather than considering it a major reform (Yavuz, Ozgul & Susam, 2021: 135). Hence, the given time for the budget combined with the adaptation process to the performance-based program budgeting can create an obstacle to efficiency.

The findings of this study also indicate that SBD is an organisation that is open to improvement. Participants mention the efforts within the organisation to improve its practices multiple times. The participants shared examples about updating the guidance documents and redistributing the personnel and tasks every year according to the lessons taken from the previous year. One of the recommendations is to maintain an organisational culture that seems open to learning and improving.

As much as the current arrangements in the budgetary process are efficient in producing the budget every year without major problems, addressing the risks and problems would provide a better functioning system with continuous improvement for the future.

The main findings of this study are regarding the coordination and relationship between the budgetary actors. It is demonstrated that the expected coordination between the organisations can be affected by the differences in goals, policies and practices. Especially having two main budgetary actors increases the importance of providing balance. Therefore, implications for future policy and practices can be creating clear responsibilities and tasks for the shared responsibilities with the MoFT and coordination with other organisations. Additionally, it is suggested to pay attention to the different goals and practices of the organisations and consider how they can affect the quality of coordination and negotiation. This way, the matching goals of the organisations can be emphasised, and the separate practices can be integrated into the process of coordination and negotiation.

Moreover, gathering opinions from public organisations about coordination and negotiations can benefit in identifying differences and similarities. Lastly, informing the organisations about the practices and approaches adopted by the SBD can help SBD to gain more acceptance from the bureaucracy and to solve the conflicts resulting from different views.

Regarding the timing and the workload findings, policy implications can be given, such as reconsidering the budget timetable to increase the benefits of performance-based program budgeting and identifying the effects of the program focus in the budgetary system to provide better adaptation.

CONCLUSION

The case of Turkey shows that after the transformation in the form of government, new budgetary organisations are established, and some arrangements are made for the existing actors. The overall budgetary process is affected by these reforms. Literature review highlights some areas that carry risks in the new system, such as the balance of power between legislature and executive, coordination between the organisations and time and capacity.

The primary research is conducted to explore the influence of the transformation to the presidential system and the problems that can occur from this transformation. Findings of this study indicate that in order to provide a well-structured budgetary system, the coordination between the multiple budgetary actors and the balance between the two main actors should be considered. Additionally, in order to keep the workload balanced throughout the year, timetable for the budgetary process can be reconsidered.

As with any study, this study has faced several limitations. First, the primary research collects data about the arrangements after the reform. The information about the arrangements before the reform is obtained from the literature and official documents. Here the limitation of the research design is that a clear comparison between pre-reform and post-reform is difficult since conducting interviews about the pre-reform period was not possible.

Despite the limitations, this study contributes to the literature and provides a foundation for future research. Although this research has taken steps towards understanding the impact of the transformation in the form of government in Turkey on the budgetary system, the need for increased research continues. The budgetary system contains various actors and processes within the public administration, and to fully understand the influence of the reform, research on other organisations is necessary. Especially MoFT, which is another critical actor in the budgetary process, should be examined to provide further analysis. Additionally, further research focusing on the budgetary arrangements of other countries would provide comparisons of different cases.

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