

## A R A Ş T I R M A M A K A L E S İ / R E S E A R C H A R T I C L E

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**BÜYÜKÇEKMECE MUNICIPALITY STUDIES WITHIN THE FRAMEWORK  
OF EFFECTIVE AND EFFICIENT MUNICIPALISM - BUDGET AND  
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**ABSTRACT**

The swift transformation experience in almost every topic in the world has also affected the field of public administration. Population growth, economic, political, social, cultural and ecological changes; demands and expectations have changed, and the scope of many fields has been expanded in line with these changes. Diversification of public services with the increase in population; demand for efficiency and quick turnaround in services; The emphasis on transparency and responsibility towards the public has affected not only central governments, but also local governments and municipalities from local government units.

When the socioeconomic and cultural conditions changed the needs of the cities and the people of the city, it became necessary to change in the public administration units and in the municipalities as a part of them. The desire to realize the public interest necessitated reconsideration of strategic goals and objectives, prepared plans and programs and projects according to current conditions. All these have been reflected in the use of resources, income and expenditure balances as necessary elements for the fulfillment of the social municipality understanding.

With the strengthening of democracy and the rise in the duties of local governments, municipalities, one of the main actors of this process, gained importance. In this study; It is examined through the example of Büyükçekmece Municipality how the municipalities respond to the changing and increasing demands and conditions by considering the conditions under which the municipalities prepare their budgets while fulfilling their strategic goals and plans, while meeting the demands, and which needs they use.

**Keywords:** Local Governments Budget, Local Governments Strategic Plan, Public Financial Management**ETKİLİ VE VERİMLİ BELEDİYECİLİK ANLAYIŞI ÇERÇEVESİNDE BÜYÜKÇEKMECE BELEDİYESİ  
ÇALIŞMALARI - BÜTÇE VE KAYNAK DEĞERLENDİRMESİ****ÖZ**

Dünyada hemen her alanda yaşanan hızlı değişim kamu yönetimi alanını da etkilemiştir. Nüfus artması, ekonomik, siyasi, sosyal, kültürel ve ekolojik değişimler; talepleri, beklentileri değiştirmiş, pek çok alanın kapsamı bu değişiklikler doğrultusunda genişletilmiştir. Kamu hizmetlerinin nüfusun da artmasıyla beraber çeşitlenmesi; hizmetlerde etkililik ve hızlı geri dönüş talebi; şeffaflığın, halka karşı sorumluluğun ön plana çıkarılması merkezî yönetimleri olduğu kadar yerel yönetimleri ve yerel yönetim birimlerinden belediyeleri de etkilemiştir. Sosyoekonomik ve kültürel koşulların değişmesi kentlerin, kent halkının ihtiyaçlarını değiştiren kamu yönetim birimlerinde ve bunların bir parçası olarak belediyelerde değişim zorunlu olmuştur. Kamu yararının gerçekleştirilmesi isteği stratejik hedef ve amaçların, hazırlanan plan ve programların ve projelerin günün koşullarına göre yeniden ele alınması gereğini doğurmuştur. Tüm bunlar sosyal belediyecilik anlayışının yerine getirilmesi için gerekli unsurlar olarak kaynak kullanımına, gelir ve gider dengesine yansımıştır. Demokrasinin güçlenmesiyle ve yerel yönetimlere düşen görevlerin artmasıyla tüm bu sürecin baş aktörlerinden olan belediyeler önem kazanmıştır. Bu çalışmada; belediyelerin stratejik amaç ve planlarını yerine getirirken aynı zamanda talepleri karşılarken bütçelerini hangi koşulları göz önüne alarak hazırladıkları ve hangi ihtiyaçlar doğrultusunda kullandıkları belediyelerin değişen ve artan talep ve koşullara nasıl cevap verdikleri Büyükçekmece Belediyesi örneği üzerinden irdelenmektedir.

**Anahtar Kelimeler:** Yerel Yönetimler Bütçe, Yerel Yönetimler Stratejik Plan, Kamu Mali Yönetimi**Geliş Tarihi/Received:** 05.08.2023**Kabul Tarihi/Accepted:** 05.09.2023**Yayın Tarihi/Printed Date:** 20.10.2023**Kaynak Gösterme:** Akgün, H., (2023). "Büyükçekmece Municipality Studies Within The Framework Of Effective and Efficient Municipalism - Budget and Resource Evaluation". *İstanbul Nişantaşı Üniversitesi Sosyal Bilimler Dergisi*, Özel Sayı(11) 366-383

## INTRODUCTION

As indicated many documents one of the primary funding sources for local governments is the transfer of shares from the central administration. This type of intergovernmental transfer is critical in bolstering the fiscal capability of local governments. It is especially important today since it helps fund the mounting costs associated with local governments' increased functions and responsibilities. These types of intergovernmental transfers are critical for guaranteeing the proper delivery of public services at the local level. They enable local governments bridge the gap between their revenue-raising capabilities and their expenditure needs, allowing them to address the needs of their communities. However, the design and allocation of such transfers should be carefully reviewed to maintain the overall fiscal framework's fairness, efficiency, and accountability (Akçe, 2014: 29). With the passing of Public Financial Management Law No. 5018, which is a part of the public budget, the ideals of fiscal responsibility and prudence as well as the effective, economical, and efficient use of public resources have gained prominence. In order to accomplish all of these goals, the law includes requirements on "establishing public budgets and their effectiveness, preparation and implementation of public budgets, accounting, reporting, and financial control of all financial transactions."

Develop a strategic plan that includes medium-term goals, fundamental principles and policies, objectives and priorities, performance criteria, strategies for achieving these, resource allocation for the public sector, and funding mission-aligned programming, as stated in paragraph (n) of Article 3 of the Public Finance and Control Act No. 5018 should be based on. Municipalities have created their own strategic plans and performance programs within the parameters of the legislation, just like all other public institutions charged with carrying out the law. The basic policy targets and the resources required for them, the targets foreseen in the said documents, the extent to which these targets are achieved, and the resources required are disclosed to the public through annual reports and performance programs.

Ensuring the effectiveness and efficiency specified in the law is directly proportional to the strategic plan and the budget required for this. In the study; determined strategic goals and objectives, activities to be carried out, costs and resources, performance evaluation programs; After the general information, it has been discussed specifically for Büyükçekmece Municipality.

### 1. LOCAL GOVERNMENT UNIT AND ITS PRINCIPLES

Social life styles and the desire of people to live together, which are a necessity of social life, have emerged as a necessity in the natural flow of life. Peoples; Living in a city, a district, villages and towns in a country has led to structures that are specialized according to the societies living in that region, and living together in the society has led to organization and as a result, forms of organization. Local administrations were created as distinct provincial administrations, municipalities (metropolitan, provincial, district, town municipalities), and villages as a part of this organization when the forms of organization varied according to the features of that region and the settlement. Municipalities, which are one of the administrative structures within the decentralized administration organizations; It is one of the important organizations that provide services in line with the economic and social needs of the city and the people, and is responsible for all the works of the city and society order. Sharing responsibilities between local and central governments allows for the efficient delivery of public services, with some being provided by local governments and others by the central government. Municipalities effectively and efficiently provide for the requirements of those residing inside the town boundaries.

Local governments carry out their activities in line with certain principles. These principles include "the integrity of the administration, the power of guardianship and the right to control, autonomy and budget". (Bülül, 2013: 56-59) For the parts of these principles related to local governments, we can briefly say the following:

In accordance with Article 123 of Turkish Constitution, "The administration is a whole with its organization and duties and is governed by law. On the concepts of central administration and

local administration, the administration was established, and its responsibilities are founded on those concepts. They contain statements. The establishment purpose, organs, duties, powers, financial resources and legal personality of the local government are defined in Article 127. (Belediye Kanunu, 2003). This principle found in Article 127 of Turkish Constitution; “The central administration has the authority of administrative tutelage over the local administrations within the framework of the principles and procedures specified in the law in order to carry out local services in accordance with the principle of the integrity of the administration, to ensure unity in public duties, to protect the public interest and to meet local needs as required.” defined as. (Regulatory Information System). Governmental autonomy at the local level and democracy are directly related. In order to provide public services effectively and efficiently, local government entities' autonomy is crucial. Autonomous local governance is defined in the third article of the European Charter on Local Self-governance. The right to budget is one of the indispensable elements of democracy and is a right for stable progress in the socio-economic order, regardless of the name of the settlement. It is a must for the people and the parliament representing them to have knowledge and a say on the sources and the places where they will be transferred. Local governments have their own budgets. They may have rights and obligations.

Several logical parallels may be seen between the notion of an effective and efficient municipality and the ideas presented above: Municipalities labor within the constraints of laws and regulations to safeguard the integrity of their administrations. This is known as the principle of administration integrity and effective municipal governance. This establishes the obligations and responsibilities of municipalities and makes it possible for them to properly provide services. By following this idea, municipalities can be administered transparently, which establishes a framework for more efficient service delivery. The central government's supervision of local governments tries to preserve uniformity in the performance of public obligations and safeguard the public interest. Local governments should still be able to deliver services effectively despite this restriction. To make sure that local governments run efficiently, there should be central government control. The autonomy of local governments is crucial for efficient municipalism, according to the autonomy principle. To best serve their communities, local governments must make decisions and manage resources. Because of their independence, services may be planned and delivered more successfully while taking into consideration regional preferences and demands.

The right of towns to control their own budgets is a vital component of an effective municipality approach. This right guarantee proper resource allocation, open and transparent service finance, and the development of a budget based on regional goals. This promotes effective and efficient service delivery. Therefore, a successful and effective municipalism method makes sure that local governments operate in accordance with the aforementioned principles, including autonomy, resource management, service delivery, and central control. These guidelines assist local governments in providing better services to their constituents and meeting local demands.

## 2. INCOME AND EXPENSE ITEMS OF MUNICIPALITIES

Municipalities, which are decentralized units, have autonomous and legal personality. Therefore, they have their own expenses and income to cover their expenses. In article 127 of Turkish Constitution, “Revenue sources commensurate with their duties are provided for local governments.” provision is included. Accordingly, each municipality has its own budget. Municipal budgets have changed as a result of the significant growth in population of municipalities among local governments and the diversification of their areas of operation to meet the needs of this population. The expenditures of municipalities are incurred for the supply, construction, maintenance and repair of municipal buildings, facilities, vehicles and materials. Significance of shares distributed from state income in the financial structure of local governments, particularly in centralized government systems. These intergovernmental transfers play a critical role in supporting the delivery of public services at the municipal level. The variation in the share of state income granted to municipalities, as

illustrated by the examples you've provided from different countries, highlights the diversity of fiscal arrangements in place across the globe.

**Table 1.** Income and Expenses under the Budget Estimations of Turkish Local Governments

	2022	2022- 2023	2024	Total	2022	2022- 2023	2024	Total
Metropolitan Municipality	83.841.861	89.356.424	95.339.516	268.537.801	93.845.519	99.643.827	106.185.383	299.674.729
Affiliates	41.828.192	46.232.259	58.371.552	146.432.003	47.525.209	50.593.041	54.914.717	153.032.967
Metropolitan District Municipalities	72.580.251	77.609.658	83.193.409	233.383.318	73.939.535	78.439.458	83.495.828	235.874.821
Provincial Municipalities	14.942.973	15.912.080	17.048.598	47.903.651	15.625.141	16.237.409	17.206.918	49.069.468
District Municipalities	13.419.964	14.360.432	15.417.383	43.197.779	13.624.733	15.235.023	16.418.506	45.278.262
Town Municipalities	4.473.349	4.824.338	5.505.135	14.802.822	4.532.803	4.827.582	5.175.672	14.536.057
Special Provincial Administrations	5.732.638	5.996.357	7.064.227	18.793.222	5.119.911	5.348.185	6.696.737	17.164.833
TOTAL	236.821.252	254.293.571	281.939.820	773.054.643	254.214.873	270.326.547	290.093.760	814.635.180

**Source:** Çevre, Şehircilik ve İklim Değişikliği Bakanlığı, 2022: 69

Notes are derived from the source: 2024 income and expense estimates are calculated based on 2022/2023 income and expense estimates by Turkish Turkish Lira.

Table 1 shows budget estimates for Turkish local governments over a number of years. Metropolitan Municipalities had a budget of 83.84 billion Turkish liras in 2022. This budget was increased to 89.36 billion for 2022-2023, and 95.34 billion for 2024, for a total of 268.54 billion liras for the full time. In the expenses scenario, the budget for 2022 was 93.85 billion liras, rising to 99.64 billion liras for 2022-2023 and reaching 106.19 billion liras for 2024, for a total of 299.67 billion liras. In 2022, affiliates were expected to have a budget of 41.83 billion liras. This increased to 46.23 billion for 2022-2023 and 58.37 billion for 2024, with a total of 146.43 billion liras in the first scenario. In the expenses scenario, the budget was 47.53 billion for 2022, 50.59 billion for 2022-2023, and 54.91 billion for 2024, totaling 153.03 billion liras. Metropolitan District Municipalities: These municipalities have a budget of 72.58 billion Turkish liras in 2022. The budget for 2022-2023 was increased to 77.61 billion, while the budget for 2024 was anticipated to be 83.19 billion, for a total of 233.38 billion liras for the full time. In the expenses scenario, the budget for 2022 was 73.94 billion, rising to 78.44 billion for 2022-2023 and 83.50 billion for 2024, for a total of 235.87 billion liras. The budget for provincial municipalities in 2022 is anticipated to be 14.94 billion liras. This budget was increased to 15.91 billion liras for 2022-2023, and 17.05 billion liras for 2024, for a total of 47.90 billion liras for the full time. In the expenses scenario, the budget for 2022 was 15.63 billion liras, rising to 16.24 billion liras for 2022-2023 and 17.21 billion liras for 2024, for a total of 49.07 billion liras. District municipalities are expected to have a budget of 13.42 billion Turkish liras in 2022. The budget was increased to 14.36 billion for 2022-2023, and 15.42 billion for 2024, for a total of 43.19 billion liras for the full time. In the expenses scenario, the budget for 2022 was 13.62 billion liras, growing to 15.24 billion liras for 2022-2023 and 16.42 billion liras for 2024, for a total of 45.28 billion liras. The expected budget for town municipalities in 2022 was 4.47 billion liras. This funding was increased to 4.82 billion for 2022-2023, and 5.51 billion for 2024, for a total of 14.80 billion liras for the full time. In the expenses scenario, the budget for 2022 was 4.53 billion, rising to 4.83 billion for 2022-2023 and 5.18 billion for 2024, for a total of 14.54 billion liras. Special Provincial Administrations have a budget of 5.73 billion Turkish liras in 2022. The budget for 2022-2023 was increased to 5.99 billion, while the budget for 2024 was predicted to be 7.06 billion, for a total of 18.79 billion liras for the full time. In the expenses scenario, the budget for 2022 was 5.11 billion, rising to 5.34 billion for 2022-2023 and 6.69 billion for 2024, for a total of 17.16 billion liras. It is worth mentioning that the overall predicted revenue of all Turkish local governments for the stated time is 773.05 billion Turkish liras, while total

estimated costs are 814.64 billion liras. This suggests that, based on budget projections, there may be a budget deficit during this time.

Budget deficits can be addressed in a variety of ways, including obtaining new revenue sources, minimizing spending, and changing financial plans. Municipalities and local governments often strive to maintain a balanced budget or reduce deficits in order to guarantee long-term financial stability and sustainability.

This variation can be influenced by factors such as the country's political and administrative structure, the distribution of responsibilities among different tiers of government, and the financial capacity of local governments. For instance, in countries like Germany and Italy, where municipalities receive a significant portion of their revenues from state income shares, this support can greatly contribute to their ability to provide essential services to their communities. On the other hand, in countries like Finland and Sweden, where the reliance on state income shares is lower, local governments may have more diversified revenue sources or greater fiscal autonomy. Understanding these variations in intergovernmental fiscal relations is crucial for policymakers and researchers alike. It allows for the evaluation of different models and the identification of best practices in fiscal decentralization, which can ultimately impact the efficiency and effectiveness of public service delivery at the local level (Siverekli, 2015:22).

Concerning the distribution of tax money in a country, most commonly for local government reasons. The following is a breakdown of how tax money is split across various sorts of municipalities. Municipalities outside of metropolitan areas receive 1.50 percent of the total tax money earned in the country. Non-metropolitan municipalities get subsidies based on criteria, such as population, surface area, and maybe other characteristics stipulated by legislation. Metropolitan District Municipalities receive 4.5 percent of the general budget tax revenue collected throughout the country. Similarly, to non-metropolitan municipalities, funding given to metropolitan district municipalities are dispersed based on certain criteria, such as population, surface area, and maybe other relevant elements defined by law (AA, 2022). It's important to note that the actual distribution formula and criteria may vary from one country to another and could change over time through legislative amendments or government decisions. The Bank of Provinces is responsible for managing the transfer of these funds to the respective municipal and provincial administration accounts as specified by law.

A comprehensive picture of the important role that tax revenues play in central government and general budget finances, as well as their impact on local governments. Tax revenues are a primary and significant source of income for governments at all levels, and they typically account for a sizable portion of total revenue. The fact that tax receipts account for around 85% of central government income and 88% of general budget revenues demonstrates the government's reliance on taxation to pay public expenditures and services. It also emphasizes the significance of intergovernmental fiscal transfers, which distribute a portion of these tax income to local governments. These transfers are critical for ensuring that local governments have the financial resources they need to carry out their tasks effectively and satisfy the different demands of their communities. Revenue-sharing arrangements that are efficient and equitable are critical for sustaining fiscal stability and encouraging balanced development across regions. As a result, careful consideration and management of tax revenues and intergovernmental transfers are critical components of public financial management and governance (Akçe, 2014: 29).

The diversity of approaches to local governance and taxation in different countries. Key points include: Federal states divide powers between central and subnational governments, while unitary states have a more centralized system. Local public goods are provided by subnational entities in federal states and by municipalities in unitary states.

Taxing Authority: Some countries grant local governments the power to independently levy, amend, and repeal taxes to fund services. In others, the central government determines tax policies, and local governments primarily collect taxes.

Intermediate Practices: Some countries have systems where local governments can set tax rates within defined ranges, striking a balance between central control and local autonomy. These variations reflect historical, political, and legal contexts, impacting the level of autonomy local governments have in providing public services and managing finances. Specific arrangements are determined by constitutional and legal frameworks in each country.(Öz& Göker, 2016: 3)

The regulation that was issued in accordance with Article 129 of Municipal Law No. 1580 and went into effect on September 24, 1990, established the rules for how municipal budgets will be organized, how income and expense items will be accounted for, and how records must be kept. The regulation replaced the traditional budget system with the program budget system. The municipalities are said to have a program budget that is divided into two components, spending and income, under the fourth and fifth articles of the aforementioned legislation. The financial and economic purposes of the budgets were made obvious with the establishment of the program budget (Acar, 1995 cited in Güngörmüş, 2019: 2). However, some problems in budget practices and budget plans made it necessary to make changes in the understanding of financial management. On December 10, 2003, the Turkish Grand National Assembly approved Law No. 5018, Public Financial Management and Control. Consequently, a multi-year budgeting system was established, with ideas like "more efficient, effective and economical use of public resources, establishment of plan-program and budget relationship, financial transparency and accountability. started." (Gezer, 2015: 5).

Municipalities' income is divided into three categories: their own revenues, state aid to municipalities, and the shares of general budget tax revenues that are assigned to them. Municipalities are also allotted a specific portion of the tax income used to fund the general budget. Three factors influence the distribution of this share, including the population of the municipalities. According to the population, some of them are distributed. A portion is transferred to the municipalities fund, and the balance is put in the fund for local government (Eryılmaz, 2000, cited by İnaç & Ünal, 2015: 10)

In the 59th article of the 03.07.2005 dated and 5393 numbered law, the revenues of the municipality and in the 60th article its expenses are included. The revenues of the municipalities are given below:

Municipal taxes, duties, fees and participation fees, which are determined by laws.

- The portion allotted from tax receipts used to fund the general budget.
- Payments to be paid from budgets, both regular and special.
- Revenues from movable and immovable properties through rental, sale and other use.
- Service fees will be charged in accordance with tariffs that the municipal council will set.
- Income from penalties and interest.
- Donations.
- Earnings to be given in exchange for various endeavors, participations, and activities.
- Other income.

In metropolitan municipalities, the entire amount of property tax collected by the municipalities within the metropolitan boundaries and adjacent areas is collected by the relevant district and first-tier municipalities. Taxes, fees, and participation fees are some of a municipality's sources of income. Municipal Law No. 2464 states that the following local taxes are levied by the municipalities: announcement and advertisement, entertainment, communication, electricity and gas use, fire insurance, property tax, and environmental cleaning tax. Fees, including those for a work permit, a job, spring water, whistleblowing, and on vacations. Municipalities are also allowed to recover their share of the costs associated with building roads, sewer systems, and water utilities.

- The salaries, wages, allowances, attendance fees, travel costs, service-related training costs, and other costs incurred by employees and members of the municipality's elected bodies.
- Costs associated with all types of infrastructure development, building, and upkeep.

- The costs associated with tracking down and collecting unpaid taxes, duties, fees, participation fees, payments for services rendered, and other income.
- For expenses that will be incurred in the performance of municipal police and fire services as well as other duties and services.
- Partnership fees and dues for the firm, establishment, and unions in which the municipality was a participant.
- Costs associated with the creation, upkeep, and protection of cemeteries.
- Costs associated with interest, other borrowing-related fees, and insurance.
- Low-income, needy, homeless, and disabled people will receive social services and assistance.
- The cost of litigation and enforcement.
- Costs associated with representation, ceremonies, entertainment, and marketing.
- Payments for attorneyship, consultancy and audit services.
- Joint services and project costs incurred with local and international public, corporate, and non-governmental entities.
- Expenses for sociocultural, artistic and scientific activities.
- Costs of public opinion polls and research on municipal services.
- Other expenses incurred for the execution of duties and services given by law.
- Expenditure on conditional donations.
- Zoning costs.
- All kinds of project expenses. (Belediye Kanunu, 2005)

Municipalities are in charge of creating their budgets in accordance with their performance objectives and long-term strategies. To effectively respond to shifting demands and requirements, each municipality must develop a reflex to use its resources for the good of the city and its residents. The needs and demands of urban residents are changing and growing as a result of urbanization, shifting socioeconomic conditions, and cultural shifts. This is reflected in the use of resources, income, and expense balances, which is necessary for a social municipality understanding of the municipalities. It is important that the budgets of the municipalities are prepared by considering the conditions and for which needs they are used. In this context, we will analyze the changing demands and conditions in the districts and how municipalities respond to them, in the context of Büyükçekmece Municipality.

Furthermore, knowing the budget estimates of local administrations is critical for comprehending this procedure. Municipalities strive to balance these revenues and expenditures to sustain local services and meet the needs of the community. This is a fundamental component of an effective and efficient municipal governance approach. Key points related to municipal budgets and their relevance to efficient and effective municipal governance:

1. **Revenue Sources for Municipalities:** Municipalities have their own revenue sources, including municipal taxes, fees, participation fees, income from property rental and sales, service fees, penalties, donations, and more. Additionally, they receive a portion of tax receipts used to fund the general budget.
2. **Expenditures of Municipalities:** Municipalities incur various expenses, such as building maintenance, employee salaries and benefits, infrastructure development, tax collection, public safety services, social services, legal costs, and more. These expenses are essential for the provision of services and the overall functioning of the municipality.
3. **Budgetary Changes:** Municipal budgets have evolved over time due to population growth and changing demands. Municipalities have had to adapt to serve the needs of their expanding populations and diversify their areas of operation.
4. **Budgeting Systems:** It mentions the transition from the traditional budget system to the program budget system, emphasizing financial and economic objectives. Subsequently, the introduction of a multi-year budgeting system aimed at improving the efficient, effective, and economical use of public resources.

5. **Local Taxes and Fees:** Various local taxes and fees levied by municipalities, such as property tax, environmental cleaning tax, and fees related to permits and utilities. These revenue sources are crucial for funding municipal operations.
6. **Responsiveness to Changing Demands:** Municipalities responding to shifting demands and requirements in urban areas. As cities change and grow, municipal budgets must adapt to meet the evolving needs of residents.
7. **Performance Objectives and Long-Term Strategies:** Municipalities are responsible for creating budgets aligned with their performance objectives and long-term strategies. This ensures that resources are used effectively to benefit the city and its residents.

In summary, municipal budgets are a vital aspect of local governance, allowing municipalities to fund essential services and infrastructure. Effective financial management and the ability to adapt to changing urban dynamics are crucial for municipalities to fulfill their roles in providing efficient and effective public services to their communities.

### 3. HOW IS THE BUDGET PREPARED IN BÜYÜKÇEKMECE MUNICIPALITY AND FOR WHAT NEEDS IS IT USED?

All municipalities were required under Public Financial Management and Control Law No. 5018 to create a strategy plan based on "Performance Based Budgeting," which attempts to distribute and manage resources in accordance with the goals and objectives of public administrations. It is intended to improve the efficacy and efficiency in the use of resources through this regulation, which emphasizes fiscal restraint (Maliye Bakanlığı Bütçe ve Mali Kontrol Genel Müdürlüğü 2004: 3)

Considering the Büyükçekmece Municipality in particular, the relationship between strategic goals and targets and the budget can be summarized as follows: Büyükçekmece Municipality's performance program; We can say that it has a system of interrelated networks that follow each other in the form of determining the activities after the strategic goals and objectives, the emergence of costs in line with the determined activities, the determination of general administrative expenses and resources to be transferred to other administrations, and the consolidation of resource needs. Among the strategic goals and objectives of Büyükçekmece; To create a healthy, sustainable, modern city with a high quality of life, supporting local development, protecting nature, with its architecture compatible with the urban culture, functional and aesthetic environmental arrangements. In line with the demands of the people of Büyükçekmece, by identifying and supporting the needs of all, including vulnerable groups, with a holistic approach; To develop and expand the sense of belonging to the city by providing quality, fast and uninterrupted services. Budget planning is made in accordance with these strategic plans, objectives and targets, and a share is allocated from the budget to fulfill these plans.

The total population in Büyükçekmece district is 257.362 according to TUIK data based on 2020. Accordingly, 129.901 of the total population are women and 127.461 are men. (Buyukcekmece Municipality, 2023 Performance Program) Considering that the population is increasing every year, the share allocated from the budget for the services offered to the public, also with the effect of Turkey's economic indicators, increases. At the same time, a budget is required for Büyükçekmece Municipality's services to develop the city, where it is aimed to highlight the innovative and original sustainable urban policy, as well as for the general expenses listed in the above title. Examining the latest budget balance of Büyükçekmece Municipality reveals that the financial distribution values within their fiscal studies are quite important. The municipality's ability to keep a balanced budget demonstrates its competent financial management. It demonstrates a commitment to responsible resource allocation, ensuring that available money are channeled effectively into essential areas of development and service provision. This balanced budget not only displays budgetary stability, but it also demonstrates the municipality's commitment to efficiently servicing its population. Furthermore, the participatory approach used in the financial process, which involves a wide range of stakeholders, develops a sense of ownership among people and improves transparency. It is an outstanding example of

municipal government that promotes inclusivity and responsiveness to the needs and ambitions of the Büyükçekmece community. The revealed financial distribution values serve as a practical indication of the municipality's commitment to fiscal accountability and its purpose to build a prosperous and sustainable environment for its citizens. As a result, it would be acceptable to assess and compare the facts in the detailed table below, obtained from the municipality's website by year.

**Table 2: Municipal Income and Expenses in Büyükçekmece**

	Income	Expense	Remaining
2009	44.538.505,39	57.283.565,63	-12.745.060,24
2010	71.283.794,95	86.264.513,71	-14.980.718,76
2011	88.546.934,91	106.929.549,18	-18.382.614,27
2012	96.611.922,90	151.075.582,75	-54.463.659,85
2013	150.567.175,34	191.321.674,93	-40.754.499,59
2014	194.596.737,92	176.165.028,99	18.431.708,93
2015	187.068.854,19	241.017.090,18	-53.948.235,99
2016	208.944.468,52	269.387.920,51	-60.443.451,99
2017	290.170.721,79	340.424.806,19	-50.254.084,40
2018	168.528.518,19	334.975.451,14	-166.446.932,95
2019	215.363.296,34	335.322.342,13	-119.959.045,79
2020	311.046.370,71	299.494.943,80	11.551.426,91
2021	464.286.849,42	350.417.761,99	113.869.087,43
2022	787.938.736,43	741.577.043,88	46.361.692,55

**Source:** Details are derived from the Büyükçekmece Municipality Final Account Table, <https://www.bckemece.bel.tr/butce> Acces: 14.08.2023

In the passage, it is discussed how Performance Based Budgeting (PBB) is put into practice in municipalities. PBB entails developing a strategy plan based on goals and objectives in order to allocate and manage resources efficiently. In order to define activities, expenses, resources, and needs based on strategic goals and objectives, Büyükçekmece Municipality uses a system of interconnected networks. The municipality's strategic objectives include fostering regional growth and nature preservation, as well as building a healthy, contemporary city that is sustainable and has a high quality of life. These strategic goals, objectives, and targets guide budget planning, and a portion of the budget is set aside to fund each of these plans. Every year, the population of the Büyükçekmece district grows, necessitating an increase in the portion of the budget designated for services provided to the general public.

- 1. Performance-Based Budgeting:** Municipalities are required to implement Performance-Based Budgeting under the Public Financial Management and Control Law No. 5018. This approach aims to allocate and manage resources in alignment with the goals and objectives of public administrations. It emphasizes fiscal restraint and aims to improve resource utilization efficiency.
- 2. Büyükçekmece Municipality's Approach:** Büyükçekmece Municipality's performance program is described as a network of interrelated processes. It involves setting strategic goals and objectives, determining activities, calculating costs associated with these activities, allocating general administrative expenses, and consolidating resource needs.
- 3. Strategic Goals and Objectives:** The passage outlines some of Büyükçekmece Municipality's strategic goals and objectives. These include creating a healthy, sustainable, modern city with a high quality of life, supporting local development, protecting nature, and enhancing the urban environment. The municipality also aims to provide quality services for all residents, including vulnerable groups, to foster a sense of belonging.
- 4. Population Growth and Budget Allocation:** The passage notes that Büyükçekmece's population is increasing annually, which has an impact on the budget allocation for public services. Economic indicators in Turkey also influence budget planning. As the

population grows and economic conditions change, the municipality allocates a share from its budget to fund services and city development projects, including innovative and sustainable urban policies.

As a result, Büyükçekmece Municipality aligns its budget planning with strategic goals and objectives using a Performance-Based Budgeting methodology. As a result, the municipality is able to properly distribute resources to fulfill the changing requirements of its expanding population and encourage sustainable urban development.

#### **4. MUNICIPAL SERVICES, INCOME AND EXPENSE ASSESSMENT THAT ADD VALUE TO BÜYÜKÇEKMECE AND THE PUBLIC OF BÜYÜKÇEKMECE**

Büyükçekmece Municipality; In order to provide faster, easier and better service to the citizens, it provides support in matters such as tools, equipment, technical equipment and personnel when necessary. For this purpose, service buildings were built and allocated. These service buildings; District Governor's Office, Police Department, Officers' Officer's Club, NCO's Army House, District Gendarmerie Company Command, Property Directorate Service Building, Health Centers, Headman's Office Buildings, Courthouse, Teachers' House, Mosques, State Hospital, Stadium, Indoor Sports Hall (Land Allocation) , public buildings and facilities such as taxi stands. (Büyükçekmece Belediyesi 2010-2014 Stratejik Plan, 2009: 10)

Büyükçekmece is a district whose infrastructure (sewage, drinking water, electricity, natural gas) is partially completed. Infrastructure equipment in the district center is almost 100% complete. Approximately 175,000 m of sewerage line has been laid in the center. The wastewater of the entire district center is connected to the collector line, which runs at a depth of approximately 6.50 meters on the beach. Total wastewater channel length is 175,000 m, storm water channel length is 23,000 m. (Büyükçekmece Belediyesi 2010-2014 Stratejik Plan, 2009: 18)

It provides construction in accordance with the zoning plans and legislation for planned and healthy urbanization by the municipality. Urban planning studies are carried out to make Büyükçekmece a disaster-resistant city. In Büyükçekmece, the coastline is structured with a modern urbanism approach. Thus, it is aimed to protect the beaches on the shores of the Marmara Sea, Büyükçekmece Lake and other areas where natural life is preserved and to strengthen the original structure of the city. It develops projects to raise funds from domestic and foreign funds and carries out research and project development studies to receive international awards. Applying for national and international funding sources, following up and applying for national and international local government awards, organizing in-service trainings and meetings about funding sources and awards are among the activities that require a certain amount of expenditure from the budget. The city hosts festivals, national and international fairs organized by the municipality. As a result of restoration and maintenance works, it aimed to contribute to the country and city economy by making it one of the tourism centers of Istanbul with its historical monuments, local houses.

Culture and Art activities are activities that contribute to the promotion of the city and provide economic gain that adds value to both the city and the country. One of these is the International Büyükçekmece Culture and Art Festival, which is an international festival run by Büyükçekmece Municipality. The number of festivals and events organized is 14 in 2022. The number of participants reached 96000 in this period. The number of participating countries is 72. Through events like this, the municipality; It aims to introduce both Turkey and Büyükçekmece to the world by participating in festivals and events held at home and abroad, arousing interest, and increasing the tourist potential for the country and the city. In addition, the municipality acts with the understanding of contributing to the development of the city through studies in the fields of culture, art, sports and education, transferring the cultural heritage to future generations by integrating the cultural heritage into contemporary life, and ensuring that Büyükçekmece is known as an "Example City" in the international arena in Turkey and in the world.

The district organizes classes where students can contribute to the family economy, training and performance activities to increase participation in performing arts activities, and vocational courses, formal education courses, manual skills and abilities. In order to support the growth of the young people's physical and mental capacities, it offers the services that are required and attends to their requirements. It establishes libraries in locations that are frequently visited by individuals to encourage them to enjoy reading. It offers both in-kind and monetary assistance, increasing the quality of life for underprivileged citizens (Büyükçekmece Belediyesi 2020-2024 Stratejik Plan, 2019: 106-119).

Establishing an effective control mechanism within the framework of existing laws; providing citizens with a modern and safe urban life; Municipal works carried out with the understanding of providing quality, transparent and uninterrupted quality service necessitate allocating a certain budget. In the distribution of the budget according to the economic classification; goods and services expenses, personnel expenses, social security unit expenses, interest expenses, reserve allowances, capital expenses, capital transfers, current transfers. An overview of the services and initiatives offered by Büyükçekmece Municipality to its residents is given in the passage. To deliver services more quickly, easily, and effectively, the municipality supports its employees with tools, equipment, technical equipment, and manpower. The District Governor's Office, the Police Department, the Health Centers, and other service facilities have been constructed by it for a variety of uses. The municipality also places a strong emphasis on well-planned and healthy urbanization by allowing construction in line with zoning plans and laws. It also holds festivals and fairs, conducts research and project development studies to win international honors, and plans cultural and artistic events to advance the city and generate revenue. To promote young people's physical development, the municipality also provides a variety of classes and training opportunities.

## 5. BÜYÜKÇEKMECE MUNICIPALITY BUDGET PERFORMANCE EVALUATION (2023)

The 2023 budget study for Istanbul district municipalities received approval during the Istanbul Metropolitan Municipality (IMM) Assembly meeting on November 24, 2022. This significant decision encompassed all 39 districts within Istanbul, setting the financial framework for the upcoming year. During the Istanbul Metropolitan Municipality (IMM) council meeting in November, thorough consideration was given to the financial budgets of district municipalities for 2023. The budgets for each district were scrutinized, providing a clear roadmap for the allocation of resources and planned expenditures in the upcoming year (İstanbul Büyükşehir Belediyesi Meclis Kararları, 2022)

Among the districts, Esenyurt Municipality stood out with the largest budget of 3 billion 370 million Turkish liras, highlighting its significant financial resources for local development and services. In contrast, Adalar Municipality had the lowest budget among the Istanbul districts. The agreed budgets of all municipalities, including notable districts like Büyükçekmece Municipality, were presented and discussed during these meetings, emphasizing the importance of financial planning and allocation in local governance. These budgets will play a crucial role in shaping the trajectory of each district in Istanbul for the year 2023.

**Table 3: The Budget for Istanbul District Municipalities**

Municipality	2023 Budget	2022 Population
Adalar Municipality	107 million Turkish Lira	16.690
Arnavutköy Municipality	1 billion 800 million Turkish Lira	326.452
Ataşehir Municipality	1 billion 700 million Turkish Lira	423.127
Avclar Municipality	1 billion 360 million Turkish Lira	452.132
Bağcılar Municipality	2 billion 350 million Turkish Lira	740.069
Bahçelievler Municipality	2 billion 252 million Turkish Lira	594.350
Bakırköy Municipality	1 billion 70 million Turkish Lira	226.685

Başakşehir Municipality	3 billion 250 million Turkish Lira	514.900
Bayrampaşa Municipality	804 million Turkish Lira	275.314
Beşiktaş Municipality	1 billion 988 million Turkish Lira	175.190
Beykoz Municipality	1 billion 988 million Turkish Lira	247.875
Beylikdüzü Municipality	1 billion 705 million Turkish Lira	412.835
Beyoğlu Municipality	1 billion 71 million Turkish Lira	225.920
Büyükçekmece Municipality	1 billion 523 million Turkish Lira	277.181
Çatalca Municipality	672 million 604 bin Turkish Lira	77.468
Çekmeköy Municipality	1 billion 575 million Turkish Lira	296.066
Esenler Municipality	2 billion 700 million Turkish Lira	445.421
Esenyurt Municipality	3 billion 370 million Turkish Lira	983.571
Eyüpsultan Municipality	2 billion 500 million Turkish Lira	422.913
Fatih Municipality	1 billion 511 million Turkish Lira	368.227
Gaziosmanpaşa Municipality	2 billion 65 million Turkish Lira	495.998
Güngören Municipality	1 billion 34 million Turkish Lira	282.692
Kadıköy Municipality	2 billion 450 million Turkish Lira	483.064
Kağıthane Municipality	1 billion 491 million Turkish Lira	455.943
Kartal Municipality	1 billion 890 million Turkish Lira	483.418
Küçükçekmece Municipality	2 billion 450 million Turkish Lira	808.957
Maltepe Municipality	1 billion 720 million Turkish Lira	528.544
Pendik Municipality	2 billion 200 million Turkish Lira	750.435
Sancaktepe Municipality	1 billion 910 million Turkish Lira	489.848
Sarıyer Municipality	1 billion 692 million Turkish Lira	350.454
Silivri Municipality	1 billion 348 million Turkish Lira	217.163
Sultanbeyli Municipality	1 billion 450 million Turkish Lira	358.201
Sultangazi Municipality	1 billion 634 million Turkish Lira	542.531
Şile Municipality	485 million 232 bin Turkish Lira	43.464
Şişli Municipality	2 billion 100 million Turkish Lira	276.528
Tuzla Municipality	1 billion 411 million Turkish Lira	288.878
Ümraniye Municipality	2 billion 300 million Turkish Lira	732.379
Üsküdar Municipality	3 billion 300 million Turkish Lira	524.452
Zeytinburnu Municipality	1 billion 550 million Turkish Lira	292.616

**Source:** İstanbul Büyükşehir Belediyesi Meclis Kararları 2022, [http://www.ibb.gov.tr/TR/Documents/meclis/2022/24kasim\\_kom1.pdf](http://www.ibb.gov.tr/TR/Documents/meclis/2022/24kasim_kom1.pdf), Access: 12.07.2023, 2022 Istanbul Population: <https://data.tuik.gov.tr/Bulten/Index?p=49685> Access: 12.07.2023.

2023 Estimated Budget for Büyükçekmece Municipality has been unanimously approved with a projected budget of 1 billion 523 million Turkish Lira (TL) for the year 2023. This budget will be used to fund various municipal programs and services throughout the year (Büyükçekmece Belediyesi, 2022).

The approved budget discussion took place at Büyükçekmece municipal council as well. The mayor of Büyükçekmece, recalled that opinions and suggestions from all sections of the public were solicited when the 2023 budget was being prepared, especially from neighborhood watch leaders and non-governmental organizations. "It will be the primary responsibility of our nearly 1800 employees working in the municipality to spend the budget, which we know as the most precious value, accordingly," he said. "Basically, I have every trust that our department managers, deputy mayors in charge of spending, and our other coworkers in approved leadership positions would view this money as their most precious asset and use it as sparingly as possible. The investment budget, which amounts to about 500 million TL of the Büyükçekmece 2023 budget, is one-third of that amount" (Büyükçekmece Belediyesi, 2022).

The Büyükçekmece Municipality has shown a dedication to openness and community engagement by involving former council members, mayors, retired bureaucrats, NGOs connected to Büyükçekmece, neighborhood headmen, and residents from various neighborhoods in the budget preparation process for the fiscal year 2023. A budget that is more closely aligned with the needs and priorities of the municipality's citizens is most likely the

consequence of this collaborative effort. The success of this participatory method is demonstrated by the fact that crucial proposals were taken into account and the budget was approved by the local council with no disagreements. In fact, it is hoped that Büyükçekmece and its citizens will benefit from the budget for 2023. The success of this participatory method is demonstrated by the fact that crucial proposals were taken into account and the budget was approved by the local council with no disagreements. In fact, it is hoped that Büyükçekmece and its citizens will benefit from the budget for 2023. The thanks shown by the municipal representatives to each of the people and organizations participating in this process demonstrates a cooperative attitude and a sense of shared accountability for the municipality's success. Such community-based budgeting procedures can improve local governance's openness, responsibility, and community involvement, which will ultimately benefit the municipality and its residents (Büyükçekmece Belediyesi, 2022).

The institution's relevant divisions undertake evaluations of Büyükçekmece Municipality's performance. The aforementioned organizations' 2023 plans for their projects, initiatives, and divisions are listed below. In order to create an effective control mechanism, to provide sustainable and qualified service on the way to becoming a modern and safe city, by taking into account the health and peace of the people, license and inspection, municipal police and health directorate units carry out the necessary inspections within the scope of the City and Social Order Services Management. Works such as preventive health services, psychological support, home care, patient transfer are included in the activities and projects within the scope of health.

Architectural, functional and aesthetic physical environmental arrangements compatible with urban culture, creating a healthy, sustainable city that supports local development, protects nature, is another field of activity. Opening new roads with additional service buildings and other public buildings needed, laying asphalt and cobblestones, maintenance and repair works, providing zoning plans for planned and healthy urbanization and structuring in accordance with the legislation, preparing projects in accordance with urban aesthetics, combating environmental pollution, zero waste policies, recycling practices, climate change and renewable energy policies, and studies on sustainable agriculture policies are carried out by the relevant directorates within the Urban Planning and Environmental Services Management.

It is one of the activities to increase participation by providing easier access to cultural and artistic activities with lifelong learning activities, to contribute to the development of individuals by allowing all segments of the society to access sports branches, to increase the recognition of the institution by representing the institution at the international level in the best way, and to increase its recognition through various collaborations. The relevant directorates within the Sports Services Management are responsible. Empowering individuals by identifying and supporting the needs of vulnerable groups with a holistic approach are the areas of responsibility of the relevant directorates within the Social Support Services Management. Representing the institution in various fields; Efforts to increase the effectiveness of communication and interaction with all stakeholders, to provide all necessary support services and continuity for the effective execution of municipal services, to meet the needs of information technologies, to guide the employees of the institution in line with the relevant legislation, to provide legal consultancy to the institution, to increase the revenues by providing efficiency in the collection of municipal revenues. The relevant directorates under the General Management Services Management are responsible for the activities of doing business.

While preparing the performance programs for 2023, the total cost of the target, personnel expenses, state premium expenses to the social security institution and total costs for each administrative unit separately were determined. Performance indicators target value, target effect, monitoring and reporting frequency are included in the evaluation in this program. The performance program emphasizes an output and result-oriented budgeting approach and brings the principles of financial transparency and accountability into action. (Büyükçekmece Belediyesi, 2023 Performans Programı, 2022: 85-118). Various directorates within Büyükçekmece Municipality are described in the passage's operations and projects. These

directorates are in charge of services such as general management, health, sports, social support, municipal police, urban planning and environmental services, license and inspection, and municipal police. In order to build a contemporary, secure city that considers the health and tranquility of its inhabitants, the municipality aspires to offer qualified, sustainable services. With an emphasis on output and a result-oriented budgeting approach, performance evaluation studies are conducted to track the efficacy of these services. For the purposes of ensuring financial responsibility and transparency, the evaluation includes performance indicators, goal values, target effects, and monitoring and reporting frequency.

## CONCLUSION

As a result of democratic advances like the acceptance of the idea of autonomy in local governments, a significant increase and diversity in the service supply of municipalities has become inevitable with the rapid population growth and urbanization. According to the needs and expectations of the community, this has made it possible to plan and implement local services in a more effective and efficient way. In municipal activities, terms like "quality of life," "service quality," and "citizen satisfaction" are used more frequently and with greater emphasis. To achieve the goals, costs and the need for resources have also become more apparent.

Based on the Public Financial Management and Control Law No. 5018, which provides the legal framework for reforms made in the area of public financial management, this study examines the goals and objectives set by the municipalities in their strategic plans and the initiatives they developed in this direction to ensure the effectiveness and efficiency specified in the law. The performance evaluation studies are discussed using the example of the Büyükçekmece Municipality. The study's foundational concepts were those of municipal governance. The guiding concepts that local government entities use to conduct their operations are briefly reviewed under this heading. Then using Büyükçekmece Municipality as an example, it was attempted to demonstrate the factors that the municipalities' income and expense items were prepared by taking into consideration, as well as how the municipalities evaluated the shifting demands and conditions in the districts and how they responded to them. governmental services that benefit Büyükçekmece and its residents; Finally, a review was done by taking into account management units and their operations under the heading of Büyükçekmece budget performance evaluation (Büyükçekmece, Belediyesi 2023).

Municipalities are crucial to the delivery, administration, and financing of public services. In order to address the requirements of the local community, they provide a variety of services. Among many other sectors, these services cover infrastructure, health, education, security, culture, and sports. It is crucial that municipalities deliver these services effectively and efficiently. Municipalities are putting more of an emphasis on raising citizen satisfaction, service quality, and quality of life. In order to ensure effectiveness and efficiency in public financial management, Büyükçekmece Municipality is used as an illustration to show how municipalities set up its income and spending items, assess fluctuating demands and conditions, and react to them. Under the name of Büyükçekmece budget performance evaluation the study also examines the management units and their operations. The Public Financial Management and Control Law No. 5018 establishes the legal foundation for changes made to public financial management, including studies of performance evaluation to guarantee financial accountability and openness.

Municipalities must effectively and efficiently manage their revenue and expenditure structure. Taxes, fees, participation shares, contributions, and other forms of income are used by municipalities to fund their operations. Municipalities have costs in addition to revenue. Salaries for employees, purchases of supplies, costs associated with providing services, and other costs are all considered expenses. Municipalities can raise the standard of service delivery through good local governance and prudent management of the revenue and expenditure structure. Municipalities can offer additional services through raising revenue and cutting costs. As a result, the requirements of the local population are better satisfied. Financial resources need to be properly allocated in order to govern municipalities. The budget should be organized in a way

that guarantees the availability of the resources required for service delivery. To achieve financial openness and accountability, the budget should be prepared in a transparent manner. In conclusion, for towns to deliver high-quality services, local governance must be successful and efficient. The key to reaching this objective is effective management of their revenue and expenditure structure. Municipalities can increase their capacity for service provision and better fulfill the requirements of their local people by properly allocating financial resources and planning budgets.

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**EXTENDED ABSTRACT**  
**GENİŞLETİLMİŞ ÖZET****BÜYÜKÇEKMECE MUNICIPALITY STUDIES WITHIN THE FRAMEWORK OF  
EFFECTIVE AND EFFICIENT MUNICIPALISM - BUDGET AND RESOURCE  
EVALUATION**

When the socioeconomic and cultural conditions changed the needs of the cities and the people of the city, it became necessary to change in the public administration units and in the municipalities as a part of them. The desire to realize the public interest necessitated reconsideration of strategic goals and objectives, prepared plans and programs and projects according to current conditions. All these have been reflected in the use of resources, income and expenditure balances as necessary elements for the fulfillment of the social municipality understanding.

Develop a strategic plan that includes medium-term goals, fundamental principles and policies, objectives and priorities, performance criteria, strategies for achieving these, resource allocation for the public sector, and funding mission-aligned programming, as stated in paragraph (n) of Article 3 of the Public Finance and Control Act No. 5018 should be based on.

Municipalities have created their own strategic plans and performance programs within the parameters of the legislation, just like all other public institutions charged with carrying out the law. The basic policy targets and the resources required for them, the targets foreseen in the said documents, the extent to which these targets are achieved, and the resources required are disclosed to the public through annual reports and performance programs.

Ensuring the effectiveness and efficiency specified in the law is directly proportional to the strategic plan and the budget required for this. In the study; determined strategic goals and objectives, activities to be carried out, costs and resources, performance evaluation programs; After the general information, it has been discussed specifically for Büyükçekmece Municipality.

Considering the Büyükçekmece Municipality in particular, the relationship between strategic goals and targets and the budget can be summarized as follows: Büyükçekmece Municipality's performance program; We can say that it has a system of interrelated networks that follow each other in the form of determining the activities after the strategic goals and objectives, the emergence of costs in line with the determined activities, the determination of general administrative expenses and resources to be transferred to other administrations, and the consolidation of resource needs.

Among the strategic goals and objectives of Büyükçekmece; To create a healthy, sustainable, modern city with a high quality of life, supporting local development, protecting nature, with its architecture compatible with the urban culture, functional and aesthetic environmental arrangements. In line with the demands of the people of Büyükçekmece, by identifying and supporting the needs of all, including vulnerable groups, with a holistic approach; To develop and expand the sense of belonging to the city by providing quality, fast and uninterrupted services. Budget planning is made in accordance with these strategic plans, objectives and targets, and a share is allocated from the budget to fulfill these plans.

While preparing the performance programs for 2023, the total cost of the target, personnel expenses, state premium expenses to the social security institution and total costs for each administrative unit separately were determined. Performance indicators target value, target effect, monitoring and reporting frequency are included in the evaluation in this program. The performance program emphasizes an output and result-oriented budgeting approach, and brings the principles of financial transparency and accountability into action.

**KATKI ORANI BEYANI VE ÇIKAR ÇATIŞMASI BİLDİRİMİ**

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