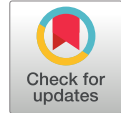


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Ritualized Fiscal Practices in Local Governments: Sociocultural and Symbolic Dimensions of Public Finance



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Abstract

This research aims to examine the activities conducted by the metropolitan municipalities of Ankara, Istanbul, and Izmir in Türkiye during Ramadan, Eid al-Fitr, and Eid al-Adha, employing an interdisciplinary framework that integrates fiscal sociology, ritual theory, social capital theory, and social and cultural sustainability approaches. Drawing on a qualitative comparative case study design, the research examines municipal activity reports from 2020 to 2024 through content analysis. Within this scope, municipal activities are examined under six categories, namely “social assistance programs,” “collective food services and food-themed events,” “social and cultural activities,” “societal and institutional relations,” “digital management systems,” and “urban services and operational arrangements.” The findings indicate that municipal activities demonstrate patterns of both continuity and differentiation across municipalities and over time. By developing the concept of “ritualized fiscal practices,” the research demonstrates how public expenditures and services function not only as fiscal instruments but also as embedded elements of state–society relations, through which sociocultural and symbolic meanings are reproduced. Focusing on the socio-cultural and symbolic dimensions of public finance that have received relatively limited attention in the literature, this research contributes to a deeper understanding of these dimensions at the local level.

Keywords

Public Expenditure • Local Government Finance • Fiscal Sociology • Social Capital • Ritualized Fiscal Practices

JEL Classification

H72 • H75 • Z13 • Z18 • R58.



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Ritualized Fiscal Practices in Local Governments: Sociocultural and Symbolic Dimensions of Public Finance

Public finance research has traditionally focused on economic efficiency, budgetary balance, and fiscal sustainability. Within this dominant rationalist framework, fiscal practices are primarily viewed as technical tools for resource allocation and administrative management. Consequently, their cultural, symbolic, and relational dimensions, especially their roles in ritualization, solidarity, social capital, and the creation of belonging, have received limited attention. Although scholarship in sociology, anthropology, and political science has increasingly emphasized the cultural embeddedness of governance, public finance is still predominantly understood as a neutral and instrumental field.

This research reframes the narrow perspective that views fiscal practices solely as technical operations by reconceptualizing them as socially and culturally embedded processes. It argues that public finance functions not only as an economic system but also as a social and symbolic system, in which fiscal practices are intertwined with meanings, values, and collective representations. In this context, municipal activities during religious ritual periods can be understood as publicly visible practices through which collective identity, social bonds, and shared meanings are reproduced. Rather than treating these activities as ancillary or ceremonial, the research places them at the center of analysis as “ritualized fiscal practices” that simultaneously perform fiscal, sociocultural, and symbolic functions.

Within this framework, the research focuses on the metropolitan municipalities of Ankara, Istanbul, and Izmir during Ramadan, Eid al-Fitr, and Eid al-Adha between 2020 and 2024. These three metropolitan municipalities, Türkiye’s largest and most socioeconomically diverse urban centers, offer a meaningful comparative setting due to their distinct institutional structures, political orientations, and social priorities. By situating municipal practices within their temporal, institutional, and sociocultural contexts, the research examines how local fiscal practices contribute to the reproduction of belonging, trust, and collective identity.

In line with the research aim, the following questions have been developed to examine fiscal practices during religious ritual periods:

- **RQ1:** What fiscal practices have the metropolitan municipalities of Ankara, Istanbul, and Izmir implemented during Ramadan, Eid al-Fitr, and Eid al-Adha?
- **RQ2:** What patterns characterize these practices across different times and places?
- **RQ3:** How have these practices evolved between 2020 and 2024?
- **RQ4:** In what ways do they differ across municipalities, and in which common trends do they converge?
- **RQ5:** What is the significance of these practices for fiscal sociology, ritual theory, social capital theory, and social and cultural sustainability?
- **RQ6:** How do these practices illuminate the sociocultural and symbolic dimensions of public finance, as well as their institutionalization at the local level?

Methodologically, this research employs a qualitative comparative case study design, utilizing document analysis of the annual activity reports from three metropolitan municipalities spanning 2020–2024. Municipal activities related to the Ramadan and Eid periods were systematically identified and classified into six categories: “social assistance programs,” “collective food services and food-themed events,” “social and cultural activities,” “societal and institutional relations,” “digital management systems,” and “urban services and operational arrangements”. These categories were analyzed both across years and comparatively to identify patterns of continuity, differentiation, and institutionalization in local governance practices.

By integrating empirical evidence with insights from fiscal sociology, ritual theory, social capital theory, and social and cultural sustainability, this research presents an explicitly interdisciplinary framework that bridges public finance with culture and society. It contributes to the literature by demonstrating how ritualized fiscal practices can be interpreted as forms of state–society interaction, reflecting the social, symbolic, and institutional dimensions of public expenditure in Türkiye.

The article proceeds as follows: the next section presents the theoretical framework, followed by the methodology. The findings section examines municipal practices related to Ramadan, Eid al-Fitr, and Eid al-Adha by providing metropolitan municipality-based analyses of Ankara, Istanbul, and Izmir, organized around categories and their annual developments. It then offers a comparative perspective across municipalities. In the Discussion and Conclusion section, these findings are interpreted within the context of the theoretical framework, highlighting the research's theoretical and practical contributions and outlining directions for future research.

Theoretical Framework

This research integrates the perspectives of fiscal sociology, ritual theory, social capital theory, and social and cultural sustainability to elucidate the social and cultural dimensions of public finance. By combining these approaches, it interprets fiscal processes not only as expressions of economic rationality but also as arenas where social trust, solidarity, and cultural continuity are sustained.

Fiscal practices, especially those conducted during religious ritual periods, carry symbolic meanings that extend beyond economic transactions, transforming into practices that reinforce social relationships, collective identity, and cultural belonging. Within this framework, this research adopts a comprehensive perspective to examine the role of fiscal structures in maintaining social order, revealing how the state's economic decisions are intertwined with cultural and social systems.

State–Society Relations from the Perspective of Fiscal Sociology

Fiscal sociology examines fiscal phenomena as processes shaped through their interactions with social structures, cultural meanings, and political relations. The foundational ideas of this approach originate from the works of Goldscheid (1917/1958) and Schumpeter (1918/1991).

Goldscheid (1917/1958, p. 210) places public finance at the core of social structure and views the state budget as a mirror through which a society's economic, moral, and cultural orientations can be interpreted. For him, the budget is not merely an indicator of economic performance but an institutional arena where socially shared moral expectations become visible. This perspective emphasizes the interdependence between fiscal order and prevailing social value orientations and suggests that the condition of the state is closely linked to the structure and functioning of its fiscal system. Thus, the public budget represents not only the balance of revenues and expenditures but also an institutionalized reflection of societal priorities and solidaristic expectations.

Schumpeter (1918/1991, p. 101) interprets the fiscal system as an arena in which mutual trust and political legitimacy between the state and society are both constructed and tested. His concept of the “crisis of the tax state” frames fiscal crises not merely as economic imbalances but as mismatches between the state's fiscal capacity and the socioeconomic structure of society. This perspective views public finance as a field in which social trust is formed, maintained, and negotiated.

Together, these approaches establish fiscal sociology as a theoretical framework for understanding the continuity of state–society relations. During times of crisis, socially oriented public expenditures often serve as mechanisms through which state legitimacy and social solidarity are reinforced. In this context,

fiscal sociology interprets the budget not merely as a fiscal plan but as an institutional reflection of social trust, value orientations, and solidaristic relationships. Consequently, public finance emerges as a field that influences economic sustainability and the persistence of socially shared systems of meaning.

This sociological perspective on public finance enables the analysis of specific fiscal practices not only as administrative procedures but also as socially meaningful actions. Particularly, periods during which fiscal practices become publicly visible, emotionally charged, and symbolically significant, such as religious ritual periods, provide a particularly suitable context for linking fiscal sociology with ritual theory perspectives.

Ritual Theories and the Reproduction of Social Order

Rituals occupy a substantial place in sociology and anthropology as practices that promote social unity, belonging, and solidarity. Through rituals, individuals engage not only in shared belief systems but also in collective emotional experiences. Durkheim (1912/1995, pp. 217-218) conceptualizes this emotional intensification as “collective effervescence” and argues that rituals reinforce collective conscience by enabling individuals to perceive themselves as part of a larger social whole. In this way, rituals provide a symbolic framework through which social order and moral cohesion are maintained.

Turner (1969/1977, pp. 94-96) introduces the concept of “liminality” to describe the transitional phase of rites of passage, during which individuals are separated from their previous social positions and enter an intermediate state. This threshold condition involves a temporary suspension of ordinary classifications and distancing from everyday roles, preparing individuals for reintegration into a new social status. Thus, liminality refers to a specific phase within structured ritual processes rather than to all forms of ritual activity.

Related to this, Turner’s concept of “communitas” highlights the experience of social togetherness that can emerge during ritual processes. Turner (1969/1977, pp. 96-97) suggests that rituals create situations in which everyday status distinctions are symbolically softened, allowing participants to experience a sense of shared humanity and solidarity. However, this condition is temporary and does not structurally eliminate social hierarchies but rather symbolically reconfigures social relations within ritual time.

Bell (1992/2009, p. 74) interprets ritualization as a strategic mode of action in cultural meaning-making. From this perspective, ritual is distinguished from ordinary action by symbolism, repetition, and embodied performance. Ritualization thus functions as a way of organizing social practices so that they acquire heightened meaning and social visibility. In this sense, ritual is not only representational but also productive in shaping social order.

Rappaport (1999, pp. 31-32) conceptualizes rituals as social practices that continuously express and reaffirm shared norms and cultural agreements. Rituals thus operate as communicative mechanisms through which societies reproduce their moral and symbolic frameworks over time. Similarly, Seligman et al. (2008, pp. 11-13) argue that in modern societies, ritual extends beyond strictly religious contexts and becomes a symbolic framework through which social trust and coordination are sustained. Ritual creates a shared language of social concord that supports continuity in trust, reciprocity, and belonging.

Viewed collectively, these perspectives suggest that rituals, in both traditional and modern contexts, serve as vehicles of social continuity. Through symbolic repetition and collective participation, rituals contribute to the ongoing reconstruction of social order and shared meaning. Therefore, ritual is not limited to religious performance but functions as a collective public experience through which solidarity, trust, and social cohesion are reinforced.

Building on these approaches, rituals can be understood not only as cultural or religious practices but also as social mechanisms that foster trust, reciprocity, and a sense of belonging. Regularly repeated rituals

reinforce individuals' collective identity and contribute to a trust-based sphere of social interaction. In this way, ritual can be understood as a fundamental structural element in the formation and sustainability of social capital.

Trust, Reciprocity, and Solidarity through Theories of Social Capital

Trust, reciprocity, and solidarity are not merely the outcomes of formal rules or institutional arrangements. Instead, they are produced and reproduced through everyday social interactions, repeated engagements, and shared expectations. The concept of social capital emphasizes these relational foundations of social life and refers to the capacity of social networks to generate trust, facilitate cooperation, and sustain forms of solidarity that extend beyond purely economic exchanges.

Bourdieu (1986, pp. 248-250) defines social capital as the aggregate of actual or potential resources linked to durable networks of mutual acquaintance and recognition. Accordingly, social capital encompasses symbolic and relational resources embedded in social networks and functions as a non-economic, yet socially structured, form of capital that contributes to social cohesion.

Highlighting the relationship between social capital, collective action, and civic engagement, Putnam (1993, p. 167) argues that trust, reciprocity, and shared norms facilitate cooperation among individuals pursuing common goals. Social networks create contexts in which trust develops through repeated interactions, and this trust, in turn, supports various forms of collective action.

Putnam (2000, pp. 22-23) conceptualizes social capital in two primary forms: bonding and bridging. Bonding social capital strengthens solidarity among individuals who share similar identities or social positions, whereas bridging social capital promotes interaction, cooperation, and understanding across diverse social groups.

Coleman (1988, pp. 98-100) defines social capital as the aspects of social structure that facilitate certain actions by actors within that structure. Norms of reciprocity, reliable social relationships, and information channels contribute to the development of trust, making coordinated action more likely. In this sense, social capital functions as a relational resource that supports social coordination beyond purely individual interests.

Woolcock (1998, pp. 167-176) emphasizes that social capital is generated not only at the interpersonal level but also at the institutional level. He conceptualizes it as a multifaceted resource shaped both by intra-community ties at the micro level and by state-society relations at the macro level. According to this perspective, the success of development processes depends on the balance between communities' internal capacity for cohesion (integration) and their ability to establish external linkages (linkage) as well as on the institutional integrity (organizational integrity) of the state and the degree of its interactive harmony with society (synergy). This approach reveals that social capital is produced through both "bonding" and "bridging" functions at the micro level, and through "linking" mechanisms, those connecting state and society, at the macro level. Thus, social capital represents a multifaceted structure encompassing both grassroots forms of solidarity and institutional mechanisms of trust-building.

Adopting a critical perspective, Portes (1998, pp. 8-10, 15-16) argues that social capital does not always yield positive outcomes, as strong internal ties can also lead to exclusion, social closure, or excessive group pressure. This perspective underscores that social capital has ambivalent effects and must be examined within its specific social contexts.

From a comparative perspective, social capital theories conceptualize trust, reciprocity, and belonging as relational resources that function across multiple levels, ranging from interpersonal relationships to institutional structures. Rather than producing automatic outcomes, social capital functions as a socially

embedded capacity that can support cooperation, coordination, and social cohesion under specific conditions. Through these processes, trust-based relationships become a vital component in sustaining the continuity of social life.

Solidarity and Collective Identity in the Context of Social and Cultural Sustainability

Contemporary societies are characterized by rapid social change, increased mobility, and institutional transformation, all of which continuously reshape how individuals relate to one another and collective identities. In this context, questions of solidarity, belonging, and shared meaning become central to understanding social cohesion. Within this broader framework, social and cultural sustainability provides a lens through which to examine how collective identities and systems of meaning are maintained, transformed, or reconfigured over time.

Social sustainability is defined by Vallance et al. (2011, p. 344) as the capacity of a society's institutions, values, and relationships to endure over time in a just, inclusive, and cohesive manner. This concept is closely related to individuals' ability to maintain their sense of belonging, social ties, and cultural orientations. Social sustainability arises from the broader framework of sustainable development and expands the analysis beyond economic and environmental dimensions to encompass issues such as justice, participation, and social cohesion.

Littig and Grießler (2005, p. 72) interpret sustainability as maintaining a balance between meeting human needs and preserving nature's regenerative capacity. They define social sustainability through the principles of social justice, human dignity, and participation. From this perspective, social sustainability extends beyond economic conditions to encompass cultural and ethical dimensions. Similarly, Colantonio (2009, pp. 875-878) argues that the focus of social sustainability has gradually shifted from "hard" themes, such as poverty and inequality, to "soft" themes, including belonging, quality of life, and participation. This shift indicates that values such as solidarity, reciprocity, and cultural diversity have become increasingly central to the concept.

Processes of modernization, urbanization, and migration are often associated with the weakening of interpersonal ties and an increasing tendency towards anonymity and a loss of belonging. Hawkes (2001, pp. 13, 18-21) emphasizes that shared meaning and a sense of common purpose form the foundation of social well-being. Using metaphorical language, he describes culture as the "glue" that holds society together, while social capital functions as the "lubricant" that enables social relations to operate smoothly. From this perspective, belonging is not merely a spatial attachment but a form of identity strengthened through shared rituals, practices, and cultural experiences.

Cultural sustainability complements the social dimension of sustainable development. Throsby (2017, pp. 136-141) connects long-term social continuity to the preservation and reproduction of cultural capital. This approach goes beyond heritage protection, emphasizing that cultural diversity, intergenerational justice, and participation are essential components of social sustainability. Rituals, collective celebrations, and shared cultural practices serve as visible expressions of this process, contributing to cultural continuity and social cohesion.

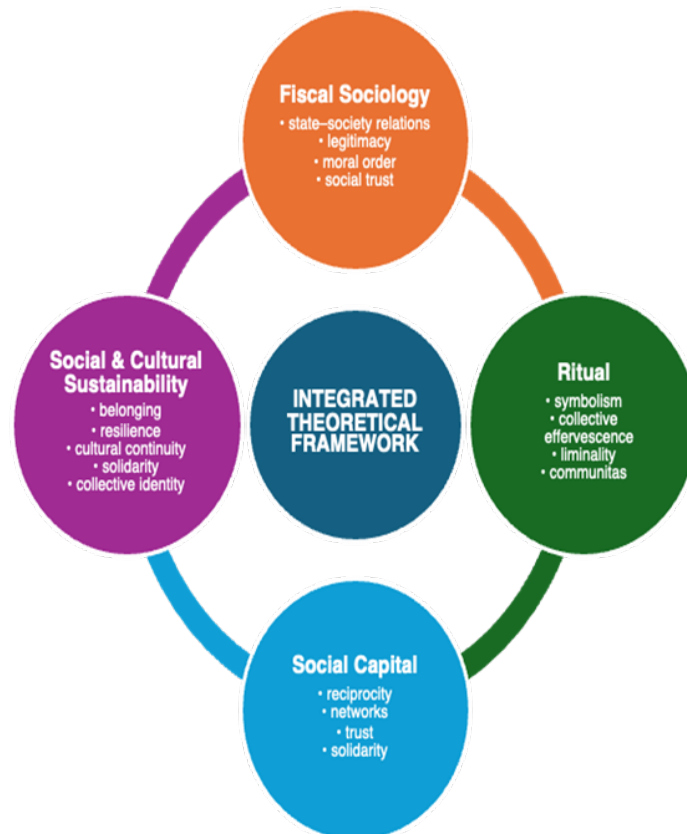
In a broader sense, social and cultural sustainability depend on societies' ability to preserve shared systems of meaning and collective identities, alongside economic and environmental concerns. The repeated performance of rituals contributes to the continuity of collective memory and reinforces ongoing connections between solidarity and cultural continuity. In this way, social and cultural practices can be seen as contributing to the long-term resilience of social life.

Integrated Theoretical Framework

The approaches of fiscal sociology, ritual theory, social capital theory, and social and cultural sustainability enable public finance to be evaluated not only through the lens of economic efficiency but also in terms of social solidarity, trust, and cultural continuity. When considered collectively, these perspectives allow for an examination of how fiscal decisions relate to processes of legitimacy, social cohesion, and a sense of belonging.

This research is grounded in the perspective that fiscal practices should be analyzed not only in terms of economic efficiency or budgetary performance but also as public practices through which social relations, symbolic meanings, and cultural identities are reproduced. Drawing on this integrated framework, the research examines the fiscal practices of local governments during religious ritual periods across fiscal, sociocultural, and symbolic dimensions. The integrated framework guiding the examination is presented in Figure 1.

Figure 1
Integrated Theoretical Framework



Source: Created by the author.

Building on this integrated framework, this research introduces the concept of “ritualized fiscal practices” to describe public expenditures and services that:

- occur during culturally or religiously significant periods;
- involve repetitive, symbolically charged activities following predictable patterns;
- generate collective emotional experiences and visible public participation;
- simultaneously perform fiscal, sociocultural, and symbolic functions; and
- reproduce state–society relations, social solidarity, and collective identity.

Unlike ordinary public expenditures, ritualized fiscal practices gain heightened social visibility and emotional resonance by aligning with religious calendars and symbolically framing themselves as acts of solidarity and care. They function simultaneously as fiscal interventions and ritual performances, embodying the state's moral economy while enacting liminal moments of social convergence.

Collectively, fiscal practices during Ramadan and Eid, such as iftar gatherings, social assistance programs, free transportation services, and sacrificial animal support, extend beyond routine transfers or service provision. They function as symbolic practices that reinforce social bonds, collective identity, and shared cultural meanings, while simultaneously mediating trust and legitimacy between the state and society through fiscal instruments. From a fiscal sociology perspective, these practices reveal the social values embedded in public expenditures; ritual theory, in turn, demonstrates how these values are enacted through repetitive and emotionally resonant collective practices. Social capital theory further elucidates how such ritualized interactions generate durable networks of trust, reciprocity, and belonging. Finally, perspectives on social and cultural sustainability situate these relational dynamics within a longer temporal horizon, illustrating how they contribute to social resilience, cultural continuity, and the intergenerational transmission of values. Taken together, these perspectives support the concept of "ritualized fiscal practices" as multifaceted processes through which public resources are strategically mobilized during culturally significant periods to construct legitimacy, solidarity, and collective belonging.

Research Gaps and Contributions

Public finance studies have predominantly examined fiscal practices through the lenses of allocation, regulation, and fiscal sustainability, while welfare-oriented approaches have primarily focused on redistribution and social protection. Although these traditions offer valuable insights, neither provides a systematic account of how public expenditures function as sociocultural and symbolic practices. In particular, the role of fiscal activities in reproducing collective meanings, ritualized actions, and social bonds remains insufficiently theorized.

Consequently, empirical research that integrates fiscal analysis with ritualization, social capital, and belonging remains fragmented and often addresses these dimensions indirectly or in isolation. This research addresses this gap by conceptualizing fiscal practices as simultaneously fiscal, sociocultural, and symbolic. By focusing on religious ritual periods and local government practices, it develops an integrated framework that connects public finance to the production of social sustainability, collective identity, and institutional legitimacy.

Although social, cultural, and religious studies have examined religious ritual periods, their fiscal dimensions remain theoretically underexplored. By examining local government activities during these periods, this research provides a systematic and integrated framework.

Building on this framework, the research demonstrates how fiscal decisions are embedded within networks of trust, solidarity, and cultural meaning. By introducing the concept of "ritualized fiscal practices," public finance is reconceptualized as an institutional field in which belonging, legitimacy, and cultural continuity are constructed through public expenditure.

Methodology

This research aims to examine the activities conducted by metropolitan municipalities during Ramadan, Eid al-Fitr, and Eid al-Adha, as documented in their annual activity reports, to reveal the sociocultural and symbolic functions of fiscal practices during these periods, which are recognized as religious ritual periods within the Islamic cultural sphere. These periods are conceptualized as distinct stages of religious

rituals, during which social belonging and solidarity are reinforced through various forms of worship and public visibility.

The research employs a qualitative methodology and utilizes a comparative case study design. This approach enables a systematic comparison of activities conducted by various local governments within similar sociocultural contexts.

The dataset comprises publicly available activity reports from 2020 to 2024 for three of Türkiye's thirty metropolitan municipalities: Ankara, Istanbul, and Izmir. The original Turkish versions of the municipal activity reports were used because English versions were not available for all municipalities. These reports provide detailed documentation of the annual activities conducted during the Ramadan and Eid periods, including social assistance programs, social and cultural activities, and solidarity initiatives aligned with the municipalities' strategic goals and objectives.

The 2020–2024 period examined in this research is particularly significant, as it includes the COVID-19 pandemic and its immediate aftermath. This timeframe captures a period in which public spending patterns were subject to exceptional conditions, making it a relevant context for examining municipal practices related to religious ritual periods.

The comparative analysis in this research follows a center-to-local sequence. Accordingly, Ankara, as the capital city of Türkiye, is examined first due to its strong institutional ties with the central government and its administratively central position. Istanbul, characterized by its economic capacity, population density, and sociocultural diversity, represents the most nationally prominent metropolis and is analyzed second. Izmir, historically recognized for its local governance approach grounded in social policy, cultural participation, and solidarity, is evaluated third. This sequence facilitates a comprehensive comparison of metropolitan municipalities that differ in scale, governance structure, and social priorities, while highlighting the diversity of cultural and social expenditures implemented at the local level.

Data were collected through document analysis and examined using a qualitative content analysis approach. In this research, religious ritual periods were limited to Ramadan, Eid al-Fitr, and Eid al-Adha. Expressions related to these periods within the activity reports served as the units of analysis. As previously noted, the original Turkish versions of the activity reports were used; accordingly, the reports were systematically searched using Turkish keywords. In this context, expressions explicitly referring to the periods examined in this research, such as “Ramazan” (Ramadan), “Ramazan Bayramı” (Eid al-Fitr), “Kurban Bayramı” (Eid al-Adha), “kurban” (sacrifice), “kurbanlık” (sacrificial), “dinî bayram” (religious holiday), “sahur” (pre-dawn meal), “iftar” (meal to break the fast), “oruç” (fasting), and “Ramazan kolisi” (Ramadan package), were used in the initial search. Additionally, broader and related terms such as “bayram” (holiday) and “dinî” (religious), along with terms potentially associated with these periods, including “gıda kolisi” (food package), “yardım kolisi” (aid package), “kumanya” (food parcel), and “erzak” (provisions), were used in the searches. However, only activities that could be contextually identified as directly related to the religious ritual periods examined in this research were included in the analysis. The coding unit was defined as meaningful text segments within the activity reports, consisting of sentences or brief descriptive phrases.

A two-stage coding cycle was employed during the analysis process. In the first stage, open coding was used to generate descriptive, data-driven codes that closely reflected the content of the reports. In the second stage, these initial codes were grouped into meaningful categories based on their similarities in content and function through pattern coding. No predefined coding scheme was applied during category development; instead, categories emerged inductively through systematic examination of the data. This approach aligns with the fundamental principles of content analysis (Hsieh & Shannon, 2005). The

theoretical framework was not used to guide the coding phase but served as a reference during the interpretation and discussion of the emerging categories.

Following the coding process, the final codes were organized into broader categories based on their functional and thematic relationships. When a single activity could be associated with more than one category, it was assigned to the single category reflecting its primary function to ensure clarity and avoid duplication in the dataset. This decision rule was consistently applied throughout the examination to maintain internal coherence in category construction and comparative evaluation.

As a result of this systematic classification process, six categories were identified by grouping codes based on their similarities and functional characteristics. These categories offer a structured framework for examining municipal activities across fiscal, sociocultural, and symbolic dimensions while also capturing their roles within ritualization processes. The categories, definitions, and representative activity types are presented in [Table 1](#).

Table 1

Framework for Municipal Activities Identified through Content Analysis

Category	Definition	Activity Type
Social Assistance Programs	Organized programs that provide direct in-kind, cash, and cash-equivalent support to individuals and households during religious periods.	Cash assistance, food package distribution, social assistance cards, Eid allowances, support for basic necessities, in-kind food aid (e.g., canned meat, packaged food distribution), and individualized food support (e.g., home delivery of meals to households)
Collective Food Services and Food-Themed Events	Collective food services and food-themed events involving the distribution or consumption of food in shared social settings.	Iftar and sahur gatherings, large-scale meal distributions (e.g., in public squares and transportation hubs), public hot meal and soup distributions, soup kitchen services, mobile kitchens and food trucks, public meal tables, and open-access food-sharing initiatives.
Social and Cultural Activities	Cultural, recreational, and community-oriented activities that promote public participation and encourage collective engagement.	Concerts, stage performances, children's and youth programs, faith tourism tours, exhibitions, seminars, open-air cultural events, neighborhood-based cultural activities, and traditional public performances.
Societal and Institutional Relations	Activities that strengthen relationships among municipalities, citizens, diverse communities, and institutional stakeholders at both the local and international levels.	Visits to the families of martyrs, veterans, and the elderly, mukhtars (neighborhood representatives) visits, greeting letters to sister cities and diplomatic missions, international municipal communication and diplomatic interactions, institutional and diplomatic events organized during religious periods (e.g., international iftar programs), digital greeting and announcement SMS messages, and meetings and engagement activities with civil society organizations
Digital Management Systems	Digital platforms and technological tools used to manage, monitor, and deliver municipal services and information, including infrastructures that enable access, connectivity, and service dissemination.	Mobile applications, web-based service platforms, digital aid systems, animal tracking and sacrifice monitoring systems, transparency and monitoring platforms, digital information services (e.g., Ramadan timetables, tracking interfaces), free Wi-Fi services, AI-assisted urban visualization projects
Urban Services and Operational Arrangements	Municipal services and operational arrangements that ensure the organization, safety, accessibility, and functionality of urban environments during religious	Free transportation services, transport service expansions (e.g., additional trips during peak periods), mosque, bridge, and monument illuminations, slaughterhouses and sacrifice sites,

Category	Definition	Activity Type
	ritual periods, including the provision of subsidized public goods to enhance access to essential services.	veterinary inspections, food safety inspections, cemetery services, security and cleaning services, subsidized bread distribution (e.g., municipal bread services such as “City Bread Factory”), and public space management and operational coordination during religious periods.

Source: Created by the author.

These categories provide a framework that encompasses not only the diversity of municipal activities but also their fiscal, sociocultural, and symbolic dimensions. They enable a systematic and multifaceted analysis of how fiscal actions operate within the context of ritualized public actions.

The regular reporting practices of metropolitan municipalities enhance the reliability and consistency of the dataset. Furthermore, since all three metropolitan municipalities were governed by the same political party during the research period, partisan variation is unlikely to confound the comparative analysis, thereby improving internal consistency in the sociological interpretation.

Findings

This section presents findings related to the metropolitan municipalities of Ankara, Istanbul, and Izmir for the 2020–2024 period, organized under separate subheadings for each municipality. Although the examination is primarily qualitative, quantitative indicators derived from annual activity reports are included to support comparisons between municipalities. Accordingly, data on expenditure items and program types are presented in tabular form within the comparative analysis. This approach facilitates a systematic comparison of budget allocations and program intensities by category, thereby enhancing the fiscal dimension of the analysis.

The findings are organized within a two-phase framework aligned with the methodological approach employed. In the first phase, data for each municipality were examined by category and presented descriptively, following a chronological sequence by year within the relevant categories. This structure enables the tracking of municipal programs over time within the specified period and highlights temporal changes.

In the second phase, a comparative analysis of municipalities was conducted based on the same categories. Within this framework, the practices of the metropolitan municipalities of Ankara, Istanbul, and Izmir were collectively evaluated across municipalities and years. This approach facilitates the systematic identification of patterns of similarity, differentiation, and transformation among municipalities. The findings have been synthesized into a comprehensive framework to inform the theoretical discussion presented in the following section.

Ankara Metropolitan Municipality (AMM, 2020–2024)

The most notable development in social assistance during the 2020–2021 period was the transition from the traditional model of mass food distribution during Ramadan to an individualized service model, necessitated by pandemic conditions. In 2020, pandemic restrictions prevented the planned distribution of 100,000 food packages during Ramadan; instead, daily hot meals were delivered to elderly, disabled, and disadvantaged individuals who were unable to leave their homes. Approximately twice the planned budget of 5,000,000 TL, totaling 9,475,896 TL, was spent, a deviation attributed to increased unit costs resulting from the shift to individual delivery (AMM, 2020). In 2021, 120,000 food packages were distributed, exceeding the target of 110,000; expenditures totaled 7,501,530 TL, slightly surpassing the 7,500,000 TL budget (AMM, 2021). As of 2022, the scope and nature of these services shifted from individualized assistance to collective service

provision (AMM, 2022); therefore, this research examines these activities under the category of “collective food services and food-themed events.” In 2023, a regular cash support mechanism was institutionalized through the *Başkent Kart* (AMM social assistance card) system; the Eid allowance program for children was distributed to 105,820 recipients, amounting to 10,577,800 TL (AMM, 2023). By 2024, the number of beneficiaries had increased by 38%, and total payments had risen by 176%, reaching 29,228,000 TL for 146,140 children, elevating the program to the fourth-largest social support category in the education sector (AMM, 2024). This trend demonstrates that social assistance has evolved from a temporary crisis intervention into an institutionalized welfare mechanism.

Within the framework of collective food services and food-themed events, an initial phase emerged under pandemic conditions that significantly restricted collective gatherings. Beginning in 2022, collective iftar services expanded once again; during this period, free meals were distributed to approximately 12,500 people daily at metro and *Ankaray* (light rail system in Ankara) stations, with the total number of meals distributed reaching 377,000 (AMM, 2022). The resurgence of collective iftar practices following the pandemic indicates that shared experiences can help revitalize social bonds.

In the realm of social and cultural activities, cultural and ceremonial events were extremely limited in 2020. While this resulted in temporary budget savings, it significantly reduced public visibility (AMM, 2020). By 2023, there was a notable expansion in related activities, as the “City Orchestra” organized 133 concerts, well above the target of 90, and access to cultural life was enhanced through park performances and cultural events during Ramadan and the summer months (AMM, 2023). In 2024, traditional holiday celebrations for disadvantaged groups and children continued, alongside programs supporting educational and sociocultural integration (AMM, 2024). These developments indicate that religious ritual periods are increasingly becoming part of cultural production. However, whether these events create temporary public spaces and contribute to the symbolic reshaping of social boundaries cannot be determined by institutional data alone and requires primary research.

Visits to the families of veterans and martyrs, along with memorial programs, have been conducted regularly over the years as part of societal and institutional relations. The municipality’s decision to invite the Irish Ambassador to the Eid al-Adha aid ceremony in 2020, despite pandemic restrictions, underscores the importance placed on maintaining these relationships even during times of crisis (AMM, 2020). In 2021, symbolic visits to veterans occurred at Gulhane Training and Research Hospital (AMM, 2021). In 2022, programs for the families of veterans and martyrs continued; notably, the international iftar event held at Mogan Park (a public recreation and nature park situated along Lake Mogan in Ankara) that year added a diplomatic dimension to institutional relations (AMM, 2022). These recurring practices may be associated with patterns that suggest a potential role of religious ritual periods in strengthening institutional ties and fostering symbolic recognition, with possible links to the concept of “bridging social capital” in social capital theory.

Within the realm of digital management systems, it is evident that the digital tools developed for managing sacrificial animal services have evolved into an institutional framework over time. In 2021, AMM launched the “Ankara Sacrifice” application (AMM, 2021). This platform enables citizens to access information about the sacrificial animal’s identity, age, breed, and vaccination status via its ear tag number, thereby establishing a transparent, controlled, and health-monitored framework for sacrificial services. The application continued to be used effectively in 2022 and 2023 (AMM, 2022, 2023); in 2024, it was renewed under the name “AMM Sacrifice,” and its scope was expanded (AMM, 2024). Having evolved into a permanent component of governance, this platform highlights the role of digital transparency in building institutional trust. However,

whether this system, which requires digital literacy, creates access disparities for elderly or low-income citizens remains a question that cannot be evaluated with the current data.

Within the scope of urban services and operational arrangements, services specific to religious ritual periods are systematically provided. The municipal laboratory conducted food safety inspections for iftar meals in 2021 and 2022 (AMM, 2021, 2022). In Sereflikochisar, the construction of a new slaughterhouse reached 85% completion in 2023 (AMM, 2023). In 2024, this facility, built on a 4,707 m² site and capable of slaughtering 25 large and 50 small livestock in a single session, began operations. Designed for year-round use, the facility incorporates hygiene and environmental protection standards as part of its permanent infrastructure. During the 2024 Eid al-Adha, 486 municipal staff worked in shifts; security, cleaning, and transportation services were coordinated across recreational areas, slaughter sites, and cemeteries (AMM, 2024). Data related to this category suggest that religious ritual periods become critical administrative moments that test and showcase the municipality's operational capacity to the public.

Overall, initiatives implemented in Ankara during the 2020–2024 period have evolved from limited, individualized interventions shaped by pandemic conditions to service models characterized by a broader scope and a more institutionalized framework. Notably, throughout this process, social assistance programs have developed into regular and sustainable structures, digital tools have been integrated into service delivery, and social and cultural activities have regained public visibility. The resulting pattern of activities reflects an integrated governance approach in which different service sectors complement one another, and administrative capacity has expanded and become more transparent.

Istanbul Metropolitan Municipality (IMM, 2020–2024)

In 2020, although large-scale food assistance and iftar-related distributions were extensively implemented (IMM, 2020), these activities are categorized under “collective food services and food-themed events” in this research because of their collective nature. In 2021, the Istanbul Foundation¹ processed online sacrifice donations and distributed 213,500 cans of braised beef and 17,500 portions of bone marrow broth to families in need (IMM, 2021). In 2022, this effort expanded, with 225,265 portions of canned braised beef and 56,930 portions of bone marrow broth distributed (IMM, 2022). In 2023, under the Ramadan support program, cash assistance was provided to 353,864 households; the Istanbul Foundation distributed 78,561 portions of canned braised beef, 5,600 portions of bone marrow broth, and 2,800 portions of tripe soup (IMM, 2023). In 2024, 4,000 Ramadan packages and 4,000 shopping cards were prepared; additionally, 149,909 portions of canned braised beef, 10,990 portions of bone marrow broth, and 5,480 bowls of tripe soup were distributed (IMM, 2024). This pattern suggests that social assistance in Istanbul has evolved beyond crisis management into a systematic urban welfare mechanism. Notably, the transformation of the sacrificial ritual into canned meat for redistribution demonstrates how the symbolic dimension of religious practice can be directly integrated into a social justice framework.

As part of collective food services and food-themed events, collective meal initiatives and public sharing practices have continued uninterrupted in Istanbul. In 2020, meals and iftar packages were delivered to 4,776,602 people through mobile kitchens, soup trucks, and shared units; daily support of 10,000 iftar meals was provided to district municipalities (IMM, 2020). In 2021, all iftar services, including sahur, were maintained, with the total number of beneficiaries reaching 5,572,539; iftar events were organized at *IETT* (Istanbul Electricity, Tramway, and Tunnel General Directorate) garages and in Alibeykoy (IMM, 2021). In 2022, catering services at mosques continued during the Eid al-Adha period, with total service coverage reaching 9,038,323 people (IMM, 2022). In 2023, iftar tents were set up in the earthquake-affected region of Kırıkhan,

¹Istanbul Foundation was established by the IMM in 1990 to address the shared needs of Istanbul and its residents.

and collective meal services continued (IMM, 2023). In 2024, mobile kitchens reached 3,980,450 people, and 150,000 pieces of pide (Ramadan bread) were distributed (IMM, 2024). The sustained scale and continuity of iftar and collective meal services indicate that these practices have evolved into an institutionalized service sector that ensures ongoing collective experience-building.

Within the realm of social and cultural activities, events designed to increase public participation have diversified significantly since 2022. The *Sahnebüs* (mobile stage bus used for cultural and artistic events) program attracted 72,535 participants across 166 events in 2022 (IMM, 2022). In 2023, the city's cultural calendar incorporated 361 seminars, four poetry recitals, and events such as "Night of the Reciters," "Women Who Left a Mark on Jazz Music," and "83rd Anniversary of the Village Institutes" during Ramadan (IMM, 2023). In 2024, public performances, including *orta oyunu* (traditional theatre), *meddah* (storytelling), and *Hacivat and Karagöz* (shadow plays), as well as juggling, magic acts, bubble and balloon performances, children's workshops, *mehteran* (Ottoman military band) concerts, face painting, and public refreshments were organized at the Tursucuzade Mansion. Within the scope of faith-based tourism, visits to mosques and tombs attracted 11,390 participants; the *Sahnebüs* program continued at 48 venues with 20,245 participants (IMM, 2024). This diversity indicates that religious ritual periods have evolved beyond mere service provision to become a means of fostering cultural identity and urban belonging.

In the context of societal and institutional relations, engagement with citizens, civil society organizations, and local stakeholders has clearly expanded over the years. In 2020, 38,627 people were reached through 614 visits; a commemoration program was organized at the Edirnekapi Martyrs' Cemetery, and visits were made to mukhtars. Iftar programs held in nursing homes that year were also considered part of institutional engagement with elderly individuals within this framework (IMM, 2020). In 2021, visits were made to 25 households as part of Eid al-Adha, and 5,921 visits to mukhtars were conducted (IMM, 2021). In 2022, memorial events for the families of martyrs continued, along with 11,544 visits to mukhtars. Participation in the Balkan Cities Network Mayors' Iftar in Sarajevo was also recorded, further strengthening local diplomacy (IMM, 2022). In 2023, meetings were organized with 3,361 civil society organizations, reaching 40,128 people; the "Ramadan Solidarity Market" and "Unity Table" (iftar program) events provided public platforms for these interactions. Additionally, a special iftar program was held at the Pullman Hotel for the families of martyrs and veterans. Approximately 680 million SMS messages were sent for congratulatory and announcement purposes, many of which extended beyond religious ritual periods (IMM, 2023). In 2024, 12,880 visits to mukhtars were conducted, and iftar events for civil society organizations continued under the "Unity Table" theme (IMM, 2024). Over the years, these forms of contact and interaction have been increasingly employed as systematic means to expand networks among communities sharing common ritual frameworks and to build relational trust with local actors. This trend reflects a pattern that can be linked to the concepts of bridging and bonding capital in social capital theory.

Within the scope of digital management systems, digital tools have been comprehensively implemented for service delivery, monitoring, and information dissemination. In 2020, the "IMM Sacrificial Animal" and the "IMM Sacrifice Animal Management Program" were launched, allowing citizens to access real-time sacrifice data. Additionally, the *Ramazan İstanbul* (Ramadan Istanbul) website offered event information and related content. These tools improved transparency and accessibility during ritual periods (IMM, 2020). In 2021, *İBB Wi-Fi* (IMM Wi-Fi) expanded to 4,089 locations with 8,743 access points, offering unlimited data during Eid al-Adha (IMM, 2021). In 2022, the system incorporated the "Ramadan Timetable–İstanbul is Yours," "IMM Sacrificial Animal Management Program," "Sacrifice Tracking Screen application," and "Sacrifice Tracking website;" Wi-Fi coverage extended to metro lines, city ferries, rural districts, nostalgic trams, *BUS-FORUS* (the public transport operator of IMM) buses, libraries, dormitories, *Beltur* (IMM's catering company) cafes, and Gazhane Museum of Culture and Arts, with unlimited data continuing during religious periods

(IMM, 2022). In 2023, “Istanbul is Yours,” “IMM Kurban,” and sacrifice tracking screen platforms enhanced service transparency, and new Wi-Fi hotspots were added at Avcılar Beach, Beyazıt Square, and *Artıstanbul Feshane* (a municipal art and performance venue) (IMM, 2023). In 2024, the “Ramadan through the Eyes of AI” project mapped urban imagery, shifting digital governance from service transparency towards cultural representation (IMM, 2024).

Within the scope of urban services and operational arrangements, land-use planning, regulatory mechanisms, transportation regulations, and the organization of public spaces were implemented concurrently. In 2020, modern slaughter facilities were established in Buyukcekmece, Catalca, Eyupsultan, Basaksehir, Atasehir, Pendik, Avcilar, and Sancaktepe; 6,173 animals were processed, and 1,537 veterinary inspections were conducted. In the same year, mosques, bridges, and monuments were illuminated; eight projects were completed, and fourteen were ongoing (IMM, 2020). In 2021, 5,615 animals were processed at six slaughterhouses; 1,218 sales and slaughter points were inspected; eight lighting projects were completed, and three were ongoing (IMM, 2021). In 2022, through İSYÖN A.Ş. (Istanbul Management Renewal Inc.), 4,151 animals were processed in the 216,200 m² slaughter complexes located in Eyupsultan, Basaksehir, Atasehir, Pendik, and Sancaktepe; 1,250 points were inspected; and eight lighting projects were completed at symbolic locations (IMM, 2022). In 2023, 4,613 animals were processed across five major slaughterhouse complexes; 1,230 points were inspected; and a new live animal market was completed in Kars Susuz (IMM, 2023). In 2024, 5,229 animals were processed across five complexes under the supervision of 17 veterinarians and 2,000 staff members; 1,246 locations were inspected; and *Metro İstanbul* (the company operating Istanbul’s metro and rail systems) operated 5,000 additional trips during peak periods, including Ramadan (IMM, 2024). The free transportation service has been offered annually during holiday periods since 2021 via the *İstanbulkart* (the contactless smart card used for public transportation and various municipal services in Istanbul). Starting in 2022, it was restricted to Turkish citizens to enhance fiscal targeting (IMM, 2021; 2024). These data suggest that religious ritual periods have become critical administrative moments that test the municipality’s operational capacity and showcase it to the public.

Overall, initiatives targeting religious ritual periods in Istanbul are managed within a governance framework where various service sectors operate concurrently and complement each other. This framework reflects an integrated implementation approach in which social support mechanisms, digital tools, cultural events, and institutional relationships collaborate effectively.

Izmir Metropolitan Municipality (IZMM, 2020–2024)

In the field of social assistance, particularly within a model centered on cash transfers and food aid, Izmir adopted a cash transfer-focused approach throughout the period under review and has steadily expanded this model over the years in both scope and budget. In 2020, 15,746,000 TL in cash assistance was distributed to 39,365 citizens during Ramadan and Eid al-Adha (IZMM, 2020). In 2021, cash transfers and food packages were distributed twice a year during Ramadan and Eid al-Adha; the scope of assistance was expanded to include the families and relatives of martyrs and veterans (IZMM, 2021). In 2022, fiscal support totaling 43,200,000 TL was provided to 89,028 beneficiaries (IZMM, 2022). In 2023, a total of 60,805,600 TL was distributed to 152,014 people, including 30,058,000 TL to 75,145 citizens during Eid al-Fitr and 30,747,600 TL to 76,869 citizens during Eid al-Adha (IZMM, 2023). In 2024, this figure rose to 74,523,750 TL (IZMM, 2024). The adoption of cash transfers as the dominant model demonstrates that Izmir’s approach to social assistance diverges from the service-oriented approaches in Ankara and Istanbul. This preference indicates that fiscal support has become a direct and measurable tool of solidarity. It may also suggest a prioritization of functional legitimacy over symbolic legitimacy in public expenditures.

Regarding collective food services and food-themed events within the framework of collective dining organizations and public sharing practices, Izmir was compelled to cancel all planned Ramadan events in 2020 due to COVID-19 restrictions (IZMM, 2020). No records of collective iftar events were found for 2021 (IZMM, 2021). However, a qualitative transformation occurred starting in 2022. Based on fieldwork conducted by the “Emergency Response Team” in disadvantaged neighborhoods, open-air iftar events were organized in seven neighborhoods across the districts of Buca, Konak, Karabaglar, Bornova, and Bayrakli, reaching approximately 10,500 participants (IZMM, 2022). The mayor’s personal participation in four of these events likely increased the public visibility of the events. The fact that collective iftars were held in disadvantaged neighborhoods rather than central areas demonstrates that these practices have been reimagined as a form of public service that promotes inclusivity at the local level.

Within the scope of social and cultural activities, initiatives in Izmir demonstrated gradual development over the period under review. In 2020, all cultural events were canceled because of the pandemic (IZMM, 2020). Limited activity resumed in 2021 and 2022 (IZMM, 2021, 2022). By 2024, however, Ramadan-themed cultural programs had expanded beyond the city center to include districts, neighborhoods, and rural areas (IZMM, 2024). All annual reports emphasize that activities related to religious ritual periods are conducted following legal regulations and that urban cultural programs are maintained year-round whenever possible (IZMM, 2020–2024).

Within the framework of societal and institutional relations and in the context of activities aimed at strengthening interactions among the municipality, citizens, and other institutional actors, the most notable trend in Izmir is the exchange of international congratulatory correspondence and its steady increase. The number of letters sent to sister cities, embassies, consulates, and honorary consulates rose from 112 in 2020 to 328 in 2021, 475 in 2022, and reached 758 in 2023, the highest figure during this period (IZMM, 2020–2023). In addition to these communications sent on the occasions of Ramadan and Eid al-Adha, Turkish flags were distributed during national and religious celebrations (IZMM, 2020–2024). Beginning in 2021, iftar visits to the families of martyrs and veterans have been conducted regularly; within this framework, sustained contact with targeted social groups has been observed (IZMM, 2021–2024). These programs continued in 2023 and 2024; additionally, in 2024, special iftar gatherings for the elderly were held at municipal service centers as part of “Respect for the Elderly Week” (IZMM, 2024). These targeted iftar programs serve not only to provide meals but also to strengthen relational ties with specific social groups. The face-to-face needs assessment interviews conducted by the “Emergency Response Team” in Bayraklı in 2022 indicate that institutional relationships are not only symbolic but also inform strategic planning processes (IZMM, 2022). Taken as a whole, this pattern suggests that religious ritual periods function as tools for both international urban diplomacy and the building of local institutional trust. This may be interpreted as a form of “bridging capital” in social capital theory.

In the field of digital management systems, Izmir stands out distinctly from Ankara and Istanbul. During the period under review, no applications or systems specific to digital platforms were developed in any given year. Sacrificial services and the distribution of social assistance continued through traditional channels (IZMM, 2020–2024). While this situation could be viewed as a shortcoming, it may also indicate that the municipality has adopted a different governance approach that prioritizes direct, field-based participation over digital transformation. However, the question of what consequences the relatively limited digital infrastructure has had on transparency and traceability remains unanswered based on the available data.

As part of urban services and operational arrangements and aligned with the organization of transportation, food supply, and essential urban operations, Izmir’s longest-running initiative is the production and distribution of pide by the “City Bread Factory” during the Ramadan period. The distribution network,

which began with 58 sales points in 2020, expanded to 63 points in 2021, and has continued to grow in subsequent years. Free ferry services provided by İZDENİZ A.Ş. (Izmir Maritime Operations Inc.) have served approximately 230,000 passengers during religious and national holidays (İZMM, 2020–2024). These two initiatives demonstrate that urban infrastructure is systematically integrated with ritual periods and can function as a tangible tool for inclusivity, particularly for groups facing mobility constraints. Compared to the comprehensive urban operations in Ankara and Istanbul, such as cemetery services, deployment of security personnel, and slaughterhouse infrastructure, Izmir's initiatives in this area appear relatively limited.

Overall, İZMM's activities during religious ritual periods from 2020 to 2024 are characterized by two main axes: the steady expansion of a social assistance model centered on cash transfers and the institutionalization of a neighborhood-based, participatory service approach beginning in 2022. This approach, which relies on field-based applications rather than digital infrastructure and large-scale organizations, demonstrates the emergence of localized intervention methods and service delivery focused on direct contact. The governance structure emerging within this framework, supported by a network of institutional relationships expanded through international correspondence, reflects a practice centered on service delivery that is sensitive to the local context and emphasizes direct engagement.

Comparative Analysis (AMM, IMM, and İZMM, 2020–2024)

Municipal activities were comparatively evaluated across metropolitan municipalities, years, and categories. This approach enables the identification of patterns of continuity and variation, as well as areas of convergence and divergence among municipalities. Within this context, activities conducted during Ramadan, Eid al-Fitr, and Eid al-Adha are examined comparatively across categories, cities, and years, allowing for a systematic interpretation of how municipal practices evolve over time and vary across local contexts.

The social assistance programs category represents the most systematically monitored area among municipalities, both in terms of scope and fiscal magnitude. However, it is observed that budget data categorized by activity are not reported consistently across all categories in the activity reports. To enhance fiscal comparisons, a comparative table focusing exclusively on social assistance expenditures, based solely on explicitly reported budget data, has been created. Table 2 highlights the fiscal differences among municipalities and strengthens the fiscal foundation of the findings.

Table 2

Individualized Social Assistance Expenditures During Religious Ritual Periods (AMM–IMM–İZMM, 2020–2024)

Year	AMM	IMM	İZMM
2020	9,475,896 TL (home-delivered meals)	Not applicable*	15,746,000 TL (cash transfers)
2021	7,501,530 TL (food packages)	Not reported (food assistance)	Not reported (cash transfers and food packages)
2022	Not applicable*	Not reported (food assistance)	43,200,000 TL (cash transfers)
2023	10,577,800 TL (Eid allowance for children)	Not reported (cash and food assistance)	60,805,600 TL (cash transfers)
2024	29,228,000 TL (Eid allowance for children)	Not reported (cash equivalent and food assistance)	74,523,750 TL (cash transfers)

* Expenditure data are excluded from this table, as related activities are classified under “collective food services and food-themed events” based on their primary function in this research.

Source: Created by the author.

The data presented in Table 2 indicate that social assistance expenditures have evolved within different fiscal frameworks across municipalities. In Ankara, social assistance expenditures increased during the pandemic, initially characterized by in-kind assistance, and later transitioned to more institutionalized, cash and cash-based support mechanisms in subsequent years. In Izmir, social assistance expenditures exhibited consistently high growth throughout the period, primarily relying on direct cash transfers. In contrast, although the scope of assistance-related activities and the number of beneficiaries are reported in detail in Istanbul, the corresponding budget figures are not systematically disclosed, limiting the comparability of fiscal data across municipalities.

Within the social assistance programs category, all three metropolitan municipalities underwent significant restructuring during the pandemic. In Ankara and Istanbul, traditional forms of individualized assistance, such as food package distributions, were replaced by more flexible and accessible initiatives, particularly home-delivered meals and digitally supported aid systems (online sacrifice donations). In Izmir, however, direct cash transfers emerged as the primary instrument of social assistance. Over time, especially after 2022, social assistance became increasingly institutionalized, evolving into a more stable and structured component of municipal service provision.

The category of collective food services and food-themed events has undergone a similar transformation. During the pandemic, large-scale iftar gatherings were largely suspended, and more decentralized, individualized practices, such as mobile food distribution and takeaway services, came to the forefront. However, in the post-pandemic period, these practices have regained their public and collective nature; large-scale iftar gatherings, soup distributions, and institutional food events have become widespread once again. This category is closely associated with social assistance and constitutes a ritual practice with significant public visibility. This shift reflects a transition from individualized forms of food assistance during the pandemic to more collective and publicly visible food distribution practices in the post-pandemic period.

In the category of social and cultural activities, a significant expansion has been observed, particularly after 2022. Large-scale Ramadan events and stage performances in Istanbul, concerts and international iftar gatherings in Ankara, and cultural programs in Izmir demonstrate that these activities play a pivotal role in fostering a sense of urban belonging and collective identity. This category has evolved from the limited practices of the pandemic period into a more institutionalized and diversified structure.

The category of societal and institutional relations includes municipal activities aimed at strengthening social bonds. These activities encompass visits to the families of martyrs and veterans, relationships established with mukhtars, collaborations with civil society organizations, and communication efforts with international actors. This category reinforces not only the economic but also the symbolic and relational dimensions of fiscal practices.

The category of digital management systems is an area exhibiting the most significant differences among municipalities. Ankara and Istanbul have migrated processes related to these functions to digital platforms, indicating that not only service delivery but also mechanisms for transparency and accountability have been digitized. In contrast, applications in this area remain more limited in Izmir. Digital management systems have become institutionalized in Ankara and Istanbul.

Finally, the category of urban services and operational arrangements emphasizes the operational and logistical aspects of ritualized fiscal practices. During religious ritual periods, free transportation services,

slaughterhouse operations, veterinary inspections, food safety checks, and cleaning and security services demonstrate how municipalities leverage these times to test and enhance their administrative capacity. This category illustrates how routine municipal services are reorganized, expanded, and integrated within the context of religious ritual periods.

When examining the 2020–2024 period holistically within the context of three metropolitan municipalities, it becomes evident that fiscal practices related to religious ritual periods have undergone significant transformation. During the 2020–2021 period, marked by pandemic conditions, municipalities implemented practices characterized by limited, individualized, and crisis-focused interventions. Since 2022, however, they have evolved into increasingly expansive, institutionalized, and, in some cases, digitized service models. Although this transformation varies depending on each municipality's existing institutional capacities and governance approaches, the general trend shows public expenditures shifting from merely technical fiscal tools to multifaceted practices that enhance social solidarity, reinforce institutional legitimacy, and foster a sense of urban belonging.

Activities carried out by the metropolitan municipalities of Ankara, Istanbul, and Izmir demonstrate that public intervention takes different forms during religious ritual periods. In Ankara, social assistance programs have evolved into an institutional welfare model, particularly following the pandemic, supported by digital tools and involving regular cash transfers. In contrast, Istanbul has developed a multilayered service delivery model characterized by large-scale operations and extensive distribution networks. Meanwhile, Izmir's social policy approach focuses on enhancing accessibility through direct cash transfers but also via subsidized urban services, such as "City Bread Factory." In this regard, the Izmir model represents a distinct form of intervention based on price-based inclusion mechanisms rather than needs-based targeting.

This differentiation extends beyond the scope and scale of the initiatives; it also highlights the tools used for implementation, governance priorities, and social logics that shape them. Istanbul holds a more pioneering role in digitalization due to its advanced digital infrastructure and scale advantages, whereas Ankara places greater emphasis on institutional visibility and the creation of symbolic legitimacy. Meanwhile, Izmir focuses on accessibility, cultural aspects, and participatory initiatives. This situation demonstrates that ritualized fiscal practices do not materialize as a uniform model but within multifaceted governance forms shaped by local contexts.

Discussion and Conclusion

The findings of this research reveal that the activities conducted by the metropolitan municipalities of Ankara, Istanbul, and Izmir during Ramadan, Eid al-Fitr, and Eid al-Adha extend beyond mere technical resource allocation. The research demonstrates that ritualized fiscal practices cannot be confined to a single policy domain; rather, they operate across multiple interconnected areas, including "social assistance programs," "collective food services and food-themed events," "social and cultural activities," "societal and institutional relations," "digital management systems," and "urban services and operational arrangements." This multifaceted structure indicates that these practices should be addressed within an integrated governance framework that intersects with various policy domains.

Goldscheid (1917/1958) and Schumpeter (1918/1991) conceptualize public finance as a domain in which society's economic, moral, and cultural orientations are manifested at the institutional level. Within this framework, municipal budgets function not only as technical allocation documents but also as symbolic spaces where the state–society relationship is reproduced. The findings of this research indicate that public expenditures on various activities conducted during religious ritual periods, such as social assistance pro-

grams, iftar events, and social and cultural activities, contribute to the production of institutional legitimacy and public trust.

A review of the research findings reveals that Ramadan aid and food parcel initiatives conducted at the individual level during the pandemic, alongside the resumption of collective iftar events after 2022, demonstrate a significant transformation from the perspective of ritual theory. Durkheim's (1912/1995) concept of "collective effervescence" provides a framework for explaining how such events strengthen social cohesion by generating shared emotional experiences. While individual forms of aid function as practical tools for preserving social bonds under crisis conditions, collective iftars and public dining events serve as ritual spaces that facilitate the production of equality, belonging, and shared experiences, albeit temporarily, among participants. In this context, the transformation reflects a change in the mode of service delivery and a symbolic and ritual process aimed at reconstructing social cohesion at the urban level. Such public ritual spaces can be understood, within the framework of Turner's (1969/1977) concept of "communitas," as fostering the formation of temporary social bonds where everyday hierarchies are symbolically softened and a sense of community is strengthened.

From a social capital perspective, the findings indicate that municipalities simultaneously mobilize various forms of social capital. According to Woolcock's (1998) classification, social assistance programs strengthen bonding ties, cultural activities and public organizations support bridging ties, and digital platforms reinforce linking ties between citizens and public authorities. In this context, Putnam's (2000) concept of bridging social capital is instrumental in explaining how different social groups come together, even temporarily, through these activities to share common public experiences. Similarly, Bourdieu's (1986) approach, which defines social capital as a network of institutionalized relationships, highlights that these relationships can become valuable resources for collective life when reproduced over time. This demonstrates that fiscal practices function not only as economic resources but also as relational and institutional ones.

However, these processes may not produce fully inclusive and equitable outcomes. Portes (1998) emphasizes that mechanisms of social integration can simultaneously produce exclusionary effects. The findings of this research indicate that such exclusionary effects may be particularly pronounced in the context of digital management systems. While digital applications offer significant benefits in terms of transparency and accessibility, access to these increasingly technological services may pose barriers for older adults, low-income groups, and other vulnerable populations with limited digital literacy. This situation indicates that ritualized fiscal practices may not be experienced equally across all segments of society, and that collective participation may remain confined to certain groups.

While inequalities arising from digital management systems are significant, ritualized fiscal practices can also create symbolic boundaries. As Portes (1998) notes, strong forms of social integration can reinforce internal group bonds while simultaneously generating exclusionary mechanisms of closure. In this context, a shared meaning world that strengthens the sense of collective belonging is constructed around specific religious ritual periods through municipal practices; however, this may indirectly exclude individuals who fall outside this ritual framework. Considering Durkheim's (1912/1995) emphasis on the function of rituals in fostering collective belonging and unity, it can be argued that inequalities in digital access and symbolic boundaries may fragment this collective experience and weaken the unifying effect of rituals. Similarly, within the framework of Schumpeter's (1918/1991) approach, which views public finance as a domain where trust and legitimacy between the state and society are established, inequalities in access to digital governance tools and the exclusionary boundaries created by these practices may weaken this relationship for certain groups. Therefore, digitalization should be evaluated not only as a tool that enhances service delivery

efficiency but also as a process that produces multifaceted outcomes related to social inclusion, equal access, and the generation of institutional legitimacy. In this context, future research should further explore, using more inclusive data and methodologies, the effects of access inequalities, symbolic boundaries, and other exclusionary impacts arising from the digitalization of ritualized fiscal practices on the production of social capital, collective belonging, and institutional legitimacy.

In this context, the concept of “ritualized fiscal practices” developed in this research demonstrates that public expenditures not only produce economic outcomes but are also linked to the creation of social meaning, institutional legitimacy, and collective belonging. This research examines the activities carried out by metropolitan municipalities during Ramadan, Eid al-Fitr, and Eid al-Adha within an interdisciplinary framework that integrates fiscal sociology, ritual theory, social capital theory, and perspectives on social and cultural sustainability. It indicates that these activities are connected not only to resource allocation but also to the reproduction of trust, solidarity, and a sense of belonging. The conceptual framework developed here moves public finance beyond a purely technical field, offering a holistic approach that addresses its sociocultural and symbolic dimensions. It demonstrates that public expenditures can also be understood as symbolic communication tools through which solidarity, legitimacy, and a sense of belonging are conveyed.

This research has certain limitations. Since the analysis is based on official municipal activity reports, the findings primarily reflect institutional representations and do not allow for a direct assessment of the actual social impacts of these practices. Additionally, the absence of primary data, such as interviews or surveys, limits the ability to capture the perspectives of beneficiaries. The focus on large metropolitan municipalities further restricts the generalizability of the findings. Despite these limitations, the research provides a systematic and comparative framework for understanding the sociocultural and symbolic dimensions of fiscal practices.

Future research could expand this framework by incorporating primary data supported by interviews and surveys, employing comparative designs that include municipalities of varying sizes and political contexts, and conducting international comparisons. In particular, it is important to examine the effects of digitalization processes on different social groups within the framework of inclusion and exclusion dynamics. Furthermore, studies investigating how symbolic boundaries and exclusionary effects generated by social integration mechanisms emerge in diverse contexts will advance this line of research.

For policymakers, municipal activities carried out during religious ritual periods can be considered as multifaceted strategies that have the potential to promote inclusivity, foster solidarity, and support sustainable cultural development. These periods present strategic opportunities for social integration, especially in contexts where social polarization has intensified and institutional trust has declined. Within this framework, the research provides insights into how public expenditures can support the social and cultural dimensions of sustainable development at the local level, extending beyond their purely fiscal implications.



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