

# LOCAL GOVERNMENT'S BUDGET AND ACCOUNTABILITY

Student(s)

Bariş Baran Tözer

Faculty Member(s)

Özge Kemahlioğlu  
Kerem Yıldırım

**This research Project's purpose is to determine extent to which local governments implement regulation about personnel expenditures.**



This Project is based on regulations which obligate municipalities to manage their annual expenses. We focused on one subsection in the regulation and it is based on a law that stipulates local governments to keep their personnel expenditures below a limit (30% of total budget) and detect which party's municipalities are spending more than the legal limit.

According to Paragraph eight of the 49. article of 5393 numbered municipalites law: Municipalities personnel expences cannot be more than %30 of total expenditure. But if the population of the municipality is less than ten thousand, their personnel expenditure can be well into %40 of the total expenditure.

**The main purpose of the Project is to create usable and interpretable information about effect of local government's party and opinion on their habits.**

## Research and List

Table showing a list of municipalities and their corresponding reports, including columns for SENE, İL, İlÇE, Rapor Mevcut mu, and BÜTÇE DAHA DETAYLI VERİLMİŞ (0= HAYIR, 1= EVET).

Table showing financial data for various municipalities, including columns for SENE, İL, İlÇE, Rapor Mevcut mu, BÜTÇE DAHA DETAYLI VERİLMİŞ (0= HAYIR, 1= EVET), Personel Giderleri, SGK-Prim Giderleri, Mal ve Hizmet Alımı, Faiz Giderleri, Cari Transferler, and Sermaye Giderleri.

In the earlier stage of the Project, we started with listing the expenses and revenues from the annual reports that have picked. I listed about 189 report from average sized and different sociocultural districts.

**Determining which municipalities haven't complied with the regulation or published their budget deficient.**

Table showing compliance data for various municipalities across different years and parties, including columns for SENE, İL, İlÇE, PERSONEL ORANI, AKP, CHP, MHP, HDP/BDP/DTP/DBP, ANAP, DSP, and nüfus 10000 altında.

Every municipality has listed reports according to their party for the last three elections and classified according to its population higher than 10.000 or not because of the regulation's rules.

Summary table showing the number of reports and compliance rates for different parties (AKP, CHP, MHP, HDP/BDP/DTP/DBP, DSP, ANAP) across various categories like less than %30, more than %30, more than %40, and more than %30 but pop. is less than 10.000.

**With this research Project, we gain approximate information about municipalities caring of regulations and which parties' local governments are making their reports more elaborate and accountable.**

Overall: more than 53.9 percent is complying with the regulation  
More than 14.8 percent isn't complying with the regulation  
In the 31.2 percent, reports haven't enough information to detect compliance.

AKP: 67 of 114 is complying, 16 of 114 isn't complying and 31 of the reports haven't enough information.

CHP: 16 of 41 is complying, 10 of 41 isn't complying and 15 of the reports do not include enough information.

MHP: 13 of 22 is complying, 1 of 22 isn't, and 8 of the reports include deficient information to detect.

HDP/BDP/DTP/DBP: 4 of 10 is complying, 1 of 10 isn't and 5 of reports don't include enough information.

<http://www.mevzuat.gov.tr/MevzuatMetin/1.5.5393.pdf>

<https://www.yerelnet.org.tr/>

<http://mts.org.tr/>

Every municipality's website to get annual reports