The Checks and Balances Network Demands Transparent Budgetary Practices

As the Checks and Balances Network, we maintain our efforts for the principles of good governance to be implemented in political decision-making processes. The stage of preparing and deciding the State budget, which if prepared in a participatory and transparent manner will have a positive effect on national income, economic development, income distribution and the elimination of economic and social problems, is one of the basic indicators of how important the principles of checks and balances are.

The proposed Central Government Budget Law for 2014 began to be debated on 24 October 2012 at the Plans and Budgets Committee. The proposed law will begin to be debated at the Plenum of the Grand National Assembly of Turkey (GNAT) on Tuesday, 10 December. Why are these debates important for us?

Put simply, the budget is the arrangement of how revenues collected in a country will be spent. Taxes collected from citizens make up the most important item of those revenues. The State lets us know through the budget how it will spend the taxes it collects from citizens. A transparent budget means that information is disclosed concerning what amounts of resources are allocated for the different types of spending and what revenues are collected, and that all the people in a country may have access to such information. A transparent budget empowers citizens and enables them to call public officials to account as to whether the latter can properly manage public resources.

As stated in the principles and good practices agreed upon by international organizations such as the Organization for Economic Cooperation and Development (OECD) and the International Monetary Fund (IMF) and in the declaration of the Open Government Partnership, to which Turkey became a party in 2011, a budget debate based on local participation and arranged in conformity with transparency and accountability is one of the main elements of a democratic and pluralistic notion. When those principles and good practices are examined, the following elements come to the fore:

1. The legislative should play an active role in shaping the national budget.
2. A transparent and participatory approach should be adopted on the part of the government during the preparation of the budget.
3. An independent structure should carry out effective budgetary audit.

In the light of these principles, we as the Checks and Balances Network make the proposals below:

1. The legislative should play an active role in shaping the national budget.

The debates to be held at the Grand National Assembly of Turkey (GNAT), which represents the will of the people, are of great importance in shaping the budget, which directly concerns all of us. It is important for the principle of accountability that the Plans and Budgets Committee should be able to conduct an in-depth debate on the budget, to obtain sufficient information regarding the budget from the government and bureaucrats who have prepared it, and to direct questions about the budget to the government.

As the Checks and Balances Network, our proposals in this context are as follows:

- The stage of discussion at the Plans and Budgets Committee should be strengthened.
- The National Assembly should have sufficient time to debate the budget.
- Relevant stakeholders should be consulted in writing, and consultation meetings should be held in which relevant representatives of civil society will participate.
- The debates of the Plenum on the budget should be broadcast by Internet and television and the sessions of the Plenum should be made open to the public.
2. **A transparent and participatory approach should be adopted on the part of the government during the preparation of the budget.**

In a democratic society, transparency and accountability are closely related also with how budget debates are conducted. It is of great importance at the stage of preparing the budget that individuals may have access to timely, high-quality and reliable information concerning decisions made by the government on economic, political and social issues. Transparency during the discussions will inform the public about policies followed, provide a surveillance mechanism for the government to act in conformity with those policies, and thus ensure the accountability of the government. Political responsibility, supervision, rights and obligations will be insufficient in the absence of transparency.

As the Checks and Balances Network, our proposals in this context are as follows:

- The budget work schedule at Ministerial level should be disclosed. The schedule should be made known through the Internet.

- While making their budget preparations, the Ministries should consult civil society and receive their opinions in writing and through consultation meetings.

- A brief and explanatory summary of the proposed budget law, which is a technical matter, should be prepared in language that can be easily understood by the general public and this should be disclosed to the public.

- The revenue and expenditure items forming the budget should be shown separately and the public should be regularly informed concerning these expenditure items.

3. **An independent structure should carry out effective budgetary audit.**

External audit, activity and fiscal statistical evaluation reports have a great importance to monitor whether public spending is properly implemented. Good practices show that an independent audit mechanism which comprehensively and periodically covers institutional spending is extremely important for economic transparency.

As the Checks and Balances Network, our proposals are as follows:

- The information necessary for the reports of the Court of Public Accounts, which audits spending, should be provided by the relevant institutions to the Court.

- The audit reports should be effectively used during the discussions at the National Assembly in particular.

Unfortunately, a participatory budgetary practice is not observed in Turkey. The legislative playing an active role in the budgetary activities in question, the executive adopting a transparent and participatory approach, and an independent structure carrying out effective budgetary audit are main elements of a democratic Turkey based on the principles of checks and balances. We, the Checks and Balances Network, who are together for a strong system of checks and balances and a democratic and pluralistic Turkey where universal rights and freedoms are guaranteed in the Constitution, will maintain our efforts to achieve a common social platform that will integrate the public and the political authority and enhance debate, questioning and participation.