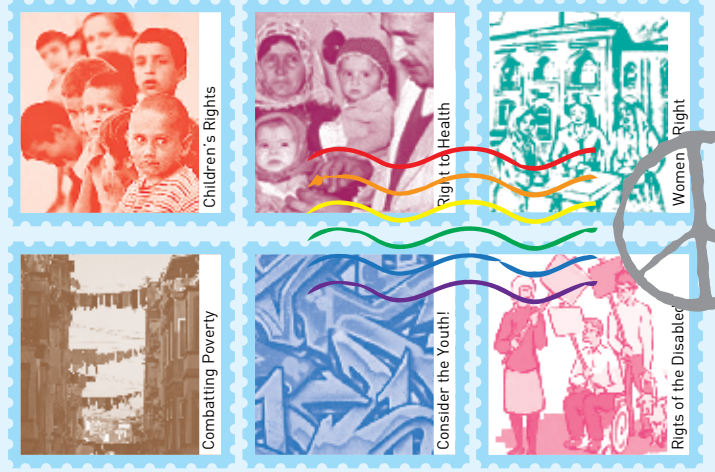


Sender

Public Expenditures
Monitoring Platform



To the attention of

Member of Parliament

Grand National Assembly of Turkey
Ankara

May 2011

Dear Member of Parliament,

This year we are writing you this letter as the **Public Expenditures Monitoring Platform** consisting of 52 non-governmental organizations and civil society groups.

We have been monitoring public expenditures for two years. We noticed that since during the parliamentary discussions at the Grand National Assembly members of the parliament examine the individual budgets of public institutions, they lack a coherent set of data through which they could keep track of expenditures made by different public institutions on social protection as well as expenditures targeting children, the youth and the disabled.

As the Public Expenditures Monitoring Platform, we believe that it is essential to monitor public expenditures in assessing the efficiency of the policies pursued, as well as enhancing the possibility of discussing alternatives. In this respect, we would like to take the opportunity to share with you the results of the budget monitoring exercise we carried out on public expenditures on social protection, expenditures targeting children, the youth and the disabled as well as military expenditures. We believe it is our mission as a platform to send you this second letter, following the first one we sent last year.

We hope that by making transparent the distribution of public expenditures over several areas and by providing you with annually monitored statistics and evaluations, we can contribute to the efficiency of policy debates you participate in, in the Parliament.

We hope that all political parties participating in the general elections will share with the public their proposals on expenditures related to social protection and targeting the children, the youth and the disabled in order to open the way of fruitful discussions regarding those areas.

Kind regards,

Public Expenditures Monitoring Platform

PUBLIC EXPENDITURES ON SOCIAL PROTECTION

In 2010, social protection expenditures in Turkey covering social security, health, social services and social assistance have been set to constitute 12,99 percent of the Gross Domestic Product (GDP). This share is lower than the 2009 level of 13,47 percent and higher than the 2008 level of 11,63 percent. If the budget law approved by the Parliament in January 2011 is implemented, this share will increase to 13,24 percent. However, estimates imply that a minor decrease in this share is being planned for years 2012 and 2013 (Table 1).

THE SHARE OF SOCIAL PROTECTION EXPENDITURES IN TURKEY COVERING SOCIAL SECURITY HEALTH, SOCIAL ASSISTANCE AND SOCIAL SERVICES IS 12,99 PERCENT IN 2010 AND SHOULD BE INCREASED. HOWEVER, DESPITE THE INCREASE PLANNED FOR 2011, ESTIMATIONS POINT TO A DECREASE IN THE FOLLOWING YEARS.

In fact, the share of social protection expenditures, which, despite annual ups and downs, has been stable at an average rate of 13 percent between 2009 and 2013, is quite insufficient for Turkey. Compared to the percentage ratios of social expenditures to GDP in various countries, this ratio is substantially low. According to the latest EUROSTAT data, the average ratio of social expenditures to GDP in EU27 is 25,3 percent in 2008. Specifically this ratio constitutes 29,3 percent of GDP in France, 25,1 percent in Greece, 14,9 percent in Bulgaria, 18 percent in Czech Republic, 14,9 percent in Estonia, 15,7 percent in Lithuania, 22,3 percent in Hungary, 18,2 percent in Poland, and 14,1 percent in Romania. On the other hand, the ratio of Turkey's social protection expenditures to GDP in 2008 is calculated as only 11,63 percent.

THE AVERAGE SHARE OF SOCIAL PROTECTION EXPENDITURES IN GDP FOR EU27 IS 25 PERCENT.

PUBLIC EXPENDITURES ON SOCIAL SERVICES AND SOCIAL ASSISTANCE

When we examine the breakdown of social protection expenditures, including social security, health, social services and social assistance, we see that in 2010 the share of pensions is 7,78 percent, while the share of health expenditures is 4,43 percent. On the other hand, expenditures on social services and social assistance is equal to only 0,78 percent of GDP. Adding the expenditures on Green Card¹, the expenditures on non-contributory social assistance and services targeting the poor in 2010 is around 14 billion TL and the ratio of those expenditures to GDP is equal to 1,19 percent (Table 2). This level is quite low. Moreover, the estimates show an expected decrease in this ratio due to the prospective fall in Green Card expenditures.

PUBLIC EXPENDITURES ON SOCIAL ASSISTANCE, SOCIAL SERVICES AND GREEN CARD TARGETING THE POOR CONSTITUTE 1,19 PERCENT OF GDP IN 2010. WE FIND THIS LEVEL CONSIDERABLY INADEQUATE. WE REGARD THE FALL IN THIS SHARE FROM 1,34 PERCENT IN 2009 TO 1,19 PERCENT IN 2010 AND THE PLANS FOR FURTHER DECREASE IN THE FOLLOWING YEARS AS PUZZLING DECISIONS.

Social protection expenditures in Turkey mainly cover expenditures for those with social security coverage or for unemployed people with social coverage history, whereas the share of expenditures on non-contributory social assistance and services targeting the poor is significantly low. In a country with

high levels of unemployment, informal employment, in-work poverty, at-risk-of-poverty and social exclusion based on gender, sexual orientation, gender identity and ethnicity, the composition of social protection expenditures favoring those formally employed and under social security coverage will only aggravate the existing inequalities.

**TURKEY HAS STILL NOT DEVELOPED
A NATIONAL STRATEGY AGAINST
POVERTY AND SOCIAL EXCLUSION.**

Turkey has not yet developed a national strategy against poverty and social exclusion. A strategy for fighting against poverty must be supported with protective and preventive practices, as well as social services. Even though it is an important requirement, the poverty database has not been completed up until now. Incomplete statistical data and evaluation reports increase concerns about the possibility that a part of available resources does not reach those actually in need.

Tax income in Turkey consists mainly of indirect taxes on consumption. The strategy against poverty should include both a progressive income tax reform excluding wage earners and policies aiming to alleviate income distribution inequalities.

**WE BELIEVE THAT DEVELOPMENT OF
REGULAR CITIZENSHIP-BASED BASIC
INCOME SUPPORT PROVIDED WITHOUT
STAGMITIZING AND DEGRADING
PEOPLE IS AN IMPORTANT TOOL FOR
THE FIGHT AGAINST POVERTY AND
SOCIAL EXCLUSION.**

We argue that the primary problem facing the social protection system in Turkey is the lack of citizenship-based regular income support programs to be financed out of general taxation—a common policy tool implemented all over the world. Indeed, we find no evidence of such policies being instituted in the budgetary projections for 2011, 2012 and 2013. The method used in Turkey for providing aid to the poor, which stigmatizes people by obliging them to prove

that they are in need, is a degrading practice and can lead to human rights violations.

WE PREFER A SOCIAL STATE RATHER THAN A PHILANTHROPIC ONE.

Social assistance provided through local governments and social solidarity foundations can lead to the following: assistance could be based on non-objective criteria; the resource distribution process could be non-transparent; and face-to-face contact of the aid suppliers and beneficiaries could create relationships based on reciprocity. We believe that a basic income support based on objective and transparent criteria and recognized as a legal right should be a critical element in the fight against poverty.

PUBLIC EXPENDITURES ON UNEMPLOYMENT INSURANCE

The Unemployment Insurance Fund² in Turkey is an important component of the contribution-biased social protection system. It is generally acknowledged that unemployment both in Turkey and in other countries all over the world has a tendency to increase as a result of recent technological innovations and new patterns of work. In this respect, we argue that the coverage of Unemployment Insurance Fund should be expanded and its eligibility criteria should be simplified.

After 2009, due to the economic crisis, the number of people benefiting from Employment Agency's (Türkiye İş Kurumu - İŞKUR) Active Workforce Program (AWP) has increased significantly. For example, only in 2009, 213.852 persons have benefited from this program. However, when we take into account the fact that in 2009 urban unemployment in Turkey among those over the age of 15 was 2.746.000, we can see that approximately 2,5 million unemployed people could not benefit from this program. In our opinion, in order to increase the number of unemployed people benefiting from AWP program, İŞKUR's organizational capacity and resources should be expanded and the resources accumulated in the Unemployment Insurance Fund should not be utilized for other means.

Transfers made from the Unemployment Insurance Fund to the general budget for Southeastern Anatolia Project (Güneydoğu Anadolu Projesi - GAP) should be used only for the aim of combating unemployment and social exclusion. Improving health and education as well as decreasing unemployment are among the objectives of GAP Action Plan. In this perspective, we believe that not only should expenditures made under GAP Action Plan be transparent enough to follow the direction of resource allocation, but also the objectives should be set in participatory ways and results related to social objectives should be annually announced so as to allow for effective monitoring.

WE DEMAND THAT ALL RESOURCES USED AS A PART OF GAP ACTION PLAN BE PUBLICLY ANNOUNCED AT THE END OF PLAN TERM IN 2013 ACCORDING TO THE AREA OF UTILIZATION AND IMPACT ON SOCIAL INDICATORS.

PUBLIC EXPENDITURES ON HEALTH

The amount of expenditures made by the Ministry of Health, health expenditures of public institutions with general and special budgets and the health expenditures of Social Security Institution (Sosyal Güvenlik Kurumu - SGK)³ to contributors exceeded 5 percent of GDP only in 2009, the year of economic crisis. A systematic decrease in this amount is planned for 2010-2013 (Table 1 and 2).

According to State Planning Organization, total amount of public expenditures on health is expected to decrease after 2010 due to measurements aiming to increase efficiency. In our opinion, all resources freed as a result of increasing efficiency/decreasing costs should again be used as a part of health expenditures. On the other hand, the targets for increasing efficiency in hospital services should not lead to decreases in service quality. For several reasons, Turkey should in fact systematically increase the amount of resources allocated for health. One main reason, among many, is the fact that Turkey is the country with the lowest level of per capita public health expenditure throughout Europe.

IN TURKEY, PER CAPITA HEALTH CARE EXPENDITURE IS EQUAL TO 479 USD. AS THE PER CAPITA PUBLIC EXPENDITURES ON HEALTH CARE SERVICES IN TURKEY RANK THE LOWEST AMONG OTHER EUROPEAN COUNTRIES, WE STRONGLY OBJECT TO THE PLANS FOR FURTHER DECREASES FOLLOWING 2009.

World Health Organization's statistics indicate that public expenditures in Turkey should be rapidly increased instead of being decreased, as per capita public health expenditures in 2008 are 2.983 USD in France, 806 USD in Lithuania, 526 USD in Bulgaria, 1.426 USD in the Czech Republic, 842 USD in Estonia, 2.387 USD in Germany, 1.735 USD in Greece, 997 USD in Hungary, 825 USD in Poland, 539 USD in Romania and 479 USD in Turkey.

Furthermore, in Turkey the distribution of the health expenditures between preventive and curative services is highly distorted. As shown in Table 2, in 2009, the share of public expenditures on health is 5 percent of GDP, 3,35 of which consists of pharmaceuticals and curative spending made by SGK. The remaining 1,65 percent is the expenditure on health managed by the Ministry of Health. The budget allocation charts of the Ministry of Health among various Directorate Generals (DGs) show that the share of the DG of Curative Services in the ministerial budget is 71 percent, while the shares allocated to other DGs, including the DG of Primary Health Care Services is 29 percent. Even if we assume that 29 percent is spent totally on primary health care services, we calculate that only one tenth of the resources available for public expenditures on health is allocated to preventive health care, while the rest equal to 4,5 percent of GDP is spent on pharmaceuticals and curative services. Neglecting preventive health care and limiting public expenditure on those types of services lead to an increase in the spending on curative services with comparatively higher costs.

WE ARGUE THAT THE COMPOSITION OF THE PUBLIC EXPENDITURES ON HEALTH, AT 5 PERCENT OF GDP IN 2009, IS PROBLEMATIC AS THE SHARE OF PREVENTIVE SERVICES REMAINS AT 0,5 PERCENT WHILE THE REST OF THE EXPENDITURES ARE ON PHARMACEUTICALS AND CURATIVE SERVICES.

ALL RESOURCES OBTAINED FROM IMPROVEMENTS IN EFFICIENCY SHOULD AGAIN BE UTILIZED FOR HEALTH CARE EXPENDITURES AND TO INCREASE THE LOW SHARE OF PREVENTIVE SERVICES.

Another shortcoming of the health system in Turkey is the insufficiency of home care services. A significant amount of resources should be allocated for the education of human resources that will provide professional home care services. Those services should be structured in a way that will take the burden off the shoulders of families (and especially women) and should require certification.

Only one tenth of public expenditure on health is directed to Green Card holders (Table 2). Contributing to the social insurance system is a prerequisite for benefiting from General Health Insurance⁴. We observe that certain segments of society would either not be able to pay for own contributions due to the prevalence of temporary employment, low wages, seasonal and irregular income, and self-employment in agriculture, or be disqualified for entitlement to state contribution in cases where they have the ownership of non-valuable land or real estate but no income. We claim that these groups' lack of access to health care services due to non-contribution appears to be an essential social problem.

Last but not least, in Turkey women over the age of 15 constitute approximately one third of Turkey's population (28 million) and only 25 percent participate in the labor force. The remaining 75 percent who cannot participate in the labor force would either access health care services as a dependent of their spouse, children or father—provided that they in turn are formally covered—, or remain totally outside the health care system.

WE OBSERVE A SUBSTANTIAL RISK OF ENCOUNTERING PROBLEMS OF ACCESS TO HEALTH CARE SERVICES, AS A BASIC HUMAN RIGHT, FOR A CONSIDERABLE SEGMENT OF SOCIETY WHO WOULD NOT BE ABLE TO AFFORD TO PAY THE CONTRIBUTIONS ENVISAGED.

PUBLIC EXPENDITURES TARGETING CHILDREN

“The Committee recommends that the State party pay particular attention to the full implementation of Article 4 of the Convention by prioritizing budgetary allocations so as to ensure implementation of the economic, social and cultural rights of children, in particular those belonging to marginalized and economically disadvantaged groups, “to the maximum extent of ... available resources.” The Committee further encourages the State party to state clearly every year its priorities with respect to child rights issues and to identify the amount and proportion of the budget spent on children, especially on marginalized groups, at the federal, provincial and territorial levels in order to be able to evaluate the impact of the expenditures on children and their effective utilization.”

United Nations Committee on the Rights of the Child, Report on the 34th Session (2003:17)

In Turkey, different institutions undertaking public expenditures targeting children do not record and publish their spending separately. This situation not only complicates the monitoring of public services and expenditures targeting children aged 0-18, but also makes it difficult to evaluate existing policies and propose relevant recommendations since necessary data is inaccessible. As the Public Expenditure Monitoring Platform, we preferred a segregated approach by differentiating between the components such as social assistance and social services, health care services and judiciary services.

IN ORDER TO DEVELOP AND MONITOR POLICIES REGARDING RIGHTS OF THE CHILDREN, THE BUDGET APPROPRIATIONS AND EXPENSES TARGETING CHILDREN SHOULD BE ANNOUNCED SEPARATELY.

In Turkey there is poor coordination between institutions that provide services targeting children. Social Services and Child Protection Agency (SHÇEK)⁵ and Ministries of Justice, Health, National Education, as well as all other ministries and relevant institutions that provide social services and assistance carry the responsibility of ensuring this urgently and strongly needed inter-institutional coordination. The efficiency of public expenditures targeting children and the quality of services provided can only improve when all the ministries meet that responsibility.

WHILE CHILDREN CONSTITUTE 31 PERCENT OF THE TOTAL POPULATION IN TURKEY, THE 2009 GDP SHARE OF PUBLIC EXPENDITURES TARGETING CHILDREN AMOUNT TO MERELY 1,31 PERCENT EXCLUDING AND 3,65 PERCENT INCLUDING EXPENDITURES ON EDUCATION.

For the year 2009, adding expenditures on social assistance and social services targeting children which equal to 3.007.308.567 TL to health care and judiciary service expenditures which are 9.292.143.358 and 189.272.045 TL respectively according to maximum estimates, we get 12.488.865.076 TL as the total amount of public expenditures targeting children. Excluding education expenditures, the public expenditures targeting children is only equal to 1,31 percent

of GDP in 2009 (Table 3). While expenditure per child is 535 TL, public expenditures on preschool, primary and secondary education for 2009 are 19.855.766.000 TL. When expenditure on education is included, public expenditures targeting children as a percentage of GDP increase to 3,65 percent.

According to 2005 figures, the child poverty rate in Turkey is 24,6 percent, compared to the OECD average of 12,4 percent. Hence, among OECD countries, Turkey has the highest rate of child poverty.

As those figures highlight, Turkey, with 31 percent of its population under age 18, should increase its public expenditure targeting children.

In 2008, public expenditure targeting children constituted 1,01 percent of GDP. We appreciate the increase in public expenditures targeting children observed between 2008 and 2009. The main reason behind this increase is the rise in health expenditures. Health care expenditure per child in 2008 and 2009 are 322 TL and 410 TL, respectively. The latter amount which equals only 260 USD is still significantly low compared to similar health expenditures in different countries. The low level of resources allocated for preventive care, a fact we mentioned when analyzing health expenditures, affects mostly children. The dominance of SGK expenditures on the observed increase in public health spending targeting children implies that this increase is mainly associated with pharmaceuticals and curative services instead of preventive health care. The available information is not sufficient to assess whether or not this increase in expenditures indicates an improvement in the quality of services provided.

RELIABLE INDICATORS SHOULD BE PREPARED AND ANNOUNCED IN ORDER TO ALLOW FOR THE QUALITATIVE MONITORING AND EVALUATION OF INCREASES IN HEALTH EXPENDITURES TARGETING CHILDREN.

In 2009, SHÇEK, as the institution in charge of the coordination activities of the United Nations Convention on the Rights of the Child, spent an amount equal to 0,09 percent of GDP for children, including the disabled. Only 49 percent of overall expenditures of SHÇEK directly or indirectly targets the children, including the disabled. We believe that resources allocated to SHÇEK for services targeting children should be increased.

Budget allocation charts of SHÇEK demonstrate a significant decline in the resources allocated to the Department of Child Services, contrary to the increase envisaged for the Department of Social Assistance Services. The main strategies set forward in the 2010-2014 Strategic Plan of SHÇEK are transition to a protective-preventive service model, services ensuring that children remain under the care of their biological families, and institutional care provided in universal standards. Taking measures for securing the self-sufficiency of those in need of care within their own environment is a must for social services and especially the importance and the role of family for the psycho-social development of children is well recognized. However, given the existing level budget appropriations, achieving the transition to the protective-preventive service model appears to be unrealistic.

According to this Plan, the number of beneficiaries of child-rearing assistance for the returning children is estimated to increase from 22.000 TL in 2010 to 34.000 TL in 2014. Yet, the annual expenditures

SERVICES AIMING THE PROTECTION OF CHILDREN SHOULD NOT TRANSFORM INTO SOCIAL ASSISTANCE TOWARDS FAMILIES. THEY SHOULD BE DESIGNED AS INTEGRATED SOCIAL SERVICE INTERVENTIONS TARGETING THE PROTECTION AND EMPOWERMENT OF CHILDREN.

per child under this scheme is estimated to decrease from 5.278 TL in 2010 to 4.151 TL in 2014, while the annual expenditure per child on counseling services for this group of beneficiaries is estimated to increase only from 2,5 TL in 2010 to 3,30 TL in 2014. Within the context of child care services, the importance and the vitality of providing psycho-social support besides financial assistance is well acknowledged. Sufficient resources should be allocated in order to provide psy-

cho-social support and counseling services to families as well as children in formal care or for those who have been returned to their families. Budget appropriations for that purpose should ensure the employment of qualified staff for the responsibility of monitoring children. The quantity and quality of personnel sustaining protective child care services should be increased throughout Turkey and, in order to meet the diversifying needs, funds should be spared for the development of new specializations.

Given the long duration of trials of the children engaged in criminal activities as well as the lack of juvenile courts in each and every province in Turkey, the share of expenditures on judiciary services is highly inadequate. This contradicts both Article 40 of the United Nations Convention on the Rights of the Child (“States Parties shall seek to promote the establishment of laws, procedures, authorities and institutions specifically applicable to children alleged as, accused of, or recognized as having infringed the penal law”) and Article 25 of National Law on Child Protection (“Juvenile courts shall be established in each province”). The number of active juvenile courts has decreased from 80 to 71 between 2008 and 2009, while the budget allocated for juvenile courts is estimated as 23.565.395 TL. In order to establish a juvenile court in every province of Turkey as stated in the law, this budget should be increased by 72 percent. Therefore, in accordance with feasibility reports for each province, more resources should be allocated for increasing the number of juvenile courts. Moreover, additional resources are needed in order to increase the number of personnel working in juvenile courts and provide high-quality service through in-service training.

According to the statistics on judicial records, the average duration of trials at the juvenile courts and juvenile high criminal courts has been ever increasing from 282 days in 2005 to 332 days in 2006 and 527 days in 2007. The average duration of 267 days at juvenile high criminal courts and of 326 days at regular juvenile courts remain substantially high in comparison to the average trial duration of 234 days for adults.

THE GRADUALLY INCREASING LENGTH OF TRIAL DURATIONS IN JUVENILE COURTS IS INTOLERABLE. IN 2009, 71 JUVENILE COURTS HAVE PROVIDED SERVICE IN 30 PROVINCES. ADDITIONAL RESOURCES ARE NEEDED IN ORDER TO INCREASE THE NUMBER OF JUVENILE COURTS AND IMPROVE SERVICE QUALITY.

In 2009, 1.386 children within the criminal execution institutions of the Ministry of Justice received services under conditions adequate for juvenile needs, while 656 of them dwelled under conditions tailored for adult needs. Sufficient funds must be allocated to ensure that each and every child receives services fit for infantile conditions. The Human Rights Commission of the Turkish Grand National Assembly in its investigation in 2009-2010 on the conditions of juveniles dwelling at criminal execution institutions, has stated

that compared to correction officers, the number of social workers and psychologists is significantly low and this number should be increased. While the occupancy rate in the correction officer posts is 85 percent, for social worker posts it is only 31 percent.

According to Turkish Statistics Institution’s (*Türkiye İstatistik Kurumu* - TÜİK) 2008 census, 11,3 percent of children in the 12-14 age group are working, while according to October-December 2006 data, 6 percent of the children in the 6-17 age group take part in work life. Time-Bound Social Policy and Framework Program, carried out in accordance with the ILO Convention No. 182, targets to eliminate the worst forms child labor identified as children working on street trades, commercial seasonal agricul-

ture and small scale manufacturing industry. Because updated data on child labor is not available, it is impossible to assess the progress achieved towards that target. Resources should be allocated for an effective evaluation of Turkey's progress in combating child labor and revision of existing strategy and plans. We should also note that no resource is allocated to the Child Labor Unit of the Social Insurance Department of Disadvantaged Groups of the Ministry of Labor and Social Security in 2009, as was the case in 2008.

IN 2008 AND 2009 NO PUBLIC RESOURCES WERE ALLOCATED FOR EXPENDITURES ON WORKING CHILDREN. WE BELIEVE THAT TURKEY SERIOUSLY NEEDS RESOURCES TO BE USED FOR THE ASSESSMENT OF THE PROGRESS ACHIEVED IN THE FIGHT AGAINST CHILD LABOR, AS WELL AS FOR PROGRAM REVISION AND IMPLEMENTATION.

PUBLIC EXPENDITURES TARGETING THE YOUTH

The median age in Turkey today is 29,2. As of 2010, the number of young people aged between 15-24 is 12.545.094 and constitutes 17,01 percent of the population in Turkey. The youth population has increased by 0,24 percent since last year.

This youth population of 17 percent has certain needs that can only be met by public services. As members of NGOs working on the youth, we believe that empowerment of the youth is one of the main responsibilities of the public sector. "Empowerment of the Youth" implies conditions which al-

IN ORDER TO ENSURE THAT YOUNG PEOPLE LIVE IN SOCIETY AS SELF-RELIANT AND EQUAL INDIVIDUALS, WE BELIEVE THAT THE PUBLIC SHOULD GIVE PROMINENCE TO SERVICES REGARDING SPORTS, PARTICIPATION IN SOCIAL LIFE, HOUSING, SUPPORT FOR EDUCATION AND SUPPORT FOR ENTERING THE LABOR MARKET.

low young people to live as self-reliant and equal individuals within the society and empower them so as to enhance their participation in social life by increasing their capabilities and capacities. In order to monitor the public spending targeting the youth, we take into account expenditures related to sports, participation in social life, housing, support for education and support for entry into the labor market. Other expenditures related to the protection and health of the population aged 0-18 are included within the public expenditures on the protection of children.

In this regard, expenditures targeting the youth includes: expenditures of DG of Youth and Sports⁶ and DG of Higher Education Credit and Dormitory Agency (YURTKUR)⁷; financial contributions of EU's Education and Youth Programs to Turkey's budget; resources allocated to youth projects under the Social Assistance Programme (*Sosyal Destek Programı* - SODES); expenditures targeting youth made by GAP Administration Human and Social Development General Coordination; scholarships provided by the Council of Higher Education (YÖK), Ministry of National Education (*Milli Eğitim Bakanlığı* - MEB), and The Scientific and Technological Research Council of Turkey (TÜBİTAK); İŞKUR's Active Labor Market expenditures; and venture capital support provided by TÜBİTAK and Ministry of Industry and Commerce (Table 4). Accordingly, all public expenditures targeting youth sum up to 4.483.403.160 TL in 2010. In 2009 and 2008 those expenditures were equal to 3.955.823.861 TL and 3.021.118.459 TL, respectively.

The rise observed in the percentage ratio of public expenditures targeting youth to GDP in 2010 is results primarily from the increase in the budget allocated to DG of Youth and Sports for the University Winter Games organized in Erzurum in 2010. Hence, that positive rise is not linked to sustainable activity. In fact, 2011 budget estimate for the DG of Youth and Sports indicates a return to pre-2011 levels.

According to the calculations, the public expenditures targeting youth, including spending on Winter Games in Erzurum, constitute 0,41 percent of GDP in 2010. Furthermore, our calculations reveal that public expenditures targeting the youth as a percentage of GDP is planned to be decreased to 0,37 percent in 2011.

When per capita public expenditure targeting the youth is analyzed, a similar decrease is observed. This per capita level of expenditure was 243 TL in 2008 and 316 TL in 2009 and increased to 357 TL in 2010. However, it is estimated to decrease to 353 TL according to the 2011 budget law.

PUBLIC INSTITUTIONS' PER CAPITA SPENDING FOR THE YOUTH IS 357 TL IN 2010 AND 353 TL IN 2011. THIS LEVEL OF EXPENDITURE IS CONSIDERABLY LOW.

Although Turkey is one of the fastest growing economies in the world, expenditures targeting the youth have not been increased so as to keep pace with the economy's overall growth rate.

YURTKUR is the institution with the highest share in the expenditures targeting the youth, followed by DG of Youth and Sports. The resources utilized via İŞKUR's Active Labor Market program for the vocational training of the youth hold third place.

Despite the rise planned in YURTKUR's expenditures in nominal terms, there is no parallel increase in its percentage of GDP level. Given the excess in demand for dormitories, YURTKUR's expenditures have to be increased in order to close the gap. Increasing the number of available beds alone is not sufficient; YURTKUR's Disciplinary Regulation prioritizes alternative methods and expenditures for the solution of housing needs of young people. Both the number of scholarships provided by YURTKUR and the monetary value of those scholarships is quite low. According to TÜİK statistics, non-agricultural youth unemployment rate in October 2010 is 21,3 percent and Turkey is the country with the highest unemployment rate among university graduates in the OECD area. Considering the difficulties university graduates encounter during their job search, it becomes obvious that the conditions for YURTKUR's loan repayments should be linked to being employed.

IN TURKEY THE LEVEL OF PUBLIC EXPENDITURES TARGETING THE YOUTH AS A PERCENTAGE OF GDP IS EQUAL TO 0,41 IN 2010. EXPENDITURES FOR 2010 ALSO INCLUDES THE RESOURCES ALLOCATED FOR THE ORGANIZATION OF ERZURUM WINTER GAMES. THIS PERCENTAGE IS INTENDED TO BE DECREASED TO 0,37 IN 2011.

WE BELIEVE THAT, IN ORDER TO CREATE INCENTIVES FOR THE YOUTH TO PREFER UNIVERSITY DORMITORIES, DORMITORY SERVICES FOR UNIVERSITY STUDENTS SHOULD BE INCREASED, EACH UNIVERSITY SHOULD PROVIDE DORMITORY SERVICES WITHIN THEIR CAMPUS AREA ACCORDING TO THEIR STUDENT QUOTAS, AND DISCIPLINARY REGULATIONS OF DORMITORIES SHOULD NOT PROHIBITORY OR TAKE YOUNG PEOPLE FOR POTENTIAL CRIMINALS.

We believe that the right to education involves all stages of education and is one of the main missions of social state. Therefore social capital in a country can only be increased by high quality higher education.

As is known, young people attending universities pay a fee. We calculated the total amount of those fees by examining the revenue sheets of all universities and taking into account all revenues related to formal and non-formal education. According to that calculation, the overall level of fees collected from university students is 497.631.017 TL in 2009 and 501.436.471 TL in 2010 (Table 4). Resources allocated to universities from the Central Government Budget are 7.458.207.000 TL and 9.141.362.000 TL in 2009 and 2010, respectively. Hence students only provide 6 percent of the total revenue of universities and without those fees, primary balance of Central Government Budget would increase only by 0,2 percent.

There is a critical gap between expenditures made for young people in formal education and for those who are not. The overall share of YURTKUR and scholarships of YÖK an MEB in total public expenditures targeting the youth is calculated as 81 percent for 2008, 77 percent for 2009 and 76 percent for 2010. For 2011, this share is estimated as 87 percent. We expect an increase in the amount of resources available for young people who are not in formal education and hope that this imbalance will be alleviated.

DG of Youth and Sports is the institution with the greatest level of expenditure spent on young people not in education. Ninety percent of the DG's expenditures are related to the activities of sports departments. We think that implementing mainly sports-related policies for young people not in education is not a proper approach for enhancing their participation in social life and assuring their personal development.

**THE YOUTH, ESPECIALLY YOUNG PEOPLE NOT IN
EDUCATION IS NON-EXISTENT IN THIS BUDGET.**

Young people need support for living as self-reliant and equal individuals of society and participating in social life, but this need is not limited to sports activities. Even though we do not have access to the gender breakdown of expenditures, we argue that public expenditures targeting the youth should prioritize specific policy interventions to enhance participation of young women in social life as well as in education.

We observe that, even when the expenditures of higher education institutions and secondary education are taken into account, the share of public expenditures targeting the youth is still below 2,1 percent of GDP, a level lower than the 2010 percentage.

**INCLUDING SECONDARY AND HIGHER
EDUCATION SPENDING, THE SHARE
OF EXPENDITURES TARGETING YOUTH
IN GDP IS ONLY 2,1 PERCENT.**

PUBLIC EXPENDITURES TARGETING THE DISABLED

Public expenditures of institutions under Central Government targeting people with disabilities comprise of expenditures on social assistance and social services, support for employment, special education and sports. The sum of public expenditures in these realms which was 629.363.325 TL in 2006, increased to 994.746.236 TL in 2007, 2.622.743.705 TL in 2008, and 3.687.454.244 TL in 2009. With that nominal increase in 2009, the share of public expenditures targeting the disabled in GDP increased from 0,28 percent in 2008 to 0,39 percent in 2009.

The adoption of the Law on the Disabled (No. 5378), the ratification of the United Nations Convention on the Rights of Persons with Disabilities and increases in public employment opportunities for people with disabilities have all been considered as significant developments in the realm of policies targeting the disabled. Nevertheless, we argue that more efforts are necessary in the policy domain so as to enhance the participation of the people with disabilities in economic, social and political life as equal citizens.

WE CONSIDER BOTH THE EXPANSION OF THE POLICIES AS WELL AS THE INCREASES IN THE PUBLIC EXPENDITURES TARGETING THE DISABLED AS POSITIVE DEVELOPMENTS. WE ALSO BELIEVE THAT PUBLIC EXPENDITURES TARGETING THE DISABLED SHOULD BE DESIGNED WITH THE INTENTION OF SUPPORTING THEIR PARTICIPATION IN SOCIAL LIFE.

When we analyze the combination of overall expenditures targeting the disabled, we see that 70 percent of resources are allocated to social assistance and allowance payments. Hence resources allocated to research on disability, prevention of disability, education and training, employment, rehabilitation, and social participation are still significantly low.

The social assistance provided by the Department of Care for the Disabled of SHÇEK accounts for the most significant increase of public expenditures targeting people with disabilities. This scheme primarily involves income-tested cash transfers amounting to the official minimum wage for the home-based care of the disabled. The number of beneficiaries of this scheme reached 201.320 by the end of 2009 and 291.000 by the end of 2010. This home-based care allowance signifies increasing state involvement in the realm of care for the disabled, mostly aimed at compensating for inadequate service provision. We focus attention on home-based care; however we claim that this policy based on the responsibility of family in care, especially the informal work of women at home, has the potential of reinforcing the already existing gendered nature of the division of work against women. We strongly believe that these cash transfer policies should be complemented with expansions in the provision of institutional care for the disabled. In this regard, we also argue that public expenditures on institutional care services for people with severe disabilities should be increased substantially.

We claim that, in addition to home-based care allowance, steps should be taken towards meeting the demand and need for institutional day-care and live-in care. We note that increasing the service capacity according the level of demand, as well as the resources allocated to expenses on that area is especially important in the case of seriously disabled persons. We assert that in order to improve service quality, greater resources should be allocated to the education of qualified personnel and families.

The income level is calculated by dividing the total household income by household size. In our opinion, this level should be determined after the compulsory expenses of the disabled, if any, are deduced and

the disability living allowance should be determined accordingly. On the other hand, the cash transfer scheme of the SGK implemented under Law No. 2022 is a monthly income support program for poor people with disabilities. While the risk of disability is significantly high among the poor throughout the world, being disabled increases the risk of poverty not only by exclusion from social, economic and political life but also due to additional costs. For this reason, we consider increases in the amount of cash benefits provided under the Law No. 2011 as positive but insufficient developments.

WE DEMAND INCREASES IN THE LEVELS OF THE MONTHLY CASH BENEFITS UNDER THE 2022 SCHEME AT LEAST TO THE LEVEL OF OFFICIAL MINIMUM WAGE FOR ALLEVIATING THE RISK OF POVERTY FOR THE DISABLED.

We believe that the conditionality attached to these benefits and the loss of entitlement by the beneficiary in case of formal employment affects the incentives for the disabled. We argue that the monthly cash transfer program for people with disabilities should be regarded as a separate policy instrument catering to the additional expenditures burdening the household budget, and thus should not be treated as contingent upon non-employment.

We observe an increase in the public expenditures that İŞKUR⁸ makes on the training and job placement of disabled persons. Yet, we find no evidence of increased expenditures on redesigning of the workplaces or purchasing of supportive technological equipment for workplaces to enhance access and usability for the disabled so as to expand their employment opportunities. We propose that, without any budgetary expansion, such expenditures could be made out of the resources of the Sanction Fund of İŞKUR which accumulates through penalties paid by employers who fail to comply with the existing employment quota system for the disabled.

The annulment of those penalties was considered as a part of the omnibus law discussions in the Grand National Assembly in January 2011, but we believe that they are an important source for the education of the disabled. Therefore, we appreciate the exclusion of this annulment from the omnibus law. Those penalties should continue to be implemented in the private sector with a ratio of 3 percent. Furthermore, we recognize the increase in the number of disabled people employed by the public sector; however we also expect the existing 31.211 vacant posts in the public sector allocated for the disabled to be filled by the end of 2010.

For the disabled, employment means much more than a source of income. Employment in fact assures the participation of the disabled people in social life. Therefore, we believe that wage payments made by private companies to disabled people by presenting them as employed in the paperwork, without allowing them to actually work in the workplace does not comply with the aims of this policy and is an issue that should be paid great attention to during workplace inspections.

The expansion of publicly financed special education services provided under the auspices of Ministry of National Education with the collaboration between DG for Special Education, Guidance and Counseling Services and DG for Private Education Institutions in 2008 and the parallel increase in the amount of relevant public resources is a positive development. Yet, we would also like to draw attention to the resources required for meeting the increasing need for the provision of inclusive education and training of qualified staff for that purpose.

Moreover, we would like to point out the need for instituting a monitoring mechanism carried out by qualified staff to ensure quality service at the private special education centers catering to disabled children. Compared to EU countries, children with special development needs in Turkey receive fewer hours of free-of-charge special education services, which, in our opinion, is an important problem. The length of special education services should be decided upon according to scientifically determined requirements, not financial concerns.

Foundations for Social Assistance and Solidarity also provide limited medical equipment support to the disabled. Indeed, to overcome the problems the disabled face in their access to the medical equipment, we argue that all disabled people should be covered by formal social security system without any contribution requirement, as envisaged in the Law on the General Health Insurance, and all of their medical needs should be provided in good quality and free of charge by SGK.

**WE CLAIM FOR ADDITIONAL
BUDGETARY ALLOCATIONS FOR
THE SUPPORTIVE TECHNOLOGICAL
EQUIPMENT AND REDESIGN OF
THE BUILDINGS TO ENSURE THE
PARTICIPATION OF THE DISABLED IN
EDUCATION AND EMPLOYMENT.**

The disabled with less than 40 percent loss of their ability are excluded from all public programs and schemes targeting people with disabilities. We observe that this entails considerable inequalities among disabled citizens and argue that the eligibility conditions for those services should be extended and supplementary appropriations should be allocated to the individual budgets of related institutions.

Education and awareness-raising activities for all segments of society (family, school, and workplace) are required in order to combat with existing prejudices about and negative attitudes towards the participation of the disabled in social life. We believe that Administration for Disabled People, Ministry of Education, state radio and television, as well as the Committee Against Discrimination to be established in near future should assume important roles for that purpose and should receive resources for fulfilling those roles.

MILITARY EXPENDITURES

As a democratic demand, we claim that military expenditures in Turkey should be both transparent and traceable, and should be open to effective parliamentary or non-governmental scrutiny.

Several public institutions and public funds should be monitored for the calculation of military expenditures (Table 6). The defense industry in Turkey is dominated by the State Economic Enterprises and other public equity involvement. In most cases, military expenditures and expenditures on domestic security cannot be identified separately. However, the most important obstacle for monitoring military expenditures is the lack of transparency in data.

This non-transparency is most obvious in the expenditures of Turkish Armed Forces Foundation⁹. Even though there are no transfers from the public budget to the Foundation, we observe that, in addition to the expenditures of its subsidiaries, the Foundation also has “project expenditures” for other arms production. In a press statement in 2009, the general director of the Foundation stated that “[o]ver the past five years, the Foundation has contributed approximately 100 million TL from its own budget

to the projects of the Armed Forces of Turkey.”¹⁰ For an effective monitoring of military expenditures, the transparency of Foundation’s expenditures is a *sine qua non*. Although the expenditures of public institutions have become substantially more transparent in recent years, expenditures of the Foundation has not been made public since 2000.

The secret fund expenditures¹¹ of the Prime Ministry can be followed via activity reports; however there is lack of information on the share of military related expenditures made through this fund. The total spending for the monthly wages of village guards¹² exhibit

an increase, yet it is impossible to calculate whether it is due to an increase in the number of village guards employed or in the amounts of the wages paid. The total public expenditures on the village guard system could not be calculated fully also because we can trace neither the amount of the social security expenditures for these guards nor expenditures for the armaments used by them. Besides, within

CIVIL AND PARLIAMENTARY OVERSIGHT OF DECISIONS RELATED TO MILITARY EXPENDITURES IS NOT SUFFICIENT AND SHOULD BE IMPROVED. YET, COURT OF AUDITORS LAW ADOPTED IN DECEMBER 2010 HAS IMPOSED ADDITIONAL RESTRICTIONS REGARDING THE AUDITING OF MILITARY EXPENDITURES.

the overall personnel expenditures of the Ministry of Interior equaling 1.121.066.000 TL, a remarkable level of 384.186.000 TL is allocated to the wages of village guards.

In addition to lack of data, it is also impossible to identify the expenditures on compulsory military service undertaken by non-professional citizens. On the other hand, although the gendarmerie forces in Turkey is planned to be professionalized by 2013, a relevant change in the budget of the General Command of Gendarmerie is not observed.

The Law on Court of Auditors, adopted in 3 December 2010 has imposed some restrictions on performance auditing. Moreover, the Law also stipulates that the conditions for the public announcement of audit reports of the state properties of public institutions related to defense, security and intelligence will be determined by a special regulation to be prepared by the Court of Auditors in accordance with the opinions of relevant institution and will be issued by the Council of Ministers. That provision contributes to the already existing restrictions on performance auditing by possibly limiting transparency on military expenditures.

Using available data, the total military expenditures undertaken by several institutions is calculated as 19.358.740.000 TL for 2008 and 21.951.755.000 TL for 2009, while legislated level for 2010 is 22.898.087.000 TL (Table 6). The share of military expenditures in GDP, which has been below 2 percent before 2009, is expected to increase to 2,1 percent

THERE IS CONSIDERABLE LACK OF INFORMATION REGARDING THE EXPENDITURES OF THE TURKISH ARMED FORCES FOUNDATION THE LEVEL OF THE MILITARY EXPENDITURES FINANCED BY THE SECRET FUND OF THE PRIME MINISTRY AND EXPENDITURES FOR THE PURCHASE OF ARMAMENT FOR REGULAR (WAGE-EARNING) AND VOLUNTARY VILLAGE GUARDS.

THE SHARE OF MILITARY EXPENDITURES IN GDP INCREASED FROM 2,0 PERCENT TO 2,08 PERCENT IN 2010. THE BUDGET PROJECTIONS INDICATE THAT IT WILL INCREASE TO 2,1 PERCENT IN 2011.

IN OUR OPINION, THE LEVEL OF MILITARY EXPENDITURES AS A PERCENTAGE OF GDP SHOULD RATHER BE DECREASED TO 1,7 PERCENT, WHICH IS THE AVERAGE LEVEL FOR THE NATO MEMBER EUROPEAN COUNTRIES. THEREFORE WE APPRECIATE THE DECLINE IN MILITARY SPENDING PLANNED FOR 2012 AND 2013.

in 2010, and 2011. According to the data provided by NATO, the average share is 1.7 percent in NATO member European countries. Spending of resources on the military has been higher than that on education for the past fifteen years. In a country where the age group of 6-29, which should receive formal education, constitutes 48 percent of total population according to TÜİK data (Table 7), this obviously has had a cumulative impact on current problems such as an ever-growing unskilled labor force, low levels of labor productivity and severe unemployment facing the youth.

In our opinion, the answer to the question of whether it is arms or it is social services, health services, education, and judicial services that a country needs is straightforward: We want our taxes to be spent on services that aim to ensure decent living conditions for all people, rather than on arms used for killing people.

The interest payments of Turkey is rapidly decreasing and this fall is expected to continue after 2011 (Table 7). We suggest that instead of contracting public spending due to this fall, resources allocated to social expenditures should be increased.

WE OBSERVE THAT DURING 1990s, THE SHARE OF MILITARY EXPENDITURES WAS SIGNIFICANTLY HIGH, UP TO 5 PERCENT OF GDP, AND EXCEEDED BY FAR THE SHARE OF EXPENDITURES ON EDUCATION BETWEEN 1988 AND 2004 FOR 15 YEARS.

Members of Public Expenditures Monitoring Platform (in alphabetical order)

Amargi Women's Cooperative
Amnesty International Turkey
Association for Health Officials
Association for Solidarity with Young People Deprived of Freedom
Association for Support to Tarlabası Community
Association of Human Rights in Mental Health Initiative
Başak Culture and Arts Foundation
Boğaziçi University Social Policy Forum
Center for Research and Promotion of Community Health
Community Development Association
Community Volunteers Foundation
Consumers' Association
Cooperative of Development Initiative Group
Education Reform Initiative
Environmental Law Association
European Community Studies Association
Foundation for the Disabled
Foundation for Women's Solidarity
Helsinki Citizens' Assembly
Human Rights in Mental Health Initiative
Iris Equality Monitoring Group
Istanbul Bilgi University Children's Studies Unit
Istanbul Bilgi University NGO Training and Research Center
Istanbul Bilgi University Youth Studies Unit
Izmir Women Solidarity Association
Kaos Gay and Lesbian Cultural Research and Solidarity Organization
Local Civil Initiative of Eskişehir
Mardin Association for Youth and Culture
Nilüfer City Council
Organization of Patients' and Patients' Relatives' Rights
Six Dots Foundation for the Blinds
Social Development and Gender Equality Policy Center
Social Policy Collective
Social Rights Association
Social Workers' Association Head Office
Social Workers' Association Istanbul Branch
Social Workers' Association Izmir Branch
Social Workers' Association Kocaeli Branch
Social Workers' Association Konya Branch
Social Workers' Association Trabzon Branch
The Agenda is Children!
The Association of Protecting and Improving the Rights of Seasonal Agricultural Workers
Tosya Association of Physically Handicapped
Transparency International - Turkey
Women's Labour and Employment Initiative Platform

YG-21 Cizre Youth Assembly
Youth Assembly of Diyarbakır City Council
Youth Development Association
Youth Employment Association
Youth for Habitat
Youth Initiative Association for Art and Social Development
Youth Re-autonomy Foundation of Turkey, Ankara Branch

Other Signatories (in alphabetical order)

Akdeniz Youth Association
All Colours – Former Volunteers of European Voluntary Service Youth Association
Alumni Association for Sociology
Antalya Women's Association for Counselling and Solidarity
Association for Children Under the Same Roof (ÇAÇA)
Association for Civil Society in the Criminal Execution System
Association for Class of Workers in Health Services
Association for Development of the Socio-cultural Life
Association for Experts on Judicial System
Association for Facilitation
Association for Health Technicians
Another Association
Center for Research and Education in Health and Social Policy Association
Foundation for Presentation of Guidance in Higher Education and Training of Guides
Foundation for Research on Society and Law
Health Technicians and Operators Association
Initiative for PeaceNet
Life Support Search and Rescue Association
Local Governments Research, Solidarity and Education Association
Mardin Association for Youth and Culture
Ordu Women's Empowerment Association
Positive Living Association
Punta Youth and Sports Club Association
Silopi Association for Subsistence of and Solidarity with the Disabled
Social Workers' Association Akdeniz Branch
Social Workers' Association Ankara Branch
Social Workers' Association Bursa Branch
Social Workers' Association Denizli Branch
Social Workers' Association Edirne Branch
Social Workers' Association Mersin Branch
Social Workers' Association Samsun Branch
Social Workers' Association Şanlıurfa Branch
Social Workers' Association Van Branch
Turkey Foundation for Europe
Turkish Association of Muscular Diseases

Table 1: 2006-2013, Social Protection Expenditures, Thousand TL

	2006	2007	2008	2009	2010	2011 (BUDGETED)	2012 (ESTIMATE)	2013 (ESTIMATE)
A: EXPENDITURES OF THE CENTRAL GOVERNMENT ON "SOCIAL SECURITY AND SOCIAL ASSISTANCE"								
UNDERSECRETARIAT OF TREASURY	658.061	807.545	1.022.169	1.018.575	1.176.290	1.381.820	1.561.251	1.738.707
ADMINISTRATION FOR DISABLED PEOPLE	2.456	3.321	2.875	3.423	3.586	7.708	8.909	11.219
DG OF SOCIAL ASSISTANCE AND SOLIDARITY	1.843	2.499	2.612	4.237	249.664	17.943	20.691	24.038
SOCIAL SERVICES AND CHILD PROTECTION AGENCY	426.912	603.200	1.056.174	1.783.688	2.516.762	3.246.116	3.778.942	4.177.109
DISASTER AND EMERGENCY MANAGEMENT PRESIDENCY	0	0	0	0	633.253	507.306	504.335	525.129
MINISTRY OF NATIONAL DEFENSE	11.033	10.442	11.096	12.127	11.194	15.910	16.750	17.550
MINISTRY OF FOREIGN AFFAIRS	4.327	5.245	4.341	7.463	5.542	11.931	12.157	12.475
MINISTRY OF FINANCE	11.902.882	7.267.901	9.315.255	19.950.445	24.191.830	27.159.221	29.792.815	32.426.399
MINISTRY OF PUBLIC WORKS AND SETTLEMENT	225.667	215.825	253.354	244.884	3.039	0	0	0
MINISTRY OF AGRICULTURE	45.911	88.332	26.244	29.438	8.728	10.580	11.141	11.675
MINISTRY OF LABOUR AND SOCIAL SECURITY	12.856.272	25.823.450	25.849.685	32.907.174	31.054.338	35.522.995	39.202.455	42.136.714
INSTITUTIONS WITH GENERAL BUDGETS	26.135.364	34.827.760	37.543.805	55.961.454	59.854.226	67.881.530	74.909.446	81.081.015
IN KIND ASSISTANCE FOR THE POOR (COAL)	250.000	265.000	332.000	252.200	462.400	594.500	661.534	729.000
INSTITUTIONS WITH GENERAL BUDGETS (including in-kind coal assistance for the poor)	26.385.364	35.092.760	37.875.805	56.213.654	60.316.626	68.476.030	75.570.980	81.810.015
DG OF FOUNDATIONS	75.141	120.784	119.885	108.610	36.129	47.086	48.355	49.571
GAP Regional Development Administration	2.510	2.946	7.082	5.357	4.171	4.699	4.979	5.279
INSTITUTIONS WITH SPECIAL BUDGETS	77.651	123.730	126.967	113.967	40.300	51.785	53.334	54.850
TOTAL CENTRAL GOVERNMENT EXPENDITURES ON "SOCIAL SECURITY AND SOCIAL ASSISTANCE"	26.463.015	35.216.490	38.002.772	56.327.621	60.356.926	68.527.815	75.624.314	81.864.865
1: TOTAL CENTRAL GOVERNMENT EXPENDITURES ON SOCIAL PROTECTION (excluding transfers to SGK and Unemployment Insurance Fund, including in-kind coal assistance)	1.045.800	1.317.594	1.815.663	2.451.427	3.934.468	4.463.779	5.067.793	5.563.045
B: EXPENDITURES OF THE CENTRAL GOVERNMENT ON HEALTH CARE SERVICES								
GRAND NATIONAL ASSEMBLY OF TURKEY	271	327	383	602	269	439	483	530
PRIME MINISTRY	461	520	547	634	563	822	888	954
TURKISH STATISTICAL INSTITUTE	156	184	18	11	9	17	19	20
PRESIDENCY OF RELIGIOUS AFFAIRS	249	245	262	305	157	229	252	266
DG OF SECURITY	2.007	2.166	2.554	2.793	3.201	3.798	4.098	4.386
MINISTRY OF FOREIGN AFFAIRS	1.578	1.665	1.748	1.887	1.210	805	847	887
MINISTRY OF FINANCE	0	0	0	0	0	125.000	0	0
MINISTRY OF PUBLIC WORKS AND SETTLEMENT	76.884	117.430	78.253	49.174	45.047	674	730	785
MINISTRY OF HEALTH	8.475.066	10.358.358	11.962.380	14.560.930	14.730.755	17.204.426	18.483.887	19.819.839
Expenditures on Green Card Scheme	2.909.800	3.913.000	4.031.000	5.506.000	4.504.000	4.695.000	4.978.000	5.255.000
UNDERSECRETARIAT OF MARITIME AFFAIRS	102	108	120	90	77	125	137	150
MINISTRY OF AGRICULTURE	10.124	11.130	55.111	87.938	65.662	89.823	84.661	87.898
MINISTRY OF INDUSTRY AND TRADE	13	37	36	31	34	70	74	77
MINISTRY OF CULTURE AND TOURISM	56	89	78	94	16	55	59	63
DG OF METEOROLOGICAL SERVICES	175	163	207	198	200	244	262	283
DG OF STATE HYDRAULIC WORKS	284	232	226	261	289	382	485	514
INSTITUTIONS WITH GENERAL BUDGETS	8.567.426	10.492.654	12.101.923	14.704.948	14.847.489	17.426.908	18.576.882	19.916.652
DG OF HIGHWAYS	1.166	1.641	1.100	1.115	1.126	1.159	1.254	1.344
SCIENTIFIC AND TECHNOLOGICAL RESEARCH COUNCIL OF TURKEY	277	288	289	310	316	454	489	524
DG OF YOUTH AND SPORTS	837	952	1.032	1.369	1.439	1.643	1.752	1.856
DG OF STATE OPERA AND BALLET	9	125	178	100	116	772	823	874
DG OF FOUNDATIONS	7.503	29.740	4.240	24.133	20.260	464	497	530
DG OF HEALTH FOR BORDER AND COASTAL AREAS	89.466	33.193	54.648	112.774	159.420	103.162	104.934	106.665
INSTITUTE FOR NUCLEAR ENERGY	111	82	57	48	57	182	195	213
UNDERSECRETARIAT FOR DEFENCE INDUSTRIES	1	0	0	0	0	1	1	1
TURKISH STANDARDS INSTITUTE	4	0	0	0	0	0	0	0
GAP REGIONAL DEVELOPMENT ADMINISTRATION	202	0	0	0	0	0	0	0
HIGHER EDUCATION INSTITUTIONS	606.660	717.702	788.533	836.963	1.036.898	929.229	935.948	944.986
INSTITUTIONS WITH SPECIAL BUDGETS	706.236	783.723	850.077	976.812	1.219.632	1.037.066	1.045.893	1.056.993
2: TOTAL CENTRAL GOVERNMENT EXPENDITURES ON HEALTH CARE SERVICES	9.273.662	11.276.377	12.952.000	15.681.760	16.067.121	18.463.974	19.622.775	20.973.645
C: EXPENDITURES OF SOCIAL SECURITY INSTITUTION (SGK) (formerly SSK, Emekli Sandığı, Bağkur)								
OTHER EXPENDITURES	6.405.000	6.805.000	5.512.000	5.757.000	6.748.000	7.604.000	8.020.000	8.305.000
Expenditures for the schemes under Law No. 2022	1.380.268	1.661.479	1.690.026	2.382.723	2.471.742	2.693.541	2.843.302	2.987.173
INSURANCE EXPENDITURES	44.786.000	52.736.000	59.647.000	68.051.000	79.668.000	92.882.000	103.164.000	113.453.000
EXPENDITURES ON HEALTH	17.676.000	20.045.000	25.404.000	28.863.000	32.271.000	33.349.000	35.781.000	37.895.000
HEALTH EXPENDITURES FOR PUBLIC OFFICIALS (included in SGK expenditures from 2010 onwards)	2.426.000	2.808.608	2.812.253	3.286.198	326.000	246.435	263.145	279.224
3 : SOCIAL PROTECTION EXPENDITURES BY SGK	71.293.000	82.394.608	93.375.253	105.957.198	119.013.000	134.081.435	147.228.145	159.932.224
D: EXPENDITURES OF UNEMPLOYMENT INSURANCE FUND								
EXPENDITURES OF UNEMPLOYMENT INSURANCE FUND (excluding transfers to GAP Administration)	376.000	404.000	640.000	1.829.000	1.562.000	1.578.000	1.759.000	1.894.000
4: SOCIAL PROTECTION EXPENDITURES BY UNEMPLOYMENT INSURANCE FUND	376.000	404.000	640.000	1.829.000	1.562.000	1.578.000	1.759.000	1.894.000
E: EXPENDITURES OF SOCIAL ASSISTANCE AND SOLIDARITY FUND								
EXPENDITURES OF SOCIAL ASSISTANCE AND SOLIDARITY FUND	1.389.746	1.413.757	1.797.053	2.365.039	2.166.848	2.337.145	2.695.761	2.985.879
5: SOCIAL PROTECTION EXPENDITURES BY SOCIAL ASSISTANCE AND SOLIDARITY FUND (SYDTF)	1.389.746	1.413.757	1.797.053	2.365.039	2.166.848	2.337.145	2.695.761	2.985.879
TOTAL SOCIAL PROTECTION EXPENDITURES: CENTRAL GOVERNMENT, SGK, UNEMPLOYMENT INSURANCE FUND, SYDTF 1+2+3+4+5	83.378.208	96.806.336	110.579.968	128.284.424	142.743.437	160.924.333	176.373.475	191.348.793
GDP	758.391.000	843.178.000	950.534.000	952.635.000	1.098.807.000	1.215.000.000	1.343.000.000	1.485.000.000
TOTAL SOCIAL PROTECTION EXPENDITURES /GDP %	10,99	11,48	11,63	13,47	12,99	13,24	13,13	12,89

Table 2: Public Expenditures on Social Security, Social Assistance and Health Care Services Percentage Shares in GDP, Summary Table

	2006	2007	2008	2009	2010	2011 (BUDGETED)	2012 (ESTIMATE)	2013 (ESTIMATE)
EXPENDITURES ON HEALTH CARE SERVICES	3,87	4,05	4,33	5,02	4,43	4,28	4,14	3,98
SGK EXPENDITURES ON HEALTH CARE SERVICES (including public officials)	2,65	2,71	2,97	3,37	2,97	2,77	2,68	2,57
CENTRAL GOVERNMENT EXPENDITURES	1,22	1,34	1,36	1,65	1,46	1,52	1,46	1,41
EXPENDITURES ON GREEN CARD SCHEME	0,38	0,46	0,42	0,58	0,41	0,39	0,37	0,35
EXPENDITURES ON INSURANCE AND PENSIONS	6,62	6,91	6,74	7,69	7,78	8,18	8,20	8,13
SOCIAL ASSISTANCE AND SOCIAL SERVICES	0,50	0,52	0,56	0,76	0,78	0,78	0,79	0,78
TOTAL	10,99	11,48	11,63	13,47	12,99	13,24	13,13	12,89

Table 3: 2008-2009, Public Expenditures Targeting Children, TL (Excluding Education)

	2008	2009
A. Social Services and Social Assistance		
SHÇEK 1 (Direct expenditures for the protection of children: Department of Child Services and Department of Youth Services)	302.690.330	359.325.497
SHÇEK 2 (Indirect expenditures for the protection of children: Department of Social Assistance Services and Department of Women-Family and Social Services)	119.599.541	161.618.465
SHÇEK 3 (Expenditures of the Department of Disabled Services for 0-18 age group)	174.522.631	371.700.744
SYDTF 1 (Direct expenditures for the protection of children: In Transfer Payments on Health: Conditional Cash Health Care Transfers, In Transfer Payments on Education: Support for education materials, support provided for the accommodation, transportation and subsistence of students, Conditional cash transfer payments and Transfers to MoE)	921.525.108	1.126.662.130
SYDTF 2 (Indirect expenditures for the protection of children: Periodical Transfers, Social services within Transfers for Vocational training and Employment, Transfers for Family Support, Social and Specific Transfers)	725.532.231	953.464.047
SODES (Expenditures for projects concerning children)	9.700.420	31.859.000
GAP ADMINISTRATION, DEPARTMENT OF HUMAN AND SOCIAL DEVELOPMENT (Direct and indirect expenditures for children)	3.541.248	2.678.685
1. Total Expenditures on Social Services and Social Assistance	2.257.111.509	3.007.308.567
B. Child Labor		
MoLSS (Expenditures of the Directorate of Labor Department of Disadvantaged Groups for the protection of children)	0	0
MoLSS (Estimated expenditures of Inspection Committee inspectors for the combat against child labor)	44.881	141.106
2. Expenditures for Child Labor	44.881	141.106
C. Health Care Services		
Expenditures of SGK for 0-18 age group on pharmaceuticals and curative services (excluding those with public official family members)	2.584.633.272	3.625.394.157
MoH (Expenditures targeting children under Green Card Scheme, estimate)	1.887.249.611	2.567.235.040
MoH (Expenditures targeting children outside Green Card Scheme, estimate)	2.461.203.618	2.826.383.861
Expenditures for public personnel on pharmaceuticals and curative services (Expenditures directed to children, estimate)	231.035.700	273.130.300
3. Total Expenditures on Health Care Services	7.164.122.201	9.292.143.358
D. Judicial Services		
MoJ (Expenditures on Juvenile Halls and Reformatories)	21.468.766	22.820.925
MoJ (General Directorate of Prisons and Detention Houses Project for the Strengthening of Probation Services)	...	109.725
MoJ (Personnel expenditures of Branch of Child and Youth Probation Services and the Branch for the Monitoring, Education and Rehabilitation of Children, estimated)	360.000	360.000
MoJ (Expenditure for Juvenile Courts, estimated)	21.375.374	23.565.395
Personnel Expenditures for Child Police of DG of Security and Child Centres of Gendarmerie, estimate	127.944.000	142.416.000
4. Total Expenditures on Judicial Services	171.148.140	189.272.045
PUBLIC EXPENDITURES TARGETING CHILDREN (1+2+3+4)	9.592.426.730	12.488.865.076
GDP	950.534.000.000	952.635.000.000
PUBLIC EXPENDITURES TARGETING CHILDREN/ GDP (%)	1,01	1,31
Estimated values are in italics.		

Table 4: 2006-2013, Public Expenditures Targeting the Empowerment of the Youth, TL

	2006	2007	2008	2009	2010	2011 (BUDGETED)
Expenditures of DG Youth and Sports	298.464.000	389.024.000	470.447.000	635.656.000	1.033.337.000	558.374.000
YURTKUR	1.619.681.000	1.907.496.000	2.204.224.000	2.724.370.000	3.009.899.000	3.368.437.000
EU EDUCATION AND YOUTH PROGRAMS (Budgetary Contribution of Turkey)	0	41.230.000	48.910.800	61.622.000	66.796.000	72.248.000
SODES Social Support Program, (Expenditures targeting youth empowerment)	0	0	12.621.000	15.118.450	17.000.000	19.000.000
GAP ADMINISTRATION Human and Social Development General Coordination (Expenditures targeting youth empowerment)	1.255.000	1.473.383	3.541.248	2.678.685	2.085.500	2.349.500
Higher Education Council (Scholarships to the research assistants at the universities)	0	0	0	3.806.000	8.502.000	9.000.000
MoNE (Scholarships provided for Higher Education Abroad under Law No: 1416)	7.781.552	15.262.930	22.744.632	64.680.000	81.500.000	92.000.000
MoNE, Department of Dormitories and Scholarships for Secondary Education	0	0	177.198.779	208.173.726	264.283.660	319.500.000
TÜBİTAK Scientific and Technological Research Council (Scholarships and Support Schemes for Young People)	17.200.000	41.250.000	53.140.000	42.135.000	55.000.000	65.000.000
İŞKUR, EMPLOYMENT AGENCY (Expenditures under Active Labour Market Strategy Programme)	0	0	20.597.000	186.883.000	228.820.200	350.000.000
TÜBİTAK Scientific and Technological Research Council (Techno-entrepreneurship Funding Programme)	0	0	94.000	701.000	1.000.000	1.200.000
MoIT (Venture capital support for Techno-entrepreneurship)	0	0	7.600.000	10.000.000	12.000.000	15.000.000
PUBLIC EXPENDITURES TARGETING YOUTH EMPOWERMENT	1.927.181.552	2.354.486.313	3.021.118.459	3.955.823.861	4.483.403.160	4.440.908.500
GDP	758.391.000.000	843.178.000.000	950.534.000.000	952.635.000.000	1.098.807.000.000	1.215.000.000.000
PUBLIC EXPENDITURES TARGETING YOUTH EMPOWERMENT/ GDP %	0,254	0,279	0,318	0,415	0,408	0,366
Total fees collected from university students (for comparative purposes)			422.308.424	497.631.017	501.436.471	475.751.850
Estimated values are in italics.						

Table 5: 2006-2009, Public Expenditures Targeting the Disabled, TL

	2006	2007	2008	2009
DG FOR NON-CONTRIBUTORY PAYMENTS OF SGK (Monthly cash transfers under Law No. 2022)	537.471.498	816.663.949	978.346.048	1.339.241.799
DG OF FOUNDATIONS (social assistance for those in need - including disabled)	..	1.076.937	1.207.904	1.079.228
SHÇEK (Home-based care allowance and expenditures on care and rehabilitation services targeting the disabled)	66.160.686	141.109.438	528.856.457	1.126.959.320
SYDGM 1 (Expenditures on medical equipment for the disabled)	1.994.745	1.673.976	1.754.075	1.206.480
SYDGM 2 (Expenditures on transportation of disabled students benefiting from special education services)	16.563.641	21.075.018	29.276.586	37.337.333
ADMINISTRATION FOR DISABLED PEOPLE	3.638.000	4.583.000	4.395.000	5.147.000
EMPLOYMENT AGENCY (Expenditures on job placement and training for the disabled)	3.534.755	4.563.945	7.974.185	8.092.998
MoNE, DG for SPECIAL EDUCATION, GUIDANCE AND COUNSELING SERVICES	..	..	244.588.450	299.676.000
MoNE, DG for PRIVATE EDUCATION(Expenditures on private special education)	..	..	822.195.000	862.663.787
DG YOUTH AND SPORTS (Transfers to Sports Federations of Disabled People)		4.000.000	4.150.000	4.250.000
SODES Social Support Program, (Expenditures targeting disabled people )	..	...	..	1.800.300
PUBLIC EXPENDITURES TARGETING THE DISABLED	629.363.325	994.746.263	2.622.743.705	3.687.454.244
GDP	758.391.000.000	843.178.000.000	950.534.000.000	952.635.000.000
PUBLIC EXPENDITURES TARGETING THE DISABLED/GDP %	0,08	0,12	0,28	0,39
<i>italik tahmindir</i>				

Table 6: 2006-2013, Military Expenditures, Thousand TL

	2006	2007	2008	2009	2010	2011 (BUDGETED)	2012 (ESTIMATE)	2013 (ESTIMATE)
A. MILITARY EXPENDITURES BY THE CENTRAL GOVERNMENT INSTITUTIONS								
MINISTRY OF NATIONAL DEFENSE	11.564.269	11.844.535	12.738.527	14.671.177	14.990.343	16.960.077	18.094.488	19.221.481
GENERAL COMMAND OF GENDARMARIE	2.629.821	2.771.471	3.233.138	3.771.998	4.158.563	4.566.662	4.891.115	5.207.620
COAST GUARD COMMAND	116.534	169.885	191.170	191.934	222.443	316.247	338.763	356.748
UNDERSECRETARIAT OF DEFENCE INDUSTRY	16.085	21.394	21.736	27.102	31.830	32.014	33.195	35.373
B. MILITARY EXPENDITURES BY OTHER CENTRAL GOVERNMENT INSTITUTIONS								
MINISTRY OF INTERIOR - WAGES OF VILLAGE GUARDS (excluding SGK contributions)	312.276	369.024	331.246	372.392	384.186	400.000	400.000	400.000
SECRET SERVICES EXPENDITURES - CENTRAL GOVERNMENT	292.939	354.149	399.196	464.955	706.137	700.000	700.000	700.000
SECRET FUND EXPENDITURES - PRIME MINISTRY	227.000	266.000	290.982	341.871	..	..	..	..
1. TOTAL MILITARY EXPENDITURES BY CENTRAL GOVERNMENT	14.931.924	15.530.458	16.915.013	19.499.558	20.493.502	22.975.000	24.457.561	25.921.222
B. EXPENDITURES OF DEFENSE INDUSTRY SUPPORT FUND (SSDF)								
2. Expenditures of SSDF	1.540.210	1.541.143	2.195.533	2.244.934	2.206.233	2.326.794	2.570.167	2.825.880
C. BUDGETARY TRANSFERS TO MECHANICAL AND CHEMICAL INDUSTRY CORP. (MKEK)								
3. Budgetary Transfers to MKEK	25.000	39.680	188.000	143.658	133.545	120.000	320.000	110.000
D. EXPENDITURES FOR R&D TARGETING DEFENCE INDUSTRY								
4. TÜBİTAK	44.656	50.264	60.194	63.605	64.807	72.277	72.000	72.000
TOTAL	2006	2007	2008	2009	2010	2011	2012	2013
MILITARY EXPENDITURES: CENTRAL GOVERNMENT, SSDF, MKEK, TUBITAK 1+2+3+4	16.541.790	17.161.545	19.358.740	21.951.755	22.898.087	25.494.071	27.419.728	28.929.102
GDP	758.391.000	843.178.000	950.534.000	952.635.000	1.098.807.000	1.215.000.000	1.343.000.000	1.485.000.000
MILITARY EXPENDITURES/GDP%	2,18	2,04	2,04	2,30	2,08	2,10	2,04	1,95
<i>Estimate of expenditures by Turkish Armed Forces Foundation (for comparative purposes)</i>	43.194	48.023	54.138	54.258	62.583	69.201	76.491	84.579
<i>Estimated values are in italics.</i>								

Table 7: Shares of Selected Public Expenditures in GDP (%)

		1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
Military Expenditures (SIPRI) % GDP (old series)		2,94	3,17	3,54	3,76	3,87	3,92	4,06	3,90	4,14	4,10	4,38	5,38	5,02
Expenditures on Education (SPO)% GDP (old series)		2,05	2,65	3,27	3,63	4,06	4,10	3,12	2,72	2,51	3,33	3,70	4,28	3,79
Interest Payments (Ministry of Finance) % GDP(old series)		3,85	3,63	3,55	3,82	3,69	5,88	7,71	7,42	10,14	7,90	11,83	13,85	16,39
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Military Expenditures (SIPRI) % GDP (new series)	3,75	3,68	3,89	3,39	2,78	2,50	2,55	2,11	2,17					
Military Expenditures (Table 6) % GDP (new series)							2,18	2,04	2,04	2,30	2,08	2,10	2,04	1,95
Expenditures on Education (SPO, MoF)% GDP (new series)	2,83	2,92	3,18	3,18	3,30	3,20	3,10	3,20	3,40	3,90	3,70	4,00	4,00	
Expenditures on Health (SPO and Table 2) % GDP (new series)	2,62	3,19	3,72	3,80	3,93	3,90	3,87	4,05	4,33	5,02	4,43	4,28	4,14	3,98
Expenditures on Green Card Scheme (Table 2) % GDP (new series)	0,12	0,16	0,19	0,20	0,19	0,28	0,38	0,46	0,42	0,58	0,41	0,39	0,37	0,35
Expenditures on Insurance, Pensions and Other Items (Table 2) % GDP (new series)	4,71	5,27	5,62	6,41	6,31	6,53	6,62	6,91	6,74	7,69	7,78	8,18	8,20	8,13
Social Services and Social Assistance (SPO and Table 2) % GDP (new series)	0,30	0,22	0,24	0,32	0,23	0,38	0,50	0,52	0,56	0,76	0,78	0,78	0,79	0,78
Interest Payments (Ministry of Finance) % GDP(new series)	12,26	17,08	14,76	12,87	10,11	7,04	6,06	5,71	5,33	5,60	5,52	3,91	3,91	3,37

TRANSPARENCY REPORT ON PUBLIC EXPENDITURES MONITORED

One of the new features of public financial management introduced by Law No. 5018 is the performance-based budgeting. Performance auditing is not related to institutional budget appropriations and actual spending, but to the accountability of responsible public servants on the outputs obtained by using the allocated resources. Financial resources may have been used in accordance with the existing legislative provisions. However, when providing a social service in its responsibility area, a public institution should be successful in both quantitative and qualitative terms and should prevent wasting resources. Performance auditing is critical for the control of that process. Therefore, we think that implementation of performance auditing and financial and legal liabilities related to performance auditing are crucial elements for the improvement of service quality and evaluation of the impact of public services.

In a parallel fashion, Court of Auditors Law adopted on 3 December 2010 has given the court the responsibility of carrying out performance auditing in addition to regularity auditing. Yet, by stipulating that Court of Auditors shall not undertake propriety audit or make decisions limiting or removing the discretionary powers of administrations, Article 35 of Law No. 6085 restricts the scope of performance auditing to be carried out by the Court. Moreover the Court of Auditors cannot hold administrations and their executives responsible of the performance outcomes and the liability of executives will be limited to regularity auditing. Given those restrictions, it is difficult to claim that a meaningful performance auditing can be carried out in Turkey and we believe that an important opportunity for transparency and oversight has been wasted in that regard.

Furthermore, as a platform, we face significant challenges in accessing data on expenditures related to social protection, children, the youth, the disabled and the military, i.e. areas that we intend to monitor. One of the important contributions of the Law No. 5018 is the extent to which all public administrations within the scope of central government are required to publish their data. However, important obstacles still prevent access to data.

Turkey lacks “official” European Integrated System of Social Protection Statistics (ESSPROS) compatible data on social protection expenditures. Relevant public institutions in the country do not yet produce data in the same format. Given the efforts of TÜİK to comply with the EUROSTAT database, we expect the information on social protection to be among the regularly produced data. Three-year forecasts for Social Assistance and Solidarity Incentive Fund and Defense Industry Support Fund are announced in total amounts within the budget justifications. Announcing the expenditures of two important funds on social protection and defense industry without any decomposition is one of the obstacles against transparency. In addition, the three-year estimates for revenues and expenses of Unemployment Fund have not been publicly announced. Transfers have been made from the Unemployment Fund to GAP but the allocation areas of these transfers have not been disclosed.

Information on SGK’s expenditures on pharmaceuticals and medical treatment targeting children, as well as the data on Ministry of Justice Criminal Execution Institutions for Juveniles are obtained via correspondence. There is no age group breakdown for the expenditures of the Department of Social Assistance Services or the Department of Family and Social Services of SHÇEK, social transfers of SYDTF and the expenditures of the DG for Primary Health Care Services and the DG for Curative Services of the Ministry of Health. Also, since no expenditure data is available on juvenile courts of the Ministry of

Justice, child offices of DG for Security and projects and programs carried out under the DG Working Children of the Ministry of Labor and Social Security, estimated values have been used.

No breakdown is available for the expenditures on sports made by the local branches of the DG for Youth and Sports. It is also not possible to single out the expenditures targeting youth and children from the total expenditures of the Ministry of Culture and Tourism. There is no breakdown for age groups for the expenditure data of İŞKUR, while total expenditure on scholarships provided YÖK and MEB are not publicly announced and provided only upon demand.

Since there is no breakdown of the social assistance made by DG of Foundations to those in need, it is not possible to separate assistance to the disabled. The expenditures of MEB's Education, Guidance and Counseling Services and DG of Private Education Institutions are not publicly announced but can be obtained upon request.

Three year estimates for revenues and expenditures of Defense Industry Support Fund are not available. It is also not possible to identify either the breakdown of the expenditures of the discretionary funds or the amount of public expenditures on armament provided to village guards. Information on the R&D expenditures for the projects carried out at universities and expenditures of the Turkish Armed Forces Foundation is also available either.

We demand for the provision of the above-mentioned publicly unavailable information. Also, we claim for prioritizing gender budgeting so as to maintain gender equality and transparency in public expenditures.

HOW DID WE CARRY OUT THIS MONITORING?

SOCIAL PROTECTION

The calculation of total social protection expenditures is based on the methodology of European Integrated System of Social Protection Statistics (ESSPROS). Detailed information on the methodology, data and data sources for Tables 1 and 2 can be found in the “Guideline for Monitoring Social Protection Expenditures” (available at <http://stk.bilgi.edu.tr/stkButce.asp>). The main sources of data are the DG of Budget and Fiscal Control and the DG for Public Accounts, both under Ministry of Finance, the State Planning Organization and the Undersecretariat of Treasury. Both actual and three-year estimate expenditures of institutions with general and special budgets are published online and could be accessed easily.

EXPENDITURES TARGETING CHILDREN

Information provided in Table 3 is based on the methodology and data described in detail in “Guideline for Monitoring Public Expenditures for the Protection of Children” (available at <http://stk.bilgi.edu.tr/stkButce.asp>). The primary sources of data are the annual activity reports of related institutions and budgetary allocation sheets published on the website of the DG of Budget and Fiscal Control under the Ministry of Finance.

EXPENDITURES TARGETING THE DISABLED

The data sources for the information provided in Table 5 are SGK, İŞKUR, and DG of Public Accounts under Ministry of Finance. The rest of the expenditures cited are taken from the annual activity reports of the related institutions. Detailed information on the methodology, data and data sources for the expenditures targeting the disabled in Table 5 can be found in the “Guideline for Monitoring Public Expenditures for Disabled People” (available at <http://stk.bilgi.edu.tr/stkButce.asp>).

EXPENDITURES TARGETING THE YOUTH

The actual expenditures of the institutions with special budgets as well as three year expenditure estimates cited in Table 4 are available online. The rest of the expenditures cited are taken from the annual activity reports of the related institutions. Detailed information on the methodology, data and data sources for the expenditures targeting the youth in Table 4 can be found in the “Guidelines for Monitoring Public Expenditures for Empowering Young People” (available at <http://stk.bilgi.edu.tr/stkButce.asp>).

MILITARY EXPENDITURES

The calculation of military expenditures presented in Table 6 is mostly based on the methodology of Stockholm International Peace Research Institute (SIPRI). Detailed information on the methodology, data and data sources for the military expenditures in Tables 6 and 7 can be found in the “Guideline for Monitoring Military and Domestic Security Expenditures” (available at <http://stk.bilgi.edu.tr/stkButce.asp>). The main sources of data are the DG of Budget and Fiscal Control and the DG for Public Accounts, both under Ministry of Finance, State Planning Organization and Under-secretariat of Treasury. Both actual and three-year estimate expenditures of institutions with general and special budgets are published online.

ENDNOTES FOR ENGLISH TRANSLATION

- 1 Health care service provision in Turkey has been a part of the contributory social insurance system. Green Card is the means-tested social assistance mechanism that provides free health care services for those outside the formal social security coverage since 1992. The scheme is funded out of the budget of the Ministry of Health and included in our calculation of health expenditures.
- 2 Unemployment insurance scheme, which have been put into force in 2002, envisages compulsory contributions by employer, employee and state to constituting 4 percent of the gross wage. Fund has been institutionalized as the main body where these contributions are accumulated in and benefits are paid out. The eligibility criteria surrounding the entitlement for unemployment benefits are very strict with respect to the formal contribution history while the duration for the payment of the benefits and amount of the benefit payment are restricted to a maximum of 10 months and official minimum wage, respectively. Thus, Fund accumulates considerable amount of contributions which far more exceed the total expenditures targeting the unemployed due to the rigidity of entitlement and payment conditions.
- 3 As the primal actor in social insurance system in Turkey, which was shaped along occupational lines, Social Security Institution (SGK) shelters formerly separate Emekli Sandığı (ES) for government employees, Social Insurance Institution (SSK) for private employees and Bag-Kur (BK) for self-employed and employers. It is established under the auspices of MoLSS by the recent social security reform enacted in 2008 to replace the administration of separate schemes of ES, SSK and BK. As the health care service provision in Turkey has been a part of the contributory social insurance system, we take into account the expenditures by SGK here as well.
- 4 Social security reform in Turkey has been introduced successively since late 1990s, mostly driven by the International Financial Institutions (IFIs). The reforms aimed to address both short-term measures for imbalances of the systems and longer-term administrative changes to reorganize the contributory pension and health insurance schemes. This reorganization, as partly indicated in the endnote iii, involved restructuring for the pensions schemes while introducing the health component under a separate scheme, i.e. General Health Insurance.
- 5 SHÇEK is the primal institution in charge of social services in Turkey. It is involved in social services not only for the protection of the children and family but also targeting elderly and disabled. These services range from care services given at nursery homes or rehabilitation centres, running orphanages to providing cash transfers for home based care, counselling services for family as well as children etc.
- 6 DG Youth and Sports, under the auspices of Prime Ministry, is the leading governmental organization that is directly providing services on the basis of sports and youth work (including youth centers, camps, etc.)
- 7 YURTKUR is primarily involved in two types of services targeting university students: (i) provision of low-interest tuition loans and monthly scholarships and (ii) construction and maintenance of dormitories to cater for housing needs of the university students.
- 8 İŞKUR deals with providing employability training programs and job placement while administering unemployment insurance scheme.
- 9 Turkish Armed Forces Foundation is established in 1987 with the purpose of providing material support to the Turkish Armed Forces “by developing the national armaments industry of Turkey, establishing new branches of the armaments industry, and purchasing weapons, vehicles and equipment” (http://www.tskgv.org.tr/index.php?option=com_content&task=view&id=48&Itemid=56). The Foundation has affiliates, subsidiaries and indirect subsidiaries catering for the defense industry. Despite its status as an independent foundation, it is managed by a board of trustees chaired by the Ministry of Defense and commissioned by the Deputy Chief of General Staff, the Undersecretary of the Ministry of National Defence and the Minister of National Defence Undersecretary of Defence Industry.
- 10 <http://trmilitary.com>
- 11 The secret funds are official financial resources, established under the auspices of Prime Ministry, catering for non-specialized and publicized expenditures especially concerning “national security and higher interests of the State”. The use of the fund resources are solely executed by the responsibility of the Prime Minister.
- 12 Village guards are official paramilitary forces set up in mid 1980s and funded by the State to act primarily as local militia during the conflict in the south eastern Turkey especially intensified in 1990s. Rather than being under the command of the armed forces, they are placed under the command of the local civil officers, thus Ministry of Interior provide both the salaries and armament of these.

This project is self-financed by the undersigned institutions.

PROJECT COORDINATION AND CONTACT PEOPLE

Nurhan Yentürk, Istanbul Bilgi University NGO Training and Research Center, nurhan.yenturk@bilgi.edu.tr

Laden Yurttagüler, Istanbul Bilgi University NGO Training and Research Center, laden@bilgi.edu.tr

WORKING GROUPS AND CONTACT PEOPLE

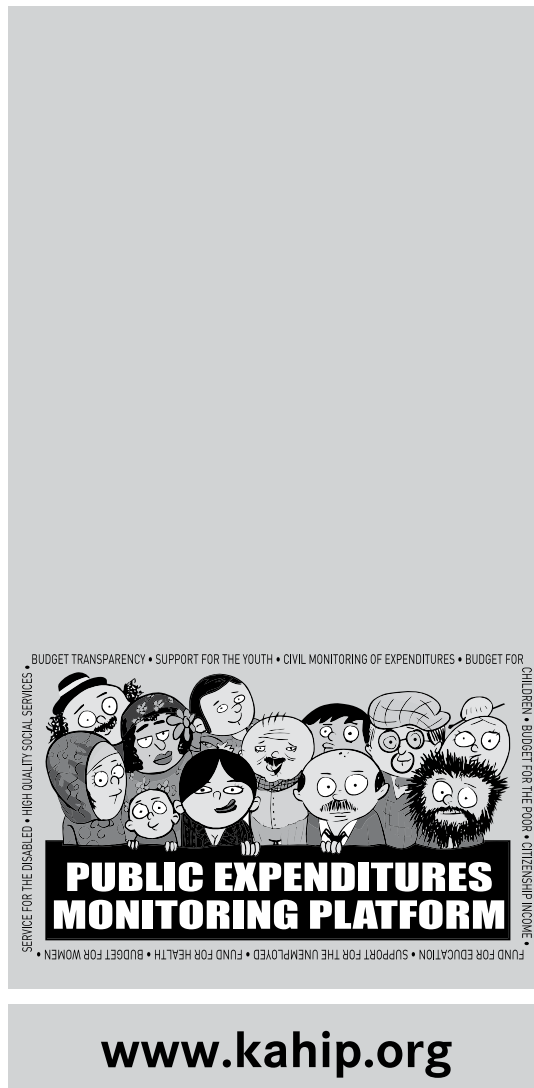
Social Protection, Nurhan Yentürk, Istanbul Bilgi University, NGO Training and Research Center, nurhan.yenturk@bilgi.edu.tr

Children, Ayşe Beyazova, Istanbul Bilgi University, Children's Studies Unit, abeyazova@bilgi.edu.tr

Military, Alper Akyüz, Istanbul Bilgi University NGO Training and Research Centre, aakyuz@bilgi.edu.tr

Youth, Yörük Kurtaran, Community Volunteers, yoruk.kurtaran@tog.org.tr

Disabled, Volkan Yılmaz, Social Policy Forum, volkan.yilmaz@boun.edu.tr



Public Expenditures Monitoring Platform is formed by 52 NGOs in Turkey working in the fields of women, children, youth, disabled- and social-rights in order to monitor public expenditures.

Public Expenditures Monitoring Platform aims to monitor the process through which the Parliament decides on the distribution of the public expenditures, to ensure transparency during this process, and to advocate increasing the share and attaining efficiency of social protection expenditures.

Public Expenditures Monitoring Platform is a joint organization that;

- is on the side of a transparent and accountable pluralistic democracy;
- is independent of political parties, governments and/or the state;
- embraces universal values such as the rule of law, fundamental rights and freedoms, peace, respect to differences, freedom of expression;
- is committed to the culture of participation, dialogue and consensus;
- respects the environment;
- is against all types of discrimination;

abstains involving in the propaganda of any religious, political, ethnic view.

