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## Proceedings

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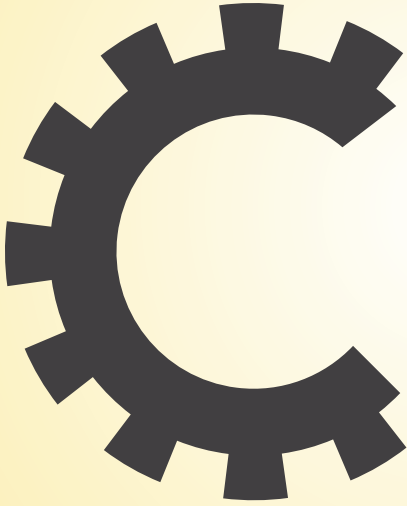
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# CURRENT DEBATES IN **PUBLIC FINANCE & PUBLIC ADMINISTRATION**



Sevda Mutlu Akar  
Duygu Şenbel Eser

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CURRENT DEBATES IN PUBLIC FINANCE & PUBLIC ADMINISTRATION

(Edited by Sevda Akar & Duygu Şenbel Eser)



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## INTRODUCTION: CURRENT DEBATES IN PUBLIC FINANCE & PUBLIC ADMINISTRATION

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## INTRODUCTION

### CURRENT DEBATES IN PUBLIC FINANCE & PUBLIC ADMINISTRATION

**I**nternational Conference on Current Debates in Social Sciences (CUDES) aims to encourage interdisciplinary studies in social sciences was started to organize by Farhang Morady at University of Westminster (United Kingdom) under the collaboration of Kocaeli University (Turkey) and Silesian University in Opava (Czech Republic) in 2010. CUDES 2018 was organized by University of Westminster (United Kingdom), Harran University (Turkey), VUZF University (Bulgaria) and University of Belgrade (Serbia).

IJOPEC Publication is the main sponsor of CUDES conferences, which became a conference series. The 7th international conference in 2018 was open for all social sciences field in the theme of Current Debates in the science field. IJOPEC Publication has undertaken to publish the papers, presented at this conference in English and Turkish as e-books. Public Finance & Public Administration is one of the volumes in this e-book series. The purpose of this book is to provide a perspective to understand current issues in the field of public finance and public administration.

This volume handles the budget right, global public goods, financial reporting, control of the activities, robot tax, arms trade, tax expenditures and mandatory private pension system, public and private partnerships, fiscal space, ethics, governance, urban safety and metropolitan municipality reform by interdisciplinary approach.

In the first part of the book, there are articles written in the field of public finance. The public finance examines the economic activities of the public sector. The main purposes of the public finance are to provide an economic development and economic stability, to use resources effectively, to regulate income distribution. However, it also deals with the preferences of allocation and distribution of resources for social welfare. The Keynesian policies that advocate the state's intervention in the economy are one of the significant topics in the scope of Public Finance. In this context, decentralization, public goods, budget efficiency, public and private partnerships, the welfare state, net fiscal benefit, taxation, sovereign debt risks, fiscal reform, social security and government policies have been important topics discussed in recent years. In the first part of the book, there are studies that address these issues and provide the policy implications to solve encountered problems.

The second part of this book consists of the articles from the discipline of the public administration. In the last quarter of the 20th century and beginning of the 21st century, the public administration as a constituent element came up for discussion with the impacts of the neoliberalism. The notion of subject and pre-acceptances are started to be re-discussed. In this context, the discussions and established concepts in public administration are also updated. Thus, this section contains new debates from different branches of public administration such as the notion of ethics, environmental security related to security of the cities, impacts of the municipality reforms on the rural areas.

*April 2018, Sevda Akar & Duygu Şenbel Eser*



## 1

HISTORICAL DEVELOPMENT OF BUDGET RIGHT  
CONCEPT AND EFFECTIVE USE OF BUDGET RIGHT

*Murat Demir (Harran University)*

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**Abstract**

*Place and size of public sector in general economic structure had been a fundamental research area with important discussion in public finance literature. Undoubtedly, these discussions contain topics that lead fundamental economic policies by investigating level of public expenditures, how much income will be collected, what level of loans will be taken, and what type of monetary policies will be applied. When this subject has evaluated under budget right, most important topics are who will decide and how these decisions will be made. As it is known, price mechanism that regulated supply and demand in market economy has an effect to decide what will be produced in what level. Decisions in public part are shaped according to demand and expectations of the public. Process and mechanism where individual demands are converted into public demands, and what will be produced at what level, and how the financing will be provided are political decision making process and mechanism. Political authority that has the right to form government after the elections also undertakes authority and responsibility to offer public policies and public services according to preferences of the public. Without any doubt, such authority and responsibility of execution power reflects in corporate and legal process of legislative power. At this point, Budget Right concept has occurred and developed. Budget Right that dates to 13th century 1215 Magna Carta became universal and corporate after 1789 French Revolution and was accepted in many areas where parliament formed by representatives of public have authority on budgeting. Parliament fundamentally uses preparation, execution, and auditing of Budget Right. While parliament gives the right to make a budget received from public to government, parliament leads the process including determining, approving, executing, and auditing of budget based on budget right. In this study, emergence of Budget Right, philosophical background, development in developed and developing countries and social, economic, and political dynamics that guide the development will be investigated. Later, factors that have an impact on effective usage of Budget Right which forms the basic Budget Right discussions will be evaluated under selected country examples.*

**Keywords:** *Budget, Budget Right, Countries Implementation, Turkey*

**1. Introduction**

**A** budget right is defined as determining quality of public expenditures with income obtained from tax and other resources and achieving knowledge on these expenditures. In terms of budget right, transferring right for taxing, expenditures, and approval of annual budget from kings to parliaments have been achieved after decades of struggles. While obtaining and using these rights, important conflicts occurred. Budget right procurement processes of Western countries date back to 1215 Magna Carta in

Britain and 1789 French Revolution in France. However, using these rights in Ottoman Empire had emerged in later years than Britain and France. The idea of budget right was first introduced in 1876 Constitution, yet, failed to be applied for long years. Use of budget right was realised after declaration of 2nd Constitutional Monarch and effective use of this right was enabled after formation of Turkish Republic with 1924 Constitution. 1924 Constitution, 1961 Constitution, and 1982 Constitution had articles related with budget right and these articles were applied.

There are various factors determining effective use of budget right. Budget right holistically considers determining budget size, shaping budget composition, necessary legal changes for budget, implementation of budget, and auditing of budget and enables wide range of guardianship to citizens over budget. When philosophical background of this concept was considered, citizens are the owners of budget per say. Indicator factors that determine how effective budget right will be adopted can emerge based on intensity of the stated right, qualified representation skills, and representation in parliaments.

### **2. Budget and Historical Development of Budget Right**

Budget is an estimation documents including annual income and expenses of public organisations and institutions in a systematic way. Use of budget right concepts dates to 17th and 18th centuries (Doğan, Şentürk, 2005: 354). Budget is a word with Latin roots. Latin root of this word is “bulga”. Over time, the word transformed into French “Bouge”, Bougette, and in 17th century into English “Budget” and used as in current meaning (Tüğen, 2013:1). Fundamentally, this is a document indicating incomes and expenses. Generally, budget is an estimation document showing income and expenses of a country. This document is considered as an estimation document as it has plans (Bülbul et al. ,2005: 3). According to Sayar, budget is a saving, advance fixing certificate, law that estimated incomes and expenses within certain period and permits these expenses (Sayar, 1974: 7). Another definition can be given as follows; budget is a legal document limiting how and at what level interventions will be made on state economy within calendar year. Due to quality of the budget, it has important financial provisions. Executive branch identifies financial policies within calendar year and takes permission form political authority (Yereli, 2012: 58-63). In some ways, budget reflects social and economic preferences of citizens (Shah, 2007:3- 4). Some of the fundamental functions of budget are preventing public resource waste, enabling effective resource use, and monitoring how and at what level are resources used for people (Shah and Shen, 2007:138).

Financial transparency and accountability concepts that become important with new budgeting principles have made execution branches reporting to legislative branches mandatory (OECD, 2004:131). During public resource use stage occurred under framework determined within budgeting, inter-organisational effective resource allocation and use is aimed (Schick, 1998:2). Since citizens prefer demanding higher expenditures/public services and paying lower taxes present certain limitations during budgeting process (Eckstein, 1973:295-297). Additionally, while some members of executive branches provide certain limitations for financial discipline in budgeting process, others may want to use the budgeting process and financial sizes for their interest to increase their effect and impact size (Anderson, 2009:2).

Budget is prepared for governments to realise micro and macro objectives such as stable economy and impartial income distribution. In the other hand, budget right aims to determine total financial discipline, effectiveness of income distribution, and effectiveness of government activities and inform citizens on these subjects (Wehner and Byanyima, 2004:10-11).

First fundamental documents regarding budget right was Magna Carta Libertatum. Magna Carta is a 63-article agreement organising the relationship between king and public and king and barons. In this agreement, no tax can be collected without advising a board of high-rank church officials and barons, with distrain, and with force outside the law (Bülbul et al., 2005: 3).

Generally budget right is defined as authority of the government to collect and spend income based on budget law accepted after approval of parliament that estimates budget income and expenditures. At what level of government expenditures reflect on citizens and at what level citizens will influence the budget depends on representation by parliament members (Koçak, 2012: 93-95). Therefore, budget right can be analysed as determination of public policies with the help of political decision-making mechanisms for social preferences of parliament.

Budget right contains responsibility of executive branch to legislative branch, determining and identifying policies, and allocation of public resources. With budget right, citizens give right and authority to government to make expenditures and collect taxes. Parliament and Constitutional court has important duties for protect and use this right (Yılmazcan, 2000: 163-172).

Regardless of taxpayer status of citizens, budget right belongs to all citizens and this is the important consequence of national sovereignty. Right to audit activities of the government of citizens is an important contribution of budget right to society. With budget right, citizens obtained awareness to question services for collected taxes and benefit/cost perception of citizens increased (Bağlı, 2012: 42-43).

### **3. Country Implementation for Budget Right and Historical Development of Budget Right in Turkey**

Budget right belongs to nation. The nation uses budget right with representatives in Grand National Assembly of Turkey. Fundamentally, budget right has been recently realised in our country and expressed in broader sense.

When historical development process was investigated<sup>1</sup>, budget right concept occurred as countries gained certain authorities for collection of public income and public expenditures as countries experienced developments in democratic and parliament system. Approval of parliament in budgeting process presents that this institution has the role to determine the annual income collection and expenditures of a state (Güneş 1998: 177). Parliament approval of budgeting process around the world had found a place in constitutions of countries as democratic requirement. However, implementation regarding budgeting process varied (Wehner, 2008: 77-79). Accordingly, differences related with government management system when budget right is used by the parliament shows differences (Stapenhurst, 2008: 55).

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<sup>1</sup> Important Events about Budget Right  
1215, Magna Carta  
1628, Petition of Rights  
1689, Bill of Rights  
1789, French Revolution  
1822 Budget Right used as a significant

### **3.1. Budget Right and Implementation in Britain**

After monarchy had lost power in such countries, new perspectives claiming permission of the public to collect taxes had emerged. Previously, people that attributed to single using authority of tax collection with natural laws were called monarch or king (Rousseau, 2012: 124). In Britain that has such authority, with 1215 Magna Carta budget right was offered to public authority including tax collection processes (Wiseman, 1966: 463-471). Magna Carta was signed and executed in 19 June 1215. This agreement led to future problems between king and parliament acting as general counsel as tax or similar income can be collected with the permission of General Council without any limitation. Monarchs disregarded provisions of Magna Carta and tried to collect taxes from public by force. Such forceful implementation caused significant resistance on public side and collecting taxes without public consent was further emphasised. After such important developments, budget right was once more transferred to parliament. However, after these events, it was observed that Monarchs generally ignored such rules. As Bill of Rights was accepted in 1689, after decades of fighting, it was accepted that budget right will be used by the parliament (Yılmazcan, 2000:163).

### **3.2. Budget Right and Implementation in Germany**

State properties and customs income were used for financing public expenditures in old times in Germany. However, as public expenditures increased, new resources were needed. To meet these needs, taxes were collected with approval of General Council that has members of privileged class. These implementation were adopted until 17th century, however, complete implementation was missing in certain places and times. There was tax collection without approval of General Council. In 18th century, same principles were adopted. In the beginning of 19th century, when arbitrary taxes were applied other than pre-determine rules, there were riots in certain regions. After these riots, national assembly created by German state started to determine public income and expenditures. Thus, in Germany, transfer of budget rights to national representatives was accepted (Bağlı, 2012: 61). Financial provisions of Emperor Constitution of 1871 were applied until World War I. Later, budget legislation of Germany was reedited in 1922 (Mutluer et al., 2011:47).

### **3.3. Budget Right and Implementation in France**

Approximately one hundred years after Britain led budget right, budget right was included in the agenda in France. Kings in France caused same events in Britain to be experienced in France and Kings tried to sustain their right for taxation. During middle Ages, monarchs needed permission of General Councils to collect money from public (Mutluer et al., 2011:45). However, there is a perspective claiming that these councils fail to be public councils. In 14th century, taxes were collected with permission of public councils for the first time. However, taxes were failed to be collected by these councils during 15th and 17th century. During 18th century, Kings had freer environment. Thinkers of the period such as J. Jacques Rousseau advocated that income and expenditures of the state should belong to public rather than monarchs. After these developments, complete council authority on budget right was included in 1791-1793 constitutions after 1789 French Revolution (Yılmazcan, 2000:163-164).

### **3.4. Budget Right and Implementation in US**

Independence movement and budget rights in US started after rioting against taxation of Britain. As colony representatives within British parliament were excluded from taxes imposed on colonies, protests begin by

claiming that “taxing without representation” was unfair and first important steps were taken in 1766 regarding budget right (Mutluer et al., 2011:48).

In US Constitution, all types of tax, levy, charges, and similar liabilities and decision for borrowing were among authority of the Congress. Unless required by law and stated by law, money in treasury should be kept without spending (Bağlı, 2012: 62).

### 3.5. Budget Right and Implementation in Turkey

Turkey is one of the late adopters of budget right. In Ottoman Empire, rather than revolutions in other countries, budget right concepts were realised idealist government officers by importing western administrative systems and adopting these systems inside the current system (Feyzioğlu, 1984:34). Distinctive property of civil, legal, political, social rights in Turkey was that they were given by an upper administration rather than earned rights after demand and struggle (Kadioğlu, 2002:262-265). Development of budget right in Turkey has a different historical background than exemplified countries in this study. Citizens in struggle for achieving budget right first has the right for saying on tax rights and then on expenditure rights. After developments in annual approval of budget, current form of budget right was formed (Çataloluk, 2008:83).

“During Ottoman period, since Sultans had complete authority on financial and political subjects, budget right was under complete control of the Sultan. Transformation in certain countries like France and England and using budget right by representatives of the nation were possible in Ottoman Empire after 19th century. If developments and important steps in budget right between Ottoman Period and the Republic were summarised, the following points should be considered. From foundation of financial administration of Ottoman Empire, finance was applied according to Islamic law and income and expenditure of the government consisted of ecclesiastical income and spends for related services. Until Tanzimat era, it is clear that budget right was used by the Sultan. With first Constitution declared in 1876, budget right and taxation right were transferred to the first Turkish parliament and assembly of notables. In 1876 after declaring of Second Constitutional Monarch, right of the Sultan were organised and budget right was transferred to council i.e. parliament. This meant that budget right was again given to nation. To control budget implementation, in 1910 General Accounting Law was drafted and this Law was executed in 1911. Provisions of General Accounting Law were applied with tax and budget rights of Second Constitutional Monarch guaranteed under the Ottoman Basic Law” (Yılmazcan, 2000:165).

### 3.6. Evaluating Turkish Constitution under Budget Right

Revolutions accelerated after formation of the Republic made new steps for budget right necessary. This necessity caused including “Budget Right” in 1924 Construction in complete and large-scale way. 1924 Constitution included various topics such as taxation, annual budgeting, separate state resources from budget and keeping these resources without spending i.e. nor providing portion of budget for uncalculated expenditures, and auditing budget implementation by Chamber of Accounts on behalf of the council (Gürsoy, 1980: 92-93). As a result, “sovereignty rests unconditionally with the nation” was included in 1924 Constitution and various steps were taken to develop “Budget Right”. Articles 84, 85, 95, 96, 97, 98, 99, 100, and 101 of 1924 Constitution are related with tax and budget. *Article 84-* Tax is payment by nation for general expenditures of the state. In defiance of these principles, collection of levy, tenth, or other loads from real or legal entities or on behalf of them are prohibited. *Article 85-* Taxes are released and collected only by

law. *Article 95-* The draft budget law and the related budgets and accompanying budget are added at least three months before the beginning of the budget year. *Article 96-* State-owned property cannot be spending outside the budget. *Article 97-* Budget Law is effective of one year. *Article 98-* The final account law is a provision that the amount of the income of the year budget in which the relevant year is realized is realized in the account period and the actual amount of the payments of that year. The form and the parts thereof will be exactly the same as the Budget Law. *Article 99-* Every year, the final account law draft shall be submitted to the Grand National Assembly from the end of that year to the second of November at the latest. *Article 100-* An Audit Office affiliated to the Grand National Assembly and charged with overseeing the state's incomes and expenses according to the special law shall be established. *Article 101-* The Chamber of Accounts shall furnish the Assembly within six months at the latest from the date on which the final accounting law to which the general declaration of conformity relates is given to the Grand National Assembly. As these articles state, annual budget was subjected to permission of the parliament. With 1924 Constitution, it is visible that identification of state expenditures, and non-expenditure of government properties outside the budget, and complete permissions regarding expenditures was given to parliament. In addition to approval of the budget, implementation of the budget, and reporting within given periods of certain chart of accounts became mandatory. With 1924 Constitution, such supremacy was provided for budget right (TBMM, 1945). When conditions of that period were evaluated, it could be stated that budget right regulations in 1924 Constitution had an important role. For the first time, budget-parliament relationship was close to modern democratic implementation and as legislative branch audited executive branch with budget institution, bureaucracy was legally applicable. With 1924 Constitution, government was responsible from preparing budget and Final Account drafts and Grand National Assembly was responsible from discussions and approval of these drafts. Veto decision for budget by President and outside budget expenditures were prohibited with legislations. 1924 Constitution not only gave the right to discuss and approve the budget to Grand National Assembly of Turkey but also the right to execute and audit this budget (Fezizoglu, 1984:32).

Constitution of Republic of Turkey dated 09 July 1961; No. 334 (TBMM, 1961) has details regarding budget right. *Article 61 - (29/09/1971-1488) (17)* Everyone is obliged to pay taxes according to their financial power to meet public expenses. Taxes, duties and charges and similar financial obligations are only enacted by law was included in the Constitution by Founder Assembly of Republic of Turkey. As stated by the law, the Council of Ministers may be authorized to make changes in the provisions relating to the exemption and exemption of taxes, duties and fees, subject to compliance with the measures and principles expressions is in line with *Article 126-* Expenditures of public entities other than the State and public economic enterprises are made with annual budget. The law may set specific periods and procedures for investments related to development plans or for jobs and services that will last more than one year. How to make and apply general and annexed budgets is shown by law. No other provision can be included in the budget law other than budget law expression, *Article 127 -(20/09/1971) (30)* The Chamber of Accounts is responsible from auditing all general and value added institution incomes and expenditures on behalf of Grand National Assembly, providing verdict for accounting and operations, and analysing, auditing, and deciding based on laws expression; *Article 128-* if Final Account law draft was not accepted short after the law, starting from related fiscal year, they are presented to Grand National Assembly of Turkey by the Council of Ministers within one year period expression, The Chamber of Accounts presents general compliance notification to Grand National Assembly of Turkey in at most six month period after related final accounts law draft was provided expression, and lastly *Article 94 -* General and a report showing the estimated national budget supplementary budget bill for at least three months before the fiscal year are submitted by the Council of Ministers to the Grand National Assembly of Turkey expression indicated that budget right was



included in 1961 Constitution in detail (Yılmazcan,2000:167). “No provision can be made to the budget law other than provisions related to the budget.” statement in Article 126 of 1961 Constitution can be seen as direct Budget Right related legal legislation (Coşkun, 1986:18).

In Constitution of Republic of Turkey dated 18/10/1982, No. 2709 (TBMM, 1982) budget related subjects were formed according to 1961 Constitution. Article 73 of 1982 Constitution is related with tax duty. In *Article 73*, “everyone is liable to pay taxes based on financial statues for public expenditures. Equal and balanced distribution of tax load is social purpose of finance policies” is given. In this article, it was explicitly stated that the right for tax collection was in National Assembly. “Taxes, duties and charges and similar financial obligations are only enacted by law” expression had similar tax duty in Article 84 and 85 of 1924 Constitution, and Article 61 and 193 of 1961 Constitution. All rights for collection or release of tax were given to assembly (Yılmazcan, 2000: 170). As Turkey shifted from state-developmental economy of Economic Stability Measures in 24 January 1980 to private sector led export base development model, role and functions of the government were redefined and radical changes were applied to budget institution for meaning, scope, and function. However, as fundamental provisions regarding “Budget Right” were kept in 1982 Constitution, most important change compared to 1961 Constitution was about final account law and Article 164 that enabled effective budget right to use to Grand National Assembly (Edizdoğan, 1989:30). With Law No. 5018 in 2003 had made a comprehensive reform in public financial management and control law and public financial management. First, public financial management in our country was appropriately defined with international accepted modern definitions and edited. With this law, structure and functions of public finance management, preparation of public budgets, implementation of these budgets, accounting of all financial operations, reporting, and financial control was organised. Article 5 of No.5018 Public Financial Management and Control Law stating “in public financial management, it was decided that Grand National Assembly of Turkey will execute budget right, and with the general provision of this law, it was envisioned that “budget right” will be benefited at the best by expanding the scope of budget (KMYKK, 2003). With PFMCL No. 5018, budget concept was redefined by covering all public administrations under the applicable law.

#### **4. Conclusion and Evaluation**

As known, while individual decision turns into social preferences during political decision-making process of representative democracies, similar discussions have long been presented. Corporate identity of parliament that is where budget right is represented is one of the determinative fundamental subjects in this process. Independence of legislative branch and effectiveness on executive branch is also another important element for functionality of this process. Legislative branches are a social reconciliation ground consisting of different representatives in the society, and different demands and expectations of these different sections are collected, discussed, and turned to policies.

In this sense, legislative branch is a political power shaping budget composition and size for citizens, authorises executive branch for implementation of the budget, audits budget results for the citizens, and reveals budget right in these operations. Main discussions are made on whether all legislative branches have such power, and how can legislative branches achieve representation skills to completely provide budget right.

Without any doubt, this discussion can hardly be presented on mere corporate identity of legislative branch. Economic structure, legal system, politics, and democracy will be affected positively from institutionalisation

of legislative branches. In other words, under environments where economic structured fails to completely institutionalise, legal system is interpreted under conjunctural rules rather than universal legal norms, politics are based on individual interest rather than public demands, and insufficient transformation of individual demands to social demands under democratic administration and election system, it impossible for positive effect.

Under such operations, legislative branch will be insufficient to represent budget right of citizens. Discussions and evaluations for budget size and budget implementation of legislative branches will yet continue. However, these discussions will fail to be made for the voter, to meet needs and expectations of voters, and may be discussions for transforming individual and group interests towards public policies.

It could be stated that legal function, political function, economic, financial, and auditing function of budget functions will find exact response under budget right basis. In case of budget having financial structure that could meet public requirements under financial function, when this situation is interpreted for budget right basis, related public requirements and public income to finance these requirements should be determined based on preferences of the public.

On the other, it is possible to say similar things for auditing function. Fundamental subject to be emphasised for legislative auditing during and after budget implementation should be determining whether all expenditures and collected income are executed under the authorisation of execution branch given by legislative branch. What was the authorisation given to legislation by citizens? How did legislation assigned this authorisation to execution apply? Under what limits and for what events did execution branch applied this authorisation by legislative branch? Auditing of all these processes are under the authority of legislative branch on behalf of the nation. It could be stated that budget right will reflect based on effectiveness of this auditing process. In addition to other classical functions of budget such as legal function and economic function, it is possible to state that modern functions such as income distribution, economic stability can occur when budget right is prepared and executed in line with public expectations.

There are social, economic, political, and legal subjects that may increase effectiveness of budget right by strengthening legislative branch:

First, legislative branch should have the power to represent budget right and competence to effectively use this power.

Election systems (election threshold) and candidate selection process (central inspection) that shape formation legislative branch process should have the ability to increase representative skills of the parliament.

Legislative branch should be effective on determining size and composition of budget, implementation of budget, and auditing results of budget implementation.

Legislative and executive branches should be independent and legislative branch should be free of influence of executive branch.

Expertise commissions and expert team guiding legislative branch operations should have adequate knowledge and skills.

NGOs that have adequate representation skill within legislative branch should be included in budgeting, public opinion regarding budget should be formed with related organisations (women budgets, budgets for underprivileged groups, regions, and sectors), and budget audits should be conducted.

NGOs that can transform individual demands to public demands and public benefit should have representation skills and corporate identities.

Opportunities for legislative branch to prepare, execute, and audit budget calendar should be provided to monitor executive branch.

Budgeting process should have transparency for be followed by voters and communication channels between voters and representatives should be open.

Economic structure should be institutionalised, all economic operations should have auditable structure, as underground economy expands effectiveness of budget implementation will decrease and representation of budget right will become debatable.

Larger scope of underground economy means failing to collect taxes from significant taxable capacity. For taxpayers who are free from burden of paying tax (voters benefiting from public services without paying price), budget right is a topic requires little attention. Forasmuch, these voters benefit from all opportunities provided without getting involved with budgeting process (tax dimension). Thus, it is impossible to mention any type of sensitive regarding budget right.

In developed countries and democracies that are successful in decreasing tax evasions and losses, there is a solid relationship between democracy and tax. Taxpayers feel ownership of the system they believe they are financing (preparing, executing, and auditing budget), closely monitoring public expenditures, and create public opinion when there is an unlawful implementation in budget implementation. Parliament representatives that gain representation in an election system and process where there is a close relationship between voter and representative closely follow all budgeting process and form a pressure on executive branch in line with this sensitivity of the voters.

Without any doubt, political form of the government, hence, which policies will the government use in economic doctrine to shape public policies is a factor that has an effect on using budget right. In an economic structure with intense liberal economic policies, state mainly has regulative and auditive position. In this sense, government has assigned certain authorisations for implementation of the budget in the parliament, and therefore, represented budget write to above-mentioned regulative and auditive institutions. However, it should be stated that authority and responsibility framework of regulator and auditing institutions are set by legislative branches.

In this sense, it could be stated that rather than administrative style (presidential government/parliament system) and state political form (classical state concept/intervening state concept) on budget right, what form is budget right considered in terms of administrative style and political form and at what level budget right is represented can be determinative factors.

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**HISTORICAL DEVELOPMENT OF BUDGET RIGHT CONCEPT AND EFFECTIVE USE OF BUDGET RIGHT**  
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<https://www.tbmm.gov.tr/anayasa/anayasa82.htm> , Online: 20.03.2018

# 2

## HUMAN DEVELOPMENT AS A GLOBAL PUBLIC GOOD

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### **Abstract**

*In case of pure public goods, there is non-exclusion from consumption and non-rivalry in benefits. Global public goods, on the other hand, have non-exclusion and non-rivalry characteristics with concomitant externalities spreading around the globe and various intergenerational effects. The concept of human development and the human development index have become prevalent since the 1990s. Albeit the critics regarding both its novelty and adequacy in evaluating human development process, the approach has been widely argued to be a radical transformation in development theory as human-centred development was emphasised by the term. In this paper, the concept and the phenomenon of human development will be analysed in the context of global public goods and a critical view of the recent perception will be discussed.*

**Keywords:** *Human Development, Global Public Goods, Externalities*

### **1. Introduction**

Within the framework of mainstream economic theory, goods can be classified regarding their excludability and rivalry characteristics that in turn determine the allocation of resources. Accordingly, in case of pure public goods where there is non-exclusion from consumption and non-rivalry in benefits, public production and/or provision is required as markets fail to provide these goods. The concept of global public goods was brought up to the agenda in the end of the twentieth century, in order to define goods that have non-exclusion and non-rivalry characteristics with concomitant externalities spreading around the globe and various intergenerational effects. (Kaul, Grunberg, & Stern, 1999b: pp. 2-3).

The concept of human development has influenced development policies considerably since the 1990s; the term was initially defined in the first Human Development Report of the United Nations Development Programme (UNDP) as “the process of widening people’s choices and the level of their achieved well-being” (United Nations Development Programme, 1990: p. 10) and the human development index was also launched by that report. The dimensions of human development depending on these choices were defined as a long and healthy life, knowledge and a decent standard of living; the expansion of all other choices would be based on the achievement level of these basic ones (United Nations Development Programme, 1990: p. 10). The approach has been prevalently argued to be a radical transformation in development theory as human-centred development was captured by the term. Although the concept has been generally linked to the research focusing on understanding the differences between developed and developing countries, less emphasis has been put on its global public good feature which correspondingly would affect the policy proposals for improved human development. In this paper, the concept and the phenomenon of human development will be analysed in the context of global public goods with a particular emphasis on the

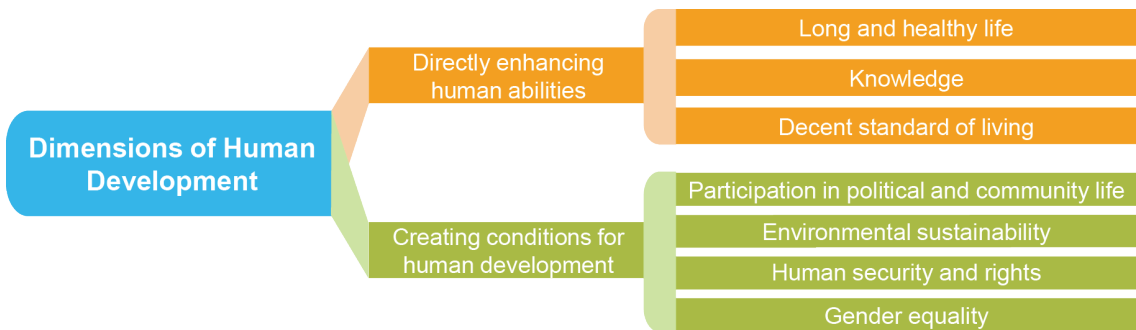
externalities arising from improved human development. The difference between the predominant perception of the concept and the critical views against it, will be evaluated in order to argue that these distinctive approaches would reach to divergent policy outcomes that will promote different groups in society.

The organisation of the paper is as follows. In the first section, human development approach is evaluated in terms of the prevailing arguments. In the second section, a general review of global public goods is presented with respect to the distinctive features of the term. In the third section global public good character of human development is analysed in terms of the critical perspectives against the prevailing views. And the fourth section concludes.

## 2. Human Development Approach

The capability approach that was developed by Amartya Sen has a significant role in the emergence of the human development approach. Sen, defined development “(...) as a process of expanding the real freedoms that people enjoy.” (Sen, 2000: p. 3). The concept of human development has considerable impacts on the development theory since 1990 when the term and the measurement of the human development index was introduced in the first Human Development Report of the United Nations Development Programme. In that report, human development was defined as the enlargement of people’s choices. The very fundamental of these choices were defined as a long and healthy life, knowledge and a decent standard of living (see Diagram 1).

Diagram 1: Dimensions of Human Development



Source: *The United Nations Development Programme, What is Human Development?*

The indicators used to calculate the human development index varied in years. For example the index initially included life expectancy, literacy and income for a decent standard of living (United Nations Development Programme, 1990: p. 13). The most recent change occurred in 2010; since then the indicators included have been life expectancy at birth, mean years of schooling, expected years of schooling, and gross national income per capita, which formed the basic dimensions of human development as health, education, and living standard respectively (United Nations Development Programme, 2010: p. 13). Albeit the critics regarding both its novelty and adequacy in evaluating the state of human development<sup>1</sup>, the approach has been widely

<sup>1</sup> See, for example, Srinivasan (1994).



argued to be a fundamental transformation in development theory as human-centred development that perceived human beings as the ultimate goal of the development process -not just means of reaching that goal- has become prevalent. In order to compare the income-centred approach and the capabilities approach, Anand and Ravallion (1993: p. 135), points out that;

*“By contrast, proponents of the capabilities approach would argue that the enhancement of people’s ability to read and write, or to be well-nourished and healthy, should be considered ends in themselves, even if the conventionally measured economic return to investment in literacy, or improved food intake and health care, is zero.”*

### 3. Global Public Goods

In order to discuss the distinctive characteristics of a global public good, it is convenient to start with the case of public goods which -at least until the emergence of the concept of global public goods- imply the goods that are utilised within national boundaries (Kaul et al., 1999b: p. 9). The classification of the goods with respect to their excludability and rivalry characteristics was based on the work of Samuelson (1954). Accordingly, once provided, no one can be excluded from the consumption of public goods. Also, the benefits derived from the consumption of a public good will not diminish in case of an additional user. These two distinctive features of the pure public good calls for government intervention. It is noteworthy that the well-being of people necessitates not only the consumption of private goods, but also the public goods (Kaul et al., 1999b: p. 2). Therefore the resource allocation in the production and/or the provision process and the distribution of these goods within a society becomes a crucial issue and within the mainstream framework this task is more of a technical question rather than an ideological one (Musgrave & Musgrave, 1989: p. 5).

Public good is defined as a case of market failure along with externalities, imperfect competition, imperfect information, incomplete markets, and unemployment, inflation and other macroeconomic disturbances (Stiglitz, 2000: pp. 77-85). The main argument behind market failures can be stated as the determination of the conditions, the scope and therefore the limits of government intervention in the economy. The main problem associated with market failures is the inefficiency of resource allocation which is argued to outweigh the inequality problem. Public goods are the cases where markets fail completely and substantial externalities arise along with the non-exclusion and the non-rivalry characteristics of these goods. The benefits derived from a public good by any individual will also have external benefits to other people. Alike the traffic light case (Kaul et al., 1999b: p. 4), the higher the number of people obeying the rules of the traffic light the greater the benefits will be to other people. This also applies to human development; while any individual would benefit from improving health, education, working conditions, income level and so on, the society would also benefit from the progress achieved by any single individual. Furthermore, similar to global public goods, the benefits would expand through the generations and throughout the world. The questions regarding the problems of human development in a single country can easily become the problem of other countries also.

Meanwhile, there is not a consensus on how to define goods that do not have the features of a pure public good. In this context, the ongoing debate on how to categorise health and education services is interesting. With respect to the rivalry and exclusion characteristics; both of these services can be categorised under

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private goods with considerable external benefits to the society, as exclusion is feasible -though may not be desirable by the majority of the population- and there is rivalry in consumption. Despite the emphasis on the basic characteristics of exclusion and rivalry in categorising goods, in the very comprehensive publication of the United Nations Development Programme on the global public goods, education services are defined as a public good because of the substantial externalities arising from them (Kaul, Grunberg, & Stern, 1999a: pp. xx).

Public goods have been identified with their external benefits besides their properties of non-rivalry and non-exclusion. However, it is noteworthy that pure private goods having both excludability and rivalry characteristics have also public benefits (Kaul et al., 1999b: p. 4). For an example, a sandwich can be consumed by the person who pays for the good and the benefits will be accrued by that person; but there will be a clear distinction between a hungry and a well-nourished person in their interactions with the society as an employee, a friend and so on. Therefore, private goods as well as the pure public goods have varying degrees of external benefits or costs to the society and albeit the concreteness of the concept, it is also difficult to measure the external benefits and/or costs. The same applies to the process of human development in which the progress can be obtained basically by improving the education and the health services.

*Table 1: Classification of Global Public Goods and Their Basic Challenges*

Name	Examples	Challenge
Natural global commons	Ozone layer, Climate stability	Sustainability and overuse
Human-made global commons	Scientific and practical knowledge, Principles and norms, Common cultural heritage, Transnational infrastructure (i.e. Internet)	Underuse
Global policy outcomes	Peace, health, financial stability	Undersupply

*Source: Kaul et al., 1999c: p. 453.*

Regarding the global public goods, the prominent features are non-exclusion and non-rivalry with concomitant universality implying that their externalities spread around the globe and the generations (Kaul et al., 1999b: pp. 2-3, p. 11). If a good or a service is conceived as a global public good, then it can be argued that it is a necessity for the humanity and this perception calls for the increasing role of the state. However, this issue was discussed by Kindleberger (1986: p. 8), in terms of the questions for the provision of international public goods without the existence of a global government. Global public goods can produce positive externalities as well as the negative ones. If global public good under concern has positive externalities, then access to these goods will be of critical importance. On the contrary, i.e. banking crises referred to as global public bads (Kaul et al., 1999b: p. 9) because of their global external costs will have detrimental effects on the society if not avoided in time. The associated costs may include rising unemployment, increasing volatility of the growth rate, deterioration of the fiscal accounts as a result of the expenditures of the government arising after bailing out financial institutions and decreasing tax revenues, the combined effects of which most probably involve a squeeze on public social expenditures. Also, children as one of the most vulnerable group of the world population, have been seriously affected in many ways.<sup>2</sup> Kaul,

<sup>2</sup> In the least developed countries; the percentage of children between the ages of 5-17 that have been reported to involve in child labour -and considered to have damaging effects on their health and development- is 26 (The United Nations Children's Fund, 2017).

Grunberg and Stern (1999c: p. 453) offers a classification of global public goods with respect to their distinctive challenges they suffer from. Table 1 is compiled according to this classification.

#### 4. A General Evaluation of Human Development as a Global Public Good

The argument behind the conception of human development as a global public good depends basically on the three features of global public goods that were defined by Kaul et al. (1999b: pp. 10-12) as; the scope would be more than one group of countries -or the benefits would expand beyond single regions since otherwise the good would have excludable benefits beyond that certain region; the benefits of a global public good can expand to the advantageous groups of the society and widening the gap between different socio-economic groups, however, the benefits of a global public good should expand globally to humans; and a global public good while providing benefits to the current generations, also, should not risk the benefits available to future generations. All of these three features of a global public good apply to any progress in human development in the sense that benefits should accrue to a wide range of countries, to a diverse segment of the population, and provide intergenerational benefits. The link between various global public goods and human development is remarkable through a glance at the themes of human development reports since the 1990s that can be viewed in Table 2.

*Table 2: Themes of the Human Development Reports*

Year	Theme	Year	Theme
1990	Concept and Measurement of Human Development	2003	Millennium Development Goals: A Compact Among Nations to End Human Poverty
1991	Financing Human Development	2004	Cultural Liberty in Today's Diverse World
1992	Global Dimensions of Human Development	2005	International Cooperation at a Crossroads: Aid, Trade and Security in an Unequal World
1993	People's Participation	2006	Beyond Scarcity: Power, Poverty and the Global Water Crisis
1994	New Dimensions of Human Security	2007/2008	Fighting Climate Change: Human Solidarity in a Divided World
1995	Gender and Human Development	2009	Overcoming Barriers: Human Mobility and Development
1996	Economic Growth and Human Development	2010	The Real Wealth of Nations: Pathways to Human Development
1997	Human Development to Eradicate Poverty	2011	Sustainability and Equity: A Better Future for All
1998	Consumption for Human Development	2013	The Rise of the South: Human Progress in a Diverse World
1999	Globalization with a Human Face	2014	Sustaining Human Progress: Reducing Vulnerabilities and Building Resilience
2000	Human Rights and Human Development	2015	Work for Human Development
2001	Making New Technologies Work for Human Development	2016	Human Development for Everyone
2002	Deepening Democracy in a Fragmented World		

*Source: The United Nations Development Programme, Human Development Reports.*

The process of globalisation has significant effects on people's life in so many respects; health related issues is one of them. Diseases, as important health problems, are generally classified as communicable disease, non-communicable disease and injury. Malnutrition and insanitary living conditions which are mostly a result of

poverty lie behind communicable diseases. Non-communicable diseases are generally related to pursuing an unhealthy life-style and taking personal risks for health; like smoking or an unhealthy diet (Chen, Evans, & Cash, 1999: p. 285). Whether the health problems are due to malnutrition, insanitary living conditions or to an unhealthy life-style, both of these diseases have widespread externalities; therefore combating against communicable disease, solely, could not be referred as a public good exclusively. Since pursuing an unhealthy life-style may not always be linked to personal attitudes or decisions; long working hours, high unemployment, increasing gap between the productivity and the wages may have links with an unhealthy life-style -such as increasing accessibility of processed food and fast food- that may cause to non-communicable diseases. Therefore, they cannot be related to personal decisions and to private risks per se, the external costs of each signify their global characteristics.

Globalisation process via the integration of the world economy also caused many socio-economic problems including rising instability and inequality. The promotion of the private markets in accordance with the efficiency concerns increased the privatisation of health services prevalently (Chen, et.al. 1999: p. 293). Regarding the case of knowledge, Stiglitz (1999: p. 308) asserts that knowledge is a global public good. Therefore the knowledge utilised in the development of societies is conceived as a global public good which would incur problems of “underprovision” unless adequate public support is provided (Stiglitz, 1999: p. 319). The problem of “underprovision” of public goods is also emphasised by Kindleberger (1986: p. 2) by pointing out that, even at the national level, there are problems where there is a government utilising budgetary revenues in order to finance public expenditures; the case of international public goods is more problematic since there is not an international government to impose taxes to generate the required revenue for the provision of these goods.

The compatibility of the human development approach with the recent global targets such as the Millennium Development Goals (MDG) and the Sustainable Development Goals (SDG) of the United Nations is also remarkable. The MDG included eight goals to be achieved until the target year of 2015. The goals that were agreed upon by the United Nations Millennium Declaration included; eradicating extreme poverty and hunger; achieving universal primary education; promoting gender equality and empowering women; reducing child mortality; improving maternal health; combatting HIV/AIDS, malaria and other diseases; ensuring environmental sustainability; developing a global partnership for development (The United Nations Development Programme, Millennium Development Goals). Subsequent to the MDG, the SDG, comprising of seventeen goals, have been introduced. The target year for these goals is declared to be 2030. Some of these goals are; no poverty, zero hunger, good health and well-being, quality education, gender equality, clean water and sanitation, affordable and clean energy, decent work and economic growth, reduced inequalities (The United Nations, Sustainable Development Knowledge Platform). Human development defined as “the enlargement of people’s choices” encompasses the basic dimensions of health, education, and income. The MDG and the SDG, compatible with the basic dimensions of human development, promote improvements in health, education, and the living conditions.

The global public good character of human development will depend on whether the progress can be achieved by rising incomes or increasing public services which would, according to Anand and Ravallion (1993: p. 136), depend on the differences of perception between the income-centred development approach and the human development approach. However, it is noteworthy that average incomes have a positive correlation with public social services and negative correlation with absolute poverty (Anand & Ravallion 1993: p. 141).

Human development process as emphasised to focus on human-centred development, would be expected to concern more with securing the well-being conditions of people around the world rather than raising concern on the promotion of development process via labour productivity increases. In this respect, shortening of working hours per week would be a convincing policy. However, for example, focusing more on the inability of a person with ill-health to gain the maximum benefits from the education services or arguing that the person with insufficient education level would not be conscious enough for health related issues -the effects of which are generally analysed in terms of work-day losses- could not be conceived as a human-centred view but rather as dominated by a capital-centred view. The recent prevalent conception of human development is more related with the global capital accumulation process and more functional for the needs of capital (Cammack, 2014: p. 5; Selwyn, 2017: pp. 5-9, pp. 101-102). After all, the market mechanism is perceived as the best option for resource allocation efficiency and provision of the legal and the institutional structure is declared to be the main role of the state within the framework of mainstream economics. The outcome of this approach will be giving priority to labour productivity increases. However the policy proposals would be completely different in case of a perception of human development as a necessary public good rather than the prevalent approaches to development focusing on the underdevelopment reasons of countries and consequent policy prescriptions promoting basically the implementation of contractionary fiscal policies.

Regarding the global public good characteristic of human development there are basically two views. The first view reflects the conception of the international organisations such as the United Nations Development Programme or the World Bank<sup>3</sup>; the former working on the concept and the problems of human development, while the latter is more concerned with poverty management policies particularly for the last three decades. The focus is mainly declared to be on gaining success in the development process of underdeveloped countries with a significant emphasis on human-centred development. However, albeit the widespread view that the human development approach is more progressive than just growth or industrialisation goals, eventually the conception of these international organisations is linked to growth objectives. According to Stiglitz (2003: p. 4):

*“Because of globalization many people in the world now live longer than before and their standard of living is far better. People in the West may regard low-paying jobs at Nike as exploitation, but for many people in the developing world, working in a factory is a far better option than staying down on the farm and growing rice.”*

The second view emphasises on the dominance of the needs of global capital accumulation on the determination of economic and social policies (see Cammack, 2014; Selwyn, 2017). Selwyn (2017: pp. 5-7), offers to call international organizations such as the United Nations, the World Bank, and the International Monetary Fund as the “anti-poverty consensus” and the critics of anti-poverty consensus offering “state-led or state-assisted” policies of development, proponents of which are exemplified as Sen, Stiglitz, Piketty, Chang, and other critics of -broadly- globalisation process as “anti-poverty counter consensus”, and argues against both; that the only way for a real human development could be through labour-led development policies. The examples of these policies include rising expenditures for the social reproduction of labour, improving wages and working conditions, shorter working days, and better housing conditions, increasing efforts towards healthy nutrition, and increasing leisure time (Selwyn, 2017: p. 105).

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<sup>3</sup> See Stiglitz (1999: pp. 318-320) for the case of knowledge as a global public good and the role of the World Bank in both the production and the dissemination of knowledge.

### 5. Conclusion

Public goods have been interpreted as a case of market failure within the framework of the mainstream economic theory, since markets completely fail in providing these goods as a result of their non-exclusion and non-rivalry characteristics. The concept of global public goods has global externalities that are spatio-temporal in nature together with non-exclusion and non-rivalry features.

The concept of human development was launched by the United Nations Development Programme in 1990. Since then there has been a fruitful discussion on how to define the process of development other than just the quantitative indicators. Accordingly, albeit the widespread dimensions of human development, three essential ones -health, education, and a decent standard of living- formed the basics of enhancing the choices of people that would put them at the centre and therefore the aim of the development process.

The main argument of this paper is that human development has external benefits spreading around the globe and intergenerational effects along with its non-exclusion and non-rivalry characteristics; therefore reveal global public good characteristics. In other words, it is not simply the case for human development to be achieved by improved global public goods such as avoiding crises, tackling poverty, and so on; rather, the emphasis here is evaluating the human development itself as a global public good. However, in order to reach real human development goals, the focus should be more on people's well-being rather than the concerns on efficiency or the integration of the global markets.<sup>4</sup> Moreover, debt-led growth processes as part of the financialised capitalism carry the potential risk of default with sizable external costs to the society. Prescription of austerity, rising unemployment, increasing the flexibility of labour markets, repression of wages despite increasing productivity could not be linked to progressive policies improving human development. It is plausible to argue that the prevalent perceptions of human development within the context of global public goods are designed in favour of the global capital accumulation process; thus, the priority of the global policy-making is biased towards efficiency.

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## HUMAN DEVELOPMENT AS A GLOBAL PUBLIC GOOD

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# 3

## REVIEW OF THE CONCEPTUAL FRAMEWORK FOR FINANCIAL REPORTING, MANAGEMENT AND CONTROL OF THE ACTIVITIES OF NATO ENTITIES

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### *Abstract*

*The purpose of this paper is to provide an overview of NATO Framework for financial reporting (NAF) and NATO Financial Regulations (NFRs). As a key component of defense planning, a resource planning is an area that provides the opportunity to use common funding. In general, the objective of financing and implementing multinational projects is to achieve operational capabilities at Alliance level, funded by member countries and used jointly by them. In 2015, after more than 30 years, NFRs were revised and updated. This revision has made important amendments to improve financial management and strengthen the role of financial reporting reflecting the best practices in public finances. In addition, some of the most significant financial reporting requirements of NATO entities as a deviation from International Public Sector Accounting Standards (IPSAS) are presented in the paper.*

*Keywords: NATO Accounting Framework (NAF), NATO Financial Regulations (NFRs), Adapted Version of International Public Sector Accounting Standards (IPSAS), Financial Reporting, Defense Planning*

### 1. Introduction

As it is known, North Atlantic Treaty Organization (NATO) is an intergovernmental organization that is funded by its member countries. In Significant part of NATO funding (civilian, military and NSIP budgets) is common i.e. all participating countries contribute according to an adopted cost-share formula (based on Gross National Income). Accordingly, NATO is responsible to account to its member countries and their taxpayers for the financial resources provided to the Organization. This fact represents a specific interdisciplinary problem for research and scientific debates from the viewpoint of modern public and international finances on the one hand, and at the same time in terms of the specificities of IPSAS implementation within NATO.

The issue of NATO funding, control and accountability as a multinational Alliance unique in its functions and scale has become even more urgent and significant since 2014 when at the Wales Summit, NATO leaders accepted as a priority reform of governance especially in the delivery of common funding capabilities, financial management, accountability and transparency (Davis & Chamberlain, 2014). A key measure of transparency is also the specific requirements for auditing NATO bodies accounts. The IBAN not only performs financial audits, but also performance audits, which review the Management's responsibility for compliance with the financial and personnel regulations in force and management practices in general.

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The arguments pointed above justify the timeliness of the selected topic of research, including the benefits of critical review of identified trouble areas. However, the deeper meaning is through dissemination of and studying good financial, budgetary and governance practices introduced and successfully operating in the Alliance as an intergovernmental organisation, to be able to adapt them also in other areas of management of national and multinational funds, including at country level in some governmental and even local authorities.

According to the NATO Financial Regulations (NFRs), the Supreme Commanders and other heads of the NATO bodies are responsible for sound financial management and shall take necessary governance measures to guarantee it. This includes the creation and maintenance of appropriate practices of resource management, internal control and financial information systems (North Atlantic Treaty Organization [NATO], 2015a). In addition, NFRs stipulates that one of the objectives of each NATO body is to safeguard assets and verify the accuracy and reliability of accounting data and records. Further, NFRs requires NATO bodies (the financial controller) to establish and maintain comprehensive accounting records of all assets and liabilities and compliance with established policies (NATO, 2015a).

The activities of NATO bodies are conducted in accordance with the so-called integrated financial management process that comprises (but is not limited to) the following instruments (NATO, 2015a):

- Medium and/or long term planning;
- Annual budgets;
- Regular performance reports on financial management;
- Regular financial execution reports and
- Auditable annual Financial Statements.

The conceptual accounting framework applicable to NATO bodies establishes some specific financial reporting requirements for Alliance structures applying IPSAS, which are in deviation from the provisions of part of the IPSAS in certain areas. The purpose of resources planning and defence resources analysis in a multinational union is to establish a budgetary framework that ensures harmonization of national defense planning with that of the respective union in a way to achieve commonly agreed requirements as effective as possible (including possible funding mechanisms for Member Nations).

As a key component of defense planning, resources planning are an area providing an opportunity to use common funding to acquire capabilities by individual Member Nations. The percentage contribution to formation and accumulation of common funds is determined in accordance with the internal rules and procedures adopted in the respective union.

In the resource planning process, the following funding options for projects of different member countries are possible:

- Common-funding - funding from the common funds, involving all Members; it involves three different NATO's principal budgets: the civil budget (NATO HQ running costs), the military

budget (costs of the integrated Command Structure) and the budget of NATO Security Investment Programme /NSIP/(military capabilities);

- Joint-funding - type of multinational financing but according to the specific documents and procedures of the respective (defence) union; it covers activities managed by NATO agencies;
- Another type of multinational funding - funding outside the official bodies of the Alliance, where several countries conclude agreements to build joint capacities or meet certain needs.

In general, the objective of funding and implementing multinational projects is to achieve operational capabilities at union level, funded and used jointly by Member Nations. Infrastructure, infrastructure facilities, technology systems, equipment and associated costs of maintenance, modernization, compatibility, training and use should find adequate financial reporting in the relevant structures that control them.

## **2. Necessity of Adequate Accounting Regulations for Reporting Collective Resources in Multinational Unions**

As it is well known, the different specific programs and specific projects at union level are funded through contributions of all members. The allocation of financial resources is carried out according to strictly regulated inter-union procedures and financial rules for the projects approved to be implemented on an annual budget basis.

The starting point for defence programs in multinational alliances (NATO is an example of global organization) is applying Capability Packages. They represent a set of investment projects for implementation of infrastructure, facilities and others, together with associated costs (maintenance, modernization, training of human resources, etc.), which achieve specific defence capabilities required at union level. Funding is implemented through common funding or on the cost-sharing principle.

Within NATO as a key global defense alliance, the main criterion for the specific ability to be included in a capability package or a package of the national armed forces is the assessment whether the capability exceeds national capabilities and national requirements (the so-called “over and above” principle). When the capability is achievable by the Member Nation and it is compatible with its national plans, it is included in the package of national armed forces, respectively. In other cases the capability is realized through a Capability Package. In these cases, and when there is use of capability for national purposes, the possibility of joint-funding projects on the principle of cost-sharing between the alliance funds (in the case of NATO) and the national funding of certain countries - Member Nations.

Following a certain set of severe and strict procedures, the relevant union resource planning authority (for NATO it is the Resource Policy and Planning Board - RPPB) discusses the proposed package in terms of its eligibility for common funding and adequate resource provision. Approved packages are passed for implementation and control under the direction of another authorized body (in NATO it is the Investment Committee) consisting of permanent representatives of all member countries. Therefore it is of particular importance to establish appropriate rules, mechanisms and links (organizational, systemic, administrative, etc.) to implement adequate and effective financial and accounting reporting and control on spending Allied budget resources. It was logical and understandable that IPSAS were introduced and adopted in all NATO

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structures as early as in 2013 and in addition, a few years later, some were modified and adapted to the specific activities and features of NATO functions.

In April 2016 a RPPB report recommending the approval of a revised NATO Accounting Framework (NAF) with a set of explanations was submitted on behalf of NATO's Deputy Secretary-General (Vershbow, A., 2016). The amendments aimed to improve financial reporting of NATO structures around the world. The objectives of the RPPB Report are related to the following two areas:

- To assess whether and to what extent the current NATO Accounting Framework (NAF) meets the specific requirements of the Alliance;
- To present proposals for NAF to the North Atlantic Council (NAC) due to the dynamics and changes of different nature on a global scale.

As a background and basis for the preparation and issuance of the above-mentioned report, it should be noted that the respective amendments were initially agreed by the NAC in 2013. The NAC agreed on the adapted amendment to part of IPSAS so that in the modified version they can more qualitatively meet the Alliance's specific requirements. These changes (mainly targeted at NATO specific accounting items - Property, Plant and Equipment /PP&E/, inventories, intangible assets, assets under construction or under development) were subsequently reflected in the revised NAF to become applicable to financial reporting purposes in all NATO structures.

RPPB states that the decision to apply the IPSAS-adapted accounting framework to specific features of the Atlantic Alliance means that NATO will not be able to claim that the financial statements of its structures are fully compatible with IPSAS (Vershbow, A., 2016). Despite that it is generally summarized that NATO can state that NAF conceptually continues to keep the IPSAS spirit, such as accountability based on the principles of accrual, relevant, faithful and fair presentation of financial information. As above mentioned, the accounting framework for all NATO reporting entities in practice is an adapted version of IPSAS issued by the IPSAS Board to the International Federation of Accountants (IFAC). (Founded in 1977 in New York, IFAC has a mission to serve the public interest, contributing to strengthening the role and significance of accounting profession worldwide and supporting development of strong economies. Part of its main mission was to establish IPSASB. The IPSASB seeks to improve the quality and transparency of financial reporting in the public sector through establishing high quality standards to be used by the public sector.)

All NATO bodies are required to keep to NAF, which is perceived as the applicable basis by the International Board of Auditors for NATO (IBAN) in performing all audits of annual financial statements for reporting periods beginning after 01.01.2013 and continuing later. Founded in 1953 IBAN is a supreme auditing body and it is a part of NATO civil structure. Guided by three core values - independence, integrity and professionalism, IBAN is considered the respected voice of accountability as an independent external audit body for NATO structures. The main task of IBAN is to provide the NAC and the governments of NATO member nations with assurance that the common funds have been properly used for authorized expenditure.

To achieve and maximize the benefits of NAF review and adaptation, the HFRP, assisted by IBAN, as well as financial controllers in each independent NATO structure, plays a key role. In fact the need to review NAF

was verified and confirmed until December 2015, and therefore the HFRP in NATO is entrusted with the need for clarifications or adaptations and, if necessary, proposals to be sent to the NAC for consideration.

It is acknowledged that NATO structures have made considerable efforts to adhere to NAF provisions and progress has been made in this respect. At the same time, the financial reporting and disclosure requirements of PP&E and Inventories continue to attract attention and notes in audit reports on the financial statements of some NATO largest bodies (e.g. Allied Command Operations [ACO], NATO Communications and Information Organization [NCIO], etc.) (NATO, 2016b).

The adoption of revised NAF, especially regarding PP&E, Inventories, Intangible Assets and Assets under construction and under development, is associated with expectations for less qualified opinions in reports of external auditors with IBAN in future. The centralization and consolidation of financial and accounting information and the audit on the financial statements of various NATO structures where the respective assets and/or expenses are recognized reveal a need for better structuring of different processes and standards and ensuring more efficient systems of management and control.

The specificities of accounting for this type of assets/ expenses and the time and effort required to resolve them mainly arise from ongoing procedure issues related to contracts for assignment and management of assets, assets under construction, assets under development of third parties (including a number of commands and multiple logistical inventory systems to provide the structures of Alliance).

### **3. Applicable NATO Financial Regulations as a Tool of Integrated Financial Management in Alliance**

NATO Financial Regulations (NFRs) are a key regulatory document that governs the financial administration of all Alliance bodies. The NFRs also provides the basic principles, which IBAN use to carry out independent financial audits on the financial statements of NATO bodies. In April 2015, NATO Secretary-General submitted a report to Budget Committee on the review and amendments of the NFRs in force at that time. In his notes, Secretary-General explicitly emphasized that it is the first case during a period of more than 30 years when NATO Financial Regulations were revised and updated (Rasmussen A., 2015; NATO, 2015a).

These regulations play a key role as guidelines for ensuring efficient and cost-effective budgeting and financial administration and management of huge collective resources of member nations that are concentrated and distributed within the Alliance. These regulations replaced all previously published versions. The revision made important amendments and additions considering the best practices in public finances (including as part some measures to improve financial transparency) in order to improve financial management and strengthen the role of financial reporting.

The need to update the existing NFRs appeared due to several reasons:

- Organizational changes related to the new NATO command structure are among the main factors to reflect new institutional situation. (The NATO Command Structure Review was launched at the Lisbon Summit and the model was approved in June 2011. The NATO Agencies reform activity is part of the ongoing NATO reform process, which is also examining changes to the military

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command structure and aims to enhance efficiency and effectiveness in the delivery of capabilities and services.)

- Next, not being less important, is the fact that the NFRs in force at time had been developed and adopted before the date of IPSAS adoption as the official accounting base in NATO;
- At the meantime NATO - Customer funded bodies were introduced;
- Additionally, the revised NATO Accounting Framework was adopted, which met the specific new circumstances and relevant current needs of the Alliance;
- Excessive requirements for greater transparency and accountability in order to comply with the good practices in the field of public finance.

The review also took into consideration the IBAN observations on the need of greater consistency and better harmonization of financial practices among the NATO structures themselves, which had been recorded for several consecutive years in audits of both individual and consolidated financial statements (where applicable) of key Alliance bodies.

The revised NFRs are more explicit than the previous ones in the fields of Risk Management, Internal Control, Internal Audit and the establishment of Audit Advisory Panel (NATO, 2015a). They require establishment of effective, efficient and economical risk management procedures that are necessary management functions in place to support effective internal control, and that NATO bodies have access to a permanent, adequately resourced, internal audit function that is compliant with internationally accepted Internal Auditing Standards.

Table 1 shows the most important highlights of specific revisions concerning financial statements in a brief synthesized form.

It is important to consider the existence of a certain relationship and interaction between two separate NATO documents: revised NATO Financial Regulations (under the jurisdiction of the NAC) and the current Financial Rules and Procedures (FRPs) of NATO (under the jurisdiction of Budget Committee). Current FRPs should be examined together with the NFRs and should not be considered as replacing NFRs provision. NFRs govern the financial and asset management of all NATO bodies and prescribe to the relevant financial committees (or the appropriate governing body) how to approve the set of FRPs that provide appropriate additional guidance to ensure the effective implementation of revised NFRs (NATO, 2015a). In order to meet the need to ensure consistency and correspondence with the supportive FRPs applied by all NATO bodies, the RPPB invited the Head of Financial Reporting Policy to assess them by focusing on the rules affecting NATO structures common funded as well as key agencies NCIA and NSPA. The applicable FRPs are approved by the Budget Committee to ensure cost-effective and efficient budgetary and financial administration process in NATO. It regulates the financial management of all civilian and military headquarters and other NATO bodies funded by common funds of the Member Nations (i.e. financed through international budgets). The FRPs are rather complementary directives and are used in resource management and control.

*Table 1 Key accents of specific revisions concerning financial statements*

No	Key accents concerning financial statements	Brief overview
1.	Financial Controllers	The review clarifies and strengthens their functions. They act as chief financial advisors to the heads of NATO bodies and carry a very wide range of financial responsibilities
2.	IBAN audit	IBAN is the supreme external auditing body for NATO bodies. In compliance with the revision of the IBAN Charter and other steps taken to strengthen NATO external audit function; this change sets deadlines with a set of dates to be audited by the IBAN and the audit reports submitted for consideration and approval by the NAC. NATO bodies must submit annual financial reports for IBAN audit no later than 31 March next year (if possible earlier), one month earlier than the current NFR.
3.	Internal audit	A new stand-alone text was introduced to enhance the importance of the internal audit function. IBAN has often highlighted the weaknesses of internal audit as a major weakness in the financial management of NATO bodies. To reinforce this feature, an article is added to create the so-called audit advisory groups, which are specialized panels of the relevant governing body to address the results of internal and external audits and take appropriate action.
4.	Commitment practices	The review is made to improve the management of commitment appropriations and practices and prevent funds being requested in advance, earlier than the time they are required.
5.	Customer funded bodies	In NATO it is a regime when the cost of organization activities are recovered by charging customers for the services provided based on agreed costs, scope and timelines rather than by funding contributions from Member Nations. This is intended to reflect the universal application of regulations and avoid the need for ad hoc modifications. A separate text is introduced to reflect the specific requirements of the so-called NATO- Customer funded bodies. These engagement practices include the use of operational funds and pre-financing arrangements. They reflect the observations indicated and periodically marked by IBAN.

In Section VIII Accounting, the NFRs set specific accounting and financial reporting rules, which NATO bodies - reporting entities should keep to in accordance with the applicable NAF. The main points of recently reviewed NAF are discussed in the next section.

#### 4. Overview of the Applicable Financial Reporting Framework in NATO Structures (Reporting Entities)

As stated above, the accounting standards adopted by NATO comprise the NATO Accounting Framework. It is based on accrual-oriented International Public Sector Accounting Standards (IPSAS) but with a few exceptions. However, along with that, NAF sets out some specific rules and approaches to financial reporting by Alliance structures, deviating from the content of part of the IPSAS in certain issues. The Framework aims to provide guidance for NATO reporting entities, which need a specific clarification of concepts, approaches and other issues covered by IPSAS. On this basis the financial and accounting management of the relevant structures may consider the applicability of accounting policies, recognition criteria, measurement principles and assessment approaches.

In the light of the experience gained during the NAF implementation since its establishment in 2013, the RPPB has recommended the adoption of:

- two additional adaptations related to NCIO obligation to recognize the assets of the Communication and Information Systems (CIS) under construction and under development in its financial statements and to accounting assets provided under the US FMS program (NATO,

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2016b), which will reduce the persistent problems that continue to affect some of NATO largest structures;

- as well as a limited number of explanations.

At the end of the RPPB report, it is the responsibility of the Head of Financial Reporting Policy to report on the need of further amendments in the adaptation that have made to the US Foreign Military Sales Program (FMS).

The FMS is a fundamental tool of the US foreign policy and it is a form of contributing to the defence of country and/or allies and organizations permitted by the Arms Exports Control Act (AECA). Under Section 3 of the ASEA, the US may sell defence articles and services to foreign countries and international organizations when President has formally found that to do so will strengthen the US security and promote world peace. According to FMS, the US government and a foreign government enter into a government-to-government agreement and on the basis of Letter of Offer and Acceptance (LOA) for future supplies of defence articles and services by US supplier-companies to foreign countries or international organizations.

NATO accounting framework keeps almost all accounting standards issued by the Council under IPSAS. Currently, as described above, only a few significant issues have been identified as requiring adaptation to specific activities for NATO entities. These issues are within the scope of IPSAS, modified by the NAC and adapted to the specific Alliance functions as follows:

- IPSAS 1 Adapted - Presentation of Financial Statements (as adapted by the NAC);
- IPSAS 6 Adapted - Consolidated and Separate Financial Statements (as adapted by the NAC);
- IPSAS 12 Adapted - Inventories (as adapted by the NAC);
- IPSAS 17 Adapted - Property, Plant and Equipment /PP&E/ (as adapted by the NAC);
- IPSAS 31 Adapted - Intangible Assets (as adapted by the NAC).

Some of the most interesting and essential accents in the revised NAF are presented in a synthesized form in the following two areas:

- **Temporary modification related to the US Foreign Military Sales (FMS) program and indirect contracting by Agent Contracts under the US Government Acquisition Agreement** (in the scope of the adapted IPSAS 1) (NATO, 2016a).

The challenges faced by some NATO structures in financial reporting of assets and/or services provided under the US FMS program have been known for many years. That is a permanent problematic field for a number of NATO subjects, and is one of the main reasons for issuance of a number of IBAN qualified opinion reports. Despite considerable efforts by both the NATO authorities and the United States (being the country where the exporting companies under this program are registered), satisfactory progress has not been achieved



both in financial reporting and recognition in financial statements of the respective NATO structures that are customers of US suppliers.

The objective of adaptation in this field is to clarify the accounting and disclosure requirements when:

- Information provided by the US to a NATO entity cannot be used for reliable estimation on accrual basis;
- Indirect contracting under the US Government Acquisition Agreement when there is no supporting invoices of a supplier.

The US Government acts exclusively as a general agent on US FMS contracts with responsibility to administer and audit contracts for and in the name of a NATO entity. In many cases, the requirements of a NATO entity are bundled with the US national and other Allies' requirements to facilitate best pricing for the contract. Since original invoices contain non-NATO procurement information, they are not releasable to a NATO entity. Nevertheless, the US extracts NATO-only information from these invoices and provides them (and will continue to provide) on regular basis to NATO entities that are recipients of FMS-related defence supplies. The U.S. Defense Security Agency in the United States has confirmed in writing that there are currently no provisions requiring US supplier-companies to provide financial-accounting information directly to NATO entities to allow them to reconcile the value of goods and services delivered under the FMS program during the reporting period. There is an exception related to this program acquired directly from the U.S. Defence Department where the financial data on accrual basis usually are not available and therefore the accounting information is reflected on cash basis or modified cash basis. Similarly for the so-called Indirect Contracts via the US System Program Office (SPO), the relevant NATO entities reflect values in their financial statements based on data provided by the US Government.

In addition, it is known the US government has no plans to adjust the management and reporting of the FMS program from cash-based to accrual-based accounting. One of the exceptions of accrual-based accounting (i.e. IPSAS) is that NATO bodies are allowed to use "modified cash basis" for financial reporting of acquisitions under the FMS program. In these cases, all FMS accounting items are recorded based on billing statements from the US (which are based on the US payments to suppliers). According to the adaptation made to IPSAS 1, the information received in this way continues to be reflected in the financial statements of NATO reporting entities. In the Notes to financial statements, NATO structures are required to disclose that the respective information have been presented on (modified) cash basis (NATO, 2016b). A definition of "modified cash basis" is not included in the NAF in the context and for the purposes of the Alliance's activities, obviously leaving it open to interpretation (including for FMS cases). It is worth to consider whether for budget purposes, adaptations to the NFRs are needed. The latter could be taken into account during the revised NFRs lessons learned.

In connection with the above-mentioned, it is appropriate to point out the following example that is extracted from the latest published Auditor's report (in particular annex III Letter Of Observations and Recommendations) on the consolidated financial statements of the Allied Command Operations [ACO] for

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the year ended 31 December 2016<sup>1</sup>. Usually FMS payments are recorded as prepayments (an asset) until US billings statements are subsequently received, at which time it would be considered an expense. However, the IBAN have found that some NATO bodies' records FMS expenses in the Statement of Financial Performance based on payments that it makes to the relevant NATO agency (NATO Support and Procurement Agency [NSPA], who is contracted to procure FMS goods and service on their behalf, rather than at the time the US billing statements are received.

For the Budget Execution Statement, the IBAN have found the following:

- Commitment of current year budget credits is based on estimated current year activities per signed FMS Letters of Acceptance (LOA) with the US.
- Budget execution (expenses) is also recorded at the time that payments are made to NSPA rather than at the time the US billing statements are received. This generally allows NATO bodies to execute its budget within two financial years, even though the good or service may or may not have been received within two financial years (NATO, 2017, p. 14).

The conclusion is that there are uncertainties in timing of the receipt of FMS goods and services and the subsequent US billing. That was taken into account and reflected in the revised NAF. However, there are no FMS adaptations to the revised NFRs, which promote that budget credits should be committed and budget expenses recorded to be received in the current year. The fact in situations that budget credits are committed and also carried forward or recorded as expenses in the Budget Execution Statement is not in compliance with the NFRs.

It can be argued that it is one of the key differences between the approach set out in IPSAS as a whole, and the one adopted in the sense of NAF. Both documents explicitly state that the accrual accounting is the leading one. (Excluding of the only one Cash Basis IPSAS titled "Financial Reporting under the Cash Basis of Accounting". At the end of 2017, The Board of IPSAS issued a revised version of the Cash Basis IPSAS, which will enter in force on January 1, 2019. The amendments address some significant barriers to adoption of this standard.) However, under the US FMS program, a cash-based accounting has been set up for a master. Here it is exactly where to note currently ongoing discussion at European level related to introduction of an independent European accounting base in the face of the European Public Sector Accounting Standards (EPSAS). The idea is that these standards should be based on the best practices from the experience with the IPSAS but also to improve them in compliance with the specific European conditions in public sector (at national Member State level and all European bodies at EU level including the European Defence Agency). Accordingly, the conception is to perceive accrual accounting as a fundamental and leading basis (European Commission, 2013).

However, there are some disagreements in that respect and resistance in some European countries regarding the full perception of accrual-based accounting in the public sector with the arguments set out. Opinions expressed are in favour of maintaining the application of cash-based accounting in the public sector. For example, it can be seen Germany's experience (Bundesrechnungshof, 2017).

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<sup>1</sup> ACO near Mons, Belgium, is responsible for the planning and execution of all NATO military operations. The command's overall aim is to maintain the integrity of Alliance territory, safeguard freedom of the seas and economic lifelines and preserve or restore the security of its members.

Given the real overall situation, the NAC has proposed temporary adapted IPSAS 1 as the most appropriate way to address this specific issue, assuming it is previously known that NATO reporting entities will most likely continue to receive qualified opinions in their audit reports in this field. It is practically beyond their resolution capability (The FMS program - functioning, implementation and reporting). NAC has committed to monitor the effect of applying this revision and within four years based on the views of the HFRP will decide whether the temporary adaptation (exceptions from IPSAS) will remain (NATO, 2016b).

- **Financial reporting and disclosure requirements of CIS assets (Communication and Automated Information System)** (NATO, 2016a) (in the scope of the adapted IPSAS 12, IPSAS 17 and IPSAS 31)

Under the NAF NATO entities were allowed to report PP&E and intangible assets acquired before 1 January 2013 as 100% reported costs. However, the accounting treatment of CIS assets that are under construction/under development has not been clearly regulated. In addition, the control criteria were ambiguous and bidirectional in determining who (the asset/service provider or end-user) has primary responsibility to report and recognize PP&E and intangible assets in its financial statements.

In order to clarify which NATO structure is responsible for reporting and recognizing assets related to CIS systems, in compliance with the ownership and control of CIS assets, the revised accounting framework proposes adaptation in this direction. It states that in the NAF, within the modifications of IPSAS 17 and IPSAS 31, the NCIO being the main provider of information and communication services in the Alliance (*i.e. assets with the character of CIS/AIS and IT capabilities including development of these assets*), shall assess the level of control that has for reporting and recognizing these assets in financial statements. Therefore, the ownership of all assets (including intellectual property rights) as well as CIS assets and IT infrastructure should be transferred from the current NATO Commands to the NCIO within the given deadlines. Clarifying that the "controlling entity" principle is an important step with profound implications for the way NCIO recognizes the relevant CIS assets, including those under construction/under development. Consequently, after the revised accounting framework enters into force the NCIO have to capitalize all the CIS assets as (NATO, 2016b):

- Inventory;
- PP&E or
- Intangible Assets, including CIS assets under Development.

Until 2016 for accounting purposes, the NCIO reflected assets under construction as fully expensed within the scope of IPSAS 11 Construction Contracts. The NCIO requested a transition period allowing transition to implementation of these significant changes and achievement of required constructive improvement in the accounting treatment of assets representing CIS-assets under construction and/or intangible assets (mostly IT, rights, intellectual property, etc.). The request is accepted and this amendment will enter into force for the next reporting period beginning on January 1, 2018. This adaptation will be applied not only to all new development programs starting after that date, but also to existing construction and development programs, which continue after 1 January 2018. Likewise, from January 1, 2018 additional notes about types and

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locations of assets that were under construction / development prior to January 1, 2018 are foreseen in the Notes to the NCIO Financial Statements.

Approving and implementing specific accounting policies and internal financial regulations for such a multinational alliance as NATO are crucial to ensure:

- Transparency, relevance, fairness, efficiency, rationality, economy, good governance and optimization of the overall budget and collective resources;
- Managing risk, preventing and detecting fraud, providing environment for performing the functions of internal and external audit, and providing the information basis of internal control in the activities of all NATO structures.

NFRs introduce requirements for performance evaluation of the above mentioned principles on annual basis NATO (NATO, 2015a).

### 5. Conclusion

The aim of this paper is to outline basic reasons explaining the objective need to consistently apply specific accounting policies and financial regulations adopted to report and to recognize some specific assets, supplies of goods/services, tangible/intangible assets, expenses etc. in the financial statements of NATO entities. On the next place, the idea was to present a brief overview of the current accounting framework in NATO and together with it, relevant financial regulations and rules within the Alliance. The review of NFRs (which first appeared more than 30 years ago) is an important step to improve financial management in NATO. Amendments have been made to strengthen financial transparency and accountability in order to comply with best public practices in ensuring greater coherence and harmonization of financial regulations among all NATO bodies. An assessment of the need for a subsequent review of the NFRs should be made every five years, and when there is necessity of amendments, they should be implemented within two years (NATO, 2015a). Further adaptations and revision of NAF in the nearest future are only part of the response to a number of significant bottlenecks faced by some key NATO structures, such as ACO, NCIO and many others.

It can be expected that current 2018 will be very important as a transitional period for all NATO structures, which continued to experience difficulties in complying with the revised NAF and NFRs during the last two reporting periods, 2016 and 2017, on the one hand (as evident in the published IBAN audit reports). On the other hand, 2018 will be the first reporting period when the new rules for financial reporting and disclosure requirements of CIS assets in NCIA will enter into force. To the end of next 2019 or early 2020, when audit reports will be issued by IBAN, adopted by the NAC and published on the NATO official website, there will be enough information about how this key Alliance structure has managed to cope with the new requirements of financial reporting and recognition in the Financial Statements.

Further actions are also expected to improve NATO logistics and accounting systems to provide more efficient governance and control of collective resources and asset management.

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# 4

## SHOULD ROBOTS PAY TAXES? EVALUATION FOR TURKEY

## ROBOTLAR VERGİ VERMELİ Mİ? TÜRKİYE AÇISINDAN DEĞERLENDİRME

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### Abstract

*The aim of this study is to evaluate the effects of automation on tax policy and employment of the fourth industrial revolution, that has been shaped for the first time at the 2011 Hannover Fair on "Industry 4.0" term. The study deals with the development of artificial intelligence and robots which are especially important with the fourth industrial revolution and it is discussed prosandconsaspects of the robot tax in this process. In 2017, Bill Gates suggested a tax payment for robots that will replace employees in automation with companies. According to another definition is that robot tax, it is argued that the employers who replace employees with robots, should pay robot taxes and unemployed individuals should be assisted by the government with the fund which is generated from this robot tax. The main purpose of this robot tax is to reduce the impact of labor loss and slow the progress of automation. Although the European Parliament has begun negotiations on robot taxation, South Korea announced that it is working on the robot tax law. From the perspective of Turkey, it is observed that here mained behind in the fourth industrial revolution and in order to catch Industry 4.0 need to take some important steps. The study is claimed that the robot tax implementation will be useful to automation process in Turkey and it will be contribute to the Unemployment Insurance Fund.*

**KeyWords:** Industry 4.0, Robots, Robot Tax, Turkey

### 1. Giriş

**K**üreselleşme süreci ve teknolojik yenilikler ışığında dünyada her gün yeni tartışmalar ve gelişmeler gün yüzüne çıkmaktadır. Endüstri 4.0 olarak da adlandırılan dördüncü sanayi devrimi de bu gelişmelerin en önemlilerinden birini oluşturmaktadır. Endüstri 4.0 ile üretim ileri teknoloji ile donatılarak verimliliğinin artırılması amaçlanmaktadır. Bu açıdan Endüstri 4.0'ı yakalayan ülkeler dünya rekabetinde üstünlüğe sahip olacaklardır.

Endüstri 4.0'ın gerektirdiği otonom makineler, 3D yazıcılar, yapay zeka ve akıllı robotlar gibi birçok gelişme sebebiyle insan emeğine olan ihtiyacın azalacağı ve buna bağlı olarak işsizlik sorununun artacağı ileri sürülmektedir. Literatürde bu sorunun çözümlenebilmesi amacıyla robot vergisi önerisi sunulmuştur. Robot vergisi aslında, çalışanlarını robotlarla değiştirecek olan işverenlerin, bir vergi ödemesi ve işsiz kalan bireylere

hükümetlerin bu vergiden oluşturulan fon ile yardım etmesi gerektiğini iddia etmektedir. Robot vergisinin en temel amacı, işsizliğin azaltılması ve otomasyonun yavaşlatılmasıdır.

Çalışma konusu olarak robot vergisinin seçilmesinin en temel nedeni konunun çok güncel olması ve Türkiye ile ilgili olarak literatürde neredeyse hiçbir çalışmanın olmamasıdır. Bu sebeplerle çalışmanın literatüre önemli derece katkı yapması beklenmektedir.

Çalışmanın ilk bölümünde Endüstri 4.0, otomasyon, akıllı robotlar, yapay zeka, nesnelerin interneti vb. konular ele alınarak bunların istihdamı nasıl etkilediği incelenmiştir. İkinci bölümde robot vergisi ve bu verginin yaratması beklenen muhtemel etkileri ayrıntılı bir şekilde ele alınmıştır. Üçüncü bölümde Türkiye'nin Endüstri 4.0 sürecindeki yeri ve olası bir robot vergisi uygulamasının değerlendirilmesi yer almaktadır. Çalışma sonuç bölümü ile tamamlanmıştır.

## 2. Dördüncü Sanayi Devrimi, Otomasyon, Robotlar Çağı ve İstihdam

Tarih boyunca yaşanan teknolojik ilerlemeler ile ekonomik sistemlerde ve sosyal yapılarda devrimler gerçekleşmiştir. İlk sanayi devrimi 18. yüzyılda buhar makinesinin icat edilmesi ve bu makinelerin üretimde yaygın olarak kullanılmaya başlaması ile ortaya çıkmıştır. 19. yüzyıl sonları ve 20. yüzyıl ilk çeyreğinde yaşanan ikinci sanayi devrimi ile elektriğin ve montaj hattının seri üretimde kullanılmaya başlanması ile gerçekleşmiştir. 1970'lerde başlayan üçüncü sanayi devrimi ise bilgisayarların ve internetin sanayide kullanılmasına olanak sağlamış ve bu süreç dijital devrim olarak adlandırılmıştır. İlk kez Almanya'da 2011 Hannover Fuarında "Endüstri 4.0" teriminin tartışılmaya başlanması ile dördüncü sanayi devriminin kapıları açılmıştır. Büyük veri, otomasyon, yapay zekâ ve akıllı robotların kullanılması ile "Akıllı fabrikalar" mümkün kılınacak ve dördüncü sanayi devrimi sanal ve fiziksel imalat sistemlerinin küresel planda birbirleri ile etkileşim içinde bir dünya yaratılmasına olanak sağlanacaktır (Schwab, 2016: 15-17).

Dördüncü sanayi devrimi, imalat sanayinde dijitalleşmenin en üst düzeye çıkarılması ve üretimin ileri teknoloji ile donatılmasını hedeflemektedir. Bu açıdan Endüstri 4.0 ile üç temel amaç güdülmektedir Bu amaçlar şu şekildedir (Eğilmez, 2017: 1):

- Üretimde insan emeğinin minimum seviyeye indirilmesi ve otomasyon sayesinde üretimde meydana gelebilecek insani hataların oradan kaldırılması,
- Üretimin en üst düzeyde esnekliğe kavuşturulması ile tüketicie özel ürün üretebilme imkânının yaratılması,
- Üretimin hızlandırılmasıdır.

Dördüncü Sanayi Devrimi ile birlikte ilk tedarikçiden, son kullanıcıya kadar tüm üretim süreci gelişmiş dijital teknolojileri kullanılarak tamamen entegre bir sisteme dönüşebilecek ve bu teknolojilerle birlikte otonom üretim süreçlerinin kurgulandığı bir akıllı üretim altyapısı oluşturulabilecektir (Eldem, 2017: 11). Abbott ve Bogenschneider, (2018)'e göre tarihsel olarak bakıldığında teknolojik gelişmeler vasıfsız işçilere olan ihtiyacı azaltsa da vasıflı işçilere olan ihtiyacı arttırmaktadır.



Endüstri 4.0'ın en önemli yapı taşlarından olan robotlar, robotik teknolojiler ve yapay zekâ, üretimde otomasyona gidilmesini ve Endüstri 4.0'ın amaçlarının gerçekleşmesini sağlayacak en önemli etmenlerdir. Öte yandan Tablo 1'de dördüncü sanayi devrimi sonrasında yaşanacak gelişmelerin olumlu sonuçlarının yanı sıra olumsuz sonuçlarda yaratacağı iddia edilen varsayımlar gösterilmektedir.

*Tablo 1: Otomasyonun Olası Yararları ve Zararları*

<i>Olası Yararlar</i>	<i>Olası Zararlar</i>
İnsanlar ağır işlerde çalışmak zorunda kalmayabilir	İşsizlik artışı yaşanabilir ve İstihdam edilen/edilmeyenler arasında toplumsal farklar oluşabilir
Boş zamanda artış olabilir	Çok fazla boş zamana sahip insanların psikolojik sorunları ortaya çıkabilir
Yaratıcılık ve girişimcilik için daha çok zaman olabilir	Toplumsal değerler değişebilir
Daha az iş stresi yaşanabilir	Robotların insan işgücünün yerini alması, toplumsal huzursuzluğa ve siyasi istikrarsızlığa yol açabilir
Yaşam kalitesi ve beklentileri artabilir	Göçler ve savaşlar yaşanabilir

**Kaynak:** Ivanov, S. (2017), "Robonomics - Principles, Benefits, Challenges, Solutions". *Yearbook of Varna University of Management*, 10, 287.

Tablo 1'e göre otomasyonun olası olumlu yanları uzun dönemde hayat kalitesini, büyümeyi ve refahı arttırabilir. Buna karşılık otomasyonun olumsuz yanlarında ise kısa ve uzun dönemde toplumsal ve ekonomik zorluklara ve sıkıntılara yol açabilir.

Lankisch, vd. (2017), ise otomasyonun yüksek vasıflı ve düşük vasıflı işçilerin ücretleri üzerindeki etkilerini ve dolayısıyla ücret eşitsizliğini analiz etmişlerdir. Çalışma sonuçları, teknolojik ilerlemenin olmamasına rağmen sürekli ekonomik büyüme olasılığının olduğunu, otomasyonun düşük vasıflı işçilerin gerçek ücretlerini düşürdüğünü ve yüksek vasıflı işçilerin ücretlerini azaltma potansiyeline sahip olduğunu ve otomasyon beceri primini yükselttiğini göstermiştir. Tüm bu sonuçlar ABD'nin 1980'li yıllardaki genel gelir eşitsizliği deneyimleriyle tutarlılık göstermektedir. Ekonomik büyümeye rağmen, neden daha az eğitilmiş olmanın fayda sağlamadığını açıklamaya yardımcı olmaktadır. Bu nedenle, otomasyonun, gelir eşitsizliğini açıklamada önemli bir yönü olması muhtemeldir.

Pritchard, vd. (2017)'e göre işgücü Endüstri 4.0 teknolojileriyle birlikte çalışabilmelidir. Dördüncü sanayi devrimi ile işgücündeki değişimler kaçınılmazdır. Özellikle otomasyon nedeniyle çalışan bireylerin farklı roller üstlenmesi gerekebilir. Bu dönemde ileri düzeyde üretimde uzman kişiler için rekabette artış görülebilir. Bu ilerlemenin, imalat iş gücündeki becerilere olan talebi etkilemeye devam etmesi muhtemeldir.

Ahmed (2017)'e göre şirketler için insan işgücünü robotlarla değiştirmek daha verimlidir. Ivanov (2017) ise, robotların ve otomasyon teknolojilerinin insan emeği yerine istihdam edildiği ekonomik sistemi, robot ekonomisi anlamında "Robonomics" terimi ile tanımlamaktadır. Buna göre robotların istihdam edilmesi ve edilmemesi konusundaki görüşleri şu şekildedir:

- Robotlar istihdam edilmelidir. Çünkü;
  - Robotlar 7/24 çalışabilir ve aralıksız bir şekilde rutin görevlerini yapabilir.
  - Robotlar yenilenen yazılım ve donanımlar ile çalışma alanlarını genişletebilir ve çeşitli görevleri yerine getirebilir.
  - Robotlar devamlılık sağlayabilir ve çalışmalarının kalitesini artırabilir.
  - Robotlar görevlerini doğru ve zamanında yerine getirebilir.
  - Robotlar şikayet etmez, hastalanmaz, grev yapmaz, dedikodu yaymaz, ayrıcalık yapmaz, bildirmeksizin işlerini bırakmaz, olumsuz duygular beslemez ve işten kaytarmaz.
- Robotlar istihdam edilmemelidir. Çünkü;
  - Robotlar yaratıcılıktan ve kişisel yaklaşımdan yoksundur.
  - Robotlar insan denetiminden bağımsız olmayacaktır.
  - Robotlar, insan işgücü tarafından tehdit olarak hissedilebilir (hissedilecektir).

Bu duruma göre, insanların üretimin aksamasına veya durmasına neden olabilecek davranışları robotların yapmaması, üretim verimliliğinin güncellemelerle daha iyi seviyelere getirilmesini sağlaması ve üretimde sürekliliğinin gerçekleştirilmesi nedeniyle insan işgücü yerine robotlar istihdam edilebilir. Ancak robotlar yaratıcılıktan ve insani duygulardan yoksundur. Robotların istihdam edilmeye başlanması işverenlerin ücretleri azaltmasına ve işsizliğin artmasına neden olabilir. Bu açıdan robotların istihdam edilmesi toplum tarafından tehdit olarak karşılanabilir.

Oberson, (2017)'e göre ise, robotların istihdam üzerindeki etkileri olumsuz olabilir. Uzun vadede robotların çalışma alanına girmeleri birçok bireyin işini kaybetmesine neden olabilir. Bu süreçte önemli ölçüde vergi ve sosyal güvenlik kayıpları ortaya çıkabilir. Dahası artan işsizlik oranı sebebiyle, işsiz bireyleri destekleyebilmek amacıyla ilave kamu gelir kaynaklarına ihtiyaç duyulabilir.

Holden (2017)'e göre ise, her bir sanayi devriminde işsizlik durumu farklıdır, ancak dördüncü sanayi devrimi ve yapay zeka işsizlik konusunda daha fazla etkili olacaktır. Bunun sebebi olarak teknolojinin farklı yönlerinin olması ve teknolojinin yarattığı alışılmamış ekonomik eğilimler ileri sürülebilir. Ancak bu süreçte emek başka sektörlere geçiş yapabilecek durumda olmasına rağmen, çeşitli faktörler nedeniyle kalıcı teknolojik işsizlik oluşabilir. Bu durumda Hükümetlerin daha iyi bir toplum yaratmak için çeşitli eski ve yeni politikalarından yararlanması gerekebilir. Burada ilk adım robotlar için alınacak bir vergi olabilir. Birçok birey otomasyon nedeniyle gelir elde edemez ise, alınacak bir robot vergisi ile refahın yeniden dağılımı sağlanabilir.

Byhovskaya (2017) ise, robotlar ve işçiler arasındaki bir çatışmanın olası olmadığını iddia etmektedir. Yıkıcı teknoloji, bir şirketin iş gücünü sürdürürken veya artırırken işçileri değiştirmeden, daha verimli hale getirebilir. Yıkıcı yenilikler ancak, iyi yönetilmedikleri ve düzenlenmediği takdirde çalışma koşulları üzerinde

olumsuz bir etki yaratabilir. Operasyonel robotları zaten son 10 yılda % 70'in üzerinde bir büyüme göstermiştir. Otomasyonun son on yıldan beri halihazırda devam ettiği gelişmiş üretim sistemi, insan-makine işbirliğinin ve 3D yazılımının ortaya çıkmasını sağlamıştır. Bu nedenle iş kayıpları şimdiye kadar marjinal düzeyde gerçekleşmiştir. Bunun en temel nedeni ise, bilgi ve iletişim teknolojilerinin karmaşık süreçleri yönetememesidir.

Cho ve Kim (2018), ileri teknolojilere dayanan ve robotlaşmanın eksojen bir değişken olarak kabul edildiği önceki çalışmalardan farklı olarak, çalışmalarında robotizasyonun endojen olarak gerçekleştiğini varsayımlar ve robotlaşmanın işgücü piyasası üzerindeki etkisinin objektif olarak incelenmesi için robotizasyonu bağımlı değişken olarak kullanmışlardır. Bu amaçla, işyerlerinde halihazırda kullanılan gerçek endüstriyel robot sayısına bağlı olarak bir robotizasyon göstergesi oluşturulmuştur. Çalışma sonuçları, robotizasyondan kaynaklanan iş tahribatının çok fazla dikkate değer olmadığını göstermektedir. Bununla birlikte istihdam ve robotizasyon arasında tamamlayıcı bir ilişki, çalışma saati ve robotizasyon arasında ise ikame ilişkisi tespit edilmiştir. Çalışma bulguları, robotizasyon derecesinin işgücü piyasasının birçok faktörüne bağlı olabileceğini ifade etmektedir.

Vlasov ve Chromjakova (2018)'e göre dördüncü sanayi devrimi ile başlayan otomasyon sürecinde teknik donanım ve yazılıma odaklanarak büyük çaplı çalışmalar yapılmıştır. Dördüncü sanayi devriminin ekonomiler üzerindeki potansiyel etkilerinin analizinde hala önemli boşluklar bulunmaktadır. Bu teknolojik gelişmeler nedeniyle dünyadaki işlerin yaklaşık % 45 ile % 60'ının otomatik veya bilgisayarlı sistemlere dönüşmesi riski mevcuttur. Otomasyon mühendisleri, programcılar, veri analistleri gibi birçok yeni iş alanı oluşturulmasına rağmen, ekonomilerde gerekli niteliklere sahip olmayan önemli miktarda işgücü oluşacaktır. Diğer bir ifadeyle bu dönemde ekonomilerde işsizlik kalıcı hale gelebilir.

McGaughey (2018)'e göre üç tür işsizlik bulunmaktadır. Bunlardan ilki "doğal" işsizlik, ikincisi irrasyonellikten ya da teknolojiden kaynaklanan işsizlik, üçüncüsü ise insanların emek piyasasında sermaye arzını kısıtlayan yasalardan oluşmaktadır. Sadece üçüncü işsizlik nedeninde, güçlü ve güvenilir bir kanıt bulunmaktadır. Buda, piyasalara müdahale edilmediğinde yeni teknolojik gelişmelere geçiş, aşırı yavaş olabilir ve beklenen işsizlik oranı daha düşük gerçekleşebilir.

### 3. Robot Vergisi ve Uygulama Alanları

2017 yılının başında, Microsoft'un kurucusu Bill Gates'in yaptığı bir açıklamada, insan işgücünün yerini alacak robotlar için vergi alınmasını önermiş ve böylece "Robot Vergisi" gündeme gelmiştir. Gates'e göre robotlardan vergi alınması ile insanlar yerine robotların istihdam edilmesinin avantajı azalacak ve insanların işlerini kaybetmesinin önüne geçilebilecektir. Ayrıca robotlardan alınan vergi işlerini kaybeden insanlar için sosyal güvence bedeli olarak kullanılabilir.

Literatürde robotların tanımı konusunda iki yaklaşım bulunmaktadır. Bunlardan ilki, robotlar için özerklik, kendi kendine öğrenme ve uyarılma gibi çeşitli özelliklere dayalı olarak bir tanım önermektedir. İkinci yaklaşımda robotların vergilendirilmesi için çeşitli yorumlar yapılmaktadır. Robotların ve bunların kullanımıyla ilgili bir verginin sunulabilmesi için robotlara belirli bir vergi kişiliğinin tanınması teklifinde bulunmaktadır. Bu iki konu birlikte ele alındığında robot vergisi, "insanlar tarafından yapılan eşdeğer işlerden alınacak varsayımsal maaş üzerine" bir tür gelir vergisi olarak nitelik kazanmaktadır. Varsayımsal olarak alınacak bu gelir bir insanın iş gücüne göre robotlar kullanılarak elde edilen ekonomik avantaja karşılık

gelmelidir. Robotlar ya da robotsal faaliyetler üzerine konulacak bu vergi, uzun vadede herkes için evrensel bir asgari geliri finanse etmek için uygun hale gelebilir (Oberson, 2017: 249-254). Abbott ve Bogenschneider (2018)'de robotların henüz vergiye tabi olmadıkları için otomasyon sonucunda hükümetlerin yıllık olarak yüz milyarlarca hatta trilyonlarca gelir kaybına uğrayabileceğini iddia etmektedir.

Avrupa Parlamentosu Hukuk İşleri Komitesi (2016), robotları, sensörleri aracılığıyla otonomluk kazanan, çevresi ile veri alışverişi yapan ve verileri analiz eden, kendi kendine öğrenen, fiziksel desteğe sahip olan, davranışlarını ve eylemlerini çevreye uyarlayan makinalar olarak tanımlamaktadır. Robotlarla ilgili vergilemeden önce ilk olarak robotik ve yapay zeka ile ilgili yanlış anlaşılımları ortadan kaldırmak için yasal ve etik konusu ortaya çıkmaktadır. Sivil robotik ve yapay zeka alanındaki gelişmeler, robotların hukuki sorumluluğu konusundaki etik sorunlara yol açabilir.

Martin (2018), Avrupa Parlamentosu Hukuk İşleri Komitesi robotların elektronik kişiler olarak sınıflandırılması ve bu robotların sahiplerinin ya da işverenlerinin vergilendirilmesi konusunu ele aldığı robot yasasının düzenlenmesi kabul etmiş ancak robot vergisinin getirilmesini reddetmiştir. Günlük hayatın birçok alanı, robotlar tarafından giderek daha fazla etkilenmektedir. Kurumsal şahsiyetin, “hakların” robotlara verilmesi, tam olarak tahmin edilemeyecek çok geniş kapsamlı istenmeyen sonuçlara sahip olabilir. Yeni akıllı “robot kişileri” yaratmak için gerekli olan etik talepler de giderek artabilir.

Robert (2017)'e göre, robotların insancıllaştırılması ya da robotların insan olarak temsil edilmesi, robotların topluma başarılı bir şekilde adaptasyonuna katkıda bulunmuştur. Bununla birlikte, robotların insan olarak temsil edilmesinin bazı sakıncalar da mevcuttur. İnsancıllaştırılmış robotlar ne kadar artarsa, toplum bu robotlardan o kadar fazla insan sorumluluklarını üstlenmelerini bekleyebilir. Bu nedenle insan işçilerinin yerine robotları alacak şirketler için geçici bir robot vergisi önerilmiştir. Bu fikir şu anda uygulanması bakımından çok zor görünmektedir. Ancak insan olmayan bir varlığın vergilendirilmesi fikri de yeni değildir. Örneğin, şirketler yasal olarak var olan veya çalışan bireylerden ayrı olarak oluşturulan yapay varlıklardır. Şirketler bireyler ya da bunları işletenler üzerinden vergi ödedikleri için, robot vergisi de aynı şekilde ödenebilir.

Caytas (2017)'e göre bu durum Avrupa Parlamentosu'nun inisiyatifi olmaz. Çünkü böyle bir çözüm zaten mevcuttur. Her robot, tüzel kişiliğe sahip özel amaçlı bir aracın tek varlığı olabilir. Robotları “bizzat” sorumlu tutmakla ilgili olarak, çoğu zaman iş örgütleri aracılığıyla, aynı zamanda tüketiciler tarafından giderek artan oranda, insanlar tarafından yönetilen ve kontrol edilen kişilerdir. Teknoloji ile çalışma ortamındaki bu tür değişiklikler yeni vergileme modelleriyle sonuçlanmak zorundadır. Robotlar ve yapay zekâ, insan emeğinin geniş bir değer yaratma alanlarının yerine geçtiğinden, sahip olma maliyetlerinin, maddi değeri yaratmak için artık çalışmayan insanlara destek vermek amacıyla vergiler içermesi gerekecek ve giderek daha çok fikri mülkiyetin yaratılmasında yerini alabilecektir.

Alexsandre (2017)'e göre de, sınırlı belleğe sahip olan ve kendi kendine yeten robot makineler sahiplerinden ve kullanıcılarından ayrı tüzel kişilik olarak düşünülmalıdır. Yapay zekâlı bu ajanlara ayrı bir yasal statüyü, bu statünün içeriğini ve potansiyel vergilendirme görevlerini tanımlamak, robotların toplumda kabullenilmesine izin verebilir.

Guerreiro vd. (2018) ise geliştirdikleri modele göre dördüncü sanayi devrimi ile rutin ve rutin olmayan iki tür işçi sınıfı oluşabilir. Rutin işçiler, robot olarak adlandırılmakta ve ara girdiler kullanarak otomatikleştirilebilen

görevleri yerine getirmektedir. Bu durumda robot vergileri yalnızca kısmi otomasyon olduğunda optimaldir. Bu vergiler rutin işçilerin ücretlerinin artmasına yardımcı olmakta ve hükümete gelir eşitsizliğini azaltmak için ek bir politika aracı sağlamaktadır. Ancak tam otomasyon olduğunda robotları vergilendirmek optimal değildir. Rutin işçiler çalışmadıkları için onları vergilendirmek gelir eşitsizliğini azaltmaz, aksine üretim kararlarını da bozabilir.

Robot vergisinin niteliği ile ilgili olarak bazı öneriler sunulmuştur. Bunlar (Oberson, 2017: 254-258):

- Robotlara atfedilen tahmini gelir üzerine bir gelir vergisi uygulanması
- Sosyal güvenlik katkısı olarak bir vergi sunulması
- Robotların etkinlikleri üzerinden Katma Değer Vergisi'ne tabi olunması
- Robotlara da tıpkı otomobiller, tekneler veya uçaklar üzerine konulan vergilere benzer objektif bir vergi uygulanması
- Robotların kullanılması sırasında bir hizmet ücreti olarak vergi konulmasıdır.

Böyle bir verginin uygulanması durumunda önerilen ilk durum vergi konusunun gelir olmasıdır. Diğer bir ifadeyle robot vergisinin varsayımsal bir maaş üzerine uygulanan gelir vergisi olması gerektiği ileri sürülmüştür. Robotlar nedeniyle yerlerinden edilmiş olan işçilerin ücretleri, şirketlerin bu vergiye karşı yükümlülüğünün değerlendirilmesinde referans olarak kullanılabilir. Bu referans ücretler, zaman içerisinde verginin gerçek veriminin sürdürülmesi için yıllık olarak kazanç ve enflasyondaki artış ile değerlendirilebilir. Buna ek olarak hükümetler, robot teknolojisinin satın alınması sırasında ödenecek KDV oranlarını artırabilir ve bu teknolojiyi kullanacak firmaların, mal ve hizmetlerin satışlarından dolayı hesaplamak zorunda oldukları KDV'den mahsup edebilme haklarını reddedebilirler (Mitha, 2017:15). İkinci durum olarak vergi konusunun robotların, sahiplerinin (işverenlerinin) sermayeleri olarak görülmesi ve işverenlerin sahip oldukları bu robot servetleri üzerinden bir vergi alınmasıdır.

Robot vergisinin getirilmesini savunanların yanında bu vergiyi eleştirenler de bulunmaktadır. Bu eleştirilere göre robotların vergilendirilmesi, robotların ülke ve toplum için zararlı olduğu algısını uyandırmaktadır. Robot vergisindeki ana husus aşırı işsizliğin neden olacağı toplumsal problemlerin ve vergi kayıplarının artmasıdır. Bu vergiye alternatif olarak daha az refah kaybına yol açacak verimli vergilerin getirilmesi (artırılması) de önerilmektedir (Erdoğan ve Karaca, 2017: 9).

Shiller (2017), son yıllarda robot vergisinin tartışılması, artan eşitsizlikle mücadelede alternatif politikaların düşünülmesi gerektiğini ortaya koymaktadır. Bu tür vergilerde kamuoyu desteği önemli bir hale gelmektedir. Kamuoyu desteği yaygın değil ise, robot vergisi ne kadar empoze edilirse edilsin, uygulama alanı uzun sürmeyecektir. Dolayısıyla, robotizasyonun getirdiği gelir eşitsizliğini gidermek için vergiler yeniden düzenlenmelidir. Bu noktada robot vergisi almak politik olarak daha kabul edilebilir ve dolayısıyla sürdürülebilir olabilir. Robotlar üzerinde uygulanacak ılımlı bir vergi, sadece yıkıcı teknolojinin benimsenmesini yavaşlatan geçici bir tür vergi bile olsa, artan gelir eşitsizliğini ele almak amacıyla oluşturulan politikaların doğal bir bileşeni gibi görünmektedir.

McGaughey (2018) ise, vergi ‘robotlar’ için bir metafor olarak kullanıldığında, güçlü bir argüman olarak gerçekleşebilir. Sosyal hizmetler, özellikle yaşlılık ve erken çocukluk dönemlerinde, refah düzeyi yüksek ülkelerde bile kronik olarak yetersiz kalabilir. İnsancıl robotlar cazip olsa da, bu durum kurumlar için adil bir vergi payı ödemek olarak görülmelidir. Vergi politikasının temel ilkesi, servetin tutulduğu her hangi bir biçimde servet üzerinden vergi ödemektir. Bu nedenle, robot vergisi sadece belirli bilgisayarlar veya robotlar teknolojileri kullanan şirketler için değil aynı zamanda tüm varlık sahiplerini de kapsamalıdır. Herkes şirket kendi imkânlarıyla orantılı olarak böyle bir vergi öder ise, paylaşımcı bir ekonomi ve gelir dağılımında adalet gerçekleşebilir.

Robot vergisinin en önemli dezavantajlarından biri, vergi nedeniyle robot teknolojisindeki yeniliklerin bastırılmış olması ve robotların sağlayacağı fazladan verimliliğin vergilendirilebilir gelirlerde bir azalma yaratmamasıdır. Diğer bir ifadeyle bireylerin işsiz kalması sonucu vergiye tabi gelirdeki kayıp, robot üretkenliğindeki büyük kazançlarla dengelenebilir. Ayrıca robotların gelişiminin erken safhalarında inovasyon ve teknoloji alanlarının çok düşük oranlarda vergilendirilmesi veya hiç vergilendirilmemesi daha iyi bir strateji olabilir. Gelişimin ve inovasyonun erken aşamalarında oluşacak verimlilik, verginin aksine daha fazla verim sağlayabilir (Ahmed, 2017: 54). Rimmer (2017)’e göre de robot vergisini eleştirenler, robotik konusunda özel bir vergilendirme biçiminin oluşturulmasının teknolojik araştırmayı, gelişmeyi ve yeniliği engelleyebileceğini ileri sürmektedir. Bu durumda robotların yaratacağı verimlilik vergi gelirlerinde artışa neden olabilir. Ancak robot vergisinin konulması robot kullanımını azaltabileceğine ileri sürenlere göre vergi sebebiyle verimlilik artmayabilir ve sonuç olarak vergi gelirleri olumlu bir şekilde etkilenmeyebilir.

Alexandre (2017)’e göre, dördüncü sanayi devrimi ile oluşabilecek mali gelir kaybını azaltmaya yönelik çözüm olarak, insan işçilerin yerinden edilmesini önleyen bir kaynağın yaratılması gerekmektedir. Robot vergilendirme fikri büyük bir destekle birlikte, ciddi eleştiriler de maruz kalmıştır. Bu eleştirilerin büyük çoğunluğu, otomasyon işçiliğini daha pahalı hale getireceğine, vergi sisteminde karmaşıklığı arttırılabileceğine ve vergi sebebiyle nispi rekabet gücünün azalabileceğine vurgu yapmaktadır.

Varoufakis (2017) teknolojik devrimin, sermaye üretiminin artan toplumsallaşmasıyla daha belirgin hale geldiğini iddia etmektedir. Robotlar üzerine konulacak bir götürü vergi, robot üreticilerini yapay zeka ile diğer makinelerle yöneltebilir. Robot vergisinin uygulanması halinde ya bu verginin oranı düşürülmeli ya da sermaye malları satış vergisine dönüştürülmelidir. Aksi durumda, sermaye malları üzerindeki vergiye karşı hoşnutsuzluk oluşabilir.

Oberson (2017)’a göre robot vergisinin kabul edilmesi durumunda dikkat edilmesi gereken en önemli hususlar arasında küresel bazda uluslar arası vergi sorunları, çifte vergilendirme, vergi kaçakçılığı gibi sorunların meydana gelmesidir. Böyle bir durumla karşılaşmamak adına genel kabul görmüş bir robot ve robot vergisi tanımının yapılması gerekliliğidir. Çünkü vergi meselesi herhangi bir devletin sınırlarının ötesine geçmektedir. Burada robotların vergi kapasitelerinin tanınması durumunda, vergi anlaşması ve transfer fiyatlandırması hükümlerinin doğru bir şekilde uygulanması yeniden ele alınmalıdır. Gasteiger ve Prettnner (2017)’e göre de robot vergisinin başarılı bir şekilde uygulanmaması, sermayenin robot vergisi bulunmayan bölgelere hareket etme olasılığını arttırabilir.

2017 yılında Güney Kore, otomatik makineler için vergi teşviklerini sınırlandırarak dünyanın ilk “robot vergisi” için planlar hazırladığını duyurmuş ve “robot vergisi” stratejisini kısmen otomatik makinelerdeki yatırım indirimlerini azaltarak uygulamayı düşünmüştür. Koreli işletmeler, operasyonlarının büyüklüğüne

bağlı olarak, otomasyon teçhizatına yapılan yatırımların %3 üç ila %7'sini kurumlar vergisinden mahsup etmektedirler. Açıklanan reform, ile kesinti oranını % 2'ye kadar azaltabilecekler. Bu şekilde şirketler vergi indiriminden daha az faydalanacakları için **ödemeleri gereken vergi miktarında artış olacaktır** (Abbott ve Bogenschneider: 2018, 175).

Robot vergisinin de başarılı olabilmesi için birçok ülkede uygulama alanı bulmalı ya da en azından gündeme gelmelidir. Robot vergisinde de tıpkı Tobin vergisinde olduğu gibi ülkeler arasında robot vergisi uygulanmayabilir. Bu tür ülke deneyimlerinin gerçekleştirilmesi adına güçlü bir uluslar arası işbirliği yapılması gerekliliği kaçınılmazdır.

#### 4. Türkiye Açısından Bir Değerlendirme

Türkiye sanayi devrimini sonradan yakalamış bir ülkedir ve bugün Endüstri 2.0 ve Endüstri 3.0 arasında yer almaktadır. Ancak Türkiye'nin Endüstri 4.0'ı yakalayabilmesi için önünde iki seçenek bulunmaktadır. Bunlardan birincisi Endüstri 4.0'ın gerektirdiği robotları yapmak, ikincisi yapılmış ürünleri satın alarak üretimi bu robotlarla gerçekleştirmektir. Türkiye için geçerli durum çok açık ve net bir şekilde ikinci seçenektir. Türkiye, Almanya gibi gelişmiş ülkelerde üretilen robotları, dijital makineleri ve yazılımları satın alarak üretim yapabilir, ardından da bu ürünleri satabilir (Eğilmez, 2017: 1).

Hükümetler Endüstri 4.0'dan kaynaklanan sosyal sorunları çözmek, teknolojik değişime ayak uydurmak amacıyla gerekli becerileri sağlayacak programlar oluşturabilir. Bununla birlikte, sürekli olarak gelişmekte olan endüstriyel ihtiyaçlara cevap veren entegre, yüksek kaliteli eğitim ve öğretim sistemleri geliştirebilirler (Erdoğan ve Karaca, 2017: 6).

Türkiye'de dördüncü sanayi devrimi ve endüstri 4.0 teknolojilerinin uyarlanması durumunda bu gelişmelerin işsizlik sorununu arttıracığı düşünülmektedir. Bu noktada dünya ekonomilerini takip ederek, bu teknolojik yeniliklere ayak uydurabilecek kodlama gibi doğru ve kaliteli eğitim sistemi oluşturmalıdır. Türkiye'de henüz robotik teknolojilerin kullanılmaya başlanmaması nedeniyle robot vergisinin uygulanması da gündemde değildir. Bu sebeple böyle bir verginin Türkiye ekonomisini nasıl etkileyeceği konusu belirsizdir. Ancak kanımızca işverenlerin emek gücü yerine otomasyon gücünü tercih etmesi durumunda bu tür verginin alınması önemli bir işlev katabilir. Özellikle robot vergisinden elde edilecek vergi gelirleri işsizlik fonuna aktarılarak, artacak olan işsizliğin maliyeti azaltılabilir. Bun ek olarak, işsizlik fonu kapsamında bireylere eğitim fırsatları oluşturularak, bireylerin otomasyona uyum süreçleri hızlandırılabilir.

Robot vergisi Türkiye'de uygulama alanı bulduğunda oluşturulabilecek en uygun çözüm, harcama üzerinden alınacak bir vergi yapısına sahip olmasıdır. Şirketlerin robot teknolojisi satın alınması sırasında ödeyecekleri katma değer vergisi oranlarının çok düşük bir oranda artırılması, bir yandan vergi geliri elde edilmesini öte yandan şirketlerin robot teknolojilerini denemekten vazgeçirmemesi sağlayabilir.

#### 5. Sonuç

Endüstri 4.0, otomasyon ve akıllı robotlarla, üretimde verimin ve kalitenin artmasını sağlayacaktır ancak robotların insan işgücünün yerini alması işsizliği artırarak dolaylı olarak ekonomide daralmalara da neden olabilecektir. Bu açıdan hem işsizliğin neden olacağı sosyo- ekonomik sorunların önüne geçilmesi hem de kamu gelirlerindeki azalmanın giderilmesi için robot vergisi önerilmiştir. Ancak robot vergisinin uygulanması

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konusunda da görüş ayrılıkları yaşanmıştır. Robot vergisini savunanlara göre otomasyon ve robotların neden olabileceği sorunların giderilebilmesi için bir vergi alınması şarttır. Karşı çıkan görüşlere göre ise böyle bir verginin uygulanması teknolojiyi cezalandırmaktan başka bir şey değildir.

Türkiye için Endüstri 4.0 ve robot vergisi konularını tartışabilmek için henüz çok erkendir. Ancak Türkiye önceki sanayi devrimlerini kaçırdığı gibi dördüncü sanayi devrimini de kaırması önemli maliyet sorunlarına yol açabilir. Özellikle Endüstri 4.0'ı kaırmanın getireceği olumsuzlukları yaşamamak adına öncelikli olarak bu sanayi devriminin yakalayabilecek bir yol haritasının oluşturulup, uygulanmaya başlanmasıdır.

Endüstri 4.0'ın bazı meslek gruplarının yok olmasına ve işsizliği arttıracığına dair genel bir kanı bulunmaktadır. Bu durum gerçekleşirse, Türkiye'nin mevcut işsizlik sorununa ek olarak ciddi sonuçlara yol açacağı aşikârdır. İşsiz kalan bireyler bu süreçte gelir elde edemeyebilir, gelir elde edemeyen bireyler vergi ödeyemeyebilir ve bu nedenle hükümetlerin vergi gelirleri azalabilir. Bu sebeple ortaya çıkacak her türlü maliyetin karşılanabilmesi için bir robot vergisi önerilmektedir.

Türkiye açısından robot vergisi uygulaması uzak gibi görünmektedir. Ancak kanımızca işverenlerin emek gücü yerine otomasyon gücünü tercih etmesi durumunda bu tür bir verginin uygulanması ekonomiye önemli katkılar sunabilir. Özellikle robot vergisinden elde edilecek vergi gelirleri işsizlik fonuna aktarılarak, artacak olan işsizliğin maliyeti azaltılabilir. Robot vergisi Türkiye'de uygulama alanı bulduğunda oluşturulabilecek en uygun çözüm, harcama üzerinden alınacak bir vergi yapısına sahip olmasıdır. Şirketlerin robot teknolojisi satın alınması sırasında ödeyecekleri katma değer vergisi oranlarının çok düşük bir oranda artırılması, bir yandan vergi geliri elde edilmesini öte yandan şirketlerin robot teknolojilerini denemekten vazgeçirmemesi sağlayabilir.

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## 5

TAXATION OF THE ARMS TRADE VERSUS  
SUBSIDIZATION OF THE ARMS TRADE

*Berna Uymaz (Istanbul University)*

**Abstract**

*In the last 40 years, many tax proposals have been prepared about the international arms trade. Theoretical proposals for the taxation of the arms trade aim both to reduce the volume of the sector of military industrial complexes and to finance different areas, especially areas concerning development and disarmament, through revenues obtained from the arms trade taxes. However, theoretical and practical problems prevent the proposals on the arm trade taxation from being implemented. The most important issue among these problems is the secrecy in military transactions. In general, level of military expenditures and more specifically, data on the arms trade are used for political purposes. For this reason, generally figures of both the military expenditure and the arms trade do not reflect an actual situation. The economic and political power of military industrial complexes is also an important reason why the tax on arms trade cannot go beyond theoretical discussions. The article aims to analyze instruments of governments to hide the real figures of the international arms trade. To this end, the article will interpret how governments give incentives to military industrial complexes through different policies outside military expenditures and defense budgets. Especially the examples of export credits, contingent liabilities and tied aids for the international trade of arms will be discussed.*

**Keywords:** *Taxation of the Arms Trade, Incentives of the Arms Trade, Military Expenditures*

**1. Introduction**

As well as other international taxes, proposals for taxes on the international arms trade (sometimes called weapons tax or gun tax) are also being discussed. The main objectives of the arms trade tax are primarily to generate revenue and reduce arms trade. However, the economic and political characteristics of the arms sector prevent it from being put into practice. On the contrary, there are examples of countries intensely supporting their domestic arms sectors and their international arms trade. The article aims to discuss the two fiscal opposites: the taxation of arms trade and subsidies of arms trade.

The aim of the first section of the article is to examine the important areas of the international arms trade tax such as different proposals, the possible amount and usage areas of revenue generated by the international arms trade tax. In the second section, not only basic and ethical issues but also practical difficulties of the arms trade taxation, such as the tax incidence will be examined. In the last section, not the proposal for the taxation of arms trade but the reality, its fiscal opposite so arms transfers based on the financing provided by the supplier countries (subsidization of the international arms trade) will be analyzed in terms of export credit agencies, contingent liabilities and tied aid implementations in arms transactions.

## 2. The Relevant Aspects of the Arms Trade Tax

An interesting global tax that has been suggested to move the world closer to peace is a tax on the international arms trade. However, this tax (sometimes called a Weapons Tax or a Gun Tax) appears to be not only one of the least well developed proposals but also one of the least likely to be implemented proposals (Bird, 2014, p.25). The International Arms Trade Tax has aroused interest in the political arena. Its supporters include a number of politicians and influential theoreticians in areas related to developmental problems (Brzoska, 2004a, p.150):

- The former German chancellor Willy Brandt (Independent Commission on International Development 1980). Proposals on the arms trade tax first have attracted international attention in the "Brandt Report", appointed by World Bank president Robert McNamara. The commission members discussed that the tax on arms trade would increase the price of arms and thereby reduce arms transfers; increase investments that can be used for economic development and decrease the harmful consequences of battles.
- The first editor of the Human Development Report: Mahbub ul-Haq (UNDP 1994).
- The former Swedish Prime Minister Olof Palme in the "Report of the Independent Commission on Disarmament and Security" (1982)
- Oscar Arias Sanchez, former President of Costa Rica and leader of a group of winners of the Nobel Peace Prize concerned with initiatives to reduce the international arm trades who advocated to use the revenue gained from the arms trade tax to increase a development fund, or to use the revenue to support disarmament policies in developing countries.
- Peter Lock, a researcher on the trade of small arms, stated that especially producers and traders of small arms must pay insurance to cover the damage of third parties/victims.
- A similar proposal on compulsory insurance was also expressed by a group headed by former Malian President Alpha Omar Konaré and former French Prime Minister Michel Rocard.
- In September 2004, a report titled "Fight Hunger and Poverty" written by the Lula Group, composed of the presidents of Brazil, France and Chile and the United Nations Secretary General Kofi Annan, with the aim of reaching the "Millennium Development Goals", focused on alternative financing methods including also taxes on arms trade. In the same year more than 100 countries put signature to the New York Declaration on alternative financing methods for the Millennium Development Goals. But in the United Nations Millennium Summit +5 in September 2005, the Lula group and presidents of Spain, Germany and Algeria, concentrated on proposals politically easily acceptable and had narrowed down their tax proposals to only on plane tickets. At the September summit, 66 governments put signature the Lula group's "Declaration on Innovative Sources of Financing for Development" (Wahlberg, 2005, pp. 2-3). Even this preference shows the difficulty of imposing a tax on the international arms trade.
- The Landau report, written in December 2004, by President Chirac and a group of French and British specialists, had influenced both the Lula group's report of "Fight Hunger and Poverty" and

the EU tax initiative. The Landau report critiques current Official Development Assistance practices and proposes international taxes such as taxes on carbon emissions, financial transactions, arms and the profits of multinational corporations to take forward the Millennium Development Goals (Wahlberg, 2005, pp. 2, 10).

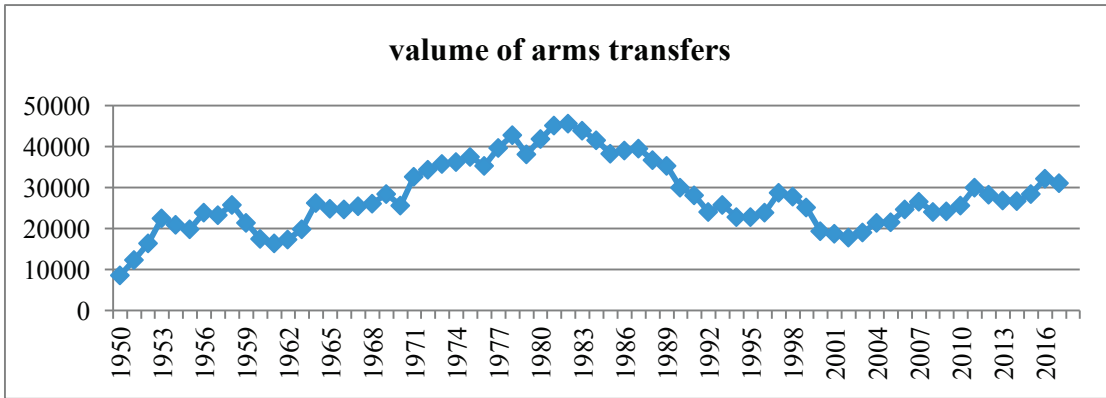
In some ways, the proposal of an arms trade tax is similar to a proposal on Tobin tax on currency transactions because as well as taxes on global public goods, according to advocates of the tax on arms transfers can reduce arms transfers (a public 'bad'), and raise revenue to be spent by an international organization on behalf of public 'goods' such as development, disarmament or the compensation of victims of wars (Brzoska, 2004a, pp.149, 151).

Many interrelated objectives can be seen in these proposals on arms trade tax (Brzoska, 2004a, p.151; Brzoska, 2017a, p.1; Brzoska. 2017b):

- Reduce the volume of the arms trade to decrease the costs of armed conflicts. The main aim was to increase the cost of arms trade and thus reduce the amount of arms transactions. Like the effect of a Pigouvian tax, the reduction of arm transfers will lead to a decrease in the number of armed conflicts.
- To reduce expenditure on imports of arms. Proposals assume that higher prices for arms will reduce expenditure for military purposes and thus increase investment for development goals.
- To increase revenue for an international fund. It is politically attractive to use the revenue not in war-related areas but for the construction of international peace. Much like many of the proposals for a Tobin tax, most advocates of international arms trade tax offer an international fund to manage the potential expected revenue.
- To compensate victims of wars by compulsory insurance in order to internalize externalities. Compensate those who have suffered from armed conflicts, negate the negative effects of armed conflicts and to finance the post-conflict reconstructions.

Like the proposals listed above, most of the discussions on the arms trade tax have focused on the international trade of arms, or some fragment of it, rather than on, for example, all arms transactions or military expenditure having a higher value. There are several basic reasons explaining this preference (Brzoska, 2017a, p.1). For instance, the arms trade tax may be politically easier to implement, because it could be linked to an existing international agreement called the "Arms Trade Treaty" (ATT). Also, the data of arms trade are easier to monitor than the data for domestic procurement or military expenditures (Brzoska, 2017b). Most of the internal or external wars take place in underdeveloped countries, and arms used in these conflicts are imported from developed countries. These low-income countries are known to carry some problems in reflecting the real volume of the arms imported (Brzoska, 2017a, p.1). The following Graphic 1 can be helpful to analyze the trend and the potential revenue on which the proposals of the arms trade tax are based.

Graphic 1. The world trend in international transactions of major arms, 1950–2016 (in millions)



Source: (SIPRI, n.d.)

As can be seen in the Graph 1, the volume of international transfers of major arms in period of 2012–2016 was 8.4 % higher than in 2007–2011 which was the highest volume since 1990. The five biggest exporters in 2012–2016 were the United States, Russia, China, France and Germany. The five biggest importers were India, Saudi Arabia, the United Arab Emirates (UAE), China and Algeria. The trade of arms to Asia and Oceania and the Middle East increased between 2007–2011 and 2012–2016, while the trade to Europe, the Americas and Africa decreased (Fleurant, Wezeman, Wezeman & Tian, 2017, p.1).

The SIPRI Top 100 which shows sales of the world’s largest military industrial complexes, totaled \$374.8 billion in 2016 (SIPRI). The total value of sales for the SIPRI Top 100 in 2016 is 1.9 % higher compared with the total value of 2015 and represents an increase of 38 % since 2002. This is the first year of growth in SIPRI Top 100 arms sales after five years of decline. In 2016, at a combined total of \$217.2 billion, arms sales of US companies in the SIPRI list grew by 4.0 %, share of companies in Western Europe remained stable having a total of \$91.6 billion. However, the trends for arms sales in the largest arms-producing countries (the United Kingdom, France, Italy and Germany) show net contrasts. The arms sales of Trans-European, French and Italian companies were decreased, while those of the UK and Germany were increased. The arms sales of Russian companies in the list accounted for 7.1 % of the overall total value and increased by 3.8 %, amounting to \$26.6 billion in 2016. The trend of SIPRI’s ‘emerging producers’ category which includes companies from Brazil, India, South Korea and Turkey, is dominated by the 20.6 % overall increase in the arms sales of South Korean companies, having a total of 8.4 billion (SIPRI, 2017).

As stated above, according to SIPRI the financial volume of the arms trade estimated at about 374.8 billion in 2016, so even a relatively low tax rate, for instance 10 %, could cover all of the costs of “United Nations Peacekeeping Fund” which was \$7,8 billion for the fiscal year of 2016-2017. However, to impose the arms trade tax and to collect the revenue would require all arms exporters to contribute. So more realistic would be a voluntary scheme of governments willing to participate in imposing the arms trade tax, bringing lower revenue, and delivered to less costly activities such as the “United Nations Peace Building Fund” (Brzoska, 2017b).

### 3. Economic and Political Problems of the Arms Trade Tax

It is clear that there are important obstacles in applying and also fundamental problems in theoretical discussions on the proposals of international arms trade tax (Brzoska, 2004a, p. 149):

- An important reason why the proposals do not attract much attention is that those who earn the most from wars have too much political influence. Another reason for this may be that everyone thinks that such proposals are better understood by symbolic terms than by the expected effects in practice (Bird, 2014, p. 25). Similar to the reasons of opponents of the Tobin tax that could be affected by the implementation of the tax as a result of the contraction in their speculative profits (Arikboğa, 2002: 44), in the case of an arms trade tax basic opponents of this proposal would be the traders in this sector.

A standard objection to an arms trade tax is that generally governments are unlikely to participate in imposing the arms trade tax.<sup>1</sup> Arms producing countries have high economic incentives to export arms so they will need to be persuaded of the benefits of an international arms trade tax. Non applying countries' arms producers will increase their market shares and as this is known to all suppliers; it is sure that no country will agree to impose the arms trade tax unless it is fairly safe that all major arms exporters will agree. Even if countries agreed to the tax in principle, there would need to be an international institution/organization to enforce individual countries in case of not imposing the tax (Brzoska, 2004a, p. 152).

- It should be noted, that an arms trade tax helps to legitimize the arms trade (Brzoska, 2017b). It could also increase the illicitly trade of arms as long as the leading arms exporting countries were willing to impose such a tax and also increase tax avoidance through non-taxed domestic production (Brzoska, 2004a, pp. 152, 156).
- The level of potential revenues from an arms trade tax has not been seriously calculated due to important methodological problems. The volume of the arms trade and also the shapes of demand and supply curves for arms are not well studied (Brzoska, 2004a, p.154). Even the lack of studies in this area shows the weakness of the proposals for the implementation of the arms trade tax.

In order to estimate the real affect of the tax, demand and supply curves for the trade in arms need to be analyzed. According to few prominent analyzes on the price elasticity of demand and supply of arms transfers, the arms trade tax would yield significant revenue, but only a low reduction in the volume of arm trade (Brzoska, 2004a, pp.156-157).

- However, most of proponents of arms trade taxes do not pay attention to the issue of tax incidence and assume that taxes will be paid by arms exporters in rich countries of North, not by people in arms importing developing countries. However, this would not likely be the real case. The burden of the international arms trade tax would almost totally fall on the importers in the developing countries (Brzoska, 2004a, p.158).

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<sup>1</sup> Although a United Nations supported international arms trade treaty was accepted by the United Nations in 2013 and has already been signed by over 100 countries, the issue of imposing arms trade tax was little discussed and plays no role in the treaty (Bird, 2014, p.25).

## TAXATION OF THE ARMS TRADE VERSUS SUBSIDIZATION OF THE ARMS TRADE

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*Table 1: Main Exporters and Importers of Major Arms (2012–2016)*

Global Exporter	Share (%)	Global Importer	Share (%)
USA	33	India	13
Russia	23	Saudia Arabia	8,2
China	6,20	UAE	4,6
France	6.0	China	4,5
Germany	5,60	Algeria	3,7
UK	4,60	Turkey	3,3
Spain	2,80	Australia	3,3
Italy	2,70	Iraq	3,2
Ukraine	2,60	Pakistan	3,2
Israel	2,30	Viet Nam	3

*Source: (Smith, 2017, p.15)*

The Table 1 shows the main exporters and importers of major arms, clarifying also the direction of the flow of the arms trade from developed countries to developing countries. The importers in developing countries would bear most of the burden of the international arms tax and they are also recipients of development assistance. Therefore, the arms trade tax will be paid using the aids received for development purposes (Brzoska, 2004a, p.166).

- Under realistic assumptions, the arms trade tax would have more effects on increasing prices of arms than on reducing quantities of arms trade. It would not reduce arms imports significantly (Brzoska, 2004a, p.160).
- The arms trade tax will be on behalf of domestic arms production, which is likely to be costlier than arms imports (Brzoska, 2004a, p.163). This situation raises controversies over the use of the resources of developing countries.

Due to the above mentioned problems of the arms trade tax, alternative proposals are suggested in the same area.

- One of them is a tax not focusing on only the international trade of arms, or some fragment of it but on overall military expenditures:

World military expenditure was estimated at \$ 1686 billion in 2016. This corresponds to 2.2% of the global gross domestic product or 227 dollars per capita. While total global military expenditure in 2016 is roughly stable compared to its value in 2015, it is only 0.4% higher in real terms. While military expenditure in North America achieved its first annual increase since 2010, Western European military expenditures increased by 2.6% in 2015. Military expenditures in Asia, Oceania and Eastern Europe continued to increase. In contrast, military expenditure has fallen in countries such as Africa, South and Central America and the Caribbean and the Middle East where data are available. In general, the military expenditure increases in Asia



and Oceania, Europe and North America are almost completely balanced with the declines in the rest of the developing countries. The United States, with a total of \$ 611 billion, sustained its largest military expenditure in 2016 (Smith, 2017, p.12). The possible revenue of the tax on military expenditure will be higher than the revenue of arms trade tax, but alike problems of the arms trade taxation, there are also problems concerning the military expenditures.

One of the most important problems is the absence of worldwide generally agreed definition of military expenditures. For instance, the “Stockholm International Peace Research Institute’s” (SIPRI’s) approach is to try to cover all costs raised as a result of current military forces and activities in the definition. The SIPRI’s definition of military expenditures often involves expenditure that is not in a country’s main defense budget. This definition is the “ideal” definition of military expenditure and it is not possible to implement it in the real life because it will require much more detailed data and information about military budgets and extra-budgetary military expenditure. Other organizations and countries define differently military expenditures. For instance, media reports on military expenditure include only the defense budget of the country, although many countries have high level of military expenditure on other budget lines. The IMF’s “Government Financial Statistics (GFS)” aggregate expenditure data on a functional classification based on the “Classification of the Functions of Government (COFOG)”. The COFOG classifies military pensions within the social security function and military healthcare within the health function, so in other budget lines and as opposed to the SIPRI definition which covers them as part of military expenditure. The NATO also defines defense spending as SIPRI does; but also NATO modified its definition in 2004 to not to cover expenditure on paramilitary forces which are not “realistically deployable” (Freeman, 2017).

Another problem with the taxation of military expenditures is that the military expenditures of the countries hide the real volume and use them as part of the defense policy. For the current data on military expenditure up to 2015, Djibouti, Eritrea, Qatar, Sudan, Turkmenistan and Uzbekistan have not presented any data for at least five years. Also there is the problem of currency conversion which also hides the actual volume of military expenditures.

In addition to these, there are numerous issues related to the *reliability, transparency and comprehensiveness* of military expenditure data (Freeman, 2017): In some countries, particularly in low income countries with limited state capacity, accounting and fiscal control systems in the military sector may be unsatisfying. The real volume of military expenditure may be missing or actively corrupted. Many countries provide limited information about military expenditure. For instance, they generally present only a headline defense budget figures. Military expenditure figures published in many countries systematically exclude important lines of military expenditure. In some cases, this is due to a difference of definition but in other cases it is due to that military expenditures are financed from several extra-budgetary sources. For instance, many countries such as China which is the second largest military operation in the world, does not present data of arms imports in military expenditure figures. In other countries arms imports and other military expenditures are financed by revenue gathered by natural resources. For instance, Chile’s state copper company Codelco uses a special fund (10% of its annual revenues) to finance arms imports. Off-budget revenues can also be obtained through military-run business activities, as seen in Indonesia (Freeman, 2017). So the confidentiality of data in the field of military expenditures can also be interpreted as an important barrier to impose a tax on the related tax base.

- Another interesting alternative can be a quasi- tax in the form of membership assessments of international organizations or for international treaties. In this case, the arms exporting government would be “taxed” by international organizations. But such a country quasi-tax would not increase price levels of arms and consequently it would not also decrease both demand for arms and the volume of arms imported. Arms importing countries would not contribute to the tax revenue (Brzoska, 2017b). The absence of any effect on the demand for arms trade would also mean that such a tax would raise greater revenues than arms trade tax (Brzoska, 2017a, p.3). In this context, such quasi- taxes although cannot be used to reduce arms trade, they can be used only to obtain revenues for different objectives.

The last section of the paper addresses the financial role that arms exporters’ governments play in facilitating and promoting international arms transactions.

#### **4. Subsidization of the Arms Trade: Financing Provided by Arms Supplier Countries**

It is unclear whether the proposal for the taxation of arms trade will be implemented in the future. But its fiscal opposite which is the subsidization of the international arms trade is present day factualness (Brzoska, 2004a, p.163). The majority of global arms transfers are financed by governments of importers. However, there is an important subset of arms trade based on the financing provided by the arms suppliers’ countries (Evans, 2003, p.542).

The arms trade is subsidized by the government at all stages, from the early days of research, through guaranteed procurement, towards export. Without government loan guarantees, there would often be no finance, so there would be no sale of arms (EcaWatch). There are also various arms export subsidies for individual countries ranging from a few percent of the total value to more than a third of the value. Export subsidies include the following forms (Brzoska, 2004a, pp.163-165):

- Direct subsidies: A number of suppliers support the importers’ countries financially, or they buy the arms of the producers and sell them to their allies below their production costs. An example of such a subsidy is the grants of the “United States’ Foreign Military Financing program” for arms transfers, predominantly to Israel and Egypt.
- Marketing subsidies: The marketing of arms is usually supported at the government level, for example in the British case by the “Defense Export Services Organization”. Centralized government marketing can ensure that the government of exporters receives some of the revenues from arms exports, such as that of “Russia’s Rosoboronexport”, while on the other hand the state supports sales through government agencies.
- Operational support: In many cases, governments procure training assistance in the form of military aid to those countries that purchase arms, either in their own country or in the buyer country. Sweden, for example, has trained Indian officers to use Bofors arms exported to India.
- Payment of initial research and development: Arm exports are generally calculated on the basis of variable unit costs, not total costs. The initial research and development costs, which are often a

large part of total costs, are mainly covered by the producer government and are not collected by export customers.

As noted above, formal export financing is taking a variety of forms, from the highly concessional to near-market terms. In addition to the above mentioned forms, more market-based financing is usually provided by export credit agencies (ECAs) of the exporting country. Concessional financing can be in the form of tied aid (or subsidized loans) (Evans, 2003, p.542).

➤ Export Credit Agencies (ECAs)

Some countries regularly issue subsidized export credits, covering also arms sales. Furthermore, major exporter governments are also giving direct credit. For example, the German government is directly covering exports of submarines to Turkey at a privileged rate of interest. Exports of military equipments are expressly exempt from the OECD's "Guidelines for Officially Supported Export Credits" and the authority of the World Trade Organization (Brzoska, 2004a, p.164). The WB, The IMF and other international financial institutions do not give funds for military transactions (Peperkamp, 2007, p.2). For this reason, the role of ECAs in financing military transactions is essential.

In the 2003 Human Development Report, the United Nations Development Program (UNDP) states several problems in reaching the "Millennium Development Goals". One of these barriers is the high level of military expenditures. According to different estimates, between 15 % and 20 % of total global debt is related to military expenditures. The second barrier is the indebtedness of many developing countries. At this point, ECAs have an important role (Peperkamp, 2007, p.2). Financial support for military equipment, not given by international financial institutions is provided by ECAs (Peperkamp, Slijper & Broek, 2007, p.3).

ECAs are mostly national, public or publicly authorized organizations which support companies from their home country exporting to developing countries that are commercially or politically esteemed too risky for commercial bank financing. Many ECAs give direct loans, or when commercial banks or exporters provide the loans or credits, ECAs give guarantees or insurance to them (Peperkamp, 2007, pp.1-2). ECAs offer lower interest rates, premiums, and fees for their services than commercial banks and insurance companies (Goldzmier, 2002, p.2).

A limited number of commercial banks are willing to finance trade of military equipment, but almost always stipulate loan security, also known as "cover" from ECAs or other official source. Not only military transactions but even "commercial" export transactions often require some type of cover from the ECA or other official sources (Evans, 2003, pp. 543-544). In this way, ECAs mainly cover potential losses for commercial banks or exporters. A seller/exporter company that pays premiums and/or interest for ECA support, guarantees the potential revenue from trade. If the importer in the developing country does not pay, the ECA will recoup the company. Through the ECA support, the company's private risk is being transferred to the public sector. After the company is compensated by ECA, the ECA will try to compensate the payments from the developing country. If the developing country or importers do not pay, the debt is transferred to the national government (Peperkamp, 2007, pp.1-2). In this framework it is possible to say that the public finances arms trade. For instance, UK Export Finance (UKEF or ECGD), the British ECA, guarantees that companies and banks exporting to risky companies will not suffer a loss if the importer companies do not pay or pay belatedly. Companies are paying a premium or interest and the British ECA

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aims to break even, but losses are paid by the UK tax-payer (CAAT). So, it is possible to say that the financing of arms exports is made by the tax-payers.

Almost all developed countries have official ECAs to enable other countries, often developing countries, to buy the export goods of the ECA's home country. (Goldzimer, 2002, p. 2). ECAs finance about 10 % of world trade and are the most important source of debt in developing countries. One of the sectors benefiting from the opportunities of the ECAs' support is the arms sector (Peperkamp, 2007, p.3). Although the military transaction's share in ECAs' expenses is extensive, data are largely unknown due to lack of transparency (Peperkamp, et al., 2007, p.3). Arguably, about a quarter of the long-term credits and guarantees supplied by European ECAs go to cover export of military equipments (Peperkamp, 2007, p.3). For instance, "The European Network against the Arms Trade" has released its report "European Export Credit Agencies and the financing of arms trade" which analyze the roles of 12 ECAs from 11 European countries in supporting military exports. According to the report an estimated 20-30% of taxpayer funded ECA support goes to military transactions, with generally devastating results for human rights, corruption and debt in developing countries (Peperkamp, 2007, pp.1-6).

Although the share of exports of arms is just 1.5% of total UK exports, the UKEF / ECGD Annual Reports show that the arms exporting companies benefitted more than any other sector from export credit guarantees (Caat). In the 1990s the British ECA transferred 30 % of its budget to cover military industrial's exports which was 1.3 billion Euro. The ECA support for military equipment is nearly twice the amount of all the military exports (Peperkamp, 2007, P.3). In 2006-2007 fiscal year, 42% of all export credits were for military goods and 57% in 2007-2008. Arms producer BAE Systems benefitted mostly from the British ECA's export credits and in 2006-7 the entire 42% was used to for BAE's arms sales to Saudi Arabia. However, in 2008-9 just 1% of the British ECA's support was for military transactions, because in September 2008 BAE had ended its support for its Saudi arms deals. The ECGD's low level support for military transactions continued for several years - 1% in 2009/10; 4% in 2010/11 and less than 1% in 2011/12. However, support for military transactions increased to 47% of all export credits in 2012/13. This included cover for the exports to Oman; Indonesian Ministry of Defense and Pakistani navy. In 2013/14 the arms cover was decreased again, but by 2014/15 had risen to 5% of all UKEF's supports. This included covers for exports to Indonesia as well as Saudi Arabia. In 2016/17 52% of supports was for military transactions (CAAT).

Besides ECAs supports of arms trade, also contingent liabilities may come out from the above mentioned formally supports of export credit activities. Contingent liabilities are the legal obligations for governments to make payments only when certain events arise. These represent a hidden subsidy and a cost for future government financing. State guarantees and financing through state-guaranteed institutions may be more attractive in the short run than direct budget support due to the secret nature. They complicate financial analysis (Çarıkçı, 2017, p. 56 and Polackova, 1999, pp.46, 48). These features of contingent liabilities overlap with the hidden transactions of arms trade.

Contingent liabilities are not quantifiable, not budgeted cost and not accounted for, nor are they considered in traditional fiscal analysis (Polackova, 1999, p.46 and Ministry of Defence, 2005, pp.28-29). Most governments do not take into account the contingent liabilities that are incurred when an investment is guaranteed (Mody & Patro, 1996, p.2). Due to the nature of the contingent liability, it is not possible to predict a series of scenarios with which to accurately show cost of the liability (Lovegrove, 2018). These

circumstances, in the case of arms trade, prevent the public from seeing the real volume of supports provided to arms trade.

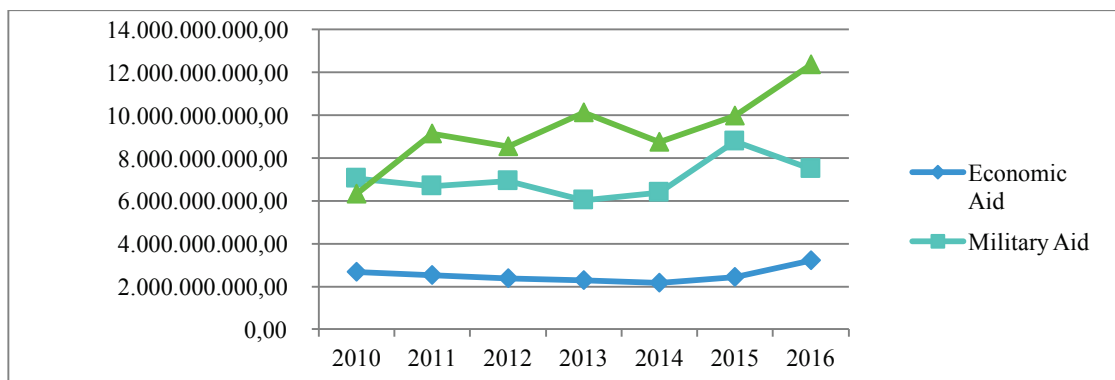
Nowadays, many governments have to struggle with significant financial instabilities occurred as a consequence of their contingent liabilities (Polackova, 1999, p.46). Export credits to developing countries have increased significantly since the beginning of the crisis, raising the level of the contingent liabilities of developing countries. The risk of contingent liabilities becoming real government debt obligations is even higher in periods of instability that have unpredictable effects on developing countries (Brynildsen, 2011, p.16).

➤ Tied Aids

The commercial cause of foreign aid can be explained through tying aid practice. The Tied aid is when a country links its aid to purchasing of goods and services from the donor country. The aim is to increase the market share of the exporting sectors of the donor’s country. The United States has tied nearly 75% of its aid, while Greece 70%, and Canada and Austria have tied about 40% of their foreign assistance. 50% of the official development assistances are tied in some fashion and that the tying of aid reduces its value by 15%–30% (Apodaca, 2017). Most of the *grants* and *loans* are given to cover the costs of arms or services imported by the recipient of the aid. The extent of tied aid is high in the field of military aid (Brzoska, 2004b).

One form of indirect subsidy arises partly from the transfer of fungible resources to buyer governments which than use these resources to purchase arms. For example, in the fiscal year 2002, the US government provided \$ 2.3 billion of foreign aid under the Economic Support Fund to Israel and Egypt, which was used to help distribute the costs of arms bought from US arms companies. Another version of indirect subsidy is the linking of military and civilian projects. For example, the UK government financed the Pergau Dam in Malaysia by agreeing that the Malaysian government would import Hawk planes from the UK. The Supreme Court ruled this as an illegal use of official development assistances in October 1994 (Brzoska, 2004a, p.164).

*Graphic 2: Total Economic Aid, Military Aid and Arms Export from the USA to the Middle East Countries (2010-2016)*



Source: (Security Assistance Monitor (SAC), n.d.a; SAC, n.d.b & SAC, n.d.c.)

Data incompleteness of tied aids requires interpretation of data in relevant fields. For example, in 2016, 57% of the US arms exports were made to the Middle East countries (Security Assistance Monitor, n.d.c). Also Graphic 2 shows the data of total economic aid, military aid and arms export<sup>2</sup> from the USA to the Middle East countries during the period of 2010-2016. It seems that the trend of arms trade is seriously higher than the trends of economic and military aids. So it is possible to say that, the Middle East countries pay more for arms purchasing from the USA than the aid amount they receive from the USA, and in this way it seems that the aids already taken must be used to cover the cost of imports of military transactions. Although direct linkages cannot be established between specific aids and trades, it seems that by interpreting the total volume of aids and trades, it can be seen that also these conditions create a tied aid situation.

### 5. Conclusion

Taxing the transfer of arms has been quite popular during the last 40 years and its proponents have included a number of politicians and thinkers on developmental issues. According to these proposals, although the volume of arm imports is only a part of the overall military expenditures and even imposing a comparatively low tax rate, for instance 10 %, the expected revenue of international arms trade tax could cover all of the costs of United Nations Peace Keeping Fund. Nevertheless, even though implementation of arms trade tax would also be easier comparing with various alternatives, the arms trade tax remains as a proposal and cannot be put into practice.

The most important obstacle of imposing the international arms trade tax is political, because those who earn the most from arms trade have too much political influence and consequently it is unlikely that all governments would participate to taxing the arms trade. Other major obstacles can be summarized as follows: The arms trade tax would be likely to increase the incentives for trading illicitly; The volume of the global arms trade is not calculable precisely because the arms market is notorious for its secrecy; Most of proponents of such taxes do not pay attention to the issues of the price elasticity of demand and supply curves of arms transactions; Potential consequences of the tax incidence destroys the main objectives of the proposals. Because of similar reasons, taxation of international arms trade remains as a proposal.

On the contrary, it is known that many governments are now promoting the export of their domestic military industrial complexes. Arms transfers are based on different financing methods provided also by the supplier countries. Among the different fiscal instruments, market-based financing provided by ECAs of the exporting countries and concessional financing in the form of tied aids are analyzed in the last section.

Financial support for the arms trade denied by international financial institutions is provided by ECAs which cover potential losses for banks or arms exporters. ECA backed loans are extended to developing countries and become the most important source of debt in developing countries, raising also the level of the contingent liabilities. Also, the extent of tied aid is high in the field of military aid which covers the costs of arms or military services imported. But there are no precise data on the financial support provided by ECAs, the contingent liabilities caused by them, and the tied aid used to cover the arms trade. Although the lack of data is attributed to accounting problems, the political influence should not be overlooked when considering

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<sup>2</sup> The US military aid database provides information about US funds, primarily given to foreign armies and police, through various US security aids or co-operation programs; The economic aid database details the economic and development assistance provided by the US to other countries; The US arms sales database provides detailed information on US sales of military equipment to commercial and government-to- governments sales. (Security Assistance Monitor, n.d.d).

the effect of both fiscal instruments in promoting arms trade. Although taxation of international arms trade is discussed in theoretical bases, in practice governments continue to support particularly export activities of their domestic arms sectors. Since it is known that nowadays budgets are financed by indirect taxes, it is possible to say that the financing of international arms trade is being made by taxpayers.

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## 6

EVALUATION OF THE CHANGES IN TAX  
EXPENDITURES IN TERMS OF CENTRAL GOVERNMENT  
BUDGET IN TURKEY: A PERIODIC ANALYSISTÜRKİYE’DE MERKEZİ YÖNETİM BÜTÇESİ AÇISINDAN  
VERGİ HARCAMALARINDAKİ DEĞİŞİMİN  
DEĞERLENDİRİLMESİ: DÖNEMSEL BİR ANALİZ

*Mehmet Dağ (Hakkari University)*

**Abstract**

*One of the methods the State refers to in order to reach its social aims is public expenditure. Exceptions, exemptions, deductions and incentives are introduced in some cases regarding the tax base, which is the main source for the financing of public expenditures. These applications are called as tax expenditures. There are two main elements in tax expenditures. The first of these is the existence of a specific economic and social purpose, and the second is the one that has been abandoned income to realize these aims. According to this, the social and economic purpose to be realized through the direct use of public expenditures is realized by not collecting the taxes financing public expenditures. In the calculation of tax expenditures in Turkey, revenue forgone approach has been applied. This method comprises the presence of specific economic and social objectives, the presence of a tax which is not legally or collected under authority granted by the law in order to realize these objectives and results of the specific taxpayer or taxpayer groups that, the payment of taxes on the privileged nature of application to sectors or income groups or more, taking into consideration the provision of low tax payment. In this study, firstly, tax exemptions and other tax laws in Turkey, with exceptions, reductions and similar practices were examined of whether there is a standard part of the tax expenditure or tax system. Then, the changes observed in terms of quantity and types in tax expenditures as a period are evaluated statistically. As a result of these assessments, the tax expenditures in Turkey in particular have shown an increase over time in terms of income tax paid by natural persons. Tax expenditures on indirect taxes also show a significant increase. Another finding is that if tax expenditures increase more than the current level, the financing of public expenditures will be adversely affected and the fiscal discipline will be damaged. In addition, when the general distribution of tax expenditures is considered, it has been found that these expenditures do not provide sufficient contribution to achieve social goals.*

**Keywords:** *Public Expenditure, Tax Expenditure, Tax System*

## 1. Giriş

**K**amunun ekonomideki rolünün özellikle refah devleti yaklaşımının egemen olduğu yıllarda artmaya başlamasıyla birlikte "vergi harcaması" kavramı da gündeme gelmeye başlamıştır. Vergi harcaması, en geniş haliyle devletin sosyal ve ekonomik amaçları gözetmek maksadıyla vergi sisteminde, belirli kişilerden veya konular üzerinden vergi alınmaması veya vergi indirimi uygulanması yoluna gidilmesi olarak ifade edilebilir. 1960'lı yıllardan itibaren ağırlıklı olarak gündeme gelmeye olmaya başlayan vergi harcamaları ile ilgili Türkiye'de ilk rapor 2001 yılında Maliye Bakanlığı tarafından yayınlanmıştır. Ülkemizde vergi harcamalarının raporlanması ile ilgili kanuni düzenleme 2003 yılında yapılmıştır. 2003 yılında Kabul edilen 5018 Sayılı Kamu Mali Yönetimi ve Kontrol Kanunu'nun 15.maddesi "Merkezi yönetim bütçe kanununda; yılı ve izleyen iki yılın gelir ve gider tahminleri, varsa bütçe açığının veya fazlasının tutarı, açığın nasıl kapatılacağı veya fazlanın nasıl kullanılacağı, vergi muafiyeti, istisnası ve indirimleri ile benzeri uygulamalar nedeniyle vazgeçilen vergi gelirleri, borçlanma ve garanti sınırları, bütçelerin uygulanmasında tanınacak yetkiler, bağlı cetveller, malî yıl içinde gelir ve giderlere yönelik olarak uygulanacak ve kısmen veya tamamen uygulanmayacak hükümler yer alır. Merkezi yönetim kapsamındaki kamu idarelerinin her birinin gelir-gider tahminleri, merkezi yönetim bütçe kanununda ayrı bölüm veya cetvellerde gösterilebilir." şeklindedir. Buna göre, merkezi yönetim kapsamındaki kamu idarelerine ait "vergi muafiyeti, istisnası ve indirimleri ile benzeri uygulamalar nedeniyle vazgeçilen vergi gelirleri" hakkındaki bilgilere Merkezi Yönetim Bütçe Kanunu'nda yer verilmesi gerekliliği zorunlu hale getirilmiştir. Yapılan bu yasal düzenleme uyarınca, Gelir Vergisi, Kurumlar Vergisi, Damga Vergisi, Katma Değer Vergisi, Özel Tüketim Vergisi kanunu ve diğer bazı kanunlarda yer alan istisna, muafiyet ve indirimlerle ilgili olarak oluşturulan oluşturulan vergi harcamaları listesi her yıl bütçe eki olarak hazırlanıp açıklanmaktadır. Böylelikle vergi harcamaları ile ilgili kanuni düzenlemeler bir arada izlenebilmekte ve bütçe kaynaklarının vergi harcamaları yoluyla ne şekilde aktarıldığı konusunda şeffaflık çerçevesinde vatandaşa bilgi sunulmaktadır. Bu uygulama ile uygulanan maliye politikalarının hesap verebilirliğinin ve şeffaflığının artırılması ve vergi sistemi ve uygulamalarının daha bütüncül ve etkin bir şekilde değerlendirilmesine imkân verilmesi hedeflenmektedir.

Bu çalışmada öncelikle vergi harcaması kavramına değinilecek daha sonra ülkemizde vergi harcamalarına dair her yıl Maliye Bakanlığı tarafından hazırlanan ve yayınlanan "Vergi Harcamaları Raporu" ve çeşitli istatistikler ve vergi raporlarında yer alan hususlara ilişkin değerlendirmelere yer verilecektir.

## 2. Vergi Harcaması Kavramı

Devletlerin kimi durumlarda vergi sistemlerinde farklı ekonomik ve sosyal amaçlarla yer verdikleri çeşitli ayrıcalık müesseseleri ile vergi toplama yetkisini, bazı toplumsal kesimler, etkinlik veya faaliyetler açısından kullanmadıkları görülebilmektedir. Kamu harcamalarının finansmanını sağlayan vergi gelirlerinin bir kısmından vazgeçilmesi anlamına gelen bu durum, "vergi harcaması" (tax expenditure) kavramının ortaya çıkmasına neden olmuştur (Egeli ve Tepe, 2015:65).

Vergi harcamalarına dair tanımlarda çeşitli farklılıklar bulunmaktadır. Örneğin, Kraan'a göre, vergi harcaması, devletin maliye politikası hedeflerine ulaşmada kullandığı bir yöntem olup bütçe dışı bir harcamadır ve vergi kanunları tarafından düzenlenen vergi sisteminde vergiyi hafifletici bir uygulama olma özelliği taşımaktadır (Kraan,2004:130). Allen ve Tommasi, vergi harcamasını, maliye politikalarında belirlenen ekonomik ve sosyal amaçlara ulaşmak, bireyleri ve firmaları belli faaliyetlere yönlendirmek için genel kabul görmüş vergi yapısından ayrılma şeklinde ifade etmektedir. Buna göre, vergi harcaması bu kapsamda vazgeçilen vergi geliri olarak nitelendirilebilir. Surrey'in tanımına göre, vergi harcaması, Amerika

Birleşik Devletleri federal vergi yasalarında, gelir kaybına neden olan indirim, istisna ve muafiyet veya ayrıcalıklı oran gibi vergi uygulamaları ile vergi yükümlülüğünün azaltılması olarak açıklanmaktadır (Surrey,2011:683).

Yukarıda verilen tanımlara ilave olarak vergi harcamalarının bir niteliğine daha dikkat çekilmesi gerekmektedir. Vergi harcaması uygulamasında vergi sistemi ile bütçe sisteminin birlikte kullanılması, kamu harcamalarının yalnızca devlet bütçesi aracılığı ile değil vergi sistemi aracılığı ile de yapıldığını gösteren bir nitelik olarak karşımıza çıkmaktadır (Ferhatoğlu,2005:92).

Vergi harcamalarının tanımları ülkeye göre farklılık göstermektedir. Zira ülkelerde uygulanan vergi sistemleri değişkenlik arz etmektedir. Ancak genel olarak, çağdaş devlet anlayışı çerçevesinde vergi sisteminin finansman kaynağı olmasının yanı sıra, istikrar sağlayıcı bir araç olarak da etkili bir şekilde kullanıldığı görülmektedir. Ülkelerin ekonomik ve sosyal amaçlarla potansiyel vergi kaynaklarının bir kısmını vergi dışı bıraktığı görülmektedir (Devrim ve Görgün:2008'den aktaran Emektar,2014). Vergi harcamaları belirlenirken iki ana unsur dikkate alınmaktadır. Birinci unsur olarak belirli ekonomik ve sosyal amacın varlığı, ikinci unsur olarak ise bu amaçları gerçekleştirmek üzere vazgeçilen gelir unsurlarının bulunması gerekmektedir.

### 3. Vergi Harcamasının Kapsamı

Vergi harcaması, en geniş haliyle bazı sosyal ve ekonomik amaçları gerçekleştirmek üzere vergi alınmaması yoluyla devlet için gelir kaybına sebep olan, bazı mükellefler veya mükellef olması gerekenler için ise tanıdığı ayrıcalıklı uygulamalar nedeniyle vergisel yükümlülük ve sorumlulukları azaltan veya ortadan kaldıran, kanunlar, düzenlemeler ve uygulamaları kapsamaktadır. Uygulamada vergi harcamaları genel olarak vergi muafiyet ve istisnaları, indirimler, mahsuplar, düşük vergi oranı ve vergi ertelemesinden oluşmaktadır (Kraan, 2004:130, Kayalıdere ve Özcan, 2012:344, Türkay, 2018):

*Vergi Muafiyet ve İstisnaları:* Kişi ve vergi konularının vergi matrahına dahil olmamasıdır. Diğer bir tarifile, vergiye tabi olması gereken gerçek veya tüzel kişilerin ve vergi konularının vergi kapsamı dışına çıkarılmasıdır.

*Vergi Kredileri:* Belirli bir miktarın vergi yükümlülüğünden düşülmesi veya vergi yükümlülüğünün artırılmasına izin verilmemesidir.

*Oran İndirimi:* Belirli kişi veya faaliyetlerin yararına, vergi tarifesinde yer alan vergi oranının düşürülmesidir.

*Vergi Ertelemesi:* Vergi ödemelerinin geciktirilmesini ifade etmektedir.

*İndirim:* Vergiye tabi gelirin hesaplanmasında, vergi matrahından ilgili vergi kanunlarınca eksiltilebilmesine izin verilen tutarlardır.

### 4. Vergi Harcamalarının Raporlanması

Vergi harcamalarının tespiti ve bu harcamaların maliyetinin belirlenerek raporlanması açısından farklı ülkelerde çeşitli çalışmalar yapılmakta olup günümüzde çoğu ülkede konuya ilişkin raporların yayımlanmakta olduğu görülmektedir. Kimi ülkelerde Türkiye'de olduğu gibi vergi harcamaları raporunun hazırlanması yasal bir zorunluluk olup bu zorunluluk bütçe süreci ile sıkı bir şekilde bağdaştırılmıştır. Ülkelerdeki standart vergi

sistemlerinin farklılığı vergi harcamalarının tespiti ve raporlamasında da farklılıkların ortaya çıkmasına neden olmaktadır. Bazı vergi kalemlerindeki veri temini sıkıntısına bağlı olarak kimi ülkelerde bazı vergi harcaması kalemlerine yer verilmemektedir. Dolaylı-dolaysız vergiler ayrımı da bazı ülkelerde vergi harcamalarının belirlenmesinde etkili olabilmekte ve bazı ülkeler yalnızca dolaysız vergileri vergi harcaması olarak ele almakta ve hesaplama yapmaktadır. Buna karşın genel itibariyle bakıldığında tali vergiler ve askeri ve savunma amaçlı vergi istisnalarının vergi harcamaları kapsamında değerlendirilmediği görülmektedir. Görüldüğü üzere vergi harcamaları raporları ülkelerin tam ve eksiksiz vergi harcaması tahminlerini içermemekte ancak vergi harcamalarının ağırlıklı kısmını oluşturan kalemlerin tahminini içermektedir. Birçok OECD ülkesinde vergi harcamalarının vergi indirimleri, vergi sübvansiyonları ve vergi yardımı olarak değerlendirildiği görülmektedir (Tekin ve Gürçam,2015:140).

##### 5. Türkiye'de Merkezi Yönetim Bütçesi Açısından Vergi Harcamalarının Gelişiminin Değerlendirilmesi

Türkiye'de 2006 yılından itibaren Merkezi Yönetim Bütçe Kanunu'nda ekli bir liste ile kamuoyuna beyan edilmektedir. Vergi harcama listesinde vergi mevzuatında yer alan düzenlemeler nedeniyle vazgeçilen vergi gelirlerinin tahmini tutarlarının yanı sıra sonraki iki yıla yönelik vergi türleri itibarıyla toplam vergi harcaması tahminleri de yer almaktadır. Vergi harcamaları listelerinde vergi harcaması olarak kabul edilen kanuni düzenlemelerin kısa açıklamalarıyla beraber vergi harcaması tahminlerinin nasıl yapıldığına ilişkin açıklamalara da yer verilmektedir.

Vergi harcamalarına yönelik 2007 yılında hazırlanan raporda döneme ilişkin önemli değerlendirmelere yer verilmiştir. Raporda, vergi mevzuatında sadeleştirmeye yönelik düzenlemelere ihtiyaç olduğu, vergi kanunları haricinde pek çok vergi harcaması düzenlemesinin bulunduğu, ve bu durumun vergi sistemini olumsuz etkilediğinden bahsedilmiştir. Bunun yanında bu durumun vergi harcamalarının bir bütün olarak hesaplanmasını zorlaştırdığına değinilmiştir. Aşağıda Tablo 1'de 2007 yılı Vergi Harcamaları Raporu'nda yer alan başlıca verilere yer verilmiştir.

*Tablo 1: Türkiye'de 2007 yılı itibari ile Vergi Türlerine Göre Toplam Vergi Harcaması Tutarları*

KANUN ADI	2007 YILI TOPLAM VERGİ HARCAMASI
GELİR VERGİSİ KANUNU	7.107.631.294
KURUMLAR VERGİSİ KANUNU	3.173.053.321
KATMA DEĞER VERGİSİ KANUNU	401.807.590
ÖZEL TÜKETİM VERGİSİ KANUNU	199.588.615
DİĞER KANUNLAR	1.070.387.255
<b>TOPLAM</b>	<b>11.952.468.075</b>

*Kaynak: Maliye Bakanlığı, Vergi Harcamaları Raporu, 2007:31*

Yukarıda yer verilen Tablo 1'de görüldüğü üzere 2007 yılı itibari ile toplam vergi harcamaları içinde ağırlıklı payı Gelir Vergisi'ndeki vergi harcamaları oluşturmaktadır. Kurumlar Vergisi'ndeki vergi harcamaları toplam vergi harcamaları içinde ikinci sırayı almaktadır. Raporda ayrıca gerçekleşmesi beklenen vergi harcamalarının toplam vergi gelirlerine oranının %7,6 oranında olacağı belirtilmiştir. Gelir Vergisi kapsamındaki vergi harcamalarının toplam Gelir Vergisi tahsilatına oranının %21'i civarında olacağını beklediği, Kurumlar Vergisi'nde ise bu oranın %26,6 oranında olmasının tahmin edildiği ifade edilmiştir. Buna göre özellikle

Kurumlar Vergisine Gelir Vergisi'ndeki vergi harcamalarının beklenen tahsilata göre önemli oranda yer tuttuğu gözlenmektedir. (Maliye Bakanlığı, 2007:31). 2008-2014 dönemine ilişkin vergi harcamaları tahminine dair verilere aşağıda Tablo 2'de yer verilmiştir.

Tablo 2: 2008-2014 yılları Arası Vergi Harcama Tahminleri (TL)

Kanun Adı	2008	2009	2010	2011	2012	2013	2014
Gelir Vergisi Kanunu	7.779.571.360	9.729.876.052	9.158.728.870	10.818.483.850	11.953.762.707	14.017.491.922	15.513.713.528
Kurumlar Vergisi Kanunu	2.857.719.756	2.439.580.243	2.850.639.295	3.968.104.044	4.203.918.387	4.776.549.213	5.252.509.892
Katma Değer Vergisi Kanunu	426.159.565	857.742.605	803.037.484	947.943.284	1.048.093.492	1.242.492.468	1.376.371.031
Özel Tüketim Vergisi Kanunu	213.645.325	260.416.838	244.942.779	289.057.072	319.595.951	375.730.301	416.215.241
Diğer Kanunlar	1.166.722.108	1.396.607.038	1.306.317.174	1.542.129.423	1.705.055.397	2.004.584.857	2.220.578.876
Vergi Harcaması Toplamı	12.443.818.114	14.684.222.776	14.363.665.601	17.565.717.673	19.230.425.934	22.416.848.762	24.779.388.568
Bütçe Gelirleri Toplamı	200.393.419.000	244.170.907.000	231.235.584.000	272.750.926.000	322.884.924.000	362.960.518.000	394.634.401.000

Kaynak: Emektar, 2015:25.

Yukarıda yer verilen Tablo 2'den izleneceği üzere, Vergi Gelirlerine yönelik tahminler içinde vergi harcaması oranlarında 2008 yılından 2014 yılına kadar önemli bir değişikliğin gerçekleşmediği gözlenmektedir. Nitekim 2008 yılı Gelir Vergisi uygulamasında %20 olan vergi harcaması oranının 2014 yılı itibarıyla %21 olduğu görülmektedir. Bu oranlar Kurumlar Vergisi açısından 2008 yılında %16 iken 2014 yılı için %15'tir. (Emektar, 2015:27).

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*Tablo 3: Vergi Harcamalarının GSYH İçindeki Payı (2006-2014 Dönemi)*

	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>Toplam Vergi Harcamaları (Milyon TL)</b>	8.592	8.854	12.443	14.684	14.363	17.565	19.230	22.416	24.779
<b>Gayri Safi Yurtiçi Hasıla (Milyon TL)</b>	575.784	843.178	950.098	952.635	1.103.750	1.298.062	1.415.786	1.559.160	1.718.818
<b>GSYH İçinde Vergi Harcamalarının Oranı (%)</b>	1,492	1,05	1,31	1,541	1,301	1,353	1,358	1,438	1,442

*Kaynak: Emektar, 2015: 27*

Yukarıda yer verilen Tablo 3'ten izleneceği üzere Gayri Safi Yurtiçi Hasıla'ya oranlarına bakıldığında vergi harcamalarında yıllar içinde önemli bir değişiklik yaşanmadığı gözlenmektedir. Bu oran genel olarak %1,4 civarında seyretmiştir. Tablo 3'te verilen vergi harcama rakamları bütçe kanunlarında yer alan tahminlerden hareketle oluşturulmuş olup, özellikle 2008-2014 arası dönemde vergi harcamalarına yönelik sonuçlarının kamuoyu ile paylaşılmaması, söz konusu dönemde mali saydamlık açısından olumsuz bir durum olarak değerlendirilebilir (Emektar, 2015,38).

2016 yılında Maliye Bakanlığı tarafından yıllar itibarıyla makroekonomik büyüklüklere göre hazırlanan vergi harcaması raporu detaylı bilgiler içermektedir. 2016 yılı raporu hazırlanırken 2015 yılı gerçekleştirmelerinin yanı sıra 2015-2019 dönemi için kamu kurum ve kuruluşlarından gerekli bilgiler istenerek derlenmiş ve söz konusu dönem için vergi harcaması gerçekleşmesi ve tahminlerine yer verilmiştir (Maliye Bakanlığı,2016:270). Vergi harcamalarının 2015-2019 döneminde GSYH'ye oranlarına ilişkin verilere ise aşağıda Tablo 4'te yer verilmiştir.



Tablo 4: 2015-2019 Dönemi Vergi Harcaması Gerçekleşmesi ve Tahminlerinin GSYH'ye Oranı (%)

KANUN ADI / YILLAR	2015	2016	2017	2018	2019
GELİR VERGİSİ	1,55	1,57	1,57	1,57	1,57
KURUMLAR VERGİSİ	0,63	0,63	0,63	0,63	0,63
KATMA DEĞER VERGİSİ	0,86	0,98	0,98	0,98	0,98
ÖZEL TÜKETİM VERGİSİ	0,56	0,58	0,61	0,61	0,60
MOTORLU TAŞITLAR VERGİSİ	0,03	0,03	0,03	0,03	0,03
BANKA VE SİGORTA M. V.	0,44	0,44	0,44	0,44	0,44
ÖZEL İLETİŞİM VERGİSİ	0,002	0,002	0,002	0,002	0,002
<b>GENEL TOPLAM</b>	<b>4,08</b>	<b>4,22</b>	<b>4,25</b>	<b>4,25</b>	<b>4,24</b>

Kaynak: Maliye Bakanlığı Vergi Harcamaları Raporu, 2016: 276

2015 yılı toplam vergi harcamasının tespit edilebilen gerçekleşme rakamlarının GSYH oranı % 4,08 olmaktadır. Vergi harcamalarının GSYH ile oranları hesaplanırken nominal artış yöntemi kullanılmıştır. Yine yukarıda yer verilen Tablo 4'ten izlenebileceği üzere diğer vergi türlerine göre Gelir Vergisi'nde önemli oranda vergi harcaması gerçekleştiği ve tahmin edildiği görülmektedir. Vergi harcaması gerçekleşme ve tahminlerinin genel bütçe vergi gelirlerine oranına aşağıda Tablo 5'te yer verilmiştir.

Tablo 5: 2015-2019 Dönemi Vergi Harcaması Gerçekleşmesi ve Tahminlerinin Vergi Gelirlerine Oranı (%)

KANUN ADI / YILLAR	2015	2016	2017	2018	2019
GELİR VERGİSİ	7,44	7,49	7,38	7,43	7,51
KURUMLAR VERGİSİ	3,02	3,01	2,96	2,98	3,01
KATMA DEĞER VERGİSİ	4,14	4,67	4,60	4,63	4,68
ÖZEL TÜKETİM VERGİSİ	2,69	2,77	2,88	2,91	2,86
MOTORLU TAŞITLAR VERGİSİ	0,13	0,13	0,13	0,13	0,13
BANKA VE SİGORTA M. V.	2,09	2,08	2,05	2,07	2,09
ÖZEL İLETİŞİM VERGİSİ	0,01	0,01	0,01	0,01	0,01
<b>GENEL TOPLAM</b>	<b>19,51</b>	<b>20,15</b>	<b>20,00</b>	<b>20,15</b>	<b>20,28</b>

Kaynak: Maliye Bakanlığı Vergi Harcamaları Raporu, 2016:277

2015 yılı toplam vergi harcamasının tespit edilebilen gerçekleşme rakamlarının genel bütçe vergi gelirlerine oranı yukarıda yer verilen Tablo 5'te görüleceği üzere %19,5'e ulaşmaktadır. Vergi harcaması tutarları

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sonraki yıllar için nominal makro büyüklüklerdeki artışa bağlı olarak artırılmış olduğundan, 2016-2019 döneminde genel bütçe vergi gelirleri içindeki payı da söz konusu yıllar için artış göstermiştir. Vergi harcamalarının türlere göre vergi gelirlerine oranına bakıldığında gelir vergisinin ağırlıklı yer tuttuğu, daha sonra katma değer vergisi ve kurumlar vergisindeki vergi harcamalarının sırasıyla yer aldığı görülmektedir. Aşağıda Tablo 6'da 2017 yılı Maliye Bakanlığı Vergi Harcamaları raporunda 2018-2020 Dönemi Merkezi Yönetim Bütçe Kanununa Eklenen Vergi Harcaması Tahminlerine yer verilmiştir.

*Tablo 6: 2018-2020 Dönemi Merkezi Yönetim Bütçe Kanununa Eklenen Vergi Harcaması Tahminleri*

KANUN ADI	2018	2019	2020
GELİR VERGİSİ KANUNU	54.249.756.561	60.953.670.228	68.035.877.172
KURUMLAR VERGİSİ KANUNU	17.654.341.086	19.835.976.286	22.140.718.370
KATMA DEĞER VERGİSİ KANUNU	32.820.811.634	36.876.643.432	41.161.340.632
ÖZEL TÜKETİM VERGİSİ KANUNU	18.862.690.711	20.708.376.665	23.114.482.950
DİĞER KANUNLAR	8.554.280.931	9.611.376.197	10.728.121.997
<b>TOPLAM</b>	<b>132.141.880.923</b>	<b>147.986.042.808</b>	<b>165.180.541.121</b>

*Kaynak: Maliye Bakanlığı Vergi Harcamaları Raporu, 2017:47.*

Tablo 6'da yer verilen veriler hesaplanırken 2017-2020 yılları için makro büyüklüklerdeki değişiklikler esas alınmıştır.. Verilere göre vergi harcamalarındaki artışın GSYH'da öngörülen artışla orantılı olarak tahmin edildiği görülmektedir. Buna göre önümüzdeki dönemde vergi harcamalarına yönelik politikalarda büyük değişikliklerin hedeflenmediği görülmektedir.

Türkiye'de 2006-2017 dönemi arasında yayınlanan vergi harcama raporlarına ilişkin genel bir değerlendirme yapmak gerekirse;

- Merkezi yönetim bütçesine ek olarak vergi harcamaları hakkında bilgilere yer verilmesi vergi harcamalarını izleme kolaylığı sağlamaktadır. Bu uygulama bunun yanında, vergi harcamalarının diğer kamu harcamalarıyla birlikte değerlendirilip, belli bir faaliyet için hem gider hem de gelir sisteminde ne kadar harcamanın yapıldığının ve iki sistem arasında bir koordinasyon olup olmadığının belirlenmesine de olanak sağlamaktadır. Mevzuatta yer verilen birçok vergi harcamasının yeniden analize tabi tutularak, gereksiz olanların mevzuattan çıkartılması gerekmektedir. Böylelikle vergi sisteminde şeffaflık ve etkinlik konusunda katkı sağlanabilecektir. (McDonald, 2010:196).
- Vergi harcamaları raporlarında verilen bilgilere bakıldığında bütçe hakkı ve kamu maliyesinde hesap verebilirlik ve şeffaflık açısından raporların yayımlanmasının olumlu ve önemli bir uygulama olduğu görülmektedir. Raporlarda vergi harcamasına konu olan her bir vergi türü için detaylı istatistiklere yer verilmektedir. Listeler halinde verilen bilgiler vatandaşın takibi açısından kolaylık sağlamaktadır.
- Devletin vergi bağışıklık ve ayrıcalıkları sebebiyle mahrum kaldığı gelir kaybını bilmesi ve bu tutarı kamuoyu ile paylaşması bakımından vergi harcamaları kapsamındaki tüm hükümleri içerecek şekilde vergi harcamaları listesi düzenlenmesinde yarar vardır. Ayrıca, vergi türleri itibarıyla toplam vergi harcaması tahmini yerine, ücretler de dâhil olmak üzere her bir gelir unsuru için hesap ve tahmin yapılması, hatta ücretlerle ilgili her bir vergi harcaması kalemine ilişkin tutarın kamuoyu ile

paylaşılması vergi harcamalarının bütçe ve vergi sistemi üzerindeki etkilerinin daha iyi tespit edilmesini ve kamuoyunun daha ayrıntılı bir biçimde bilgilendirilmesini mümkün kılacaktır (Öztürk, 2016:78).

- Vergi harcamaları uygulamalarıyla ekonomik, sosyal ve siyasi amaçlar gerçekleştirilirken vergi harcamalarının olumlu ve olumsuz birçok etkisi de ortaya çıkmaktadır. Örneğin; ekonomik amaçla uygulanan bir yatırım indirimi ile belirli mükellef gruplarının vergi yükü azaltılmak suretiyle teşvik edilmesi ve rahatlatılması, ekonomik büyüme ve kalkınmaya katkıda bulunurken, yatırım indiriminden yararlananların vergi ödememesi nedeniyle vergi yükünün diğer vergi ödeyen kesimlere doğru yüklenmesi sonucunda vergi adaletsizliğine neden olunabilmektedir. Ayrıca, vergi teşvikleri nedeniyle devletin uğradığı gelir kaybını yeni vergiler salarak gidermesi durumunda ise, bu yeni vergiler yine vergi teşviklerinden yararlanamayan diğer vergi mükelleflerinin vergi yükünü artıracığından bu durumda da vergi adaleti bozulmuş olacaktır ve gelir ve vergi yükü dağılımı etkilenecektir. (McDonald,2010:194). Bu nedenle vergi harcamaları planlanırken gelir dağılımı ve vergi yükü konularının da dikkate alınarak daha bütüncül bir bakış açısıyla değerlendirme yapılması gerekmektedir.
- Vergi harcama raporlarında vergi antlaşmalarında yapılan stopaj oran indirimleri ile indirim yapılarak vazgeçilen vergi geliri olarak nitelenebilecek vergi antlaşmaları hükümlerinden bahsedilmemektedir. Bunun yanında Vergi yasaları arasında yer alan ve oldukça kapsamlı istisna düzenlemelerini içeren Damga Vergisi ve Harçlar yasalarındaki istisna ve muafiyetler listede yer almamaktadır. Öte yandan, Bakanlar Kuruluna verilen yetki ile alt ve üst sınırlar arasında gelir ve kurumlar vergisi stopaj oranlarının düşürülmesi hatta sifıra indirilerek verginin tamamen kaldırılması düzenlemelerine de yer verilmemektedir. Vergi harcama listesini içeren cetvelin düzenlenmesinde standart bir vergi sisteminde yer alan kimi indirimler vergi harcaması olarak gösterilmekte ve cetvelde vergi resim ve harç istisnası tanınan diğer yasalardan da söz edilmemektedir. Vergi harcamaları raporlarında yer alması gereken vergi, resim harç muafiyet istisna ve indirim tanıyan düzenlemeler önemli ölçüde diğer yasalarda yer almaktadır (Batirel,2013:15-16).
- Vergi harcama raporları değerlendirildiğinde ülkemizdeki vergi gelirlerinin ağırlıklı olarak dolaylı vergilerden oluştuğu, buna karşın özellikle gelir vergisi kanununda vergi harcaması uygulamalarının yıllar içinde artış eğiliminde olduğu ve bu eğilimin önümüzdeki yıllarda da devam edeceği gözlenmektedir.

## 6. Sonuç

Vergi harcamaları kavramının tanımı üzerinde tam bir mutabakat sağlanmış olmasa da vergi harcamaları en genel tabiriyle vergi sistemi yoluyla devletin vazgeçtiği gelir olarak tanımlanabilir. Vergi sisteminde istisna, muafiyet, vergi erteleme veya vergi oranlarında indirim şeklinde uygulanan vergi harcamaları ile devletin belirli ekonomik ve sosyal amaçlar ile vergi tahsilatından vazgeçmeyi tercih ettiği söylenebilir. Vergi harcamaları, ekonomi yönetimi tarafından bütçe gelirlerinden tercihli bir vazgeçişini içerdiği için bütçe sistemi açısından önemli bir harcama unsuru olarak değerlendirilmekte ve bu nedenle izlenmesi gereken bir harcama kalemi olarak dikkate alınmaktadır.

EVALUATION OF THE CHANGES IN TAX EXPENDITURES IN TERMS OF CENTRAL GOVERNMENT BUDGET IN TURKEY:  
A PERIODIC ANALYSIS / TÜRKİYE'DE MERKEZİ YÖNETİM BÜTÇESİ AÇISINDAN VERGİ HARCAMALARINDAKİ  
DEĞİŞİMİN DEĞERLENDİRİLMESİ: DÖNEMSEL BİR ANALİZ  
*Mehmet Dağ (Hakkari University)*

Türkiye'de de 5018 Sayılı Kamu Mali Yönetimi ve Kontrol Kanunu ile vergi harcamaları 2007 yılından itibaren Merkezi Yönetim Bütçe Kanunu ekinde yayınlanmaya başlamıştır. Raporlar genel anlamda kamu maliyesinde şeffaflık, hesap verebilirlik ve saydamlık açısından oldukça önemli katkılar sunmaktadır. Yine raporlarda vergi harcamalarının vergi tahsilatlarına oranlanarak karşılaştırılmasının yanı sıra merkezi yönetim bütçesinde yer alan diğer kamu harcamaları ve bütçe dışı harcamalar ile karşılaştırmalarına imkan sağlanmaktadır. Bunun yanında vergi harcamaları raporları kamu maliyesi açısından harcamaların ve vergi sisteminin etkinliğinin ve verimliliğinin analizi açısından önemli bir bilgiler sunmaktadır. Öte yandan vergi harcamalarının hesaplanırken her bir gelir unsuru için hesaplama yapılması ve hesaplama yöntemlerinin güncel analiz yöntemlerine göre belirlenmesi raporların katkısını ve etkisini artıracaktır. Ayrıca vergi harcama raporlarında çalışmanın değerlendirmeler kısmında işaret edilen unsurların da yer alması kamu maliyesinde şeffaflık ve saydamlık açısından katkı sağlayacaktır. Vergi harcama raporlarında harcamalara yönelik tahminlere yer verilmesine rağmen harcamaların gerçekleşme oranlarına düzenli olarak yer verilmesi de yine mali saydamlık açısından önemli katkı sağlayacaktır.

2007 yılından itibaren yayınlanan vergi harcama raporları değerlendirildiğinde ekonomik konjoktüre göre yatırım ortamının iyileştirilmesi ve büyümenin desteklenmesi amacıyla vergi harcamalarında dönemsel artışların gözlemlendiği görülmektedir. Bu noktada ekonomi yönetiminin makroekonomik dengeleri gözetmek amacıyla müdahale ihtiyacı doğduğunda vergi harcamalarını etkin bir müdahale aracı olarak kullandığı görülmektedir. Ancak vergi harcamaları uygulamalarına gidilirken mali disiplinin gözetilmesi gerekliliği göz önünde bulundurulmalıdır. Zira vergi tahsilatındaki azalmalar kamu harcamalarının farklı kaynaklarla finansmanına gidilmesi halinde bütçe dengelerinde olumsuz etkilere neden olacaktır.

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## 7

## THE EVALUATION OF MANDATORY PRIVATE PENSION SYSTEM IN TURKEY WITHIN THE CONTEXT OF THALER'S NUDGE THEORY

### TÜRKİYE'DE ZORUNLU BİREYSEL EMEKLİLİK SİSTEMİ'NİN THALER'İN DÜRTME KAVRAMI ÇERÇEVESİNDE DEĞERLENDİRİLMESİ

*Habip Demirhan (Hakkâri University)*

#### **Abstract**

*The private pension system, in many countries, is created in order to supplement the existing public security systems and is considered to be one of the complementary elements of the social security system. The system is based on voluntary participation. Nevertheless, in Turkey, the parliament approved the law amending the Law on Individual Pension Savings and Investment System on August 10, 2016 which is also called "compulsory private pension system" or "Individual Retirement Scheme". According to this law, the wage earner Turkish citizens under 45 years of age is automatically enrolled in a pension plan arranged by employers. This system also includes a withdrawal right for employees. According to the law, participant employee may get out of the system within 2 months of the date they informed about being included in pension plan. The system included approximately one million seven hundred and fifty thousand employees, but until now, approximately six hundred and ninety thousand of these employees uses their withdrawal rights. The main objective of our study is to clarify mandatory pension system of Turkey and to bring forward a proposal to reduce the number of withdrawals. Thus, we discussed the mandatory pension system within the context of Thaler's Nudge Theory. We tried to clarify the withdrawal reasons in terms of behavioral economy and in conclusion we bring forward proposals about how to make this system more effective.*

**Keywords:** *Social Security, Public Pensions, Mandatory Private Pension System, Behavioral Economy*

#### **1. Giriş**

**B**irr devletin, vatandaşlarının belirsizliklere karşı geleceğini güvence altına almasını sağlayan düzenlemeler bütünü olan sosyal güvenlik tarihsel süreç içerisinde farklı formlarda görülmüştür. İnsanlık tarihi boyunca bütün halklar, işsizlik, hastalık, engellilik, ölüm ve yaşlılık gibi durumların ortaya çıkardığı belirsizliklerle karşı karşıya kalmışlardır. İktisadi literatürde yaşamın bu kaçınılmaz yönlerinin kişinin ekonomik yaşamındaki güvenliğine yönelik tehdit olduğu ifade edilir. Eski çağlarda sosyal güvenlik daha çok ekonomik güvenlik olarak algılanmaktaydı.

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Sanayi devrimi ile birlikte çalışanlar fizyolojik ve sosyo-ekonomik anlamda daha fazla riskle karşı karşıya kalmaya başlamıştır. Sanayileşmenin giderek artması sadece risk düzeyini artırmakla kalmayıp aynı zamanda risklerin çeşitlenmesini de beraberinde getirmiştir. Söz konusu risklerin şiddetini en düşük seviyeye çekebilmek adına yeni sistem arayışlarına gidilmiş ve iktisadi anlamda da refah devletinin doğuşu bu dönemlere denk gelmiştir. Bu süreç içerisinde refah devleti anlayışı çerçevesinde sosyal güvenlik sistemi giderek önem kazanmıştır.

Teknolojinin giderek gelişmesi ve insanların tüketim alışkanlıklarının değişime uğraması neticesinde farklı alternatiflere başvurulma isteği doğmuştur. Tüketim toplumu içerisinde tasarruf oranının artışının sağlanabilmesi için son yıllarda bireysel emeklilik sistemi giderek önem kazanmıştır. Ülkemiz gibi gelişmekte olan ülkelerde tasarruf önem arz ettiğinden söz konusu sistemin teşvik edilmesi için düzenlemeler yapılmıştır. 2001 yılında kabul edilen “Bireysel Emeklilik Tasarruf ve Yatırım Sistemi Kanunu” sosyal güvenliğin bir parçası olarak aynı yıl içerisinde yürürlüğe girmiştir. Sistemin idari ve hukuki çerçevesi 2003 yılında tamamlanmış ve bu süreçte bireysel emeklilik şirketleri faaliyete başlamıştır.

Bu tarihten günümüze kadar mevzuat anlamında bir dizi düzenleme yapılmış olmasına karşın, bu düzenlemelerin en önemlisi 10 Ağustos 2016 tarih ve 6740 sayılı Resmi Gazete’de yayımlanan “Bireysel Emeklilik Tasarruf ve Yatırım Sistemi Kanununda Değişiklik Yapılmasına Dair Kanun”dur. Bu sistem ile işverenlerin çalışanları otomatik olarak bir bireysel emeklilik planına dâhil etmesine yönelik düzenleme yapılmıştır. Zorunlu Bireysel Emeklilik adıyla da anılan söz konusu sisteme otomatik katılım sağlanmaktadır. Kademeli olarak 2017 yılında başlayan sisteme katılımdan cayma hakkı da bulunmaktadır. Geçen süre içerisinde cayma hakkının fazlasıyla kullanıldığı görülmüştür.

Çalışmada sosyal güvenlik sistemi ve tamamlayıcı ögesi olan bireysel emeklilik sistemine değinildikten sonra Türkiye’deki sistem değerlendirilerek Thaler’in dürtme kavramı çerçevesinde mevcut sistemin etkin olabilmesi için neler yapılabileceğine değinilecektir.

## 2. Sosyal Güvenlik Sistemi’nin Tarihçesi

İnsanoğlu zaman ve mekân boyutu içerisinde varlığını sürdürmektedir. Doğumla başlayan ve ölümle sona eren zaman ve mekân boyutunda insanın bildikleri sınırlıdır. İnsanoğlunun bilgi dağarcığının dışındaki her şey belirsizdir. Belirsizliklere karşı tolerans toplumdaki topluma ve bireyden bireye farklılaşmakla beraber genel itibariyle belirsizlik arzu edilen bir durum değildir. Toplumsal ve bireyler dayanışma ve korunma arzusu çerçevesinde zaman ve mekân içerisindeki belirsizliklere karşı çeşitli reaksiyonlar gösterebilmektedir. Hastalık, engellilik, yaşlılık ve ölüm ve süreli de olsa ortaya çıkan işsizlik gibi durumlar bireyler için gerek sosyal gerekse de ekonomik anlamda tehdit doğurmaktadır.

Toplumsal yaşamın içerisindeki risklere tarihin her anında değinilmiştir. Antik çağlarda sosyal güvenlik daha çok kabile halinde yaşam ve aile içi dayanışma ve yardımlaşma ile gerçekleşmiştir. Bu sebeple, aile içi dayanışma özellikle tarım ekonomisine geçişle birlikte sanayileşme dönemi öncesine kadar sosyal güvenlikte önemli bir role sahip olmuştur (Dilik, 1988: 41).

Eski Mısır’da çalışma ile insan sağlığı arasındaki ilişki ilk olarak mimar, mühendis ve aynı zamanda Firavunun veziri olan İmhotep tarafından kurulmuştur. İmhotep, piramitlerin inşa edilmesi esnasında meydana gelen kazalarda çok sayıda kişinin öldüğünü ve aynı zamanda yaşam süreci içerisinde çalışanlarda bel sorunlarının



sıkça rastlandığına yönelik tespitlerde bulunmuştur. Aynı zamanda Eski Mısır'da dul ve yetimlerin varlıklı kişiler tarafından bakılmasına yönelik ilk kamusal sosyal yardım uygulamalarına yönelik düzenlemeler mevcuttu (Day, 1997: 62-63). Nitekim bu dönemde Hz. Yusuf tarafından yedi bolluk yılında tahıl rezervlerinin doldurulması ve bunların yedi kıtlık yılında kullanılması önemli sosyal güvenlik anlamında alınan önemli tedbirlerden biridir (Richardson, 1970: 4). Keza M.Ö. 2000 yıllarında Babil Kralı Hammurabi, kanunlarında işverenleri yapılan işin olumsuz sonuçlarından sorumlu tutmuştur. Gerek Mısır'da gerekse de Babil'de iş sağlığı ve güvenliğine yönelik düzenlemeler göze çarpmaktadır.

Eski Yunan'da sosyal güvenlik zeytinyağı amforaları<sup>1</sup> biçimini almıştı. Besleyici oluşu ve uzun raf ömrüne sahip olmasından dolayı Antik Yunan'da zeytinyağı amforaların içerisinde uzunca bekletilerek ekonomik güvenlik sağlamaya çalışılırdı (Gilliam, 2008: 195). Yoksulların sosyal güvenliği komşularca ve aynı zamanda ailenin yasalarca güvence altına alınmış olan yardımlarıyla sağlanmaktaydı (Şenocak, 2009: 417). Zaman içerisinde yoksulluğun giderek artması sosyal ve ekonomik yapıda da değişimlere sebebiyet vermiş ve bu durum devlet müdahalesini beraberinde getirmiştir (Dilic, 1991: 16).

Ortaçağ boyunca sosyal güvenliliğin temelinde feodal sistem yer almaktaydı. Feodal derebeyleri, serfler için iş imkânı sağlayan kesimdi. Serfler toprak sahipleri için toprağı ekip biçerler, yiyecek ve giyecek ihtiyaçlarını karşılayacak kadar ürünü kendilerine ayırabilmekteydiler. Serfler toprağına bağıydılar. Bir başka ifade ile toprak sahipleri araziyi serflerle birlikte alıp satmaktaydı. Bu sistem serflere mümkün olduğu kadar çalışabilme imkânı vermekteydi. Ortaçağ aynı zamanda Avrupa'da sosyal güvenlik formu olarak organize bir şekilde hayır kurumlarının ve loncaların ortaya çıktığı dönemdir. Bu kurumlar üretimi ve istihdamı düzenlemelerinin yanı sıra aynı zamanda üyelerine hastalık veya ölümlerde mali yardımlarda bulunmaktaydı. Bu kurumlar aynı zamanda modern sendikaların da temelini oluşturmuştur.

Ortaçağ Avrupası'nda dini kuruluşlar dul ve yetimlere, kimsesizlere ve hastalara yardımda bulunmaktaydılar. Bu yardımın kaynağı ise halkın bağışlarından olan fonlardı (Güzel & Okur, 1998: 2). Devletin vatandaşlarına yönelik sosyal güvenliği sağlamasına yönelik ilk düzenleme 1601 yılındaki Yoksulluk Yasası (Poor Law) ile İngiltere'de olmuştur.

Sanayi öncesi İslam toplumunda da sosyal yardımlar genellikle dini temelliydi. Zekâtın İslam dinince farz kılınmış olması ile zenginden fakire doğru bir gelir akımı yaratılarak sosyal bir dayanışma ve yardımlaşma müessesesi geliştirilmiştir. Zekâtın yanı sıra Ramazan Bayramı'nda varlıklı olan kişilerin yoksullara vermesi dinen buyurulan ve miktarı belli olan fitre, dinen buyurulan emirlere karşı gelmenin bir karşılığı olarak verilen kefaretlar, fidye veya belirli bir işin gerçekleşmesini dileme şartına bağılı olarak yapılan yardımlar olan nezirler söz konusu sosyal yardımlardandır. Avrupa'ya paralel olarak Ortaçağ'da İslam toplumlarında da ahilik ve lonca teşkilatlarının görüldüğü bir dönemdir. Meslek teşkilatları ve loncaların Avrupa'da sosyal güvenlik alanında gerçekleştirmiş oldukları yardımlaşma düzeni İslam toplumlarında da görülmüştür. İslam ülkelerindeki vakıf teşkilatları sosyal anlamda önemli bir yere sahip olmuştur.

Sanayi devriminin başlaması ile birlikte toplumsal yaşamda ciddi dönüşümler gerçekleşmiştir. Bu dönemde teknik buluşların giderek artması siyasal alanı etkilemiş ve bu durum Avrupa toplum yapısında ekonomik ve toplumsal dönüşümlere sebebiyet vermiştir. Makine gücüne dayalı işletmelerin kurulması ile birlikte o döneme kadar emek-sermaye ilişkilerini düzenleyen lonca ve meslek kuruluşlarının düzenine son vermiştir.

<sup>1</sup> Geniş gövdeli, dar boyunlu, çoğunlukla sivri dipli, iki kulplu, bu genel çizgiler dışında pek çok biçimsel çeşidi bulunan, şarap, zeytinyağı gibi sıvıları koymak ya da tahılı korumak, taşımak için kullanılmış olan antik testi.

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Bu gelişmeler ile birlikte herkesin istediği alanda, istediği kadar işçi çalıştırabileceği ekonomik bir düzene geçiş sağlanmıştır (Dilik, 1988: 70). Böylelikle, emek faktörü tarihte ilk kez serbest sözleşmelerin konusu haline gelmişti (Dilik, 1976: 19).

Lonca dönemlerinin sonlarına doğru usta olma ve atölye açabilmenin şartları ağırlaştırılmıştı fakat sanayi devrimi bu durumu tamamen ortadan kaldırmıştı. Sanayileşmeden sonra kalfa ve çıraklar yükselme şanslarını tamamen kaybederek toplum yapısı içerisinde bağımlı çalışan işçiler sınıfının doğmasında etkili oldular. Bu sınıfın en önemli özelliği, çok düşük gelir ve her türlü servetten yoksun olmaktı. Lonca düzeni içerisinde birbirinin tamamlayıcı öğeleri olan emek ve sermaye yeni düzende birbirine karşıt iki sınıfı oluşturmaktaydı (Dilik, 1988: 71).

Modern anlamda sosyal güvenliğin ilk temeli 1870'li yıllarda Almanya'da Bismarck döneminde olmuştur. Sanayileşme ile birlikte kırsal kesimden kente olan göçün artması ile birlikte sanayinin yoğun olduğu bölgelerde giderek artan nüfus işçilerin çalışma ve sağlık koşullarının kötüleşmesine sebebiyet vermiştir. Toplum yapısının büyük bir kesiminde uzun çalışma saatleri, kötü yaşam koşulları ve işsizliğin artması huzursuzluklara yol açmıştır. Daha öncesinde özel sigorta şirketleri ile yardımlaşma ve dayanışma sandıklarına dayalı bir sistemin mevcudiyetine rağmen işçiler açısından özel sigorta şirketleri sosyal güvenlik açısından önem taşımamıştır (Dilik, 1988: 76). Söz konusu sorunları gidermek adına dönemin şansölyesi olan Otto von Bismarck hastalık, iş kazası ve maluliyet gibi sosyal risklere karşı zorunlu sigorta sisteminin getirilmesine öncülük etmiştir. Bunun için 1883 yılında Hastalık Sigortası Kanunu, 1884 yılında Kaza Sigortası ile 1889 yılında Yaşlılık ve Maluliyet Sigortası Kanunları çıkarılmıştır. Bu kanunlar sadece sanayi işçilerini kapsamaktaydı. Memurlar ve yüksek gelire sahip olanlar ile kendi işletmeleri olanlar bu kapsamın dışında tutulmuştu. Bismarck modeli temelde dört ana unsura dayanmıştır;

- Belirli bir maaşa kadar alan bütün işçiler için zorunlu sigorta
- Maaşa dayalı prim ödemeleri
- Prim ödeme zorunluluğunun işçi ve işveren arasında paylaşılması
- İşveren ve işçilerin kendi kendilerini yönettikleri geleneksel işçi fonlarının sisteme entegre edilmesi

Bu model oluşturulurken günümüzün sosyal kaygıları esas alınmış, sanayi işçileri, karşılaşılabilecekleri sosyal risklere karşı sigorta altına alınarak örgütlü işçi sınıfının muhalefeti önlenmeye çalışılmıştır (Koçer, 2014: 5). Bismarck sistemini kullanan ülkelerde özel sağlık hizmetleri geliştirilmeye çalışılır. Özel doktorlar ve özel hastaneler fazladır. Gelişmiş ve gelişmekte olan bir çok ülkede uygulanan bu sistem, hastalık riskine karşı sigorta yapmakta olup, tedavi edici ve ayakta bakım hizmetlerini kapsar (Tatar, 2011: 110). Bismarck tarafından geliştirilen sosyal sigorta sistemi daha sonra Avrupa'nın birçok ülkesinde kurulan sosyal sigortaların altyapısını oluşturmuştur (Özdemir, 2004: 150-151).

Dünyada sosyal güvenlik alanındaki en önemli adımlar 1929 Dünya Ekonomik Buhranı'ndan sonra gelişmeye başlamıştır. Amerika Birleşik Devletleri'nde 1935 yılında kabul edilen Sosyal Güvenlik Kanunu (Social Security Act) dayandığı temel ilkelerle modern sosyal güvenlik politikalarına da öncülük etmiştir (Tokol, 2000: 148).

II. Dünya Savaşı sonrasında İngiltere ulusal sağlık sistemini tasarlamıştır. Buna göre, sağlık hizmetleri devlet tarafından vergiye dayalı bir şekilde finanse edilerek halka sunulur. Beveridge tarafından tasarlanan bu modelde sağlık hizmeti bir kamu malı olarak görülmüştür. Bundan dolayı da İngiltere’de birçok hastane ve klinik devlete ait olup kamu sektöründe çalışan doktorlar kadar özel sağlık kurumlarında çalışan doktorlar da ücretlerini devletten almaktadırlar. Doktorların hangi hizmeti nasıl vereceğini belirlemekle beraber ne kadar ücret alacakları da devlet tarafından belirlendiğinden bu sistemi kullanan ülkelerde kişi başı sağlık harcaması düşük görülebilmektedir (Daştan & Çetinkaya, 2015: 106-107). Birleşik Krallık, Yeni Zelanda ve İskandinav ülkelerinde hâlihazırda bu sistem kullanılmaktadır (Immergut, 1992: 5).

Bismarck modelinde sağlık sistemi, sigorta fonu ve tabipler birliği tarafından yönetilir. Sistem çalışanların ve işverenlerin katkıları ile finanse edilir. Sağlık hizmetleri de hem kamu hem de özel olarak verilebilmektedir. Beveridge modelinde ise, sistem için karar verme ve yönetim kamunun elindedir. Sistem vergilerle finanse edilirken, sağlık hizmetlerinin sunucusu da kamunun kendisi olmaktadır. Amerika Birleşik Devletleri’nde ise özel sigorta sistemi mevcuttur. Sistem özel finansman yöntemiyle finanse edilmektedir. Hizmet sunumu da özel sektör tarafından verilmektedir.

### 3. Bireysel Emeklilik Sistemi

Bireysel Emeklilik sistemi, sosyal güvenlik sisteminin tamamlayıcı bir unsurudur. Söz konusu sistem ile kişilerin tasarruf düzeyi artırılarak gelecekte daha iyi koşullara sahip olabilmeleri sağlanmaktadır. Sistem genel itibarıyla gönüllülük esasına dayanmaktadır. Sistem, bireylere emeklilik döneminde ikinci bir gelir sağlayarak refah seviyelerinin artmasına olanak sağladığı gibi, kamuya da altyapı ve uzun vadeli yatırımlara yönelik kaynak yaratılmasını sağlamaktadır. Böylelikle, yeni iş ve istihdam olanakları yaratılabilmekte, kamu sektörünün sosyal güvenlikten kaynaklanan yükünün azalmasını sağlamaktadır. Sistem, mali sektörde uzun vadeli fonların artmasını sağladığından mali sektörün daha sağlıklı işlemlerini sağlamanın yanı sıra, enflasyonla mücadele ve istikrarlı büyüme de olumlu manada katkı yapmaktadır.

Dünyada ilk bireysel emeklilik sistemi 1875 yılında Amerika Birleşik Devletleri’nde Amerikan Demiryolu Şirketleri (The American Express Company) tarafından kurulmuştur. Bu alandaki en önemli gelişmeler tasarrufların ciddi derecede negatif bir seyir almaya başladığı 1929 Dünya Ekonomik Buhranı ile gerçekleşmeye başlamıştır. Büyük Buhran ile birlikte kamunun sosyal güvenlik alanında yetersiz kaldığı ve sosyal güvenlik ile ilgili sorumluluğun işveren tarafından da yüklenilmesi gerektiği fikri gelişmeye başlamıştır (İncidüzen, 2008: 18). Sistem daha sonraki süreç içerisinde gelişmiş ülkelerde uygulama alanı bulmuştur. Gelişmekte olan ülkelerde bireysel emeklilik sisteminin öncülüğünü ise Şili yapmıştır. 1980 yılında Şili’de uygulanmaya başlayan bireysel emeklilik programları birçok gelişmekte olan ülkeye öncülük etmiştir (Yanardağ, 2010: 94).

### 4. Türkiye’de Bireysel Emeklilik Sistemi

Ülkemizde bireysel emeklilik sisteminin ilk adımları Hazine Müsteşarlığı koordinasyonunda gerçekleştirilen sosyal güvenlik reformu çalışmaları ile atılmıştır. Çalışmalar, Dünya Bankası ve Uluslararası Çalışma Örgütü (İLO) gibi kuruluşlarla yapılan projelerle desteklendi. 1997-1999 yıllarını kapsayan bu çalışmalar neticesinde dönemin hükümetine sosyal sigorta sisteminin yeniden düzenlenmesi, zorunlu ikinci ayak olarak özel emeklilik sisteminin kurulması, gönüllü üçüncü ayak özel emeklilik sisteminin kurulmasına yönelik önerilerde

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bulunuldu. Sosyal sigorta reformu 4447 sayılı kanun ile gerçekleştirilerek gönüllü üçüncü ayak özel emeklilik sisteminin geliştirilmesine yönelik çalışmalar başlatıldı.

1999 yılında Çalışma ve Sosyal Güvenlik Bakanlığı bünyesinde "Bireysel Emeklilik Komisyonu"nu kuruldu. Komisyon tarafından Bireysel Emeklilik Tasarruf ve Yatırım Sistemi Kanunu Tasarısı Taslağı hazırlanmıştır. 16 Mayıs 2000 tarihinde Bakanlar Kurulunca Türkiye Büyük Millet Meclisi Başkanlığına sunulan bu tasarı ile vatandaşların emekliliğe yönelik gönüllü tasarruflarını düzenleyen bireysel emeklilik hesaplarına dayalı fonlu bir sistem oluşturulması amaçlanmıştır. 2001 yılında sisteme yönelik vergisel avantajları düzenlemek amacıyla "Bazı Vergi Kanunlarında Değişiklik Yapılmasına Dair Kanun" TBMM kabul edilmiştir. Bu kanun ile bireysel emeklilik sisteminde katılım aşamasında sisteme dâhil olacak olan katılımcılara ve çalışanları adına katkıda bulunacak olan işverenlere, fonların yatırıma yönlendirilmesi aşamasında ve birikimlerin toplu para veya maaş şeklinde geri alınması aşamasında vergi teşvikleri getirilmiştir. 7 Ekim 2001 yılında Bireysel Emeklilik Tasarruf ve Yatırım Sistemi Kanunu yürürlüğe girdi.

2002 yılında Emeklilik Şirketleri Kuruluş ve Çalışma Esasları Hakkında Yönetmelik ile kurulacak olan emeklilik şirketlerinin kuruluşuna, faaliyete geçmesine, faaliyete ruhsatı alma, hisse devri vb. yönelik düzenlemeler getirilmiştir. 2003 yılında Emeklilik Gözetim Merkezi kuruldu. Daha sonra çıkarılan bir dizi yönetmelik çerçevesinde gerekli olan altyapı oluşturularak 2003 yılından itibaren emeklilik şirketleri faaliyetlerine başlamış ve 27 Ekim 2003 tarihinde ilk emeklilik planlarının onaylanması ile sistem faaliyete geçmiştir. 2007 yılında yürürlüğe giren Sigortacılık Kanunu ile 4632 sayılı Bireysel Emeklilik Tasarruf ve Yatırım Sistemi Kanunu'nun bazı maddeleri değiştirilerek Emeklilik Gözetim Merkezinin görev, yetki ve sorumlulukları yeniden tanımlandı. 2012 yılında kabul edilen Bireysel Emeklilik Tasarruf ve Yatırım Sistemi Kanunu ile Bazı Kanun ve Kanun Hükmünde Kararnamelerde Değişiklik Yapılmasına Dair Kanun ile 1 Ocak 2013 tarihinden itibaren vergi matrahından indirim yoluyla kullanılan vergi avantajı uygulaması kaldırılmış ve yerine devlet katkısı sistemi getirilmiştir.

#### 4.1. Zorunlu Bireysel Emeklilik (Otomatik Katılım Sistemi)

10 Ağustos 2016 tarihinde 6740 sayılı Resmi Gazete'de yayımlanan ve 1 Ocak 2017 tarihinde yürürlüğe giren Bireysel Emeklilik Tasarruf ve Yatırım Sistemi Kanununda Değişiklik Yapılmasına Dair Kanun ile işverenlerin çalışanlarını otomatik bir emeklilik planına dâhil etmesi uygulamasına ilişkin esaslar düzenlenmiştir.

Türk vatandaşı veya mavi kartlı olup, 45 yaşının altındaki tüm 4a ve 4c kapsamındaki çalışanlar ve çalışmaya yeni başlayacaklar uygulamaya dâhildir. Bireylerden prime esas kazancın % 3'üne denk gelen bir katkı payı tutarı olması öngörülmüştür. Devlet tarafından başlangıç olarak 1.000 TL ve %25 katkı yapılmaktadır. Emekliliğini hak edenler birikimlerini toplu olarak almak yerine en az 10 yıl süreyle gelir sigortası yaptırımları durumunda birikimlerinin %5'i kadar da ek devlet katkısı almaya hak kazanacaklardır.

Çalışanın emeklilik planına dahil olduğunun kendisine bildirildiği tarihi müteakip iki ay içinde herhangi bir kayba uğramadan sözleşmeden cayma hakkı bulunmaktadır. Otomatik katılım kapsamında çalışanlardan sisteme girerken giriş aidatı, sistemden ayrılma durumunda ise herhangi bir ertelenmiş aidat ya da ücret ödemesi alınmaz. Sistemde bulunduğu sürece çalışanların emeklilik hesabındaki birikimleri üzerinden Fon İşletim Gider Kesintisi (FİGK) dışında bir kesinti yapılamaz.

Tablo 1: Bireysel Emeklilik Sistemi ve Otomatik Katılım Sistemi Karşılaştırması

	BES	OKS
<b>Sisteme Katılım</b>	<b>Gönüllü</b>	<b>Zorunlu</b>
Emeklilik Şartı	Sisteme giriş tarihinden itibaren en az 10 yıl sistemde kalınması ve 56 yaşın doldurulması	Sisteme giriş tarihinden itibaren en az 10 yıl sistemde kalınması ve 56 yaşın doldurulması
Hedef Kitle	Fiil Ehliyetine sahip herkes	45 yaşını doldurmamış çalışanlar
Yabancı Uyrukluların Sisteme Katılımı	Katılabilir	Katılamaz
Emeklilik Şirketini Belirleyen Taraf	Bireysel veya gruba bağlı emeklilik sözleşmesi için katılımcı İşveren grup emeklilik sözleşmesi için işveren (katılımcılara sertifika iletimi)	İşveren (çalışanlara sertifika iletimi)
Sözleşme Düzenlenmesi Aşamasında İmzalanacak/Onaylanacak Belgeler	Bireysel ve gruba bağlı bireysel sözleşmeler kapsamında katılımcı teklif formu ve giriş bilgi formu İşveren grup emeklilik sözleşmeleri kapsamında işveren/işveren vekili teklif formu ve giriş bilgi formu	İşveren/işveren vekili tarafından otomatik katılım emeklilik sözleşmesi
Cayma Hakkı	Var (Teklif formunun imzalandığı / onaylandığı tarihi takip eden 2 ay içinde cayılabilir)	Var (Emeklilik şirketinin çalışana emeklilik planına dahil olduğunu bildirmesini takip eden 2 ay içinde cayılabilir)
Cayma süresince birikimde oluşabilecek muhtemel değer kaybını şirketin karşılaması yükümlülüğü	Yok	Var
Devlet Katkı Tutarı	Ödenen katkı paylarının %25'i	Ödenen katkı paylarının %25'i İki aylık cayma süresi sonunda sistemde kalma halinde, bir defaya mahsus 1.000 TL Emeklilik hakkını en az 10 yıllık gelir sigortası olarak kullanmayı tercih etme durumunda, birikimlerin %5'i
Devlet Katkısı Üst Sınırı	2018 için 6.088,50 TL	2018 için 6.088,50 TL
Devlet Katkısı Ödenme Şekli	Hesaba nakden ödeme	Hak kazanıncaya kadar taahhüt bazında kişisel hesaplara kayden yansıtılması, hak kazanılan tutarların hesaba hak kazanma oranına göre nakden ödenmesi
Devlet Katkısına Hak Kazanma Şartları	Devlet katkısı hesabındaki tutarların; en az 3 yıl sistemde kalma durumunda %15'i, en az 6 yıl sistemde kalma durumunda %35'i en az 10 yıl sistemde kalma durumunda %60'ı emeklilik, vefat ve maluliyet hallerinde %100'ü	Devlet katkısı hesabındaki tutarların; en az 3 yıl sistemde kalma durumunda %15'i, en az 6 yıl sistemde kalma durumunda %35'i en az 10 yıl sistemde kalma durumunda %60'ı emeklilik, vefat ve maluliyet hallerinde %100'ü
Devlet Katkısı Tutarının Değerlendirilmesi	Portföy içeriği Müsteşarlıkla belirlenen devlet katkısı fonlarında yatırıma yönlendirilmesi	İlk üç yıl için her takvim yılı başında taahhüt edilen devlet katkısı tutarlarının TÜFE değişim oranına göre nemalanması, sonraki yıllar hak kazanma oranına göre nakden ödenen tutarların devlet katkısı fonlarında yatırıma yönlendirilmesi
Katkı Payı Tutarı	Planda belirtilen asgari tutar ya da üzerindeki herhangi bir tutar	Prime esas kazancın %3'ü

Kaynak: Emeklilik Gözetim Merkezi verilerinden derlenmiştir.

## 5. Davranışsal İktisat Teorisi ve Dürtme Kavramı

İktisat ve psikoloji ilişkisi yeni değildir. Nitekim klasik iktisadın kurucusu ve babası olarak bilinen Adam Smith (1723-1790) bireylerin iktisadi hayattaki davranışlarını psikolojik yönden ele almıştır. Smith tarafından 1959 yılında yayınlanan "The Theory of Moral Sentiments" adlı çalışmada bireylerin davranışlarının psikolojik ilkeleri ortaya konulmuş, zarardan kaçınma, zaman seçimi ve aşırı güven olguları incelenmiştir (Smith, 1790). Söz konusu çalışmada birinci kısmının birinci bölümünde sempatinin ve ikinci kısmında ise bencillik, sosyallik ve asosyallik vb. farklı duygular ele alınmıştır. Smith (1970: 4)'e göre başkalarının ne hissettikleri konusunda doğrudan deneyimlerimiz (immediate experience) yoktur, bu sebeple de hiçbir fikir yürütemeyiz ancak kendimizi onların yerine koyarak aynı durumda ne hissedeceğimizi düşünebiliriz. Smith'in aksine, David Hume başkalarının davranışlarının nedenlerini hissedebileceğimizi ve tutukularını çıkarabileceğimizi ve bunun da sempatiyi artıracığını ifade etmiştir (Matsuyama, 2010: 60).

Klasik iktisadi akımdan sonra neoklasik iktisadi anlayışta da buna benzer çalışmalar yer almakla beraber iktisadi alanda matematiksel formüller daha fazla ağırlık kazanmaya başlamıştır. Neo klasik iktisat, bireylerin rasyonel davrandıkları varsayımı üzerine teorilerini şekillendirmişlerdir. Buna göre birey homo economicusdur. Bir başka ifade ile birey, kendisi için en rasyonel kararı verebilecek yetilere sahiptir. Bu nedenle iktisat literatüründe sayısal verilere dayalı çalışmalar uzun bir süre destek görmüştür. Sonraki süreç içerisinde Leontief, Hicks, Samuelson, Solow, Stiglitz vb. bazı teorisyenler insanoğlunun davranışlarının var olan karmaşık yapısından dolayı sayısal formüllerle açıklamanın eksik kalacağı yönünde düşünceler beyan etmeye başladılar (Can, 2012: 92-93). Sonraki süreç içerisinde insanların iktisadi davranışlarının arka planında yer alan psikolojik ve sosyolojik unsurları da göz önüne alan çalışmalar yapılmaya başlamıştır. 1951 yılında George Katona tarafından yayınlanan "Psychological Economics" adlı kitap ekonomi alanında psikolojinin kullanılmasına yönelik önemli çalışmalardan biridir. Literatürde davranışsal iktisat (behavioral economy) olarak anılan bu ekole göre bireyler rasyonel değil sınırlı rasyoneldir (Camerer & Loewenstein, 2002: 4). Bir başka ifade ile homo economicus olan bireyin yerini bu ekolde homo sapiens almıştır.

Davranışsal iktisadın literatüre kattığı önemli kavramlardan biri sahip olma etkisi (endowment effect)'dir. Buna göre insanlar bir şey üzerinde hak tesis ettiklerinde o şeye daha fazla değer atfetmeye başlarlar. Bir başka ifade ile insanlar sahip oldukları nesnelere sahip olmadıklarından daha fazla değer atfeder. Bu etki, klasik iktisadi anlayışta bir kişinin bir mal için ödeme isteğinin o maldan vazgeçmek için ödeme isteğine eşit olacağı varsayımını reddetmektedir. Bu etkiye göre insanlar kendilerine ait olan bir maldan vazgeçmek için, aynı malı elde etmek için verebileceklerinden daha fazla talep ederler (Kahneman ve diğerleri, 1990; Thaler, 1992; Nofsinger, 2001: 3). Basit bir şekilde ifade etmek istersek, bir şeyin sahibi siz olduğunuzda başkalarının ona biçtiği değerden daha fazla bir değer vermeye sahip olma etkisi denmektedir.

Davranışsal iktisadın literatüre kattığı diğer bir kavram da zihinsel muhasebe (mental accounting)'dir. Zihinsel muhasebe, bireyler ve hane halkının finansal faaliyetleri düzenlemek, değerlendirmek ve takip etmek için kullandıkları bilişsel faaliyetler kümesidir (Thaler, 1999: 183).

Davranışsal iktisadın literatüre kazandırdığı diğer önemli bir kavram da işlem değeri (transaction utility) kavramıdır. Örneğin bir mağazada 10 TL olan bir elbisenin 3 adedine 20 TL verme konusunda çekingen davranabilirken, 2 tanesini alana bir bedava kampanyası çerçevesinde 30 TL'yi vermeye daha meyilli olabilmekteyiz.

## 6. Bireysel Emeklilik ve Dürtme Kavramı İlişkisi

Davranışsal iktisat teorisyenlerine göre birey rasyonel değildir ve kendisi için alacağı kararlar için de küçük müdahalelerin yapılması gerekmektedir. Thaler (2008)'in dürtme kavramı olarak nitelendirdiği bu durum insanların kendileri için aldığı kararlarda iyilikleri için ufak müdahalelerin yapılması gerektiği tezine dayanmaktadır.

Sosyal güvenlik alanında başta sağlık olmak üzere yardıma muhtaç olan kişilere yönelik destek ve teşviklerin artması yönetimlerin, bireylerin kendileri için zararlı olan davranışlarını kontrol etme güdüsünün artmasını da beraberinde getirmiştir (Kökçü, 2016: 2). Bireylerin kendi tercihleri sonucunda ortaya çıkan sonuçlar sadece kendilerini etkilememekte aynı zamanda toplum yapısı içerisinde bir maliyet oluşturmaktadır. Liberal düşünce bireylerin özgür tercihleri üzerine şekillenmesine rağmen davranışsal iktisadın temelinde bu bireylerin özgürlüklerine dokunulmadan ufak müdahalelerle onları doğru olana yönlendirme üzerine şekillenmektedir. Bu ufak müdahaleler dürtme olarak ifade edilmektedir (Sunstein & Thaler, 2003; Thaler & Sunstein, 2008). Thaler ve Sunstein (2008: 3-4) "Dürtme" adlı kitaplarında bu durumu şu örnekle ifade etmektedirler. Amsterdam havalimanında yoğunluktan dolayı erkekler tuvaletindeki temizliğin daha iyi hale getirilmesi için pisuvarlara sinek figürü yapıştırılmıştır. Böylelikle erkekler idrarlarını yaparken sinek figüründe sineği isabet ettirmek istedikleri görülmüştür. Aslında bu sinek figürünün koyulduğu nokta normalde idrarın yapılması gereken noktanın kendisidir. Fakat, yapılan sinek figürü ile söz konusu davranışın eskisine göre daha fazla doğru noktayı yakaladığı görülmüştür. Böylelikle, havaalanında idrar sıçraması oranı % 80 oranında azaltılmıştır.

Thaler ve Sunstein'in kitaplarında üzerine eğildikleri konulardan biri de kişisel tasarruflar ve emeklilik birikimleridir. 2005 yılında ABD'deki kişisel tasarrufların Büyük Buhran yılları olan 1932-1933 yıllarından sonra ilk defa negatif olduğu gözlenmiştir. Amerikadaki hanehalkı kazandığından daha fazlasını harcadı ve tasarruf ettiği kadar daha fazlasını borçlandı. Artan borçlanma oranları konut kredilerinin haczedilmesinde ve kredi kartı borçlarında ciddi bir artışa sebebiyet verdi. Birçok ABD'li vatandaş için tasarruf oranları, özellikle bireysel emeklilik tasarrufunun sıfır olmasa bile oldukça düşük olduğu vurgulanmış ve birçok insanın bireysel emeklilik için tasarrufta bulunmamasının da sosyal güvenlik sistemi için ciddi bir yük getirdiği ifade edilmiştir (Thaler ve Sunstein, 2008: 103-104). Bunun için Thaler ve Sunstein (2008) tarafından SMarT (Save More Tomorrow) programının geliştirilmesi önerilmiştir.

Bir bireysel emeklilik programına katılmanın ilk adımı kayıt olmaktır. Bunun için de programın çalışanlar tarafından çekici bulunması gerekmektedir. İşçi, işveren katkılarının yanı sıra devlet katkılarının da artırılması, işçi katılımlarının vergiden düşülmesi, birikmiş vergilerin ertelenmesi gibi teşviklerle cazibenin artırılması sağlanabileceği ifade edilmiştir. Bir bireysel emeklilik programına katılımında gençlerin, eğitim düzeyi düşük olanların ve düşük gelire sahip olanların daha az gönüllü oldukları, fakat yüksek gelirli olanlarda bile katılım oranının düşük olduğu vurgulanmıştır.

Bireysel emeklilik programına katılımın artırılması için değişik alternatifler üzerinde durularak bir seçim mimarisi (choice architecture) geliştirilmesi gerekliliği üzerinde durulmuştur. Örneğin iki şirket tahayyül edin. Her iki şirkette de özel emeklilik bir seçenek olarak sunulmaktadır. Birinci şirkette özel emeklilik için işe başladığınızda otomatik bir katılım öngörülmekte ve sistemden çıkmak için form doldurmanız istenmektedir. İkinci şirkette ise otomatik katılım olmadan işe başladığınızda özel emeklilik sistemine katılım için sizden form doldurulması istenmektedir. Her iki şirkette de özel emeklilik sizin kendi tercihiniz olmakla beraber Thaler ve Sunstein (2008)'e göre birinci şirkette katılımın daha fazla olacağı yönündedir. Birinci şirket iyi bir

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seçim mimarisi ile fona katılımı kolaylaştırıcı bir yol tercih ederken, ikinci şirket ise fona katılımı zorlaştırmaktadır. Bunun altında yatan önemli nedenlerden biri bireylerin her iki durumda da zorlama olmamasına rağmen form doldurmayı baş ağrıtıcı ve zaman ayıramama gibi psikolojik etkenlerden dolayı tercih etmek istememeleridir. Birinci durumda bu form doldurma işi katılım için değil çıkma için uygulanmakta, ikinci şirkette ise fona katılım için uygulanmaktadır. Birey form doldurma işini baş ağrıtıcı bir iş bulduğundan birinci şirkette fonda kalmaya daha fazla meyil olacak, ikinci şirkette ise fona katılmada daha az meyil olacaktır. Dolayısıyla da birinci şirkette fonda kalma oranı, ikinci şirkette fona katılım oranından daha fazla olacaktır.

Ülkemizde 2016 yılında kabul edilen ve kademeli olarak uygulanması öngörülen bireysel emeklilik sisteminde de dürtme teorisine benzer bir uygulamanın varlığı göze çarpmaktadır. Sistem gönüllü katılım esasına dayanmakla beraber ilk etapta zorunlu bir katılımı öngörmektedir. Bir başka ifade ile sisteme girmek zorunlu olmakla beraber sistemde kalmak gönüllülük esasına dayanmaktadır. Aynı zamanda %25'lik devlet katkısının varlığı sistemde kalmayı teşvik edici bir unsur olarak göze çarpmaktadır.

## 7. Sonuç

Bireylerin ekonomik olarak karar alma süreçlerinde özgür iradeleriyle yaptıkları seçimler her zaman rasyonel olmayabilmektedir. Dolayısıyla da bireylerin irrasyonel kararları da toplum üzerinde zararlara sebebiyet verebilmektedir. Bireylerin yaşamlarında aldığı kararlar sosyal güvenlik sistemine de ciddi külfetler yükleyebilmektedir. Nitekim sağlığımız için her zaman rasyonel kararlar almayabilmekteyiz. Hatta çoğunlukla farkında olmamıza rağmen sigara, alkol vb. tüketimlerimizi kısmamamız ve sağlığımızı tehdit edici yönleri bizi bu durumdan vazgeçirememektedir. Gelecekte karşılaşılabileceğimiz durumlara yönelik olarak da sosyal güvenlik anlamında kendimizi hazırlama konusunda isteksiz davranabilmekteyiz. Tasarruf etme isteğimizin harekete geçebilmesi adına dışardan bir takım müdahalelerin gerektiği görülmektedir. Bireylerin emeklilik dönemlerinde daha iyi bir yaşam standardına sahip olmasını sağlamak, ikinci bir emeklilik geliri sağlamak adına ülkemizde de uygulanan bireysel emeklilik sistemi önemli bir yere sahiptir.

Bireysel emeklilik sistemimizin ABD'de uygulanan ve Sunstein ile Thaler'in "Dürtme" kavramı üzerine şekillenen otomatik katılımdan etkilendiği görülmektedir. Davranışsal iktisat hayatımızın her alanında rasyonel karar almadığımızı, aksine sınırlı bir rasyoneliteye sahip olduğumuzu öne sürmektedir.

Bireysel emeklilik sistemimizin daha etkin kılınması adına sistemin bireylerin irrasyonel davranışlarının önüne geçecek şekilde cazibeli hale getirilmesi ve bireylerin ufak dürtmelerle bu sisteme katılımlarının sağlanması ya da sistemde olanların da devam edebilmeleri için aynı şekilde çeşitli uyarıcılarla aydınlatılmaları sistemin geleceği açısından önem arz etmektedir.

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## 8

## PUBLIC PRIVATE PARTNERSHIPS IN INFRASTRUCTURE INVESTMENTS: AN ASSESSMENT IN TERMS OF FISCAL SPACE IN THE CASE OF TURKEY

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### Abstract

*Fiscal Space and public investments are two concepts representing areas which constitute the bases of public finance in theory and practice. Fiscal space can be described as the gap between current public debt and public debt limit. The purpose of this paper is to develop policy suggestions for Turkey in relation to fiscal space related to the infrastructure investments and public private partnerships. Economic crises that took place in the last twenty years in emerging markets such as Latin America, East Asia, Russia and Turkey, which had a negative effect on the public expenditures and public fiscal balance, have revealed the necessity to have a sustainable resource for public expenditures. A common dilemma facing governments around the world is how to create the new sources for building and maintaining public infrastructure investments. In this regard, governments have focused on fiscal rules, budgetary reforms and participation in risk capital funds and guarantees. Public-private partnerships and other innovative financial instruments are some of the new tools to raise additional finance for infrastructure investment. This paper examines public private partnerships as a way of creating new public space for public infrastructure investments in Istanbul. The paper begins with a brief survey of the evidence on the relationship between infrastructure, public investment and economic growth in Turkey after the 2000s and considers the case for infrastructure investment in Turkey. The second part of the paper investigates public private partnerships in the case of urban investment projects in Turkey.*

**Keywords:** *Public Infrastructure Investments, Public Private Partnerships, Fiscal Space*

### 1. Turkey after 2000s and the Dynamics of Construction Investment Led Growth

Starting from the 1980s, Turkey was transformed from a closed economy subject to predominant state intervention to an economy that is a lot more integrated into the global economy and one where the market mechanism plays a bigger role in the resource allocation process (Pamuk, 2012).

Turkey began to implement IMF's structural adjustment policies at the beginning of the 2000s in response to the major banking-sector-led economic crises. It was kind of an institutional reform in which the market mechanism plays a more important role in the allocation of resources such as privatisation of public resources, the abolition of subsidies and institutional reforms. The institutional reforms include central bank independence, balanced budget with strict fiscal discipline and regulatory reforms for the distorted financial system (Yeldan, 2006: 196).

Immediately after that IMF-led strong structural adjustment period, the ruling JDP won the election in 2002. During this period until 2008, JDP abided by the fiscal-financial restoration. Inflation was controlled and reduced by an independent central bank; financial internationalisation and liberalisation were started by banking reforms; Budget balance was kept with fiscal discipline which involved privatisation incomes and budget cuts.

In 2007 JDP gained majority in the parliament. As a consequence, the economic stability period paved the way for the conditions of political stability. Behind this success, the cooperation and agreement of different fractions of capital and conservative layer of society played an important role. After the election, the capital inflow increased dramatically. Following the 2008 crash, Turkey was a shelter for the financial inflow with its political and economic stability. Unfortunately, the structure of the capital inflow started to turn from foreign direct investment to short term capital flow, namely the so-called hot money. Low capital rate renders the Turkish economy dependent on the capital inflow. Low wages, flexible employment regimes, high unemployment rates, highly indebted population explain why savings rates are low in Turkey (Subasat, 2014: 158; Yeldan and Unuvar, 2016: 21). The reserve army of labour that is formed by the proletarianisation of rural labour and the population movements were complementary elements of this economic picture.

Structural adjustment programs which included budget cuts to the agriculture give rise to these population movements and disintegration of the agricultural sector. Therefore the desperately increased urban population created a need for housing (Independent Social Scientists Alliance –ISSA, 2015).

The new public and private sector investments in housing projects drove Turkey's boom in construction activity. This was one of the key elements of JDP's construction-led growth regime. This element was supported with legal and institutional regulations in the Mass Housing Administration (MHA-TOKI) and urban planning mechanisms. State power in scaling of urban planning process moved upwards. A great power and authorization was given to the MHA. (Çelik et al, 2016: 5)

The other key elements of the construction boom were the infrastructure and energy sectors. After the structural adjustment program, Turkey liberalised the energy market and embarked on a process of privatising existing public assets as well as attracting private sector investment into new projects. The sector undergoing an enormous expansion, with 172 dams/hydroelectric power plants in operation, 148 under construction, and 1,418 projects which were built in various regions in Anatolia. (Yuksel 2012: 17) Although these projects are legitimised through a growing energy deficit, they are carried out at the expense of social and environmental costs.

Finally the third component, as elaborated below, includes mega projects in Istanbul. The following chapters describe fiscal space and its relation with infrastructure investments. In last chapter we discuss how mega projects -specifically in Istanbul- effect the creating of fiscal space in Turkey.

## **2. Fiscal Space: Definition and Objective**

Today, increasing number of countries, notably the EU member countries limit the fiscal policies that they will carry out with predefined fiscal rules and take into consideration particularly the budgetary limitations on the basic fiscal variables. The fiscal rules that are carried out include rules concerning budget balance and budget deficit, rules on borrowing and debt stock, and rules on expenses and incomes (Kaya, 2009: 19-21).

The main reason why governments adopt practices within fiscal rules is the pursuit of offering a solution within the system against the economically unsustainable fiscal structure and crises. Another tool that is created within this framework is the fiscal space.

The IMF and the United Nations Development Programme (UNDP) make different definitions of fiscal space based on their own general policies. The term “fiscal space” was first used in the IMF frame in order to define the fiscal deficit targets that restrict the borrowing power of governments so that they can finance their productive and growth-focused infrastructure projects. Today’s usage of the term expresses public expenditures that have potential to increase productivity and bring profit or are used to fulfil social targets. In this context, fiscal space defines governments’ possibility to spend without harming their debt repayment capacity, namely their current and future ability to repay their debts. Since the government’s resources to repay debts is primarily non-interest budget surplus (primary surplus) and seigniorage income, in terms of debt repayment capacity, the total of the current primary surplus and the seigniorage incomes has to be at least as much as the total debt amount. Fiscal space is therefore the difference between the countries’ total current expenditures and the maximum amount that they can spend without harming their solvency (IMF&WB Development Committee, 2006: 1, 14). In this context, the IMF’s definition of fiscal space can be summed up as budgetary resources that governments can allocate toward their certain goals for resource allocation without harming their fiscal position (Heller, 2005: 3). In this definition, the target of debt repayment is of pivotal importance whereas the expectations from the fiscal space that may be created are restricted.

As an alternative to the IMF’s approach, some analysts that are associated with the UNDP adopt a different approach to fiscal space. According to this, the fiscal space definition of the IMF is based on sustainability instead of development goals and, in this context; focus is on short-term fiscal targets such as, for instance, debt to GDP ratio or current deficit to GDP ratio. However, in the UNDP’s approach, the main purpose of the fiscal policy involves directing the resources to the financing of the public investments in order to support the long-term growth and development targets (Uymaz, 2013: 91). In this definition, the characteristics of the public investments whose financing will be supported matter. While growth and development targets are supported through public investments, the role of fiscal space in transferring resources to the private sector draws attention (Uymaz, 2013: 87).

While discussion goes on on the meaning of the term, currently, the issue of fiscal space is often used in political debates (Heller, 2005: 2). The concepts of financial capability and macroeconomic stability help the relationship between fiscal space and growth-focused fiscal policy to be discussed. In the context of development, fiscal policy functions as a macroeconomic stability tool and a tool to decrease poverty through growth. In many developing countries, the fiscal policy has been usually used to only ensure stability during the high current deficits, increasing burden of debt and inflation in the 1980s and 1990s. The goals of growth and decreasing poverty lost their importance. However, especially within the scope of the “millennium development goals”<sup>1</sup>, the growth-targeted usage of fiscal policy became a current issue again. The discussion over the judgments on fiscal targets, rules and fiscal policy revealed once again the growth target of the fiscal policy, alongside the target of ensuring macroeconomic stability. Since fiscal space is only possible with the increase of expenses without affecting financial capability, for instance harming the repayment capacity (IMF&WB Development Committee, 2006: i, ii), in fact, the discussion on fiscal space

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<sup>1</sup> Millennium development goals are the goals to halve the number of people that acquire an income under 1 US dollar from 1990 till 2015 (IMF&WB Development Committee, 2006: i).

takes form in association with these developments over the need to form a fiscal policy that can fulfil its short-term stability target together with the long-term growth target and poverty reduction target (IMF&WB Development Committee, 2006: 13). The target to create fiscal space changes from country to country. Looking at the order of importance of the fiscal space targets of the G20 countries, the priority is the infrastructure investments. In industrial countries, this topic involves the reconstruction or alteration of highways, water and sewerage networks, and buildings. For all countries, infrastructure investments that increase productivity using new technologies in the telecommunication sector are important. Second comes the use of renewable energy sources due to the climate change and the exhaustion of water sources, and the financing of research and development that needs to be initiated in order to deal with the problems that may occur in traditional energy sources. Third is that the usage of the current fiscal space has priority in countries with high birth rates, countries whose population is getting older and in areas related to the health sector. The fourth is the target of reducing poverty (Heller, 2007: 15-16). It is important to restrict the forming of fiscal space through financing methods and hence limiting the expectations from fiscal space.

### **3. Financing the Fiscal Space**

Especially in the face of the increase in the debt stocks and the spreading crises after the 1980s, a need emerged to create an additional fiscal space in order to meet the needs for the future, and an emphasis was laid on the necessity to use fiscal rules (Kaya, 2009: 18-19). Thus, fiscal space is created without going beyond the scope of the fiscal rules in practice, within the existing rules particularly about borrowing, budget deficit, income and expenses, and it takes shape under the influence of restrictions that affect these rules, especially the stability policies of the EU and the IMF.

The IMF objected for years to a country having the authority of increasing its incomes in order to counterbalance its public expenses. In the IMF's work in the field of fiscal policy, targets are stated as; increasing government savings via tax reform, rationalising expenses and that the additional funds obtained from borrowing and aids are consistent with macroeconomic stability and sustainable debts (Schick, 2009: 5). These targets, in fact, also affect the determination of the possible magnitude of the fiscal space (Heller, 2005: 6). In this context, countries that are run as dependent on the IMF policies use different methods in accordance with these targets in order to create fiscal space.

The additional funds necessary to create fiscal space can be obtained through the methods below; i) tax rates can be raised or tax management can be strengthened so that existing taxes can be collected and audited more efficiently; ii) budget cuts can be made for public expense items of low importance; iii) governments can borrow from internal or external sources; iv) foreign aids can be used; or v) governments can use their seigniorage incomes (Heller, 2005: 3).

### **4. Fiscal Space and Public Private Partnerships**

Public goods and services that are among the basic duties of governments are going through a rapid change around the world in the last thirty years. Building, maintaining and improving the physical structure that is important for economic activities such as roads, ports, airports, telecommunication and electricity is a part of the basic public services that governments have to carry out. However, the fiscal imbalances that a lot of developing countries face cause cuts on investment expenses which are easier to give up among the expenditure items. Infrastructure projects that are prolonged by the cuts that are made cause the investments

that would otherwise provide income in the short term to extend over time and such projects that progress slowly cause the country's capital to erode. The economic benefit of such investments that were not included in the economy at one time is delayed and the inefficient use of resources increases the project costs. Although the demand for the new infrastructure projects in countries constantly rise in terms of quality and amount, governments that are in financial difficulty due to their insufficient resources started to develop new methods that do not impose a burden on the budget, to realize these investments (Şahin, Uysal, 2012: 158). Public private partnership (PPP) models that can be used to overcome these problems enable developing countries that have great difficulties in resourcing to rapidly realize their infrastructure investments.

Countries that are in search of efficiency and productivity in economy, notably the United Kingdom, have looked for ways to make use of the private sector even in areas that once were thought to be possible to be done only by the government and that most constitute privilege (Flinders, 2005:218). After the problems that prevented the private sector to provide public services were cleared up, the United Kingdom established the Private Finance Initiative (PFI) with private sector partnership in 1992 and that constituted the main component of the public private partnership model (Flinders, 2004:883). The public private partnership model was accepted as a new method of carrying out public services in the world and became prevalent. With this method, the government that was the principal provider of public services started to maintain this duty with owners of private capital in the recent years. The public sector and the private sector come together to carry out infrastructure investments and public services sharing tasks in the PPP method, and this enables the investments without governments having to make expenses and without being deprived of the benefits of infrastructure investments. Such partnerships guarantee the governments whose current income is limited the future investment expenses without stretching their budget sufficiency. As PPPs can reduce the fiscal constraints that may arise with infrastructure expenses, they can also be used to remove the public investment expenditures from the budget and to reduce the borrowing in the government balance-sheet that is caused by the financing. In case such a partnership materialises, governments can leave important fiscal risks that the PPPs involve up to the other party and avoid high costs that may potentially occur in the medium to long term. (Philpotts, 2008:28; Akitoby et al., 2007:9). Characteristics such as the private sector is having responsibility for every issue throughout the project, the output being defined by the public sector and the risk being transferred to the private sector are important differences that distinguish PPPs from traditional projects (Bult-Spiering et al., 2006:19). It is crucial in the efficient provision of the infrastructure services by the public private partnership and in creating additional fiscal space, to form a comprehensive legal framework, private sector's liabilities, fiscal risks that the government will face during this process and (to form) a transparent accounting system.

The benefits and harms obtained from public private partnerships differ from country to country. The achievement of the laws made in solving the discrepancies in the partnership process was effective in the success that Chile and Brazil attained in public private partnerships. However, not every country obtained positive results from public private partnerships. For instance, the flexible legal framework that Peru made at the beginning played a big role in the failure experienced in the PPP process in that country. Yet lack of analyses made in order to estimate the infrastructural needs of countries and incorrect planning concerning the capacity to present existing resources and the absorptive capacity prevent the effective use of resources. Therefore, policies intended for the efficient and productive use of resources can give concrete guidance as to when and how the infrastructural needs will be directed within sustainable fiscal framework. Mobilising private sector and public resources for infrastructural expenditure and in parallel to that, giving priority to projects that are economically and socially profitable may be a better approach (Akitoby et al., 2007:10-2).

The success of public private partnerships creating additional fiscal space is related to the project's profitability. Every project has advantages and disadvantages. If the project's cost is higher than the gain that is expected from the investment, it is not profitable to make this investment. Therefore, when deciding whether or not the projects in question will be carried out as a public private partnership, we need to first look at whether the project is profitable and then how soon the investment is regained. A well-designed public private partnership enables the government to share the risks with the private sector. The core principle in risk sharing is that each risk is assumed by the party that can deal with it best. Successful country examples showed that the public sector can cope with political and legal risks and the private sector, with construction and operational risks.

### **5. Contingent Liabilities and Fiscal Risk in Public Private Partnerships**

Fiscal outputs are often quite different from budget or other fiscal predictions, because of shocks like variations of economic growth from what is expected, conditions of trade shocks, natural disasters, failure of fulfilment of state guarantees, or unexpected legal claims on the state (IMF, 2008:1). In many cases, failing to discover and prepare for these risks caused other state obligations, bigger public debts, and, sometimes, problems and crises in refinancing. Moreover, unexpected pressures of expenditure within the fiscal year or loss of income often cause destructive ad hoc financial regulations (IMF, 2008:1). State guarantees that are sources of fiscal risks are contingent liabilities of the government and the time and amount of these liabilities are outside the state's control; and whether or not they take place depend on the occurrence of a specific event in the future (Hazine Müsteşarlığı, 2016:34). A typical means that governments often use in order to meet the fiscal deficit and avoid the difficulties of fiscal compliance is to create overt or covert contingent liabilities (Polackova, Bixi, Ghanem and Islam, 1999:2). Public private partnership practices are a way of creating contingent liabilities. These liabilities that are created overtly or covertly mean that the state assumes the risk of the private sector as part of the public private collaboration in the event that certain conditions materialise.

A general framework is formed at the risk matrix in Table 3 for explicit or implicit, direct or contingent liabilities that create fiscal risk for the government. Liabilities that create risk in PPP projects are among the explicit contingent liabilities in the risk matrix. Especially the debt guarantees, demand guarantees and exchange rate guarantees that are given to the private sector companies that undertake the PPP project are the most frequently used tools in the PPP model and these tools create fiscal risk for the government.

State guarantees in PPP models are state interventions made in order to lower the cost of fiscal risks that private sector and/or other public institutions face (IMF, 2008:30). State guarantees are used for encouraging private investors to finance new infrastructure projects because these guarantees enable the government not to make a spending directly for building infrastructure and to make use of the private companies' abilities (Irwin, 2007:1).

From a legal point of view, state guarantees can be contract commitments, letters of guarantee or even letters of intent (EPEC, 2011:13). The state guarantees that are used the most in PPP projects are finance guarantees under the name of loan guarantees and refinancing guarantees, revenue/ usage guarantees, guaranteed minimum service charges, Change of law/regulation undertakings, termination payments, debt assumption undertakings, contract terms as surplus/remainder value payments or sub-sovereign creditworthiness guarantees for organisations outside the central government (EPEC, 2011:13-19).



Table 1: Fiscal Risk Matrix

Liabilities	Direct (Obligation in any event)	Contingent (Obligation if a particular event occurs)
<b>Explicit</b> Government liability as recognized by a law or contract	Foreign or domestic sovereign borrowing (loans contracted and securities issued by central government) Budgetary expenditures Budgetary expenditures legally binding in the long term (civil servant salaries and pensions)	State guarantees for nonsovereign borrowing and obligations issued to subnational governments and public and private sector entities (development banks) Umbrella state guarantees for various types of loans (mortgage loans, student loans, agriculture loans, small business loans) Trade and exchange rate guarantees issued by the state State guarantees on private investments State insurance schemes (deposit insurance, income from private pension funds, crop insurance, flood insurance, war-risk insurance)
<b>Implicit</b> A moral obligation of government that reflects public and interest group pressures	Future public pensions (as opposed the civil service pensions), if not required by law Social security system schemes, if not required by law Future health care financing, if not required by law Future recurrent costs of public investments	Defaults of subnational government or public or private entities on nonguaranteed debt and other obligations Cleanup of liabilities of entities being privatized Banking failure (support beyond state insurance) Failure of a nonguaranteed pension fund, employment fund, or social security fund (protection of small investors) Default of central bank on its obligations (foreign exchange contracts, currency defense, balance of payments stability) Bailouts following a reversal in private capital flows Environmental recovery, disaster relief, military financing

Source: Polackova, 1999: 47

Besides the demand guarantees that are often performed in Turkey in the PPP model, with the change in the Article 8/A of the law number 4749 that is in effect starting from 2014, treasury guarantee is also ensured for foreign credits that the contractor company provided and the expenses of the by-products that are used in the provision of these credits. When government failures such as moral hazard, “too big to fail”, and monopolisation are considered together, contingent liabilities in the form of state guarantees may not only create fiscal risk for the government but also cause some socioeconomic problems to arise.

## 6. An Evaluation of the Contingent Liabilities in the Eurasian Tunnel, Osmangazi Bridge and Yavuz Sultan Selim Bridge Projects

The Eurasian Tunnel project is a transportation project that will be built under the Istanbul Channel (The Bosphorus) and that is 14.6 km long in total, with the 5.4-km-long tunnel and the link roads. A contract is made with the Eurasian Tunnel Operation, Construction and Investment Corporation (ATAS) for the 1.2 billion US dollar project that was fulfilled through the build-operate-transfer model. (Turkish Republic Ministry of Development, 2015:35). The operation period for the project is 24 years and 5 months, and a guarantee of 25 million passages of vehicles (68,500 daily) is given. The public share for the passages above the guarantee is determined as 30%. The tunnel toll is Turkish Lira equivalent of 4 US dollars + VAT for automobiles and 6 US dollars + VAT for minibuses (<https://www.avrasyatuneli.com/sss/> Access: 03.03.2017). The tunnel toll for 2017 is determined as 16.60 TL for automobiles and 24.90 TL for minibuses (Avrasya Tuneli, 2017).

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Osmangazi Bridge is a part of the Gebze-Orhangazi-Izmir Highway Project (including Passage of the Izmit Gulf and the Link Roads). The project is realized through the build-operate-transfer model, and a contract was made with the Highway Investment and Operation Corporation on September 27th, 2010. The project includes a 421-km-long highway, a suspension bridge, 29 viaducts, 2 tunnels, 199 bridges, 20 ticket booths, 25 junctions, 6 highway maintenance and operation centres, 2 tunnel maintenance and operation centres and 18 two-way service areas. (Otoyol Yatırım İşletme A.Ş., 2018). It has a cost of 6.3 billion US dollars. The contract duration is 22 years and 4 months, including the production and operation. A guarantee of the equivalent of 40,000 passages of automobiles per day is given for the first part of the project that includes the Osmangazi Bridge. The toll for the bridge is determined as 35 US dollars + VAT and the toll for 2017 is 65.65 TL (KGM, 2017).

Yavuz Sultan Selim Bridge is located at the Odayeri-Pasakoy stage of the North Marmara Highway Project. The project includes approximately 115 km of a highway and link roads, viaducts, highway bridges, tunnels and the 3rd Bosphorus Bridge. The project costs 3 billion US dollars, and a contract is made with the Ictas Construction Commerce Corporation-Astaldi Joint Venture Group for this project for 10 years, 2 months and 20 days, including the construction and operation, and a guarantee of 135,000 passages of vehicles per day is given (Yusufoğlu, 2017: 168). The toll is announced as 3 US dollars + VAT for automobiles which is determined as 11.95 TL for 2017 (KGM, 2017).

The Undersecretariat of Treasury undertook debt assumptions on various dates for the three projects that were summarised above. In case of the contracts concerning these projects are cancelled before their due date and the facilities are transferred to the government, the Undersecretariat of Treasury undertakes to pay the external financing that the companies used until the date of cancellation and the relevant additional cost.

*Table 2: The Debt Assumptions Undertaken by the Undersecretariat of Treasury*

Project Name	PPP Model	Debt Assumption Agreement Date	Total Cost of Project (US Dollars)	Credit Amount (US Dollars)
The Eurasian Tunnel Project	Build-Operate-Transfer	11.12.2012	1,239,863,000	960,000,000
The North Marmara Highway Odayeri - Pasakoy (Incl. The 3rd Bosphorus Bridge) Stage and Additional Work	Build-Operate-Transfer	13.05.2014	2,927,413,140	2,318,000,000
		11.03.2016	528,831,099	420,000,000
Gebze - Orhangazi - Izmir Highway (Incl. the Izmit Gulf Passage and the Link Roads)	Build-Operate-Transfer	05.06.2015	6,312,392,047	4,956,312,328
<b>Total</b>			11,008,499,286	8,654,312,328

*Source: Hazine Müsteşarlığı, 2016, p. 36*

In Table 3, the amount of the debt assumptions that the Undersecretariat of Treasury undertook for the three projects in question is shown. With the government guarantee, a fiscal risk space of a total of 8.6 billion US dollars occurred for the projects for a duration of 24 years, 10 years and 22 years respectively.

Table 3: The Amount of Guarantee Given to the Projects and the Change in the US Dollar Exchange Rate

Project Name	Contract Date	Amount of Guarantee (vehicle / day)	Amount of Toll	US Dollar Exchange Rate in the Contract Date	US Dollar Exchange Rate at the end of 2017
The Eurasian Tunnel Project	25.02.2011	68.500	4 \$	1.5982 TL	3.7787 TL
The North Marmara Highway Odayeri - Pasakoy (Incl. The 3 <sup>rd</sup> Bosphorus Bridge) Stage and Additional Work	28.05.2013	135.000	3 \$	1.8520 TL	3.7787 TL
Gebze - Orhangazi - Izmir Highway (Incl. the Izmit Gulf Passage and the Link Roads)	27.09.2010	40.000	35 \$	1.4757 TL	3.7787 TL

Source: (Yusufoğlu, 2017, p.169)

The guarantees given for the number of vehicles per day in these three projects that are realized through the Build-Operate-Transfer model, along with the fact that the tolls are given in foreign currency (US dollars) are the factors that create fiscal risk and deepen this risk. It is obvious that the movements in the foreign currency against the Turkish Lira will increase the cost of the guarantee given. Furthermore, since the demand for these projects will decrease while the tolls increase in TL, the amounts that the Treasury has to compensate will also rise.

Table 4: The Cost of the Annual Amount of the Guarantees Given to the Projects in Turkish Liras

Project Name	Amount of Guarantee	The Amount of Annual Gain Guaranteed on the Date of the Contract (TL)	The Amount of Annual Gain Guaranteed as of the end of 2017 (TL)	The Amount the Treasury Has to Pay in case of 50% Occupancy (TL)	The Amount the Treasury Has to Pay in case of 70% Occupancy (TL)
The Eurasian Tunnel	68,500/day	159,835,982	377,907,787	188,953,893	113,372,336
Yavuz Sultan Selim Bridge	135,000/day	273,771,900	558,586,327	279,293,164	167,575,898
Osmangazi Bridge	40,000/day	754,082,700	1,930,915,700	965,457,850	579,274,710

Source: It was formed by the author.

In Table 4, the cost of the amount of annual gain guarantee in Turkish Lira as of the date of the contract and as of the end of 2016 is shown. It is seen that, with the given guarantees, even if the projects are not used at all, the companies will gain serious annual profit. Looking from a different angle, the cost of the project that includes Osmangazi Bridge on the date of the contract is approximately 9.3 billion Turkish Liras. Under the assumption that all the other conditions are constant and the project is fulfilled only by the government, the cost of the project will amortise itself within a period of 6 or 7 years and the project will turn into a serious source of income. However, it is seen that the company that undertook the project will have the operating right for 22 years. Similarly, the cost of the Eurasian Tunnel project on the date of the contract is

approximately 1.9 billion Turkish Liras. Under the above assumptions, the project can amortise itself in a period of 10 years whereas the period of operating rights that is ensured to the private sector partner with the contract is 24 years.

Considering that passage from the bridges is costlier compared to alternative routes, it is obvious that the guarantee amounts will not be met at least in the near future. In such a case, the Treasury is obliged to pay the guarantee amounts due to the contract, namely to assume the contingent liabilities. As it is, these projects constituted a serious fiscal risk space for the government with the contingent liabilities.

## 7. Conclusion

Governments make an effort to create fiscal space by means such as debts, aid, etc. without harming the long term fiscal sustainability of the state in order to make investments for physical and human capital that will provide economic growth. In this regard, public private partnerships are one of the tools that these countries can use in creating fiscal space for carrying out the said investments. Public private partnerships can create new sources of income. They can support progress especially in terms of infrastructure and indirectly increase government income (United Nations Economic Commission for Europe, 2008: 8). Public private partnerships also have other potentials of creating fiscal space. Governments believe that public private partnerships form a mechanism that promotes the private sector about financing the infrastructural investments that are limited by budgetary resources.

According to Heller, thanks to public private partnerships, public services can be provided more efficiently through government policies where the resources of the public sector that are insufficient in performing public services are rapidly provided by the private sector and these policies enable important developments by using the resources of the private sector. (Heller, 2005: 8). However, in public private partnerships, the government has a liability to repurchase the assets that are previously financed and produced by the private sector after a certain period and within this framework, the effect of public private partnerships in creating fiscal space depend on comparison of returns and expenditures of the public private partnership investment project.

Besides, private sector can create fiscal space if it can make production and distribution more efficiently than the public sector. On the contrary, while in the following years, the interest expenditures increase due to the debts taken on by the private sector related to the investments, since the government intends to at least have the capacity to make higher expenditures and compensate the possible risks in case of bankruptcy of the organization in the private sector in the coming years, the savings that are attained as a result of public private partnerships are lost (Heller, 2005: 13).

There are areas that the private sector works more productively than the public sector. On the other hand, carrying out public services through public private partnerships will cause budgetary imbalance creating fiscal space. Guarantees that are often used in projects that are intended to take place within a public private partnership are state interventions that seek to lower the cost of the fiscal risks that are faced by the private sector and/or other public institutions. However, the results concerning these guarantees should be calculated realistically and harbour options for cases of possible external risks. Otherwise, risk sharing that is one of the basic characteristics of this model will be upset against the state.

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## 9

## ETHICS, PROFESSIONAL ETHICS AND PUBLIC ETHICS

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### **Abstract**

*The use of the “ethics” word in daily life is widespread. However, it is not noticed that “ethics” is moral philosophy because it is only associated with professional ethics, and it is not necessary to think about practices that are practiced in everyday life. Morality is associated with a culture that contains a set of norms and values that direct the acts of the individual as a social entity and say individual what is good and bad or true and false. Ethics is an area of philosophical activity taking on the task of thinking about the ethics changing according to historical conditions and differentiating according to the cultures of the communities. Professional ethics is, in a narrow sense, defined as ethical rules that must be followed when practicing the professions of a profession. The internalization of rules in the framework of professional ethics—for example, medical ethics, legal ethics, academic ethics—is possible only if the ethics are not confined to the written rules of the professional field, and thus the connection to moral philosophy. Otherwise, culturally accepted violations of the rules that are encountered in practice can often be traced back to the ethical question, if they do not come to the objection, or if they are not detected, although they are actually criminal acts. Today, public ethics is widely perceived as “ethics of bureaucracy” and in this sense it is restricted to narrow patterns of professional ethics. In this state of public ethics, which is defined as “the code of conduct required for compliance with the bureaucracy,” it is reduced to the correct codes of conduct that must be applied in bureaucratic organizations and the connection with philosophy is completely broken. By this definition of public ethics, instead of philosophy, it refers to economics and actually “governance”. The purpose of our working in the context of these statements is to bring a critical point of view to the current definition of public ethics in general and to redefine ethics in public bureaucracy, especially in relation to moral philosophy.*

**Key words:** *Ethics, Professional Ethics, Public Ethics, Moral Philosophy, Governance*

### **1. Introduction**

Use of the word ethics is getting more common in current terminology. However, as it is associated with only professional ethics, the fact that “ethics” is a moral philosophy and that it requires considering the daily practices are not noticed. Ethics is related to the culture which directs activities of an individual, a social being, and which also offers the individual a cluster of norms and values in order to establish what is right or wrong, good or evil. Ethics is the philosophical domain which makes a study of morals changing according to the historical conditions and differentiating according to the cultures of communities. Professional ethics is, however, in a narrow sense, described as the moral codes to be obeyed by the practitioners of a certain profession while practicing their professions. Within the scope of professional ethics – for example, medical ethics, judicial ethics, academic ethics – interiorizing the formed codes shall be possible by not limiting the ethics within the written codes of that profession, and therefore associating it

with the moral philosophy. Otherwise, violations of rules, which are culturally acceptable but encountered in practice, are avoided by being named as ethical problems when they are not identified or objected although they are criminal acts at most times. Today, public ethics is commonly perceived as “bureaucratic ethics” and, in this sense, limited by the narrow frame of professional ethics. The public ethics which is described as “the rules of conduct to be observed in bureaucracy” is degraded to the rightful codes of conduct to be applied in bureaucratic organizations and its ties with philosophy are completely severed. This description of public ethics consequently makes reference to economics rather than philosophy. As part of the statements made, the aim of the study is generally to show a critical approach to the current description of public ethics, and to draw attention to the need of redefining the issue of ethics in public bureaucracy especially by relating it with moral philosophy.

In this sense, ethics-morals relation is made clear in the first part of our study. In this part, points of view basing ethics secularly are also submitted. In the second part, professional ethics is discussed within the framework of applied ethics which is a sub-branch of ethics, and it is tried to show a critical perspective to this kind of an approach towards public ethics after referring to public ethics-professional ethics relation.

## **2. Ethics-Morals Relation and Justification of Ethics**

Ethics and morals may be used synonymously. Within communal living, the conducts which are related to immoral are also unethical conducts. In some circumstances – for example when there is a labor exploitation over a child or woman – calling it unethical underwhelms over calling it immoral even though this act is in accordance with legal procedure. Similarly, while legal sanctions are required in case of a violation of ethical code which is listed among the requirements of a profession, it is generally accepted by the statement of “unethical”. Having said that, ethics and morals are related to each other but they are not the same. Etymology of the word ethics is based on the word “ethos” which stands for character in Greek. The concept of “ethics” which derives from ethos is to designate the ideal and abstract. Ethos encircles “conducts, values, norms, codes, character traits which have arisen from a compulsory result of people’s living together in this world; therewithal, the semantic world related to this”. We can say that moral issues, conducts, values in communal living, and local, traditional, conventional traits are included by ethos (İnam, 2001, p. 11). Ethics is a philosophical domain addressing ethos, thinking about morals whose object of investigation is humane reality which is human’s material and nonmaterial/semantic production, and which is a part of conscious intervention of humans. Shortly, the name of the branch of ethical philosophy making a study of morals is moral philosophy.

The word morals derive from the Arabic word “hulk” which means habit, frame of mind, temperament. Therefore, there are those who use morals and ethics as synonyms without distinguishing them, as well as those like Özlem who assert that this distinction will always be ambiguous (Özlem, 2015, p. 183). However, the word moral is the name given to realm of the traditions, customs, and habits of a community occurred within a historical process and the norms and values immanent to them in a historical period and its equivalent in the Western world is moral. In this case, “norms” include “normative” codes determining the normal belonging to the community which is supported by the prohibitions and sanctions, while values include beliefs, signs, and symbols which determines what is meaningful or valuable in that community. Here, habits come into prominence rather than reasoning or discussion. In this sense, a moral is vested with a dimension that can change according to the time, circumstance, and community.

The origin of the ambiguity dispute between ethics and morals is this problem because there is no universal ethics understanding. In the dispute of ethics, there is universality-relativity dichotomy. Nevertheless, ethics is a universal occupation aiming to consider, discuss, question morals as a discipline studying morals, and to develop answers for the questions of “What is a good life? What is good and bad?” The aim of ethics is to reveal moral quality of human conducts, of individual practices that form life; to try to base these conducts and practices with a critical method; to show that a moral practice is not an act to be left to people’s discretion, that it is related to the existence of humans (Erdemir, 2005, p. 28). Both basing the acts and developing different theories on what the right conduct will be, and universality of these theories are normal. Although ethics has been the dispute agenda because of the countless moral issues encountered in practice, it dates back to very old times as a philosophical field. The origin of the ethics derives from the statement of Socrates: “An unquestioned life is not one worth living.” Afterwards, Plato asserts that the universally “the ide/form of good” exist in the “world of the ideas” where there is a constant, perfect, universal idea/forms behind all the temporary things and appearance (Theory of Ideas). Idealistic philosophy turned into an ethics cognizance which was justified by the God in the Middle Age. Good and evil were being determined according to the rules established by the church and the conducts of individuals were being supervised according to those rules. Although Thomas Aquinas was a philosopher entitled as a saint by the church, he explained the natural and rightful by intelligence with an Aristotelian comment. Therefore, Thomas Aquinas paved the way for the revival of law of nature tradition which stoics advocate that all the human beings are equal under the law of nature, that everyone has got their share from the divinity thanks to the intelligence they own, and that they can be a part of the abstract cosmopolis/universal city- State through intelligence.

In the pre-modern area, another philosopher who developed a ground about ethics was Epicurus, the founder of hedonism which is misunderstood at most times. The aim of the human is goodness and happiness for hedonism which is translated as “hazcılık” to our language. The measurement of being good and happy is taking pleasure from the life. According to Epicurus, pleasure is the first goodness coming from the human nature and staying away from pain. Pleasure wasn’t described as enjoyment or being sybarite. Absence of pain is annihilating the circumstances that create fear or anxiety. For example, circumstances where human’s basic physical needs such as hunger and thirstiness aren’t met, and emotional nervousness arising from the fear. Benefits and harms that pleasure and pain provides should be calculated through intellect. That is, the absence of pleasure or pain would be achieved by physical and emotional tranquility; one shouldn’t go extremes on pleasures so that it wouldn’t give harm afterwards<sup>1</sup>.

When we come to the modern era, we see that these ideas are purified from metaphysical and theological elements; that they are placed into an empirical or rational framework. The cognizance of natural right is explained by the situation of nature and reciprocal contract by the Contractarians. Kant focuses on autonomous subject philosophy and its moral tasks. As a modern interpretation of Epicurus, the pragmatists, who explain the ethically good concept by the benefit gained at the end of the act, use the image of “pleasure and distress” (Sperber, 2003, p. 35).

Firstly, the contractarians distinguish natural situation-civil/political society. Even though the natural situation is fictionalized in different ways in Hobbes, Locke and Rousseau, it is a situation in which rational/intelligent individuals have the right of judging and penalizing on the purpose of surviving, being equal, having proprietary rights, exchanging, and having individual protection rights. Contracts are drawn up

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<sup>1</sup>For information see Ağaoğulları (2011)

reciprocally with the voluntarily participation of equal individuals. The civil/political society founded by the contract is established in order to protect the rights existing in the natural situation. Humans' inborn, irrevocable, inalienable natural rights are the legitimacy ground of political society, especially to Locke. Moral obligations are the results of commitments originating from the contract. Because of this commitment, rights are to be protected not only against the state, but also to other individuals. Those who base Kantian ethics claim that individual obligations are legitimate and derivatives of independence and individual autonomy, that the obligations originate from mutual interaction, and that they ensure the realization of humanitarian benefits (Sperber, 2003, p. 37). Kant's statement of "*moral law/categorical imperative and practical imperative that forms its content, that is, wanting to do an act by not seeing ourselves or others as just means but also as ends on their own, ... provides information in order to view our actions from the aspect of ethical value*" (Kuçuradi, 2013, p. 6). Human's being responsible from their conducts and rational autonomous individual form the origin of these imperatives. Moreover, the concept of good will – the fact that an act isn't done because of its results, but because of individual's own will – is one of the central concepts of Kant. Good will derives from the fact that good will is an act originating from the duty rather than originating from its accordance to the duty. If an act is in accordance with the duty as well as the benefit, we can't relate it with morals (Kuehn, 2011, p. 282; Silber, 2012, p. 120).

*Table: Strengths and Weaknesses of Philosophical Systems*

Philosophical System	Strengths	Weaknesses
Pragmatism	<ul style="list-style-type: none"> <li>- The aimed outcome is clear and apparent;</li> <li>- It is practical as the aim is apparent;</li> <li>- Takes most of the individual into consideration and is interested in individual happiness.</li> <li>- Aims to create a legal framework towards the coherence of individual happiness with social happiness.</li> </ul>	<ul style="list-style-type: none"> <li>- There are different definitions for happiness, enjoyment and benefit.</li> <li>- We don't have a felicific calculus. - Expectations for short term and long term happiness can change.</li> <li>- How will a solution be found if the happiness of the highest number of individuals renders the minority unhappy.</li> </ul>
Contractarianism	<ul style="list-style-type: none"> <li>- It depends on natural equality of individuals.</li> <li>- It assumes that individuals are rational and responsible beings.</li> <li>- It is participatory in democratic terms.</li> <li>- The contract imposes obligations about ethical conducts on the parties (state and individuals).</li> </ul>	<ul style="list-style-type: none"> <li>- The contract is fictional and it is very difficult to draw up a contract on which the parties all agree.</li> <li>- The situation of those who don't participate in the contract is controversial. Although legal assurance is warranted, actual state is different.</li> <li>- If generality is the measure of everything as it is in Rousseau's "general will", its representation is problematical.</li> </ul>
Kantian Ethics / Imperative Ethics	<ul style="list-style-type: none"> <li>- Individual is accepted as autonomous. That is, they establish their own rules with their own desire.</li> <li>- It imposes duties about ethical conducts on the individual. It prioritizes wisdom.</li> <li>- It advises individuals to act "according to a maxim that they can want it to be a general law".</li> <li>- It is against instrumentalization of human and evaluates them as an end.</li> </ul>	<ul style="list-style-type: none"> <li>- An individual may not be responsible.</li> <li>- May not seek the rightest according to the principle of wisdom.</li> <li>- An individual is not fully autonomous in real life.</li> </ul>

Once again, modern pragmatists – Bentham, Mill – establish a relation between individual and social happiness. They assert that social and political order should be regulated according to "the biggest happiness for the highest number of people" principle. The sole aim of the moral act is happiness, but this is a happiness provided on the condition that the results of an individual's act don't give harm to others. We can summarize the reflection of abovementioned ethical philosophy systems over the applied field on a table according to their strengths and weaknesses.

As a result, when ethics which is not based theologically is in question, humans are autonomous beings who take responsibility of their individual acts. Human, as a social being bears all the qualities such as equality, independence, need for living together, rationality, benefit, human dignity, responsibility. Another important point in our subject is the fact that rules system, which is variable depending on societies and which guides individuals' acts, is relativistic as it is historical and there is no such universal ethics cognizance. In this sense, ethics is not a field which can be generalized or coded existentially.

### **3. Professional Ethics as A Branch of Applied Ethics and Public Ethics**

Professional ethics which we can define as the behavioral rules to be or not to be followed is related to transferring ethics into sociological field. Without the exception of medicine, academics, bureaucracy, or service industry, application phase of a profession has both individual and social dimensions; as it has both internal and external dimensions. Therefore, the concept of professional ethics needs a sociological analysis together with philosophical grounding.

The core of professional ethics which has a sociological ground depends on the understanding of the rules, values, existence of attitudes and conducts, which should be interiorized in order to become applicable while practicing a profession, and sharing them with other coworkers in the business life (Özmen& Güngör, 2008, pp. 141-142).

The core of this grounding can be based upon Emile Durkheim's "professional morals" (Bozkurt, 2004, p. 252). "Professional Morals" is the work of Durkheim written as lecture notes in 1900 and published in 1937. A professional moral with its simplest definition is the moral rules established by a profession group. According to Durkheim, there are as much morals as the number different professions. However, the morals belonging to the core of each profession is disclosed in narrow sense. These morals are always the work of a group and this moral can be effective so long as this group protects it. Professional morals, in this sense, is composed of rules that command on individuals, that compel them to behave in a certain way, and that draw a limit to their individual behaviors.

Starting from this point of view, it is possible to say that there are much professional morals indigenous to different professions and the areas of specialization, depending on technical information, skills, and experiences in the world.

Nevertheless, it is up to individuals to protect and sustain these norms because the professional norms which can be named as ethics are derived from the situations in which a professional value is violated during the practice of every profession or in which there is a risk of violation (Yetişken, 2005, p. 74).

Other than these features, there are other limits of the discipline. According to Kuçuradi, professional norms are "principles which are always valid; however, not unconditionally for every certain situation." (Kuçuradi, 1994, p. 72). When professional ethics in question, there is no such unconditional behavioral principle to be valid for every situation (Kuçuradi, 1994, p. 72). The reason is that these rules are produced as answers to the questions of what the individual should and shouldn't do while practicing a certain profession. However, every individual, situation, organization encountered in life and during practicing a profession is unique and has different features from its counterparts. Therefore, even though a situation in hand has common and similar features with professional norms, it can't be the same as it is unique (Yetişken, 2005, p. 76). Thus,

adapting the professional norms to the situation in hand cannot be more than a far-fetched trial. In contrast to this, every situation should be analyzed and understood properly within its own integrity, and individual should behave accordingly. Blind allegiance to the rules may end with the value of human. As a result, professional ethics is a field which has some limitations as it depends on groups in general and on individuals in private, as its application is “optional”, as there is no de facto behavioral rules for every situation in the phase of application. In most of the professional ethics studies which have been made so far, norms, rules and behavioral codes are what is intended as professional ethics.

General tendency towards public ethics is to evaluate public ethics within professional ethics in a contractionary way. Today, the “trending concept” of public administration ethics is “professional ethics” in the way it is handled today. In this sense, this ethics, which can be described as “public agent’s behavior within the norms required by their profession while practicing their profession” (Shaffritz & Rusell, 2005, p. 186), is among the fields which is coded, subjected to the reports, and regulated most. Ethics, which is conceptualized as “organizational ethics” in organizational level, is named as “public ethics” when bureaucracy and its way of practice is in question.

Public ethics is related to public work practice and service providing processes. It states an understanding in which public agents behave impartially, objectively, honestly, efficiently, fairly, and in which they don’t look after personal interests or use their power related to their employment (Erdoğan & Gül, 2009, p. 954).

Different origins of public ethics are alleged. First of them is the fact that “administration” which appeared as a social science at the end of the 19<sup>th</sup> century and at the end of 20<sup>th</sup> century, and that it was under the influence of positivist science (especially of Weber’s bureaucracy model) of that period, thus excluding “values” from administrative science. This brought various problems within public administration (Birinci, 2009, p. 150). According to this understanding, while the assumption that rationality, impartiality and guidance would be enough being accepted, on the other hand, individual moral qualities, characteristic traits and ethics values of the staff was ignored based on the assumption that their knowledge, expertise, competence would be enough (Nohutçu, 2004, p. 394).

Woodrow Wilson’s “administration-politics” dichotomy, Luther Gulick’s, Frederick Taylor’s and the followers of his scientific administration approach accepted that the public officials would practice their professions impartially and neglected the values of public agents. According to this view, ethics cognizance in public administration originated from the need of adding principles to the public administration such as accountability and loyalty.

Today, ethics discipline’s, also named as professional ethics, becoming common especially in Anglo-Saxon world and the effort to adapt the studies in the field of professional ethics to the field of public administration are accepted as reasons of public ethics disputes’ becoming common (Birinci, 2009, p. 151).

According to a different view, ethic disputes in its modern sense started in 1970s. The Watergate Scandal that led to the resignation of Richard Nixon and what happened afterwards drew attentions to the concept of corruption. In this regard, the public administration ethics in the agenda is determined as a field of fight against corruption. Hence public administration ethics came to the fore “towards meeting a requirement.”

According to another view, the political and social developments in our age have complicated the relations established in the field of public administration. In order to regulate the relations and solve the problems in this field, the need for ethics increased (Bravo, 2009, p. 142). In this sense, ethical principles are prescribed for the problems we encounter in the era we live in. public administrators need to be interested in ethics and values and follow an action strategy so as to solve society's problems.

According to a critical view against the issue, the concept of ethics was put forward to prevent "corruption" which is announced as the guinea pig for the increased frequency of financial crisis as a result of new liberal politics. The building process of the concept of corruption happens over "transparency" (Bedirhanoglu, 2007, pp. 1239-1254). Theorizing the doctrine is undertaken by international organizations. There are also two different views for the appearance of public administration ethics as a "discipline". Firstly, it is alleged that there were studies on administrative ethics with the publication of the magazine *Public Administration Review-PAR* by American Society for Public Administration in the USA in 1940s (Nigro, 1990, pp. 623-636). According to another view, it is more accurate to mention ethics in public administration as an academic discipline with the years of 1970s. To this view, studies made in 1970s were decisive in the process of public administration ethics' becoming a discipline (Cooper, 1994, pp. 3-17). In 2000s, studies in the field of ethics and public administration increased. It was started to be mentioned that the issue of ethics has been made a current issue in administrative and political terms with the ever increasing frequency of corruptions in the world, and that ethics became the subject in a scientific sense (Klavuz, 2003, p. 54). An international trend has started all around the world and organizational structures have been founded in order to determine the ethical conduct standards to find solutions in public administrations and to supervise the conformity to them. The Office of Government Ethics in the USA, The Committee on Standards in Public Life in the UK, The Office of the Ethics Counsellor in Canada, National Public Service Ethics Board in Japan, The Public Service and Merit Protection Commission in Australia, The Public Offices Commission in Ireland are some of them (Demirci & Genç, 2008, p. 44). International organizations (UN, the World Bank, EU, and OECD) also submitted reports which contribute to the reform of ethics in public administration and fight against corruption, and thus they contributed to the establishment process of setting public administration ethics as a professional ethics. Today, public administration ethics is described as "ethics codes" and presented as a formula of fight against corruption. Thereby, it won't be wrong to say that "public administration's" ties with philosophy is fully severed with the neoliberal era and that ethics is considered on the ground of immoral cases in the public administration and illegitimate conducts practiced by the administrators. Nonetheless, on the contrary to what is advocated generally, determining the immoral conducts in the field of public administration and start a fight against preventing them will not go beyond severing the ties of public ethics with the philosophy and handling it with a "reductionist" approach. According to us, associating the field with philosophy by reconstructing it will be a more direct method.

#### **4. Conclusion**

The word ethics is becoming more common every day in daily language. While the words becoming more common draw attention to the word which it refers, it can also cause the content of that word to become vague or simple. We observe that the word ethics is either confused with morals in the daily life or limited to the professional ethics. While morals is degraded to the conducts which are accepted as wrong or approved according to the present standard of society's judgment, ethics is limited as the moral principles by which the practitioners of a profession have to abide during the practice of their professions.

When the addition of “public” is put in front of the word ethics, public ethics is imprisoned to the professional ethics by being described by its current handling as behavioral rules to be abided by in the bureaucracy. Describing the public ethics as only a professional ethics severs its ties with philosophy and causes the public ethics to become a concept that is dealt, described, and coded within the scope of “fight against corruption”.

However, not limiting ethics to the professional area and thus establishing its relations with philosophy in order to interiorize the rules evaluated under the title of ethics are very important. If such an approach is developed for public ethics, it is believed that describing the concept over corruption will be prevented and that it will contribute to “construction of public ethics academic discipline”. Although the methods to be developed in order to establish public ethics’ relation with philosophy in order to establish public ethics’ relation with philosophy is reserved to another study, we should restate that the main concern of this study is to put forward a critical approach to handling of “public ethics” over professional ethics by its present sense, squeezing it in narrow borders and as ethical codes.

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# 10

## THE STRATEGIC IMPORTANCE OF ENVIRONMENTAL SECURITY IN ACHIEVING SUSTAINABLE URBAN SAFETY

### ŞEHİRLERİN GÜVENLİĞİNİN SÜRDÜRÜLEBİLİR KILINMASINDA ÇEVRESEL GÜVENLİĞİN STRATEJİK ÖNEMİ

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#### **Abstract**

*Security is not the only concept that is an indispensable element in the construction of a civilisation for the survival of human beings but it is also a vital phenomenon in which all creatures maintain their systemic relationships within the ecosystem. The sustainability of the ecosystems is directly connected to the concept. It is not possible for any system to remain in balance when there is no security. The importance of the concept is increasing when considering the security of a community. Hence the concept is the prior condition of achieving sustainability for human beings who are establishing or will establish a civilisation. Security starts at the individual level and ends at community, the top level. Environment and security are like the parts of the same apple. These parts are connected with the tight links in establishing a civilisation when considered the systemic approach. Environmental security is a new concept which has been the theme of academic works for forty years. It has been phenomenon due to having a strategic mission in helping to structure a sustainable community. The communities having less or no-sensitivity to environmental protection ignore the ecological system during the extraction and the use of underground economic resources. This may cause catastrophic consequences during the mid and the long term on the environment. It is obvious that this may harm the civilisation. Hence the security of the cities become questionable with parallel to the ignorance of the sustainability of environmental resources. The migration fact will trigger these effects that will much more increase the catastrophe. The fact that cities have no security they do not have a future, makes this study important. Here in this study, the strategic importance of the environmental security in achieving sustainability and urban security is dealt with. The study deals with the conceptual, analytic and systemic approaches. The interrelations of the subsystems have been analysed and then synthesised. Later some results have been reached through the evaluations of the findings that environmental degradation has transformed cities into insecure places. The method used in the study is mainly based on literature review besides national and international analytic and technical reports prepared by institutions.*

**Keywords:** *Security, Environment, Environmental Security, Sustainability, Urban Security*

## 1. Giriş

Sosyal bir varlık olan insan, yarınından emin olmak ister. Bu istek ekonomik, sosyal ve kültürel boyutları içerisinde barındıran bir sistem olarak düşünülebilir. Güvenlik bu sistemin sürdürülebilirliğinde asli unsurların başında gelmektedir. İlişki ağlarının sorunsuzca devam edebilmesi güvenlikle bağlantılıdır. Dolayısıyla insanoğlunun medeniyet inşa etme sürecinde güvenlik bir koşul olarak ele alınmalıdır. Aynı zamanda kurulan medeniyetlerin sürdürülebilir kılınmasında güvenliğin rolü yadsınamaz.

Doğal kaynakların her geçen gün daha fazla tüketilmesi tüm çevreyi tehdit eden bir durumdur. Özellikle 1980’li yıllardan sonra çevre güvenliği konusunda tartışmaların yoğunlaşması stratejik bir öneme sahip olduğunu göstermiştir. Çevrenin bozulmasıyla ortaya çıkan sorunlar tüm dünyayı tehdit eder hale gelmiştir. Çevre sorunlarının kıtlık, yoksulluk ve çatışma gibi sonuçlarına sistemci bir yaklaşımla bakıldığında güvenlik ve çevrenin ayrılmaz bir bütün olduğu görülmektedir. Özellikle çevre duyarlılığının az olduğu toplumlarda çevre tahribatı şehirlerin güvenliğinin zamanla tehdit eder hale gelebilir.

Güvenlik, Türk Dil Kurumu (TDK) tarafından “toplum yaşamının aksamadan yürütülmesi, kişilerin korkusuzca yaşayabilmeleri” olarak tanımlanmaktadır (Türk Dil Kurumu (TDK), 2018). Özcan birçok çalışmada, güvenlik kavramının “*korku, tehdit ve tehlikenin*” olmaması olarak ortak bir anlayışla ele alındığını belirtmiştir (2011, ss. 447-448). Demiray ve İşçan çalışmalarında Heisenberg’in en genel anlamıyla güvenliği “*emniyet altına almak istenen toplumsal yapı, birey veya eşyaların gelecekte korunacağına yönelik beklenti*” olarak tanımladığını aktarmaktadır (2008, s. 149). Şeker (2005, s. 61) yaşama hakkı ve diğer temel hak ve hürriyetlerin güvenli bir ortamda mümkün olabileceğini vurgulamaktadır. Mortimer (1992, s. 6) güvenlik kavramını, toplumun şiddet olaylarından ya da bunların tehditlerinden uzak, yaşamlarını devam ettirmeleri olarak incelemektedir. Rothschild (1995, s. 53) güvenlik tanımı ve ilkelerinin, uluslararası siyasetin iyi belirlenmiş kurumları olduğunun altını çizmektedir. Bu bakış açısı, güvenlik kavramının toplum ve devletler arası ilişkilerin belirleyicisi olduğuna dikkat çekmektedir. Buzan (1983, s. 18) bireyler için güvenliğin tanımlanmasının kolay olmadığını ve yaşam, sağlık, statü, refah ve özgürlük gibi faktörle ilişkili olduğunu belirtir. Aktaş (2011, s. 10) Soğuk Savaş’ın bitmesine doğru, kavramsal olarak güvenlik çalışmalarında bir artış olduğu ifade etmektedir. Ağır (2015, s. 103-104) Doğu Bloğu’nun çökmesiyle beraber güvenlik çalışmalarında yeni yaklaşımların görülmeye başlandığını belirtir. Buzan vd. (1998, s. 2) Soğuk Savaş’ın oluşturduğu etkinin son bulmasıyla 1970’li yıllardan sonra ekonomik, çevresel ve kimlik sorunlarıyla ulusüstü suçlarda görülen artışın güvenlik çalışmalarında bir canlanma yaşanmasına neden olduğunu belirtmektedir.

Çevre, 2872 sayılı Çevre Kanunu’nda “*canlıların yaşamları boyunca ilişkilerini sürdürdükleri ve karşılıklı olarak etkileşim içinde buldukları biyolojik, fiziksel, sosyal, ekonomik ve kültürel ortam*” olarak tanımlanmaktadır (Mevzuat, 1983). Keleş çevrenin dar ve geniş anlamda ele alındığını belirtmektedir. Dar anlamda, “*canlıların yaşamlarını sürdürdükleri ortam*” geniş anlamda ise “*kişiyi etkileyen, maddi ve maddi olmayan gelişmesini, biçimlenmesini ve yaşamını belirleyen, biyolojik iklimle ilgili ve toplumsal etkenlerin tümü*” olarak incelemektedir (2013, s. 23). Dolayısıyla bu tanımlar eşliğinde insanların kurduğu ya da kuracağı medeniyetlerin çevreyle yakından ilişkili olduğu söylenebilir. Ayrıca bu medeniyetlerin, çevrenin sürdürülebilirliğiyle ayakta kalacağı düşünülebilir. Græger (1996, s. 109), Dauvergne ve Clapp (2016, s. 6), Elliot (2015, s. 12), Klare (1996, s. 357) günümüzde ozon tabakasının incilmesi, iklim değişikliği, çölleşme, okyanusların kirlenmesi, kuraklıklar, erozyon, orman yangınları ve tahribatı, okyanusların kirlenmesi, hayvan ve bitki çeşitliliğinin azalması, hava kirliliği, asit yağmurları, içilebilir su kaynaklarının azalması, ekosistem tahribatı, nükleer madde denemelerinin çevreye olan zararı, sivil ve askeri faaliyetler sonucunda oluşan tahribat, seller, kasırga ve

hortumlar gibi pek çok çevresel sorunun söz konusu olduğunu belirtmektedir. Sonuç olarak tüm bu sorunlar, sürdürülebilirliği esas alan bir anlayışla çözülebilir. Birleşmiş Milletler tarafından yayınlanan “*Ortak Geleceğimiz (Our Common Future)*” raporunun sürdürülebilirlik kavramı adına çığır açtığı düşünülebilir. Raporda bugünün ihtiyaçları karşılırken çevre değerlerinin gelecek kuşaklar için korunmasının önemi vurgulanmaktadır (United Nations (UN), 1987). Meadowcroft (1997, s. 168) sürdürülebilirliğin tam olarak bir şeyin varlığını devam ettirebilmesi anlamına geldiğini belirtmektedir. Daily ve Ehrlich (1996, s. 992) sürdürülebilirliğin, herhangi bir süreç ya da koşulda değerli niteliklerin güçsüzleşmesi veya kaybının kesintisiz korunabilmesi anlamına geldiğini belirterek nüfusun taşıma kapasitesinde veya altında olmasını yeterli bir koşul olarak ifade etmektedir. Keleş (1998, s. 112) kavramı gelecek kuşaklar fikrine dayanan çevreci dünya görüşü olarak ele almaktadır. Dolayısıyla çevre değerleri ve doğal kaynakların rasyonel metotlarla kullanılması gerektiğini ifade etmektedir. Bu tanımlar çevre perspektifiyle ele alınırsa doğal kaynakların doğru kullanımıyla arasında yakın bir ilişki olduğu düşünülebilir. Çevrenin insan faaliyetleri sonucunda zarar görmesinin önüne geçilmesinde sürdürülebilirlik kavramı hayati öneme sahiptir.

Çevresel güvenlik kavramı, yaklaşık olarak son kırk yıldır tartışılan bir konu ve sürdürülebilir toplumların inşası için hayati bir öneme sahiptir. Brown (1986, s. 25) yeni tehlikelerin petrolün tüketilmesi, toprak kaybı, ormanların azalması ve iklim değişikliğinden ortaya çıktığını belirtmektedir. Levy (1995, s. 35) 1980’lerin sonlarından itibaren çevre ve güvenlik arasındaki ilişkinin ciddi olarak tartışıldığını ve çevresel bozulmanın bir güvenlik riski olduğu hakkındaki ana düşüncenin herhangi bir muhalif sesle karşılaşmadığını vurgulamaktadır. Dyer (2001, s. 446) çevrenin kendisinin siyasi aktörlerin çıkarlarından ayrılmayacağını altını çizmektedir. Allenby (2000, s. 5) çevresel güvenliği, görece yeni ve hala tartışmalı fikir olduğunu ve ulusal siyasa seviyesinde çevresel ve ulusal güvenlik düşüncesinin kesişimi olarak tanımlanabileceğini söylemektedir. Homer-Dixon (1994, s. 5) gelecek elli yılda dünya nüfusunun muhtemelen 9 milyarı aşacağını ve küresel ekonomik çıktının beş kat artmasıyla yenilebilir kaynak kıtlığının yaşanacağını belirtmektedir. İklimlerin değişmesiyle tarım yapılabilen alanların, su kaynaklarının, ormanların ve balıkların azalmasını beklenen sorunlar arasında saymaktadır. Çolakoğlu (2007, s. 308) Homer-Dixon’un çevre bozulmasının çatışmalar yaşanmasına neden olarak savaş, terörizm, diplomatik ve ticari ayrılıklar gibi farklı anlaşmazlıklara etki edeceği üzerine çalışmalar yürüttüğünü aktarmaktadır. Dolayısıyla çevresel güvenliğin sağlanması çatışmaların engellenmesinde stratejik öneme sahiptir. Bu sayede şehirlerde güvenlik sorunlarının oluşmasının önüne geçilebilir.

Şehirlerde karşılanması gereken önemli ihtiyaçlardan birinin güvenlik olması, şehir güvenliği kavramını ön plana çıkarmaktadır. Aksoy (2007, s. 11) güvenli şehir kavramını medeniyetin bir ölçütü olarak değerlendirmektedir. Frevel (2006, ss. 1-2) 1980’li yılların sonunda ve 1990’larda yeni bir tartışma başlayarak kargaşa, suç korkusu, sosyal ayırım ve şehirlerden ayrılış gibi sorunların ekonomik, siyasi ve sosyal söylevin konusu haline geldiğini belirtmektedir. 20. yüzyılın sonlarında şehirlerin problemi olarak organize suçlar ve şiddet olaylarıyla bunlara karşı geliştirilen politikaların ele alındığını, 21. yüzyılda ise bu konuların değişim yaşayarak şehirler için terörizmin önemli bir hâl aldığı ifade etmektedir. Gökulu (2010, ss. 210-211) şehir güvenliği kavramının şehirleşmenin bir sonucu olduğunu ve kırsaldan farklılaşan bir güvenlik algılamasını içerisinde barındırdığını vurgulamaktadır. Sonuç olarak şehirlerin sürdürülebilir kılınmasında güvenliğin stratejik bir öneme sahip olduğu düşünülebilir. Güvenliğin olmadığı mekânda herhangi bir olumlu gelişme yaşanması beklenmemektedir.

Şehirlerin ayakta kalabilmesi için güvenliğin gerekliliğini ele alması bu çalışmayı önemli hale getirmektedir. Dolayısıyla bu çalışmada; şehirlerin güvenliği ve sürdürülebilirliği için çevre güvenliğinin stratejik önemi ele

alınmaktadır. Kavramlar arasındaki ilişkiyi ortaya koyarak bir senteze ulaşmak amaçlanmaktadır. Elde edilen sentezle, çevresel tahribatın şehirlerin güvenliği için bir tehdit haline dönüşebileceği sonucuna ulaşılmıştır. Yöntem olarak literatür taraması yapılmış ve ilgili hem ulusal hem de uluslararası kurum ve kuruluşların teknik ve analitik raporlarından yararlanılmıştır.

Bu çalışmanın ilk bölümünde kavramsal çerçeve içerisinde makale tanıtılmıştır. İkinci bölümünde güvenlik kavramının yaşadığı değişim ele alınarak şehirlerin güvenliğinin sağlanmasında çevresel güvenliğin stratejik önemi üzerinde durularak kavramlar arasındaki ilişkinin senteziyle çevresel yıkımların şehirleri güvensiz mekânlar haline getirdiği sonucuna ulaşılmıştır. Üçüncü bölümde sonuç kısmı ele alınarak çalışma tamamlanmıştır.

## 2. Şehir Güvenliği ve Çevre Güvenliği Arasındaki İlişki

Çevrenin son yıllarda uğradığı tahribatın boyutları önlenemez bir noktaya doğru gitmektedir. Bu tahribatın önüne geçilebilmesinde insanlığın ortak bir çözüme ihtiyacı vardır. Çevresel güvenlik, bu süreç içerisinde son yıllarda giderek tartışılan bir kavram haline gelmiştir. Çevrenin güvenliği medeniyet inşa etme sürecinde önemli parametrelerden biridir. Çevresel bozulmanın sonucunda oluşabilecek sorunların ekolojiiyi tehdit etmesinin yanı sıra sosyal açıdan şehirleri de tehdit etmektedir. Oluşan kaynak kıtlıkları muhtemel çatışmaların yaşanmasına neden olmakta ve bu süreç şehirleri güvensiz hale getirmektedir. Aynı zamanda çevresel bozulmanın önüne geçilememesi toplumları çatışmanın dışında başka sorunlarla da karşı karşıya getirmektedir. Muhtemel yoğun bir göç hareketinin de şehirler adına yıkıcı sonuçları olabilir.

### 2.1. Güvenliğin Yeniden Tanımlanması

Güvenlik ihtiyacı insanlık tarihiyle paralel seyreden bir olgudur. İlk insan topluluklarının mağaralarda yaşaması, şehirleri sarp arazilere kurması ve etrafına duvarlar örmesi bu duruma örnek olarak gösterilebilir. Maslow (1943) güvenliği, “*ihtiyaçlar hiyerarşisi piramidinde*” ikinci sıraya koyarak güvenliğin önemine dikkat çekmektedir. Sosyal tabanlı ihtiyaçların güvenlik ihtiyacının karşılanmasından sonra yerine getirilebilmesinin mümkün olduğunu belirtmektedir.

Wolfers (1952, s. 481) güvenlik kavramının karmaşıklığına ve herkes için aynı anlamı taşımadığına dikkat çekmektedir. Brauch (2008, s. 2-3) güvenlik kavramının bireyler, konular, toplumsal alışkanlıklar ile değişen tarihsel şart ve durumlara göre revize edildiğinin altını çizerek kavramın siyasi bir işlevle ilk olarak “*Pax Romana* (Roma Barışı)” bağlamında kullanıldığını vurgulamaktadır. Hobbes (2007, ss. 93-94) güvenliğin olmadığı düzlemi savaşın nedeni ve güvenlik için devletin varlığını zorunlu olarak görmektedir. Devletsiz bir ortamda insanların birbirleriyle savaş halinde olduğunu ifade etmektedir. Brauch (2008, s. 3) Hobbes’un iç güvenliği egemenin bir sorumluluğu olarak ele aldığını vurgulamaktadır. Kaypak (2013, s. 13) güvenlik olgusunu çağdaş devletlerin var olma nedenleri arasında görmektedir. Jervis (1978, s. 169) bir devletin güvenliğini arttırması diğer devletlerinin güvenliğinin azalmasına neden olmasından dolayı güvenlik kavramının böyle bir ikilemi barındırdığını söylemektedir. Özcan (2011, s. 449) güvenlik işlevinin her koşulda devlet eliyle gerçekleşmesinin mümkün olduğunu ifade etmektedir. Bu bağlamda incelendiğinde güvenlik kavramının, ulus devletlerden oluşan uluslararası sistemin korunmasını amaçladığı düşünülebilir. Ayooob (1995, s. 5) uluslararası güvenliğin böylece iki boyuttan oluştuğunu belirtmektedir. İlk devletin yer aldığı uluslararası sistemdeki konumunu belirterek sistem içerisinde kendi güvenliğini sağlamasıdır. İkincisi

ise; sistemin kendi güvenliğidir. Dolayısıyla bu bakış açısının ulusal ve uluslararası güvenlik anlayışlarını bir arada incelediği söylenebilir.

İkinci Dünya Savaşı'ndan sonra Amerika Birleşik Devletleri (ABD) ve Sovyet Sosyalist Cumhuriyeti Birliği'nin (SSCB) temsil ettiği iki kutuplu dünya düzleminde yaşanan gerilimler güvenlik çalışmalarında realist teoriyi haklı kılmasına rağmen Erdem (2016, s. 258) 1980'li yıllara gelindiğinde güvenlik çalışmalarında bir ivme yaşandığını belirtmektedir. Bu dönemde ulusal güvenlik mücadelesinde hâkim unsur olarak askeri gücün esas alınmasından dolayı ekonomi, çevre ve insan hakları gibi konular güvenliğin belirleyicileri arasında yer almamıştır. Realist ve neo-realist teorilerin uluslararası ilişkiler disiplininde hâkim olması da bu durumun oluşmasının nedenleri arasında görülmektedir. Oğuzlu (2007, s. 8) bu teorilere göre güvenliğin askeri anlamda “*yüksek politika*” ve çevre, ekonomi, sağlık ve göç gibi sorunları oluşturan konuların “*alçak politika*” olarak tanımlandığını aktarmaktadır.

Realist ve neo-realist teoriler 1980'li yıllardan sonra farklı güvenlik tanımlarıyla karşılaşmaya başlamıştır. Soğuk Savaş'ın son bulmasıyla güvenlik çalışmalarında yeni konular tartışılarak çevre ve güvenlik ilişkisi incelenmiştir. Ullman (1983, s. 133) tehditlerin değişim yaşamasıyla güvenlik çalışmalarında bir dönüşümü işaret etmektedir. Garcia (2008, s. 5) Soğuk Savaş'tan sonra ekonomi, çevre, yasadışı silah kaçakçılığı ve enerji güvenliği gibi tehditlerin güvenlik kapsamına girdiğini belirtmektedir. Kavramın genişlemesiyle güvenlik, salt ülke toprakları ve değerlerini askeri tehditlere karşı koruyan bir anlayışın ötesine geçmektedir. Græger (1996, s. 109) çevresel bozulmaya ilişkin bilincin artmasının bilimsel, askeri ve siyasi toplulukların daha geniş güvenlik çalışmaları gerçekleştirmesine neden olduğunu belirtmektedir. Böylece tüm insanlığı ilgilendiren unsurlar güvenliğin birer konusu haline gelmiştir. Soğuk Savaş döneminden sonra güvenlik problemlerinin değişimini Paris (2001, s. 98) çalışmasında sınıflandırmaktadır. Güvenlik tehditlerinin kaynağının ne olduğu ve kimin için güvenlik sorusunu cevaplamaktadır. Güvenlik tehditlerinin kaynağını askeri ve askeri olmayan tehditler olarak; kimin için güvenlik sorusunu devletler ve toplumlar, gruplar, bireyler olarak ayırmaktadır.

Tablo 1. Güvenlik Çalışmalarının Dizin

Devletler	Devletler için güvenlik tehdidinin kaynağı nedir?	
Kimin İçin Güvenlik?	1. Hücre <i>Milli Güvenlik</i> (Güvenlik çalışmalarına geleneksel realist yaklaşım)	2. Hücre <i>Yeniden Tanımlanan Güvenlik</i> (Çevresel ve ekonomik güvenlik gibi)
	3. Hücre <i>Devlet içi Güvenlik</i> (İç savaş, etnik çatışma ve soykırım gibi)	4. Hücre <i>İnsani Güvenlik</i> (Toplumların, grupların, bireylerin bekasına yönelik çevresel ve ekonomik tedbirler gibi)
Toplumlar, Gruplar, Bireyler		

Kaynak: (Paris, 2001, s. 98)

Ulus-devletler için günümüzde hâlâ askeri tehditler ilk sırada yer almasına rağmen güvenlik çalışmalarının konusunun genişlediği söylenebilir. Bireyler ve toplumları hedef alan askeri olmayan tehditler güvenlik çalışmalarının birer konusu haline gelmiştir. Dolayısıyla çevrenin güvenliği için ve çevreye yönelik tehditler

bertaraf edilmelidir. Dünyada gerçekleşen çoğu insani krizin temelinde çevresel sorunların bulunması kavramı daha önemli hale getirmektedir. Günümüzde özellikle Afrika kıtasında yaşayan birçok insan temiz su ve gıdaya ulaşamamaktadır. Kaypak (2013, s. 15) iklim değişikliği endişesinin Kuzey ve Orta Avrupa ülkeleri tarafından bir güvenlik sorunu olarak ele alındığını belirtmektedir. Sonuç olarak günümüzde çevre sorunları güvenlik tehdidi olarak tanımlanmaktadır.

## 2.2. Şehir Güvenliğinin Sağlanmasında Çevresel Güvenliğin Stratejik Önemi

Günümüzde şehirler karmaşık sorunları içerisinde barındıran yaşam alanlarıdır. Bu sorunların önüne geçmek için ciddi çaba sarf etmek gerekmektedir. Şehirlere ait sorunların kökenlerinin iyi tespit edilmesiyle daha başarılı sonuçlara ulaşılması beklenmektedir. Şehirler adına karmaşık olan bu sorunların başında güvenliğin geldiği söylenebilir. Şehirlerin sürdürülebilirliğinde güvenlik önemli bir unsurdur. Birey ve toplumun kendini güvende hissetmediği bir mekânla bağ kurması beklenmemektedir. Yaşama ilişkin tüm faaliyetler güvenliğin sağlanmasının ardından başlamaktadır. Bu bağlamda şehirlerin güvenliği adına çevresel güvenlik stratejik bir öneme sahiptir. Çevresel sorunların oluşturduğu krizler aslında şehirler adına birer tehdit olarak tanımlanabilir.

Græger (1996, ss. 109-111) güvenlik ve insanlardan kaynaklanan çevresel değişimleri teorik bir yaklaşım bağlamında dört nedenle incelemektedir. İlk olarak çevresel bozulmanın tüm dünyayı tehdit etmesidir. İkinci olarak şiddetli çatışmaların sonucu ve nedeni olmasıdır. Üçüncü olarak öngörülebilirlik ve kontrol, askeri güvenlik kaygılarının hayati bir ögesi ve çevrenin korunmasında önemlidir. Son olarak çevre ve güvenlik arasında bilişsel bir ilişki kurulduğunu aktarmaktadır. Dalby (1992, s. 113) “*Kimin güvenliği?*” sorusunun ekolojik tehditlere maruz insanlar için geçerli olduğunu aktarmaktadır. Özellikle Üçüncü Dünya olarak nitelenen ülkelerde yaşayan insanların, doğal tehlikeler sonucunda oluşan tehditlerle karşı karşıyadır. Yoksul olmaları onları tehlikeli alanlarda yaşamaya itmektir. İklim değişikliği sonucunda oluşan kuraklık topraklarını fakirleştirerek onları yaşamdan koparmaktadır. Sonucunda bu topraklar, sanayileşmiş toplumların zehirli atıkları için birer depoya dönüşmektedir.

Hartmann (1998, s. 113) küreselleşmeyle beraber ABD’nin çevre tehditlerini yeni güvenlik sorunu olarak tanımlayarak hem resmi hem de gayri resmi kuruluşlarında çevre ve güvenlik ilişkisinin öneminin giderek arttığını belirtmektedir. Harris (2002, s. 149) Bill Clinton döneminde çevre konusunun Amerika tarafından ciddi bir tehdit olarak algılandığını aktarmaktadır. Timura (2001, s. 104) ABD Dış İşleri Bakanı Warren Christopher’un çevresel güvenliği stratejik öneme sahip konuların başında gördüğünü ifade etmektedir.

Çolakoğlu (2012, ss. 101-102) çevresel güvenlik konusunun Birleşmiş Milletler (BM), Kuzey Atlantik Antlaşması Örgütü (NATO), Ekonomik İşbirliği ve Kalkınma Teşkilatı (OECD) tarafından ele alındığını belirtmektedir. 1987 yılında yayınlanan “*Our Common Future (Ortak Geleceğimiz)*” ve 1995 yılında yayınlanan “*Our Global Neighbourhood (Küresel Komşuluk)*” raporları çevresel güvenlik konusunun ele alındığı ilk belgeler arasında sayılmaktadır (UN, 1987; The Global Development Research Center (GDRC), 1995). “*Ortak Geleceğimiz*” raporu çevresel baskı veya kıtlığın, siyasi gerilim ve askeri çatışmalar yaşanmasının nedeni ve sonucu olabileceğine dikkat çekmektedir (11. bölüm, 2. madde). Benzer şekilde “*Küresel Komşuluk*” raporu da çevresel güvenliğe değinmektedir. Rapor, geleneksel güvenlik anlayışının ötesinde birey ve gezegenin güvenliğinin sağlanmasını hedefleyen bir yaklaşım sunmaktadır. Sonucunda ise küresel güvenlik anlayışına dönüşmesinin gerekliliği vurgulanmaktadır.



OECD'nin alt birimlerinden Kalkınma ve Yardım Komitesi, 2000 yılında hazırladığı raporda çevre ve güvenlik bağlantısına dikkat çekmektedir. Çevresel değişimin çatışma ve istikrarsızlığa yol açabileceği ve ulusal güvenlikle yakın ilişki içerisinde olduğu konusunda yaygın bir görüşün bulunduğunu belirtmektedir. Bu durumla mücadele etmek için yoksulluğun azaltılması, ülkeyle beraber sivil toplumun güç kazanması ve insan haklarının desteklenmesini tavsiye ederek çevresel koşullara uyum sağlamada ülkelere yardım edilmesinin gerektiğini vurgulamaktadır (International Institute for Sustainable Development (IISD), 2018). Çolakoğlu (2012, s. 102) 1999 yılında yayınlanan OECD raporundan aktararak güvenliği tehdit eden etkinlikleri sınır ötesi çevresel sorunlar, bölgesel çatışmaları doğurabilecek çevresel tahribatlar, küresel ekosistemin bozulması, uluslararası hukuktaki çevreyi ilgilendiren konular, askeri faaliyetler ve çatışmaların ekolojik sonuçları olarak sıralamaktadır.

Bölgesel bir örgüt olan Avrupa Güvenlik ve İşbirliği Teşkilatı (AGİT) güvenlik kapsamı içerisine çevreyi alan bir yaklaşım sergilemektedir. Çevreyle ilgili doğrudan ve dolaylı birçok konuyu incelemektedir (Organization for Security and Co-operation in Europe (OSCE), 2018). Uluslararası diğer bir örgüt NATO da güvenliği geniş perspektifle ele almaktadır. Caşın (2001, s. 290) birliğin güvenliğine yönelik en büyük tehditlerin ekonomik, sosyal, çevresel ve siyasal problemlerden kaynaklanması sonucunda silahlı çatışmaların yaşanabileceğini belirtmektedir. Aynı zamanda uluslararası çevre sorunlarının yaratacağı istikrarsızlığın ulusal güvenliği tehdit edebileceğinin altını çizmektedir.

BM tarafından 1994 yılında yayınlanan İnsani Kalkınma Raporu'nda güvenlik kavramı gündelik olaylara odaklanarak tanımlanmıştır. Dolayısıyla hastalık, açlık, işsizlik, suçlar, sosyal çatışmalar, siyasi baskılar ve çevresel tehditlerin insanların güvenlik için tehdit oluşturduğu sonucuna ulaşılmıştır. Rapor insani güvenliğin yedi temel kategoriden oluştuğunu belirterek çevresel güvenliği bu kategorilerin arasında saymaktadır (United Nations Development Programme (UNDP), 2018). Trombetta (2008, s. 591) çevresel sorunların ortaya çıkışıyla çevre konusunun küresel ölçekte güvenlik sorunu olarak ele alındığı belirtir. 1998 yılında BM Genel Kurulu'nda Gorbaçov'un yeni tehlikelerin kaynağı olarak küresel ısınmayı gösterdiğini aktarmaktadır.

Karasu (2017, s. 75) çevresel güvenlik adına risk alanları tespit etmiştir. İlk olarak çevresel kirliliğin neden olduğu risklerdir. İkincisi, çevre sorunları ekonomik ve siyasi istikrarı sarsabilmektedir. Üçüncüsü, çevresel kaynakların paylaşılmasından meydana gelmektedir. Son olarak ise yaşanan çevresel sorunların sonucunda gerçekleşen kitlesel göç hareketleridir. Erdem (2016, s. 266-267) çevrenin pek çok açıdan güvenlik sorunlarına neden olduğunu belirtmektedir. Çevresel sorunların artışıyla ekonomik, gıda ve sağlık güvenliğinin tehdit altında olduğu aktarmaktadır. Held (2016, s. 241) 2009 ve 2014 yılları arasında yaklaşık 27 milyon insanın sel, kuraklık, toprak kayması ve şiddetli fırtınalar gibi doğal felaketlerin sonucunda yaşadıkları yerleri terk ettiğini belirtmektedir. BM Çevre Programına göre sadece Afrika kıtasında 2060 yılına kadar 60 milyon insanın çevresel mülteci durumuna düşmesinin beklendiği aktarmaktadır.

Sençerman (2013, ss. 30-31) çevresel kaynakların sınırlı olmasını ortaya koyarak çatışmaları çözümleme modeli getirdiği çalışmada eski Alman Doğu Afrika'sı ülkelerinden Ruanda ve Burundi'de yaşanan çatışmaları incelemiştir. Aynı zamanda günümüzde Şeria ve Golan Tepeleri'ndeki su ve toprak çatışmalarını, Senegal Nehri vadisindeki etnik sürtüşmelerin sonucunda tarım arazilerinin zarar görmesini ve Hazar Denizi'nde petrol kaynakları için verilen mücadeleyi örnek olarak göstermektedir. Bu kaynakları elde etmek için çıkan çatışma ve gerilimlerin o toplumları uzun yıllar süren iç çatışmalara sürüklediğine dikkat çekmektedir. Dixon (1994, s. 6) çevresel kıtlığa dikkat çekerek bu durumun gelişmekte olan ülkelerde çatışmalar yaşanmasına neden olabileceğini belirtmektedir. Ayrıca bu çatışmaların ileride artacak şiddet

olaylarının bir göstergesi olduğunu belirtir. Çevresel kıtlıklardan özellikle fakir toplumlar ve gelişmemiş ülkelerin daha büyük oranda etkileneceğini vurgulamaktadır. Kaynaklara erişimin zorlaşmasının toplumsal krizlere neden olabileceği üzerinde durmaktadır. Hatta bu sürecin devletlerin üzerinde oluşturduğu baskı devletleri otoriterleşmeye veya parçalanmanın eşğine getirebilir. Sonuç olarak tüm bu etmenler, şehir yaşamını da güvensiz hale getirerek şehir yaşanılabilir bir mekân olmaktan uzaklaştırmaktadır.

Güvenliğe yönelik tehdit ve risklerin farklılaşması sonucunda Karabulut (2009, s. 2) güvenli çevre konusunun gündeme geldiğini ve kavramın derinlik kazandığını belirtmektedir. Kaypak (2013, s. 15) klasik güvenlik anlayışının çevre sorunları karşısında yetersiz kalacağını düşünmektedir. Dünyadaki silahlanma yarışının bölgesel çatışmalara neden olarak çevre ve insanlığı hedef alan tehditlerden biri olduğunu ifade etmektedir. Axworthy vd. aktaran Aksoy (2007, s. 15) özellikle Ortadoğu'da var olan yerel savaşlar ile dünya ölçeğindeki egemenlik savaşlarını din ve milliyetçi ideolojileri referans alan terör örgütlerinin desteklendiğini ve bu çatışmaların çevre adına birer tehdit olduğunu aktarmaktadır. Kitlese imha silahlarının üretilmesiyle terör beslenirken buna bağlı olarak sanayileşme faktörüyle hava kirliliği ve ozon tabakasının seyrelmesi gibi çevresel bozulmalar yaşanmaktadır. Çevrenin bozulmasıyla oluşan deprem, tsunami ve sel gibi doğal afetler şehir ve kırsal yapısını bozabilmektedir. Doğal afetlere bağlı olarak kıtlık ve işsizlik gibi nedenler kırsal nüfusun büyük bir bölümü şehirlere doğru harekete geçirmektedir. Kitlese göçler sonucunda şehirlerde artan nüfusun eğitim, konut ve sağlık gibi temel hizmetlerden yararlanmadığı düşünülebilir. Bu süreç bir zincir halkası gibi düşünülürse sonucunda toplumda suç ve şiddetin artması beklenmektedir. Aynı zamanda suç ve şiddet şehirde yaşayanlar için korku ve gerilimin artması anlamına gelmektedir. Sonuç olarak güvenli çevre yaklaşımının hayatın her yönüyle ilişki içerisinde olduğu ve yaşam kalitesi unsurları arasında yer aldığı düşünülebilir. Dolayısıyla şehirlerin yaşanılabilir ve sürdürülebilir kılınmasının yolu güvenlikten geçtiği düşünüldüğünde çevre güvenliğinin önemi daha iyi anlaşılacaktır. Bu bakımdan çevresel güvenlik kavramının stratejik bir fonksiyona sahip olduğu görülmektedir.

### 3. Sonuç

Güvenlik, insanların tarih boyunca karşılaşması gereken önemli ihtiyaçlarından biridir. Aynı zamanda insanların kurdukları ya da kuracakları medeniyetler için güvenlik bir koşul olarak görülmektedir. Kişilerin özgür ve yarınlarından emin olma duygusu ile yaşayabilme durumları olarak ele alınabilir. 1980'li yıllardan sonra yaşanan tartışmalar sonucunda çevre konusu güvenlik kavramının içerisinde yer almaya başlamıştır. Birey ve toplumların yaşamlarını bir düzen içerisinde sürdürdükleri çevreye karşı sorumlulukları bulunmaktadır. Çevreye gelecek kuşaklara aktarılacak bir miras olarak bakılarak doğal kaynaklar korunmalıdır. İnsanların faaliyetleri sonucunda oluşan çevresel tahribat, birçok soruna neden olmaktadır. Çevre güvenlik kavramı bölgesel ve uluslararası örgütler tarafından ele alınmaktadır. “Ortak Geleceğimiz” ve “Küresel Komşuluk” raporları çevresel güvenlik kavramının ele alındığı ilk belgelerdir. BM, OECD, AGİT ve NATO gibi örgütler tarafından güvenlik kavramı geniş bir perspektifle ele alınarak çevre konusu incelenmiştir.

Çevresel bozulmanın bir güvenlik riskini içerisinde barındırdığı ve çatışmalar yaşanmasına sebep olacağı düşünülmektedir. Dolayısıyla çevrenin güvenliğinin sağlanması birçok konuyla ilişki içerisinde. Bu konulardan birisi de şehir güvenliğidir. Şehirlerin sürdürülebilirliği açısından güvenlik stratejik bir öneme sahiptir ve çevre güvenliğiyle yakın ilişki içerisinde. Çevresel güvenlik kavramının, şehirlerde var olan güvenlik sorunlarının altında yatan nedenleri ele aldığı söylenebilir. Çevre sorunlarının artmasıyla doğal kaynaklarda yaşanan kıtlık, çatışmaları doğurmaktadır. Özellikle gelişmemiş ülkelerde çevre sorunları daha

büyük yıkımlara neden olmaktadır. Ayrıca bu süreçte birçok insanın yerleşim yerlerini terk ettiği görülmektedir. BM Çevre Programına göre 2060 yılına kadar 60 milyon insanın çevresel mülteci durumuna düşmesi beklenmektedir. Çevrenin bozulmasıyla oluşan deprem, tsunami ve sel gibi doğal afetler şehir ve kıyın yapısına zarar verebilmektedir. Özellikle şehirlere doğru gerçekleşen göç hareketleri sonucunda artan nüfusunun temel hizmetlerden yararlanabilmesi önemlidir. Bu hizmetlerin sağlanamaması bireyleri suçta sürükleyerek şehirlere güvenlik zafiyetleri oluşturmaktadır. Dolayısıyla güvenli çevre yaklaşımının hayatın birçok yönüyle ilişkili olduğu ve şehirlerin güvenli, yaşanılabilir ve sürdürülebilir kılınmasında stratejik öneme sahip olduğu sonucuna ulaşılmaktadır.

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ŞEHİRLERİN GÜVENLİĞİNİN SÜRDÜRÜLEBİLİR KILINMASINDA ÇEVRESEL GÜVENLİĞİN STRATEJİK ÖNEMİ  
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## 11

THE METROPOLITAN MUNICIPALITY REFORM AND ITS  
IMPACT ON RURAL AREAS IN TURKEY

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### **Abstract**

*With industrialization and the growth of the services sector, the pace of urbanization is increasing, the cities are growing and they are spreading to a wider geographical area, hosting a rising number of people each day. As of 20th century urbanization has become a global reality. In the hegemony of neoliberal policies, big or metropolitan cities where economic and commercial relations intensify have emerged as new types of production and consumption zones on the global scale in the last quarter of the 20th century and the 21st century. As a “dependent” country, Turkey has taken its share in this development process. The issues of big city / metropolitan city and their administration that started in the 1970s have developed in a dynamic process up to the present. Through the “decentralization” reforms governed by the center within the framework of economic and service-oriented objectives, big cities grew by swallowing small local administration units and rural areas around them. The new metropolitan urbanization movement, rising on the rationalization of services such as land-use planning unity, efficiency, administrative capacity, and the establishment of relations of production targeting an integration to the global commodity chain, generating unearned income (rent) has come to the point of destroying rural settlements, rural lands and agricultural production by speeding up the migration from rural to urban areas. This paper will try to analyze the metropolitan municipality reform process that has intensified over the last decade and its impact on the rural area.*

*Keywords: Turkey, Metropolitan Municipality Reform, Rural Area*

### **1. Introduction**

In a globalized world built on the free movement of capital, economic relations have created their own spaces and spatial scales. Relationships on a global-scale have identified and shaped their own local and regional stamping grounds. The “local” has come to be defined by the capacity of being involved in the capital accumulation at global-national-regional-local levels (Brenner, 1999, pp. 431-435; Brenner, 2000, pp. 364-370; Harrison & Hoyler, 2014, pp. 2249-2251). At this point, we come across certain institutional actors that can manage this process. With the involvement of the private sector and the non-governmental organizations that are in close contact with it, public institutions jointly govern the process through the governance mechanism and with a managerial logic. At the local level, the generator of this process has been the big cities.

Although Turkey began to take its share within the context of neoliberal globalization from the beginning of 1980s, the intensification of adaptation has shown itself in the 2000s. In the 2000s, intensive reforms were made in Turkey in local administrations<sup>1</sup> on the whole and, specifically, in metropolitan municipalities.<sup>2</sup>

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<sup>1</sup> The use of the wording “local administration”, rather than “local governments”, would be more accurate for Turkey since it is a unitary state.

After Justice and Development Party/JDP (ruling party) came into power, one of the prioritized government policies was “decentralization” in the sense that local administrations would be empowered. Decentralization, which is the prominent mentality of the era of “globalization”, was implemented in Turkey under the guidance of the single party government and with a centralist method, in contrast to its “discourse”.

The steps taken in the field of local administrations in line with the discourse of “decentralization” are given below:

- Local administrations’ having general competence against the central administration through legal regulations was discussed (Güler, 2003, pp. 12-16; Karahanoğulları, 2003, pp. 49-57);
- It was explicitly voiced that local administrations are autonomous in terms of administration and finance;
- The control of administrative tutelage exercised by the central administration over local administrations was relaxed (approval of the budget and decisions of the council, direct correspondence with public institutions without the intervention of the governorship etc.) (Keleş, 2016, pp. 407-419);
- Within the framework of the norm staff regulation, cadre allocation and cancellation and changes thereto were left to the authorization of municipal councils;
- Regarding land-use and construction, municipalities were enabled to cooperate with other public institutions and to carry out joint projects;
- The practice of outsourcing / procurement was promoted;
- Through various legal regulations, metropolitan municipality boundaries were extended (regulations named “compass” and “unicity”);
- Due to the inadequacy of the service capacity and inefficiency, a reduction was made in the number of local administration units (small-sized municipalities and villages);
- Revenues of metropolitan municipalities were increased; the method of giving a share from tax revenues was altered (according to population, development index, surface area, number of villages etc.)

With such implementations, the tendency to act jointly with the private sector in service production and presentation has become widespread, while central administration has promoted, without transferring their authority to control and direct, local administrations as implementing public administration units, especially the metropolitan municipalities that have grown by swallowing small administration units.

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<sup>2</sup> As the wording “metropolitan municipality” is widely utilized to denominate such municipalities, the same wording will be adopted in this paper. However, “big city municipality” would be a much realistic wording in describing such cities in Turkey and their administrative structure. That is because except for a few of these cities, such as Istanbul, Ankara and Izmir, it cannot be said that they are “metropolises” in terms of socioeconomic conditions. See: Miller & Cox, 2014, pp. 11-14.



## 2. Two Different Methods

Under today's conditions where neoliberalism prevails, the driving power of the mentality of decentralization is big cities and their municipal administrations (Riain, 2011, pp. 19-24; UNCHS, 2001, pp. 4). Metropolitan municipalities are one of the most prominent institutions of a public administration mentality that is market-friendly, aware of the national and international market structure, acting hand in hand with the private sector and non-governmental organizations, active, strategically minded, and taking on an active and enterprising role (Hood, 1991, pp. 3-5, 16; Lane, 2000, pp. 1-6, 150; Dowding & Mergoupis, 2003, pp. 1192).

The transformation of big city administration, which contain both local and regional qualifications, is notably carried out via spatial scale regulations (Meligrana, 2000, pp. 510-528). When representative cases of different countries are examined, it is seen that diverse regulation methods are adopted. There are two major trends in services in terms of efficiency, investment attractiveness, competitiveness, democratization (Hamilton, 2014, pp. 116-126; Dowding & Mergoupis, 2003, pp. 1190-1192; Harrison & Hoyler, 2014, pp. 2254, 2257; Çınar, Duru, Çiner, & Zengin, 2013, pp. 31-42; Keleş, 2016, pp. 314-316). The first is the tendency of fragmentation; the second is the tendency of consolidation.

The first of these trends, which emerged in order to find the optimal urban size, point to a federative relationship in the context of local autonomy and democratic administration without leaving out the sensitivity to the efficiency of local services, and taking into account the division of work with top-tier administrative units based on authorities and duties (Harrison & Hoyler, 2014, pp. 2253). Here, there is a sharing of authority between different levels of administration on matters concerning decision-making, organizing and determining the jurisdiction in all administrative and financial aspects (Dowding & Mergoupis, 2003, pp. 1191). Generally, administration is a two-tiered structure (Keleş, 2012, pp. 323). Local administration units at the lower level, which can show different characteristics according to their geographical, economic, cultural and political characteristics, are the main authorities in determining the needs and providing services to meet the needs. A fragmented rather than monolithic structure is essential.

The second tendency is predominantly economic and administrative. In the consolidation approach, the basic criteria for determining the boundaries of the administrative unit responsible for local services- both total and particular - are cost-benefit, efficiency-productivity, taxation, resource utilization including human resources (Savitch & Vogel, 2000, pp. 202-204; Grassmuck & Shields, 2010, pp. 643-654). Service scales are tried to be calculated within the framework of economic measurements taking into account spatial and population data as well as service categories (Dowding & Mergoupis, 2003, pp. 1192-1194). As a result of the consolidation policy shaped by an economic point of view, the big city administrations are growing, expanding and incorporating nearby small-scale local administration units (Swianiewicz, 2010, pp. 184-186; Brenner, 2000, pp. 369-370). When assessed in terms of area, big city administrations claim jurisdiction over the rural areas and the lands outside urban areas.

The reform process in Turkey, which will be elaborated in following chapters, can be evaluated within the framework of the consolidation approach. From a very economic point of view rather than democratic, there is a policy of expanding the borders of the metropolitan municipalities, by swallowing small local administrations and the rural area and becoming almost a new kind of "region" administrations (Harrison & Hoyler, 2014, pp. 2250) guided by rent-based evaluations aiming at the integrity of land-use planning. At the same time, the expansion of the boundaries means that the electoral district will expand and people living in

rural settlements will participate in metropolitan municipality elections. It is acknowledged that such an election strategy is among the reasons for reform (Çolak, Sağlam, & Topal, 2017, pp. 19-44; Adıgüzel & Tek, 2014, pp. 86-93).

### **3. The Reform Process in Turkey**

Since 2004, Turkey has undertaken a reform process on metropolitan municipalities based on the insights of mainstream administration. The neoliberal orientation has found its way into the new legislation regulating the administration of big cities. In the legal ground of the new Law on Metropolitan Municipalities numbered 5216, big cities are defined as settlements where national and, even more, international commercial connections are concentrated, which can attract foreign investments and which are the driver of the economy. At the same time big cities are social and administrative units which have control over a great spatial scale, apart from settlements (Zengin, 2014a, pp. 96).

In line with this mentality, the government has actualized regulations that authorize and empower metropolitan municipalities. Of these, the regulations which had the most impact upon the public opinion were those related to “boundary expansion” and “closure of minor local administration units”.

The Law on Metropolitan Municipalities No. 5216 of 2004 expanded the boundaries of 16 metropolitan municipalities by prescribing that circles of different sizes would be progressively drawn in accordance with the population. By drawing circles with a radius of 50, 30 and 20 km, the jurisdiction of 14 metropolitan municipalities was extended; and boundaries of İstanbul and İzmit (Kocaeli) Metropolitan Municipalities, which are the cities that carry the weight of the industry sector, were made to overlap with their provincial boundaries. Thus, the broadest expansion of boundaries was performed on these two municipalities.

As of 2008, it was stipulated through another law (No. 5747) that municipalities which could be deemed “small” in terms of population, economic development and administrative capacity would be closed down. This closure implementation had two effective manifestations: In the first one, 240 municipalities which were not districts (first tier municipalities) and which fell into the metropolitan municipality boundaries that were expanded with the Law No. 5216 were transformed into neighborhood units. And in the second one, the municipalities which were determined to have a population of less than 2,000 located within provinces that do not have a metropolitan municipality were transformed into villages, which is another local administration unit. The second regulation was carried to the court, and as a result of the right of objection granted to the relevant municipalities through judicial decisions, most of them managed to remain as municipalities (Çınar, Çiner, & Zengin, 2009, pp. 129-137).

The last step of works aimed at bringing metropolitan municipalities to the fore in Turkey’s administrative structure was the Law No. 6360, which is known to public as “unicity”, enacted at the end of 2012 and entered into force in April 2014 with the local elections. With this Law;

- A further 14 provincial municipalities were transformed into metropolitan municipalities, increasing the number of metropolitan municipalities to 30,<sup>3</sup>
- Boundaries of metropolitan municipalities and district municipalities, which are second tier municipalities, were aligned with “provincial” boundaries,
- The electoral district recognized for local elections was not marked by municipal boundaries, but by all provincial and district boundaries with the inclusion of rural areas,
- Due to the “two-tier” metropolitan model, starting from 2008, 1,076 municipalities and 16,544 villages falling within the new municipal boundaries, which were expanded to provincial boundaries, were closed down by being transformed into neighborhood units,
- The policy of transforming municipalities into villages, which could not be fully implemented in 2008, was successfully brought into effect and 559 municipalities located in provinces falling outside of metropolitan municipalities were transformed into villages on account of the fact that their population was below 2,000,
- As a result of the metropolitan municipality reform, 1,399 municipalities and 18,329 villages remained in Turkey; almost a half of the municipalities and villages were transformed into neighborhood units and their legal status as a local administration unit was accordingly removed (General Directorate of Local Administration 2017, 13),
- Special Provincial Administrations which bring services to locations within the municipal boundaries, particularly to the rural areas, and which are the third local administration unit in Turkey [the other two being municipalities (including metropolitan municipalities) and villages] were closed down in provinces with metropolitan municipalities,
- In place of the closed special provincial administrations, new units were formed under governorships which are not local administration units that are in charge of investments and the supervision of conformity with strategic plans and performance programs.
- Metropolitan municipalities and metropolitan district municipalities, which were formerly not liable for rural services, were held liable for all kinds of rural services,
- Through this Law, the urban population instantly increased by approximately 15% “on paper/artificially”, and the village population decreased by the same percentage [while the percentage of urban population (provincial and district centers) was 77.3% in 2012, this increased to 91.3% in 2013; and the percentage of village population decreased to 8.7% from 22.7%] ([www.tuik.gov.tr](http://www.tuik.gov.tr))
- The share given to metropolitan municipalities from the general budget tax revenues was increased,

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<sup>3</sup> When the Law was first enacted, the number of municipalities which were transformed into metropolitan municipalities was 13. Another metropolitan municipality was established in March 2013 in Ordu.

- The number of seats in the metropolitan municipality councils were increased; and since the representative capability of small municipalities with a low population was unjustly greater than that of the municipalities of big districts as per the regulation in the related Law (No. 2972) a change was made in the nature of the council.

#### 4. Different Assessments Regarding the Reform

While there are valid administrative and financial reasons for this regulation which expands the boundaries of metropolitan municipalities and eliminates the legal personality of almost half of the small municipalities and villages, there are also numerous matters related thereto which are open to criticism.

Most of the villages which were abolished as a local administration unit and bound to a district municipality as a neighborhood unit were incapable of fulfilling the service obligations vested with them. They did not have sufficient revenue (the share from the general budget + own-source revenues); they did not have qualified personnel; they had difficulties in terms of instruments and equipment (Güngör, 2012, pp. 20). Moreover, in many settlements there were local administration units that were adjacent or very close to each other. These units provided services in the same area, but in different manners; or some could provide some services while others failed in this regard. This gave way to disputes over jurisdiction and bore unjust cases in terms of getting service. Differing cases that disrupted the land-use planning unity would arise. Land-use planning implementations of differing natures could be observed in the same geography (Güngör, 2012, pp. 20).

As a solution to such problems, it was stipulated that through a “unification (amalgamation)” in the form of expanding the boundaries of metropolitan municipalities and closing down municipalities and villages falling within their boundaries and affiliating them with the metropolitan municipality; unity of planning and service providing would be achieved, services would be provided in an efficient and productive manner and waste of resources would be prevented (Legal ground of the Law).

Along with the valid justifications, there is also a considerable number of criticisms about the regulation. Firstly, there is a public view that with the Law, the electoral district would be expanded to include the rural area, providing advantage to the ruling party in the local administration elections (See: Koç, 2015; İzci & Turan, 2013; Tüzün, 2013). It is thought that with the inclusion of the rural area which, for the most part, has a conservatory and nationalist stance into the metropolitan municipality elections, results could be influenced or have (already) been influenced.

The reform was carried out in a top-to-bottom manner. The government has made and implemented the regulation it pleased through laws and without any negotiation or consultation with the relevant administrative units and the public. The followed method is considered to be problematic in terms of local democracy and the mentality of autonomy (Mengi & Çınar, 2015, pp. 52). In this respect, it is alleged that a case exists in violation of Article 5 (Protection of local authority boundaries) of the European Charter of Local Self-Government, which concerns boundaries.

*According to this article: “Changes in local authority boundaries shall not be made without prior consultation of the local communities concerned, possibly by means of a referendum where this is permitted by statute”.*

Another allegation of violation concerns the principle of *subsidiarity*. Even though this concept found its meaning with the Maastricht Treaty, which is the establishing treaty of the European Union,<sup>4</sup> in time it has become a concept and value advocated both by the European Union and the Council of Europe. In short, this concept/principle states that in terms of authority, duty and responsibility, lower administration would have the primary say; and in cases where it falls short, higher administration would exceptionally have the say.<sup>5 6</sup>

This concept can be interpreted in a different way within the context of the metropolitan municipality reform, which is the subject of this study (Çiner, 2009, pp. 367-369). A group draws attention to expressions in the treaty such as “conferral” or “in preference”, propounding that reform regulations do not pose a violation of the principle of *subsidiarity* in this regard by saying that higher administration instances can step in where the lower administration falls short (Güngör, 2012, pp. 21). Another approach takes account of the above; however, it also underlines that within the framework of proportionality and general competence, the priority and the right to voice of local administrations should not be overlooked (Keleş, 2016, pp. 106-109; Eryılmaz, 2014, pp. 176-178; Canatan, 2001, pp. 2, 37-47). While the views of both camps are agreeable to a certain degree, it can be said that the point of the second group is ignored during the reform process.

With the administrative closure of small-scale local administration units, the population living in such places were made dependent on the closest district municipalities in meeting their local needs. They were deprived of a municipal and village administration which they could determine for sure and have a say on its administration. In this regard, there is a contrariety to the principle of subsidiarity and the mentality of “being close to the people in the provision of services”. In addition, this situation can also cause inability to meet the needs of the people on the spot and in the right time, waste of resources and inefficiency in services, contrary to what is said (Mengi & Çınar, 2015, pp. 55).

In Turkey, starting from 1980, metropolitan municipalities began to gradually come to the fore when compared with provincial administration units, with regard to their economic and political capacity, their ability to enter into market transactions, and their potential of enterprise. And when neoliberalism took hold, municipalities began to be defined and mentioned by rent, tendering and incorporation. It seems that the Law No. 6360 would empower metropolitan municipalities in terms of both their jurisdiction and authority; and by including the rural area in the frame, it would serve to the mentioned mentality of municipalism.

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<sup>4</sup> Subsidiarity is the tense principle of a Europe which tries to form a union in economy, administration, culture and law, but at the same time does not want to lose its national and, even more, regional and local identity and power (Çörtoğlu, 2009, pp. 34).

<sup>5</sup> As per the Treaty of Lisbon (Article 3/b), which is the latest treaty of the European Union, “... Under the principle of conferral, the Union shall act only within the limits of the competences conferred upon it by the Member States in the Treaties to attain the objectives set out therein. Competences not conferred upon the Union in the Treaties remain with the Member States. Under the principle of conferral, the Union shall act only within the limits of the competences conferred upon it by the Member States in the Treaties to attain the objectives set out therein. Competences not conferred upon the Union in the Treaties remain with the Member States. ... Under the principle of proportionality, the content and form of Union action shall not exceed what is necessary to achieve the objectives of the Treaties ...”

<sup>6</sup> According to the Article with the heading “Scope of local self-government” of the said Charter of the Council of Europe (4/3), “Public responsibilities shall generally be exercised, in preference, by those authorities which are closest to the citizen. Allocation of responsibility to another authority should weigh up the extent and nature of the task and requirements of efficiency and economy”.

## 5. Impact of the Reform on the Rural Area

Currently, it cannot be said that the impact of the reform in Turkey upon the rural area, or in other words, people living in the rural area, rural spaces, rural services and the rural economy, is intensively studied. For municipalities, the rural area and rural services were fields that were formerly not relevant and were accordingly not empowered. After the “unicity” implementation, the relationship between municipalities and the rural area has become a requirement and a necessity (see: Bahar Yenigül, 2016). The same can be said for public institutions. The relevant public institutions, particularly ministries, do not or, as of yet, cannot associate the new metropolitan municipality regulations with matters related to the rural area. Most institutions determine policies, draw up reports and keep records and data by ignoring the reform regulations.

The process of metropolitan municipality reform had a deep impact on rural settlements and the rural land. In the period when the “compass” regulation was in effect, the villages falling within the “circle” were transformed into neighborhoods, with their legal personalities being ceased. Forest villages were exempted from this implementation. These villages kept their legal personality; however, they were affiliated with the metropolitan municipality in terms of water and sewerage services as well as land-use planning services without prejudice to provisions of law related to forests.

With the Law No. 6360, this exemption was also eliminated. All villages falling within the jurisdiction of the metropolitan municipality, which now encompasses the whole of provincial boundaries, were closed down by being transformed into neighborhood units, regardless of their being a forest village. The number of closed villages went up significantly due to the fact that through this Law, municipal boundaries came up to the provincial boundaries and the number of metropolitan municipalities was increased to 30.

*Table 1. Number of Villages and Forest Villages Closed Down as per the Law No. 6360 in Provinces with a Metropolitan Municipality*

<i>Existing Metropolitan Municipalities</i>	<i>Village</i>	<i>Forest Village</i>	<i>Total</i>	<i>New Metropolitan Municipalities</i>	<i>Village</i>	<i>Forest Village</i>	<i>Total</i>
Adana	152	315	467	Aydın	150	340	490
Ankara	274	398	672	Balıkesir	93	799	892
Antalya	52	487	539	Denizli	60	299	359
Bursa	73	586	659	Hatay	215	147	362
Diyarbakır	480	323	803	Kahramanmaraş	178	299	477
Erzurum	618	348	966	Malatya	292	203	495
Eskişehir	156	215	371	Mardin	327	260	587
Gaziantep	257	182	439	Manisa	132	648	780
İstanbul	-	151	151	Muğla	25	371	396
İzmir	54	543	597	Ordu	47	371	418
Kayseri	274	121	395	Tekirdağ	120	137	257
Kocaeli	-	232	232	Trabzon	212	265	477
Konya	288	296	584	Şanlıurfa	1,135	17	1,152
Mersin	80	429	509	Van	558	22	580
Sakarya	18	410	428	<b>Subtotal</b>	<b>3.544</b>	<b>4.178</b>	<b>7.722</b>
Samsun	137	809	946	<b>Grand Total</b>	<b>6.457</b>	<b>10.023</b>	<b>16.480</b>
<b>Subtotal</b>	<b>2.913</b>	<b>5.845</b>	<b>8.758</b>				

*Source: Bilmez, 2013.*

Due to the facts that metropolitan municipalities now encompass the rural area and that the legal entity of villages was ceased, it became difficult to define the rural and the urban in provinces with a metropolitan municipality. In terms of sociology, the rural life and agricultural production still continues in village settlements; however, the same cannot be said from the perspective of administration. Nevertheless, one would benefit from making an effort to define the rural via well-established definitions.

Different criteria are utilized in the definition of the rural. Population, production type, space/area, culture/ways of living are examples for these criteria (See: Bosworth & Somerville, 2014, pp. 2-5; Bertrand, 1958, pp. 23-33; Galeski, 1972, pp. 9-13, 77-132; Türkdogan, 2006, pp. 89-96; Bakırcı, 2007, pp. 5-31). For instance, the Village Law has proposed definitions over the criterion of population. Settlements the population of which is under 2,000 are deemed villages. In addition, settlements that contain common properties such as mosques, schools, grassland, summer pastures, coppice forests, with people living in concentrated or dispersed housing units, along with their vineyards and croplands, are considered villages. According to the Law, settlements with a population between 2,000 and 20,000 are towns. During the 1980s, the State Planning Organization set this threshold in the Law as the threshold of rural area (Çezik, 1982). The Turkish Statistical Institute attempted to determine the rural area by taking administration units into consideration, and has accepted settlements falling outside of the provincial and district centers as rural areas (National Rural Development Strategy: 2014-2020).

Rural can be roughly defined as that which is not urban; which belongs to the village life. Rural areas are small-scale social spaces with a low population where the nature-human relations are intensively present, agricultural production is dominant, and relationships are formed upon solidarity and collective work (Bahar Yenigül, 2016, pp. 293).

When one handles the rural area from the viewpoint of land, definitions that go beyond the village may also arise. The rural land is defined as forests, pastures, agricultural lands, coasts, wetlands, seas, lakes, rivers, vineyards and gardens (Keleş, Mengi, & Çınar, 2014).

When one approaches the matter at hand from the viewpoint of administration, the basic government unit of rural settlements is the village (i.e. its legal personality). The village is both a unit of local administration and the extension of the central administration reaching towards the rural countryside. While villages are the extension of the general administration services, which the central administration is liable to provide to the whole country, in the rural area/countryside, they are also the local administration unit at the lowest level on account of the fact that such small settlements, where agricultural production is present, contain an organization structure that allows for them to meet their common rural needs by themselves.

In this period when the well-established definitions are eroded due to the reform and municipalities are held responsible for rural services (within the boundaries of the metropolitan municipality), if the rural population density in Turkey is examined, it can be seen that according to the state statistical records (Turkish Statistical Institute/Turkstat/TÜİK), a large part of this density is in provinces with a metropolitan municipality (Gülçubuk, 2015).

When the percentage of agricultural lands + forests + moors + meadows and pastures in the overall land size of metropolitan municipalities is examined, it is seen that even in Mardin, which has the lowest percentage, 62% of the total land consists of such areas. In Hatay, this rate goes up to 98.5%. This is followed

respectively by Antalya, Balıkesir, Konya, Malatya, Muğla, Eskişehir and Sakarya, which have a percentage of over 90% (Bahar Yenigül, 2016, pp. 296).

Turkstat evaluates the share of these provinces in the gross added value within the context of the Nomenclature of Territorial Units for Statistics (NUTS)-Regions 2. Even though it is not possible to carry out an analysis in the provincial level, it is seen that metropolitan municipalities have a significant share when provinces that were prominent in terms of agricultural production between the years 2004 and 2011 are examined.

- Agriculture's added value average in Turkey was 10.7% in 2004 and 9% in 2011.
- TRC2 *Şanlıurfa, Diyarbakır* → 29.2% - 24%
- TR22 *Balıkesir, Çanakkale* → 25.3% - 22.3%
- TR52 *Konya, Karaman* → 24.61% - 22.5%
- TR63 *Hatay, Kahramanmaraş, Osmaniye* → 19.8% - 14.4%
- TR32 *Aydın, Denizli, Muğla* → 19% - 16.7%
- TR62 *Adana, Mersin* → 17.4% - 14.7%

Approximately 65% of the boundaries of the 30 metropolitan municipalities is agricultural lands, forests, meadows and pasture areas (Aysu & Erdem, 2013).

### *Status of Forest Villages*

While this reform process had an overall impact on the rural area and especially villages, its effect on the village forests is rather more striking. A great deal of villages which were closed down with their legal personalities being ceased were forest villages. Forest villages have different features than regular villages in terms of ecology, sociology and economy.

According to the Forest Law (Law No. 6831), places where groups of trees and shrubs grow naturally or are grown through labour are defined as "forest". The forest makes up a whole, with its vegetation, trees, the creatures it houses, and the land which forms its base (Korkmaz, 2010, pp. 104; Tanışır, 2003, pp. 14). Forests are differentiated and classified in accordance with their manner of growth (natural-artificial), type of usage and operation (reserve-national park-commercial use/industrial use) and ownership status (state-public legal person-private) (Korkmaz, 2010, pp. 104, 105; Şimşek, 2010, pp. 128-135). And according to the relevant by-law, the "village forest" is defined as villages which contain a forest within its boundaries and the settlements of which are surrounded by forests (Zengin, 2014b, pp. 394).

In Turkey, perception and definitions related to forest villages and villagers and the use of forest lands demonstrate a constant change towards being made "usable/sellable", rather than "protecting and developing". This change is reflected upon legal regulations; through which it is enforced. The metropolitan



municipality reform process contributes to this change in terms of politics, law and administration and acts as a catalyst for it (Tanışır, 2003, pp. 156-168; Çağlar, 2014).

In the reform process (Zengin, 2014b, pp. 392-405; Çağlar, 2015, pp. 50-69; Keleş & Mengi 2014, pp. 112-113);

- Matters related to forest villages' losing their manner of use, and thereupon, being made available for construction were dwelt upon more intensively, and regulations related thereto were focused upon,
- In addition to the concept of "forest village", the concept of "forest neighborhood" was coined,
- This concept was defined in the context of the acts of cadastral works and of classifying forestlands as non-forest lands,
- Criteria such as indefinite residence and being registered in the village population were removed and being a "forest villager" was thus facilitated,
- Instead of developing forest villages and their villagers, a new law related to the sale of lands that will be excluded from forest boundaries and agricultural lands belonging to the state (Law No. 6292) was enacted (known as the "2-B Law" in the public),
- In the Forest Law, articles related to the use of forest lands for other purposes (Articles 16, 17, and 18) were amended,
- With the Law for the Encouragement of Tourism (Law No. 2634), the practice of constructing tourism facilities on forest lands with the permission of the Ministry and allocation of lands for tourism investments continued.

### *Improper Use of Agricultural Lands and Pastures*

Much the same as forest lands and settlements, rural lands which encompass agricultural lands, meadows and pastures, moors and coastal areas are under threat in Turkey in terms of the protection and development of their assets. Whether or not they are publicly or privately owned, the "improper use" of rural lands for certain commercial purposes is rather common (Keleş, Mengi, & Çınar, 2014; Önal, 2012, pp. 190). This improper use, which the public has grown accustomed to, was often reflected on government policies, official documents and the legislation.

The Ministry of Food, Agriculture and Livestock, which is one of the authorized ministries in this regard, handles the improper land use within the scope of "the evaluation of agricultural lands" and "agricultural reform". While it is stated in the documents of the Ministry that they aim to ensure the protection of agricultural lands, it is also marked that they take into consideration the requests for land use for other purposes such as housing, industry, energy generation, tourism etc. which arise in accordance with the growth of the country, and that they act accordingly (General Directorate of Agricultural Reform, June 2016 Report, pp. 6-8). According to the Ministry, requests for non-agricultural use are authorized after being meticulously

examined; and with such authorizations, contribution is made into the development of the country's economy, and illegal and unplanned settlements are prevented.

The Ministry releases to the public the documents related to approvals for non-agricultural use within the scope of "agriculture reform", land use changes and disposal to the state (allocation), use of non-allocated agricultural lands and sale transactions of privately owned agricultural lands.

Table 2. Transactions Carried Out as Part of the Agricultural Reform between 2007 and 2012 (in decares/da)

Year	Result	Lands Authorized for Non-agricultural Use	Allocations	Sales	Land Use Changes
2007	Approved	978.1	63,353.5	9,114.2	11,835.2
	Rejected	110.1	0	1,993.3	162.3
2008	Approved	6,522.2	132,386.0	16,678.5	20,606.3
	Rejected	4,894	34,278.8	13,107.0	140.0
2009	Approved	5,739.6	92,045.2	48,799.0	8,849.0
	Rejected	9,476.2	13,500	39,040	354.3
2010	Approved	94,570	28,836.1	22,762	8,476.0
	Rejected	1,113.5	15,148.0	18,490.5	160.3
2011	Approved	46,043	39,666.0	47,749.4	13,035.2
	Rejected	2,414.4	21,223.0	9,277.2	790.5
2012	Approved	39,519.0	69,419.6	25,430.3	12,481.0
	Rejected	1,860.0	2,724	8,745.0	591.0

Source: <http://www.tarim.gov.tr/Konular/Tarim-Arazileri-Degerlendirme/Faaliyetler> (Accessed 10 December 2017)

In addition, the Ministry has also made it public that in the context of land use, from 2010 up to the end of June 2016, the non-agricultural use of a total of 439,881 decares of privately owned agricultural lands was authorized; that 192,738 decares of state lands were left to the disposal of the state in order to be sold; and that a total of 9,464 decares of personally owned lands were subjected to land use change transactions (The Ministry of Food, 2016). According to another source, the total area of lands the non-agricultural use of which is approved between 2001 and 2010 is 827,007 hectares (Çiftçi & Tomar, 2013, pp. 412).

According to the data from Turkstat, the total of agricultural lands (lands for production of cereals and other plant products + vegetable gardens + lands for production of fruits and drink and medicinal plants + lands for production of ornamental plants)(excluding meadows and pasture lands) in Turkey as of 2014 is 239,430,535 decares. When the total of agricultural lands and the area of improperly used lands are considered and compared, the situation is thought provoking in terms of the general trend and quantity. The trend of decrease in agricultural lands is also evident in pasture lands. As can be seen from the table given below, in the last forty years the meadow lands have decreased by almost 50%.

It is seen that through legal regulations, the improper use of both agricultural lands and pastures are authorized. Even though it is stipulated as a general rule in the relevant laws (for example, Law on Soil Preservation and Land Utilization No. 5403 and Pasture Law No. 4342) that agricultural lands and pastures cannot be used for other purposes than their own or in a manner different than what is prescribed in the law, exceptions were introduced by listing numerous justifications (such as mining, energy generation, tourism, public investments etc.) and in time, such exceptions have become general provisions. The broadest justification given for such exceptions is the ambiguous concept of "public interest".

Table 3. Change in Pasture Lands

Geographical Regions	1970 Rural Services		1991 Agricultural Census		2001 Turkstat Census		1998-2014		Hay Yield (Kg/ha)
	Area (ha)	%	Area (ha)	%	Area (ha)	%	Area (ha)	%	
Aegean Region	1,027,900	1.32	615,900	0.79	802,879	1.03	388,846	0.46	600
Marmara Region	463,600	0.59	564,100	0.72	552,662	0.71	280,619	0.35	600
Mediterranean Region	1,002,400	1.29	434,300	0.56	659,334	0.85	501,765	0.66	500
Central Anatolia Region	5,884,200	7.54	3,890,300	4.99	4,570,182	5.86	3,726,055	4.32	450
Black Sea Region	1,993,100	2.56	1,556,000	1.99	1,533,605	1.97	1,073,371	1.36	1,000
Eastern Anatolia Region	9,162,100	11.75	4,573,400	5.86	5,485,449	7.03	3,824,257	4.32	900
Southeastern Anatolia Region	2,165,100	2.78	743,600	0.95	1,012,576	1.30	553,256	0.68	450
<b>Total</b>	<b>21,698,400</b>		<b>12,377,600</b>		<b>14,616,687</b>		<b>10,348,169</b>		

Note: In the calculation, the surface area of Turkey was considered as 78,000,000 hectares.

Source: <http://www.tarim.gov.tr/Konular/Bitkisel-Uretim/Cayir-Mera-ve-Yem-Bitkileri> (Accessed 10 December 2017)

The fact that villages falling within the metropolitan municipality boundaries lost their legal personality through the Law No. 6360, will accelerate the course of events. In the overall legal structure, immovables belonging to the legal personality of the village (common properties) are under prioritized protection. However, village settlements falling within the scope of metropolitan municipalities are deprived of this legal guarantee, since they have lost their public legal personality (See: Constitutional Court, 2014/131, 2015/11, 14.1.2015).

It is explicitly stated in another document of the Ministry that improper land uses pose serious dangers for the rural area. In the report of the Specialized Agriculture Commission under the Tenth Development Plan of the Ministry of Development, the increasing uses of agricultural lands for industrial, housing, mining, tourism and transportation purposes is remarked and it is stated that agricultural production is negatively impacted by this situation (Ministry of Development, 2014, pp. 17-18).

## 6. Conclusion

The metropolitan municipality reform in Turkey is not one that can solely be considered within the administrative scope. The reform has brought along and still brings many political, economic and social results. This reform, which can also be considered as an election strategy due to the fact that it contains regulations also encompassing the constituency, is of a nature that impacts the administrative structure of the country on the whole. Local administrations have taken precedence over the provincial administration in terms of service provision priority and influencing the social structure. The fact that local services are considered as possible to procure and provide within the framework of market relationships also empowered this trend. Metropolitan municipalities have become the prevailing local administration units in terms of the existing administrative-financial capacity and potential.

The driving force behind this reform was the government (central administration), rather than the metropolitan municipalities. This move of change is not a (completely) natural extension of an urban sprawl that was born out of urban growth. This is rather an urban growth thrust, brought about by the central administration through political directives. And the idea underlying this growth is the will to establish, develop and govern a value creation and distribution system that is not based on production in large and medium-scale cities. Rent, tendering, subcontracting are the most striking indicators of this structure.

Municipalities are units that are responsible for the administration of urban settlements and their immediate vicinities. It is essential that the jurisdiction is determined according to the settlement. The metropolitan municipality reform, which is the subject of this paper, has changed the essence of this determination. Areas and lands that do not contain settlements are included in the jurisdiction of metropolitan municipalities. In addition to this, minor municipalities and villages falling within provincial boundaries were annexed into the metropolitan municipality, with their legal personalities being removed. Thus, metropolitan municipalities were authorized also on rural areas and were assigned with rural services. Now, a new model of municipal administration and an urban-rural status that cannot be traditionally defined is in question.

Even though they may not be ready for this new circumstances, all metropolitan municipalities adopted this reform, regardless of whichever political party they are under. That is because through the reform regulations, metropolitan municipalities were authorized over both a larger area and a wider range of services. The possible financial profits also whet the appetite of metropolitan municipalities.

Notwithstanding metropolitan municipalities did not actually gravitate towards rural services during the two years when the Law No. 6360 was in effect, they have established new administration units under the names of “rural/agricultural services” and “the directorate of mukhtars”. Although metropolitan municipalities do not yet seem to prioritize rural services in their agenda during the transitional period, in time those who contain a high percentage of rural lands and where agricultural activities are intensively carried out will have to incline towards rural services. Apart from this necessity, metropolitan municipalities who consider it beneficial to transform rural agricultural activities into urban agricultural activities and the commercialization of agriculture will voluntarily set their hands to rural services.

This pragmatist approach related to material gain has unfortunately permeated all sections of the society. Politicians, bureaucrats, tradespeople, farmers etc. are all champions of such pragmatism. Needless to say, in a country where such social mentalities prevail, protecting the economic and cultural assets related to the urban and the rural and to develop them with a social sensitivity will prove to be challenging. And the metropolitan municipality reform is a contemporary manifestation of the status quo in terms of its mentality, methods and implementation.

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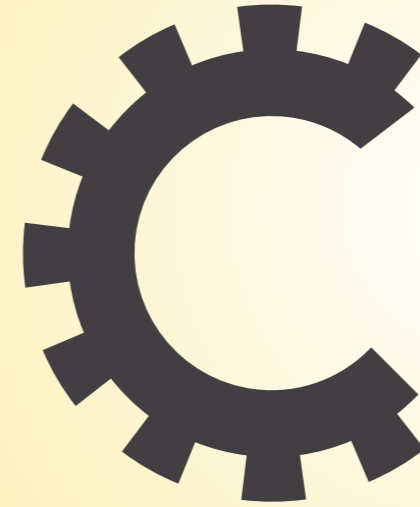
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