PREFACE v
LIST OF TABLES ix
LIST OF FIGURES x
ABBREVATIONS xii
1. INTRODUCTION 1
2. BUDGET: WHAT DOES IT MEAN FOR A SOCIETY? 5
2.1. Power from the State and Society Relations Perspective 5
2.1.1. Marxist Approaches 6
2.1.2. Pluralist Approach 13
2.1.3. Influences of Globalization 16
2.2. Budget as the Fiscal Tool of State 19
2.3. Redistribution Function of State Budget 22
2.4. Power Struggle in Budget Processes 26
2.4.1. Politics and Bureaucracy 26
2.4.2. Principal – Agent Problem 28
2.4.3. Struggle within the Bureaucracy 30
2.4.4. Interest Groups and Bureaucracy 31
2.5. Public Goods as an Instrument to Change Power Balances 34
3. BUDGETING IN TURKEY 41
3.1. Legal Framework 42
3.1.1. Constitutional Regulations 42
3.1.2. General Accounting Law 45
3.1.3. Public Financial Management and Control Law 48
3.2. Power Balances in Budget Processes 52
3.2.1. Bureaucracy 53
3.2.2. Politics and Bureaucracy 54
3.2.3. Parliament and Government 59
3.2.4. President and Government 60
3.2.5. Interest Groups 60
3.3. The Scope of Budget 62
3.4. Budget Classification 65
3.4.1. Planning-Programming-Budgeting System 66
3.4.2. Analytical Budgeting System 68
3.5. Budgetary Assessments and Global Influences 70
4. METHODOLOGY 75
4.1. Period of Study 75

4.2. Legislation 77
4.3. Data 78
4.4. Re-classification of data 80
4.4.1. Re-classification of Budget Expenditures 80
4.4.2. Re-classification of Budget Revenues 91
5. REDISTRIBUTION OF POWER AND STATUS THROUGH THE BUDGET 96
5.1. Socio-economic and Political Environment 97
5.1.1. Economic and Political Developments 97
5.1.2. Changes in Power Relations 106
5.2. The Comprehensiveness of Budget 108
5.3. Distribution of Budget Resources among Elites 120
5.3.1. Politics 121
5.3.2. Military 126
5.3.3. Administration 130
5.3.4. Juridical 134
5.3.5. Religion 135
5.4. Budget Expenditures on Public Goods and Private Goods 138
5.5. Supporting the Market Sector 142
5.5.1. Education 145
5.5.2. Health 155
5.5.3. Transfers 159
5.6. Financing of the Evolution through Taxation and Borrowing 169
5.6.1. Budget Revenues 169
5.6.2. Deficit Financing 174
6. CONCLUSION 179
BIBLIOGRAPHY 193
Appendix : Summary Tables of Budget Data 210