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Türkiye’de 2005 - 2013 Yılları Arasındaki Kamu Harcamalarının Fonksiyonel Açından İncelenmesi / Analysis from the Functional Perspective of Public Expenditures in Turkey 2005 – 2013

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A B S T R A C T

Turkey introduced analytical budget classification in 2004, a system that is now applied to public expenditure. The public budget, according to the contemporary approach, has been used – apart from fiscal purposes – for ensuring economic stability, efficient resource allocation, acceleration of development, reforming income distribution and encouraging investment. The main purpose of the transition to the analytical budget system is to provide data that makes possible comparative analysis. The analytical budget system has basically consisted of the combination of four main groups classified as institutional, functional, economic and financial. In this study we executed a general assessment by using the tabulation of quantitative data and tables within a framework of analytical budget by of functional aspects. The most significant deficiency of the functional classification in the Turkish budgetary system is the lack of convenient datas for analysis and comparison according to international standards. The functional aspect of calassification has been examined to remove this deficiency. Goverment activites have been divided into ten main functions and data has been organized accordingly.

KEYWORDS Public Expenditure; Analitical Budget System; Functional Classification

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