

ACCOUNTABILITY THROUGH THE ANNUAL REPORTS
OF STATE UNIVERSITIES IN TURKEY*

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59

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ABSTRACT

State universities in Turkey have been implementing performance-based budgeting system for about ten years. The system aims to improve the effectiveness of service delivery by enabling universities to allocate their resources according to their own specific objectives taking into account the views of their stakeholders. This system, which is based on outputs and results, requires state universities to disclose their performance level to the public through annual reports. The evidence on the accountability level of state universities in Turkey is very scarce. Therefore, this study aims to demonstrate to what extent the state universities in Turkey can account for their stakeholders through the annual reports they published. The authors conducted a content analysis of performance audit reports on 59 state universities published by the Turkish Court of Accounts, the external audit body, to achieve this goal.

Keywords: Accountability, Annual Reports, Turkish State Universities, External Audit, Performance-Based Budgeting.

JEL Codes: H11, H83, I23, M42.

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TÜRKİYE'DE DEVLET ÜNİVERSİTELERİNİN FAALİYET RAPORLARI ARACILIĞIYLA HESAP VERME YÜKÜMLÜLÜĞÜ

ÖZ

Türkiye'deki devlet üniversiteleri yaklaşık 10 yıldır performans esaslı bütçeleme sistemini kullanmaktadır. Bu sistem üniversitelerin paydaşlarının görüşlerini alarak kaynaklarını belirli amaçlara göre tahsis etmelerini böylece hizmet sunumunda etkinliğin artmasını hedeflemektedir. Çıktı ve sonuç esaslı olan bu sistem, devlet üniversitelerinin ulaştıkları performans düzeyini faaliyet raporları yoluyla halka açıklamalarını yani hesap vermelerini gerektirmektedir. Türkiye'de devlet üniversitelerinin hesap verebilirlik düzeyine ilişkin çalışma sayısı oldukça azdır. Bu çalışmanın amacı, Türkiye'deki devlet üniversitelerinin yayınladıkları faaliyet raporları aracılığıyla paydaşlarına ne ölçüde hesap verebildiklerini ortaya koymaktır. Yazarlar, bu amaca ulaşmak için dış denetim organı olan Sayıştay'ın 59 devlet üniversitesine ilişkin 2015 performans denetim raporlarını içerik analizine tabi tutmuşlardır.

Anahtar Kelimeler: Hesap Verme Yükümlülüğü, Yıllık Faaliyet Raporları, Türkiye'deki Devlet Üniversiteleri, Dış Denetim, Performans Esaslı Bütçeleme.

JEL Kodları: H11, H83, I23, M42.

INTRODUCTION

Universities that carry out the tasks of scientific research, education and social service have a significant impact on the development of a country. In Turkey, which is a developing country, higher education is offered mostly by state universities. In recent years, the demand for higher education has increased rapidly, and the government has established many new state universities to meet the demand. Thus, the number of students enrolled in state universities has increased. However, state universities, which are financed mostly by taxes, have not provided the desired improvement in quality. For this reason, there has been increasing public debate regarding what state universities should be doing. Now, in state universities in Turkey, input-based traditional accountability is no longer sufficient. The universities need to explain to the public what outputs and results they have produced with their resources, that is, they have to give an account of their performance.

In 2003, the Turkish Parliament adopted a new law called the Public Financial Management and Control Act (PFMCA). This Act is an important step forward in changing the understanding of input-based traditional accountability by adopting a strategic planning and performance-based budgeting system (PBBS). A PBBS allows public officials to allocate resources according to predetermined medium- and long-term goals. This system, which is based on performance measurement, allows public agents to record and monitor their level of performance. In this respect, public agents can see what outcomes they generate as well as how much money they have spent on the inputs. The new fiscal management law also obliges public agents to disclose their level of performance to the public through annual reports.

State universities in Turkey have been using a PBBS for about ten years. Therefore, it can be assumed that the relevant institutions are producing important accountability information that will be useful to the public. Nevertheless, the number of studies on the accountability of state universities in Turkey is extremely limited. For this reason, this research aims to examine how much state universities account to the public through the annual reports as a basic accountability tool. Understanding the problems related to state universities'

accountability will clarify what measures can be taken to make these institutions work more effective.

It is not an easy job to understand the accuracy and reliability of the information in an annual report. For this reason, instead of examining the annual reports of the state universities themselves, the authors preferred to examine the findings of the Turkish Court of Accounts (TCA), which subjects the information in these reports to performance audits. In this study, the 2015 performance audit reports of the 59 state universities published by the TCA were subjected to a content analysis. In this way, the accountability performance of state universities in Turkey has been evaluated.

62

IJSI 10/2
Aralık
December
2017

The first part of the work emphasizes the importance of accountability and higher education. The second part explains the developments in the Turkish higher education system and the pressures on state universities to be accountable. The third section describes the PBBS that enables state universities to produce annual reports. In the fourth part, the reports of the TCA are analyzed and findings are presented. Finally, in the fifth section, findings are discussed.

1. ACCOUNTABILITY AND HIGHER EDUCATION

Accountability can be described briefly as “the obligation to report to others, to explain, to justify, to answer questions about how resources have been used and to what effect” (Trow, 1996: 310). Institutions in the public sector work with the powers they receive from the public. Their expenditures are financed mostly by taxes paid by the citizens. In this respect, the citizens are principals, and the public institutions are their agents. For this reason, public institutions have an obligation to explain to citizens how effective and efficient their resource use is. This is called public accountability. As we can see, public accountability is a concept based on the right of citizens who delegate authority to public institutions to get information about what those institutions do (Coy et. al., 2001: 8).

Accountability is one of the key concepts of public sector reforms (Bovens, 2007: 448; Haque, 2007: 434). Accountability, an essential element of good governance (Cameron, 2004: 59), is one of the fundamental building blocks for every society that claims to be

*Accountability through the Annual Reports of
State Universities in Turkey*

democratic (Hughes, 2013: 340) because it strengthens the links between rulers and citizens (Hughes, 2013: 332). Accountability prevents abuse of power (Cameron, 2004: 59; Coy et al., 2001: 7; Trow, 1996: 311). It can also increase the performance of institutions by forcing them to examine their operations critically. Accountability can also be used as a regulatory tool by predicting the necessary information to be disclosed in the institutions' reports. Accountability reports or annual reports often contribute to the development of institutions, even if they refer to actions in the past because being accountable also leads to institutional behavior. In other words, it allows organizations to regulate themselves (Trow, 1996: 311).

Higher education institutions add value to the country by undertaking education, research, social responsibility and entrepreneurial missions. Obtaining the benefits expected from higher education is, of course, closely linked to effective accountability. However, accountability in higher education is not a simple concept because universities have a large number of stakeholders and each stakeholder has different demands. For example, students demand a quality education, a social campus atmosphere, and the ability to find jobs easily. Demands from politicians are generally that educational institutions comply with legal regulations and contribute to economic development. The general public can have a wide range of expectations for universities, from the success of a football team to a good citizenship behavior. All such requests are based on the fact that universities offer public services and are financed directly or indirectly by taxes paid by citizens. For this reason, the concept of accountability at universities is broad and includes almost everything from reduced costs to professional ethics (Kearns, 1998: 140-141).

There are several dimensions of accountability in higher education (Trow, 1996: 315-316): The first is external and internal accountability. Universities and colleges have an obligation to account to their supporters, their stakeholders and more generally to the public. This is described as external (or public) accountability. In this context, higher education institutions are obliged to act in accordance with their missions, to use their resources honestly and wisely and to meet the reasonable expectations of their stakeholders. On the other hand, universities and colleges also have internal accountability. Such accountability concerns the responsibilities of the units of higher education institutions to each other.

Another distinction is financial and academic accountability. Financial accountability is closely related to whether a university spends money in accordance with its duties under the law. The financial audits of internal and external auditing institutions target such accountability. Academic accountability is the obligation of a higher education institution to explain what it accomplishes or fails to achieve with its resources. Accordingly, the academic accountability of a university is concerned with what outputs and results are achieved through its teaching, learning, research and public service.

64

IJSI 10/2
Aralık
December
2017

Accountability is a concept associated with responding to the needs of stakeholders. However, there is concern that responding to all the requests of stakeholders in educational institutions will blight academic freedom and critical thinking. Indeed, while the students' need for a high-quality education is justified, having students determine what should be taught is incompatible with the idea of being a university. For this reason, universities need to be designed so that their accountability systems do not have an adverse effect on academic freedom (Kearns, 1998: 141).

All over the world, the concept of accountability in the field of higher education is becoming increasingly important. This results from several global developments that occurred after the 1980s. The first of these developments was the shift in close ties between governments and higher education institutions. Governments that had a say in the planning, decision-making and financing of higher education opened this area to market mechanisms. Thus, higher education institutions have been given greater autonomy, but those institutions also need to explain to the public what it is they in accordance with the ex-post accountability criteria. The second development has been the questioning of the quality and value for money of higher education. With the increase of student numbers in higher education, efficiency and effectiveness problems have surfaced. Financing problems in many countries have led to higher education being seen more as a private good, so the burden of financing has shifted towards students and families. Students and taxpayers who have to pay more tuition have begun to demand a higher quality education. The internationalization of higher education through the influence of globalization can be seen as a third factor. On the one hand, globalization has facilitated the entry of foreign higher education institutions into the national arena, and on the other hand, it has

*Accountability through the Annual Reports of
State Universities in Turkey*

encouraged student exchange between institutions. This has led to competition in higher education and to the questions of to whom are foreign higher education institutions accountable and how should they give an account of themselves? (Huisman & Currie, 2004: 532-533).

Employers now demand higher educated graduates from higher educational institutions. In addition, higher education institutions are being increasingly questioned by the public as to what universities and colleges are contributing to their graduates (Kallison & Cohen, 2010: 40).

These developments have inevitably influenced the accountability of higher education institutions. In general, higher education institutions have shifted from an internally oriented accountability to a more external accountability. In other words, higher education institutions have experienced a change from professional accountability to political accountability in order to gain public approval for their actions (Huisman & Currie, 2004: 535). This trend is in line with reforms in the public sector, especially during the 1990s. Under the principles of new public management, citizens are seen as customers, and public institutions are required to take into account the demands and expectations of clients. For this reason, it is not a coincidence that the questions of performance, value for money and student or employer satisfaction in higher education have come to the forefront (Haque, 2007: 436-437).

Today, higher education institutions are obliged to explain the outcomes they have achieved in the context of the duty to be accountable. This imposes six important tasks on universities (Burke, 2004: 20):

1. Demonstrate that they are using their authority and resources correctly and legally,
2. Demonstrate that they are trying to reach their mission,
3. Describe how well they work for the public and their stakeholders,

4. Try to achieve effectiveness and efficiency by comparing the results obtained with the resources used,
5. Try to provide a quality education and
6. Ensure that they respond to the public's needs.

Looking at the tasks listed, it appears that "performance" is at the center of accountability. Indeed, accountability systems that have evolved in higher education institutions in recent years require performance measurement, especially based on output and outcomes. The main objective of performance measurement is to define the desired performance levels, to measure and monitor the performance achieved and to make comparisons with similar educational institutions. Performance measurement in education provides a significant contribution to institutional accountability by providing information on performance to students, deans, the legislative body, regulators and the public (Haque, 2007: 436; Kearns, 1998: 140).

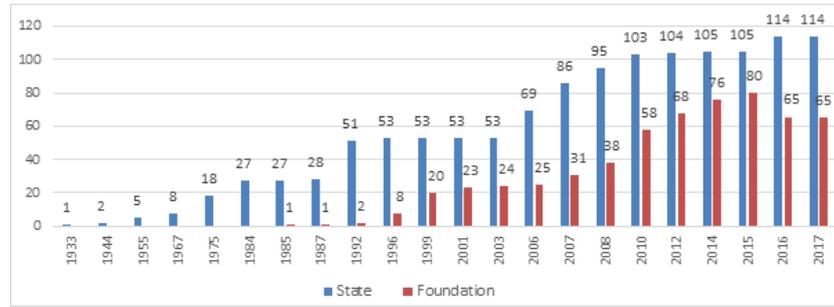
2. ACCOUNTABILITY PRESSURES ON TURKISH STATE UNIVERSITIES

Today, in Turkey as in the rest of the world, the issue of the accountability of higher education is of rising concern. Now, in state universities –as in all public sectors– it is insufficient to apply only an input-based accountability approach, and it is also necessary that universities establish a link between their resources and their performance. In recent years, the developments leading to the issue of accountability in higher education in Turkey have come to the forefront:

Demand for higher education is increasing in Turkey, as it is worldwide. For this reason, governments prefer to increase the number of universities in order to meet demand and increase access to higher education (see Figure 1).

*Accountability through the Annual Reports of
State Universities in Turkey*

Figure 1. Numerical distribution of universities in Turkey* (1933-2017)



* Except academies

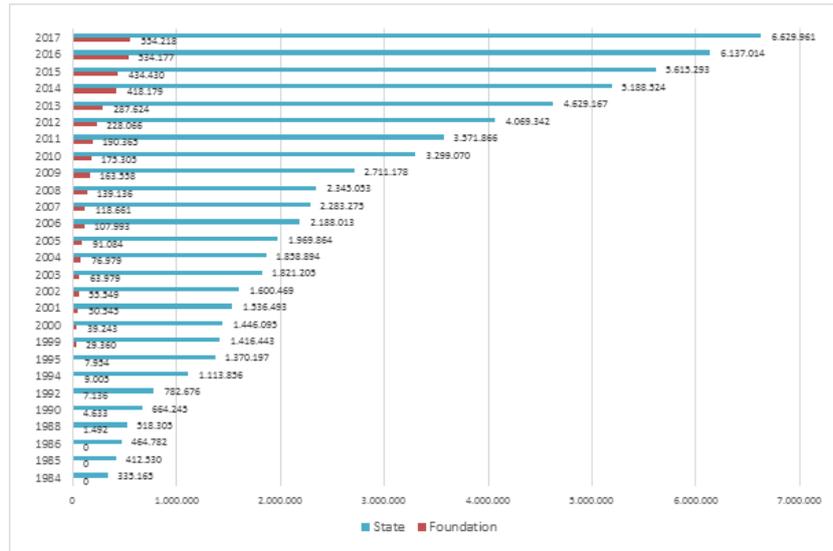
Source: Günay & Günay, 2011: 6-7; YÖK (2017)

In 1933, there is only one state university in Turkey. Istanbul University was established through the university reform realized by Atatürk in the 10th year of the Republic (İstanbul Üniversitesi, 2014: 17). The number of universities reached twenty in the 1980s, and in 1985, İhsan Doğramacı Bilkent University, the first example of a foundation university, was established.

While the number of state universities reached 50 in the 1990s, the most substantial increase occurred in the 2000s. The number of state universities reached 103 in 2010 and 114 in 2017 and was especially influenced by the motto “a university in every province.”

Due to the fact that a large number of university-aged students had increasing expectations as to what could be expected from higher education, the number of students enrolled at universities increased in line with university expansions abovementioned (see Figure 2). While the number of students enrolled in state universities (in associate, undergraduate, and graduate programs) was one million in 1994, it reached two million in 2006. This figure reached three million in 2010, only four years later, and there was a million an increase of a million students every two years thereafter. For the first time, in 2012, the total quotas for higher education programs in Turkey were higher than the number of new high school graduates. However, because not all previous graduates had been accepted to universities, not all willing students have embarked on a higher education program (Çetinsaya, 2014: 49).

Figure 2. Distribution of the number of students enrolled in tertiary education (1984-2017)



Source: YÖK (2017)

The developments mentioned above have resulted in a significant increase in the number of students at many state universities. For this reason, today, a substantial number of the state universities in Turkey resemble a medium-sized city (Şenses, 2007: 27).

The increase in the number of students at state universities undoubtedly requires substantial funding. Table 1 shows the course of state universities' budget expenditures and its percentage of the central government budget in 2006-2016. The table displays that there has been a slight increase in the macrolevel of public resources allocated to the expanding state universities. The share of higher education expenditures in the central government budget increased from 2.23% in 2000 to 3.34% in 2005. The percentage was approximately 3% in 2005-2015, has risen to 4.17% in 2016. The table reflects a slight increase in the share allocated to expenditures of state universities from the GDP. In the period of 2000-2008, the share of GDP transferred to state universities was in the range of 0.57-0.80%, but this percentage has increased to 0.85-1.10% for the 2009-2016 period.

*Accountability through the Annual Reports of
State Universities in Turkey*

Table 1. Expenditures of state universities in Turkey (2000-2016)

Year	State universities and Council of Higher Education (1) TL	Central government (2) TL	(1) / (2) (%)	(1) / GDP (%)
2000	1 046 544 700	46 827 436 000	2.23	0.63
2001	1 364 910 550	48 519 490 000	2.81	0.57
2002	2 495 967 700	98 131 000 000	2.54	0.71
2003	3 408 608 000	147 230 170 000	2.32	0.75
2004	3 894 070 670	150 658 129 000	2.58	0.70
2005	5 218 467 000	156 088 874 910	3.34	0.80
2006	5 846 822 761	174 958 100 699	3.34	0.77
2007	6 586 692 000	204 988 545 572	3.21	0.78
2008	7 318 284 650	222 553 216 800	3.29	0.77
2009	8 772 719 225	262 217 866 000	3.35	0.92
2010	9 335 457 600	286 981 303 810	3.25	0.85
2011	11 503 927 500	312 572 607 330	3.68	0.89
2012	12 743 603 000	350 898 317 817	3.63	0.90
2013	15 227 760 500	404 045 669 000	3.77	0.98
2014	16 939 010 000	434 995 765 000	3.89	0.99
2015	18 493 252 000	472 943 000 000	3.91	0.95
2016	24 356 029 000	584 071 431 000	4.17	1.10

Source: Milli Eğitim Bakanlığı (2016: 241, 245); Muhasebat Genel Müdürlüğü (2017).

The rapid increase in the number of universities and students has brought about important problems in higher education. The first of these problems is the decline in the quality of education. The problem of finding qualified staff to accompany the rapid increase in the number of universities has undesirably reduced the quality of education. In addition, graduates in various fields have become unable to respond adequately to the expectations of their employers. In contrast, well-equipped graduates have been forced to work in fields outside of their field of expertise because of the difficulty of finding jobs (Kahraman, 2012: 50; Acer & Güçlü, 2017: 29; Sallan Gül & Gül, 2014: 51; Doğan, 2013: 109).

The purpose of this study is not to examine all the problems of higher education in Turkey. However, it should be noted that the problems mentioned have led to questioning the public accountability of state universities. This necessitates that state universities provide greater

explanations to the public about the reasons for their successes or failures.

As a matter of fact, some authors and institutions emphasize that state universities in Turkey do not adequately account for their performance to the public. For example, the Special Commission for Higher Education in the 9th Development Plan emphasizes that higher education institutions have deficits in accountability. Additionally, the commission argues that autonomy and accountability must be linked in state universities (DPT, 2006: 77). Küçükcan and Gür (2009: 49-50) state that university autonomy is misinterpreted in Turkey; therefore, universities do not have a strong enough tradition of accountability to parliament, government, and society. According to them, "as an institution, the university is far from being accountable to the public" (p. 50). According to Doğan (2015: 2), there is a need for a "functional accountability system that will protect academic freedom in higher education institutions" to overcome the problems faced by universities. Additionally, in the 2016-2020 Strategic Plan of the Council of Higher Education, it is emphasized that global developments in the field of higher education "require higher education institutions to be more transparent, accountable and take more responsibility at all levels" (YÖK, 2015: 22).

Briefly, recent developments have made it necessary for state universities to give greater account to the public of what they accomplish. State universities, financed mostly by taxpayers, may respond to criticism directed towards them only if they comply with the principles of transparency and accountability.

3. ACCOUNTABILITY FRAMEWORK OF TURKISH STATE UNIVERSITIES: PERFORMANCE-BASED BUDGETING AND REPORTING

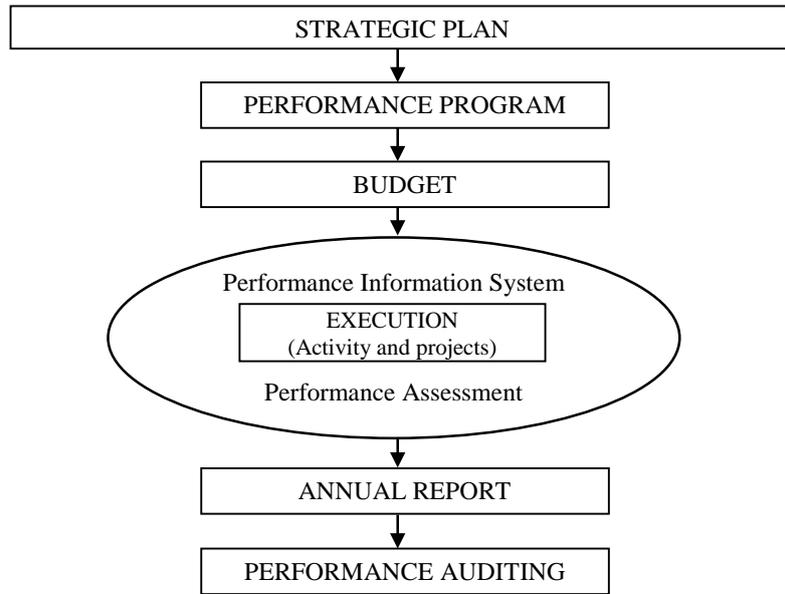
Strategic management and a performance orientation are crucial for functional accountability in the public sector. In Turkey, centralized and bureaucratic management has been dominant until recently, and public institutions have become opaque entities. Undoubtedly, the effect of this structure on the state universities' relationship with the public has been great.

*Accountability through the Annual Reports of
State Universities in Turkey*

The two major financial crises in the early of 2000s and efforts to become a member of the EU have brought about a restructuring of the public administration in Turkey (Demirbaş, 2009: 291-293). One of the key steps in this restructuring is the PFMCA, which was adopted by Parliament in December 2003. With this Act, the system of strategic planning and performance-based budgeting in public administration was adopted. Thus, public institutions (including state universities) need to make outcomes-based strategic plans and use their resources efficiently, effectively and economically.

The term accountability was legally defined for the first time in Turkey by the PFMCA. Article 8 of the Act, entitled accountability, states that “those who are assigned duties and vested with authorities for the acquisition and utilization of public resources of all kinds are accountable vis-à-vis the authorized bodies and responsible for the effective, economic and efficient acquisition, utilization, accounting and reporting of the resources on the basis of law, as well as for taking necessary measures to prevent the abuse of such resources”. The Act also adopted some reform elements such as multiyear budgeting, accrual-based accounting, internal controls, performance measurement and auditing to provide fiscal discipline, fiscal transparency, and accountability. Thus, state universities, like other public institutions in Turkey have been included in the new accountability framework. Figure 1 shows the outline of this new framework:

Figure 1. The system of strategic planning and performance-based budgeting in Turkish public administration



Source: Drawn by the authors based on Erüz (2005).

The new management and budgeting approach is based on five main elements: the strategic plan, performance program, performance information system, annual report, and performance audit.

1. Strategic plan: According to the new framework, state universities have to use their resources in accordance with a strategic plan covering a 5-year period. This plan includes the mission, vision, strategic aims and targets, which are the basis of strategic management. The strategic plan should be based on the outcomes of public services rather than inputs. In addition, the plan has to be prepared using participatory methods. As such, the strategic plan is a document that guides the accountability of state universities (DPT, 2006b: 7).

2. Performance program: This document is the annual implementation tool of the strategic plan. The performance program demonstrates the annual performance targets for the five-year goals

*Accountability through the Annual Reports of
State Universities in Turkey*

and the costs required to achieve those targets. For this reason, the performance program is the forerunner of the annual budget (Maliye Bakanlığı, 2009: 1-2). The annual performance programs ensure that strategic aims are achieved at the end of the plan period, i.e., five years.

3. Performance information system: Institutions should measure and record their performance to understand whether they have achieved their goals. Such information, which indicates the level of attainment of the targets that were established, is called performance information. For the new management approach to be functional, it is necessary to establish a system for recording, analyzing, evaluating and reporting the performance information in each public institution (Erüz, 2005: 54).

4. Annual report: The principles of accountability and transparency invite public institutions to disclose the extent to which they have achieved their objectives annually. For this reason, the annual report is an important accountability tool. Information that is required to be disclosed in the annual report of the public institutions in Turkey is specified in a regulation (Maliye Bakanlığı, 2006). According to the regulation, the first part of the annual report should consist of general information about the administration (mission, vision, organizational structure, etc.). The second part addresses the medium- and long-term goals and targets of the institution. The third part contains financial and performance information. This section should include the main financial tables, the extent to which targets have been reached and the reasons for deviations. The fourth part is the assessment of institutional capability and capacity. In the last part, it is necessary to explain the proposals related to the planned changes in the coming years and the measures to be taken against the risks. According to Article 11 of the Regulation, annual reports prepared in accordance with this content must be made public by state universities by the end of February.

5. Performance auditing: An essential complementary element of the accountability framework is the performance audit. Performance auditing is a type of audit that examines whether public resources are being used economically, efficiently and effectively. The performance audit adopted in Turkey is based on the performance information disclosed by the public administration (PFMCA / a. 9). Today, as the

external audit body, the Turkish Court of Accounts conducts performance audits on public institutions' strategic plans, performance programs and annual reports on behalf of the Turkish Grand National Assembly (TGNA). These audits provide information to the TGNA and the public about the accuracy and reliability of the information contained in these documents (Sayıştay, 2014: 6).

4. INVESTIGATION OF PUBLIC ACCOUNTABILITY IN STATE UNIVERSITIES

4.1. The Purpose and Importance of the Study

As stated earlier, some publications have mentioned that the accountability of Turkish state universities to the public is limited. However, most of these studies are not empirical. As a result of the literature review, the authors found only one empirical study on the accountability of higher education institutions in Turkey. In the doctoral dissertation written by Doğan (2015), a scale of accountability for higher education was developed. In this dissertation, a survey of 790 academics from 12 state universities showed that universities are generally perform below average in the area of accountability (Doğan, 2015: 139). No work has been found that directly addresses the public accountability of state universities in Turkey within the framework of performance-based reporting.

With the PFMCL, state universities in Turkey have implemented a PBBS for almost ten years. Undoubtedly, the most important element of this system, with respect to public accountability, is the annual reports because a well-written, accurate and reliable report is the building block of accountability and sound management. The annual report is a key instrument through which both the parliament and the public can see whether a state university has achieved its goals. For this reason, this research aims to examine the public accountability of state universities by analyzing their annual reports (Cameron, 2004: 61).

4.2. Method and Scope of the Study

In this study, instead of directly examining the information disclosed in the annual report, the authors preferred to explore the performance

*Accountability through the Annual Reports of
State Universities in Turkey*

audit findings of the TCA, which audits these reports because the audit has a big role in ensuring accountability. Auditors objectively review the information that public agencies disclosed in accordance with their accountability requirements and certify the accuracy and reliability of such information. Thus, the credibility of the information disclosed by the public managers increases. (Gören, 2000: 129). Moreover, the fact that auditors have more access to information than ordinary individuals increases the importance of the findings and recommendations in the audit reports.

As mentioned before, the TCA in Turkey conducts performance audits on public institutions' strategic plans, performance programs, and annual reports. In these audits, the annual reports are examined through the application of several criteria such as existence, timeliness, presentation, consistency, and validity. Auditors also review the performance measurement system that generates the information for reporting. These reviews mainly address the presence and reliability of the data recording system (Sayıştay, 2014: 28-39).

The performance audit reports by the TCA on the state universities are very important documents concerning the universities' accountability. For this reason, this research has analyzed the contents of the 2015 performance audit reports issued by the TCA on 59 state universities. In the analysis, the information in the "annual report," "findings on the measurement of activity results," "general evaluation" and "summary" sections of the audit reports were scanned and accountability problems were grouped according to audit criteria. Naturally, it is possible for a university to be placed in more than one group. Findings were determined by collecting the number of universities that were placed in related problem groups. It is, therefore, possible for a university to be a member of more than one problem group.

4.3. Findings

In this study, the TCA' performance audit reports for 2015 were analyzed and 56 of the 59 state universities were found to have some problems. The distribution of these problems according to the audit criteria is shown in Table 2.

Table 2. Accountability problems of state universities in their annual reports as presented by TCA's performance audits (N=56)

Criteria & Problems	Number of problem/ university	Percentage (%)
Existence <i>Definition: Having an annual report</i>	0	0
Timeliness <i>Definition: Completing the annual report within the legal deadline and submitting it to the relevant authorities</i>	14	25,0
Completing the annual report after the legal deadline	13	23,2
Never submitted annual report to the relevant authorities	4	7,1
Delayed submission to the relevant authorities	2	3,6
Presentation <i>Definition: Preparing the annual report in both form and content according to the legislative requirements</i>	33	58,9
No performance information in the annual report	11	19,6
No explanations of the reasons for deviations from the performance targets	10	17,9
No performance targets or list of achievements	9	16,1
No evaluation of the performance information system	6	10,7
No financial audit results	4	7,1
No basic financial statements or descriptions	3	5,4
No explanations of the reasons for deviations from the budgetary targets	2	3,6
No appropriate the SWOT analysis presented in the annual report	1	1,8
Consistency <i>Definition: Using performance targets / indicators consistently in planning and reporting documents.</i>	8	14,3
Accuracy <i>Definition: Tracking reported performance information to its source.</i>	5	8,9
Validity <i>Definition: Be credible and persuasive in the causes of deviation from the performance targets</i>	19	33,9
Presence of data recording system <i>Definition: Having a system for producing, collecting, analyzing and reporting performance information.</i>	20	35,7
Reliability <i>Definition: Ensure the accuracy and completeness of information in the data recording system and present reliable data in the annual report.</i>	9	16,1

*Accountability through the Annual Reports of
State Universities in Turkey*

Existence criteria

During the performance audit, auditors first at whether the annual report exists. According to this criterion, the auditors examine whether the auditee has prepared the annual report for the past year (Sayıştay, 2014: 36). When the performance audit reports are examined, it is clear that all of the 59 state universities have prepared an annual report for the year 2015. Meeting this criterion is a significant step towards fulfilling the state universities' accountability requirements.

Timeliness Criteria

The preparation of an annual report alone is not sufficient for state universities to account to their stakeholders. According to the criterion of timeliness, it is also necessary to prepare the report within the legal deadlines and to publicize it (Sayıştay, 2014: 35-36). Article 11 of the regulation on annual reports to be prepared by public institutions regulates the timeliness criterion:

The annual reports of the general budgeted public institutions, special budgeted public institutions, and social security institutions shall be announced by the top managers at the latest by the end of February of the following the financial year. A copy of these reports is submitted to the TCA and the Ministry [of Finance] within the same period.

Since state universities are within the scope of special budgeted institutions, it is necessary to publicize their annual reports by the end of February. At the same time, according to the timeliness criterion, the reports must also be submitted to the TCA and the Ministry of Finance.

Based on the performance audits carried out by the auditors of the TCA, it was determined that there are 14 universities that did not comply with the timeliness criterion. Thirteen universities failed to prepare the annual report on time. This is a major failure in terms of fulfilling accountability requirements by the relevant state universities. In addition, it has been determined that 4 of the universities did not send their annual report to the TCA at all and 2 universities submitted them late. This situation points to a problem in terms of the administrative accountability of the relevant state universities.

Presentation Criteria

The presentation criterion requires that the form and content of the annual report must be prepared in accordance with the relevant legislation. Requirements for the annual reports of state universities are found in the regulation on annual reports to be prepared by public institutions (Maliye Bakanlığı, 2006). Table 3 shows the headings that should be included in an annual report according to this regulation.

Table 3. The headings that must be included in the annual reports of the state universities

Foreword
I - GENERAL INFORMATION
A. Mission and vision
B- Mandate, duties, and responsibilities
C- Information about institution
1- Physical Structure
2- Organizational Structure
3- Information and Technological Resources
4- Human resources
5- Services offered
6- Management and Internal Control System
D- Other issues
II- AIMS and TARGETS
A- Aims and targets of institution
B- Basic policies and priorities
C- Other issues
III- INFORMATION ON THE ACTIVITIES
A- Fiscal information
1- Budget implementation results
2- Explanations on the basic financial tables
3- Financial audit results
4- Other issues
B- Performance Information
1- Information on activities and projects
2- Performance results table
3- Evaluation of performance results
4- Evaluation of performance information system
5- Other issues
IV- EVALUATION OF CORPORATE CAPABILITY and CAPACITY
A- Strengths
B- Weaknesses
C- Evaluation
V- RECOMMENDATIONS and MEASURES
ANNEXES

Source: Maliye Bakanlığı (2006), Annex 1.

*Accountability through the Annual Reports of
State Universities in Turkey*

Performance audit reports show that state universities are most criticized for their failure to meet the presentation criterion (see Table 2). According to the content analysis, the number of universities that could not meet the presentation criterion is 33. This number corresponds to the 58.9% of state universities for which auditors reported problems.

The largest number of problems with the presentation criterion were related to the "performance information" part of the annual reports. According to the regulation, state universities should present the performance indicators and targets for the performance program, in the performance information section of the annual reports (III.B). In addition, they should give information in that section on performance achievements, and deviations from the performance targets, if any (a. 18/c). The content analysis shows that the TCA auditors have found problems with the performance information from 30 of the 56 universities (53.6%). When we look at the details of these problems related to performance information, it is clear that there is no key performance information in the annual reports of 11 of the state universities. The fact that state universities did not give any key performance information in the annual reports, even though they are using a PBBS, indicates important problems in the operation of the system.

The auditors also identified some problems with the state universities that provided performance information in their annual report. According to reports, eight universities did not provide the performance targets or any information as to their achievement in the annual report. For this reason, based on the annual reports, it cannot be determined whether these universities are successful in terms of achieving the targets. For example, a university has stated in its annual report that one of its targets is the increased satisfaction of its academic and administrative staff by 1% for 2015. However, the extent to which this target was achieved is unknown because this state university did not present any information in its report as to whether, or to what extent, the target was realized.

Some universities did not disclose their reasons for deviating from the targets, although they did list their performance targets and achievements in the annual reports. For example, a university identified the number of students participating in the international

student exchange programs as a performance indicator. While the target for 2015 was 50 students, in actuality only 24 students participated. Nevertheless, there was no explanation in the annual report as to the reasons for a deviation of approximately 52% from the performance target. The content analysis has shown that 10 universities did not explain the reasons for deviations from the targets. Auditors also found that 6 universities did not include an assessment of the performance information system in the annual report.

80

IJSI 10/2
Aralık
December
2017

Finally, it was also found by the auditors that 4 of the universities did not present the financial audit results in the annual report; 3 did not disclose financial statements such as the balance sheet, activity results table or explanations, 2 did not show reasons for budgetary deviations, and 1 did not do a robust SWOT analysis (see Table 2).

Consistency Criteria

Another criterion used in the evaluation of the annual report is consistency. Consistency means that public agencies must explain the results they achieved as being compatible with their targets in the strategic plan and performance program. In performance auditing, auditors review the consistency between performance indicators /targets presented in such documents. (Sayıştay, 2014: 37). This criterion is crucial in establishing a sound relationship between the strategic plan, performance program and the annual report, which are the basic elements of the PBBS.

In evaluating the annual report, auditors reported that the consistency criterion was not met in the reports of 8 out of 56 of the state universities. For example, in a state university's strategic plan, the number of projects to be supported for 2015 was targeted at 259, but in the 2015 annual report the target number was listed as 149. Beyond that, the university declared in the annual report that the number actually achieved was 240 and that the target was met. In fact, the university did not achieve its target but it appears successful due to the changed target. This is contrary to the essence of the PBBS and provides inaccurate information to stakeholders.

*Accountability through the Annual Reports of
State Universities in Turkey*

Accuracy Criteria

Accuracy refers to whether the performance information contained in the annual report conforms to the data in the data recording systems. To assess this criterion, the auditor examines whether the actual data in the data recording systems are transferred correctly to the annual report. Additionally, the auditors also take into account the compatibility between annual reports of the units (i.e., faculty and institutes) and the annual report of university (Sayıştay, 2014: 35-38). According to the performance audit reports, it was determined that 5 universities do not comply with the accuracy criterion of the annual report.

Validity Criteria

Validity requires that explanations regarding any deviation between the planned and actual performance are convincing and persuasive. The auditors examine the reasons for the deviation and may request supporting evidence if necessary (Sayıştay, 2014: 35-39).

The performance audits show that 19 out of the 56 universities could not meet the validity criterion. For example, one university did not achieve the target of completing its distance education program infrastructure. The university explained this deviation in its annual report as follows: "In 2015, the project design was initiated but the project was not completed. It is planned to be completed in 2016". However, this disclosure does not explain the root cause of the deviation from the target and therefore is not persuasive.

Presence of a data recording system

The data recording system is "the whole process of producing, collecting, and analyzing all performance information for a performance target or indicator." The data recording system may be a predetermined internal correspondence process for the measurement of performance or a computer program that tracks the follow-up of achievements (Sayıştay, 2014: 29). Such a system is necessary to monitor the activities towards the achievement of targets and to be able to explain the success status in the annual report. For this reason, state universities must have established such a system before the

reporting phase. Performance audits conducted by the TCA show that 20 state universities do not have a data recording system. This number corresponds to the 35.7% of the 56 universities for which the auditors have reported problems and is high.

Reliability

The TCA's performance audit guide has defined reliability as "the ability of data recording systems to measure performance in a precise and accurate manner and to provide reliable data for the annual report" (Sayıştay, 2014: 7). In the institutions where the data recording system is available, the auditors examine some targets and indicators in terms of reliability by selecting samples. They focus on the risks associated with the production of false data and the existence of controls to address these risks (Sayıştay, 2014: 31-35). TCA auditors reported that there were reliability problems in the data recording systems at 9 state universities.

For example, auditors found at one university that "... the number of published scientific articles is not fully recorded by all units..." and the university is "...attempting to access information by querying the data separately from all units..." For this reason, auditors have stated that the data recording system present risks to the reliability of the data it produces, which may cause the results of the annual report to be inaccurate. At another university, auditors also found that there was no package program used to track data on the strategic plan and performance program objectives so that the data were obtained separately through correspondence. Undoubtedly, the situations mentioned above are likely to lead to the disclosure of erroneous data in the annual reports.

5. DISCUSSION

This work discusses how successful state universities can be accountable to their stakeholders through annual reports. An analysis of the 2015 performance audit reports from 59 state universities issued by the TCA showed that there were significant problems in this regard. According to the findings, the greatest problem is that the annual reports are not prepared in accordance with the required form and content obligations. More than half (58.9%) of the universities had

*Accountability through the Annual Reports of
State Universities in Turkey*

presentation problems. It is particularly noteworthy that 30 university annual reports (53.6%) have problems in the performance information section.

Finding that 20 universities did not have any data recording system and that there were reporting reliability problems with the data recording systems of 9 other universities explains the root causes of the presentation problems mentioned above. It is normal for an organization without a healthy data recording system to be unable to disclose performance information. For this reason, the major problem with most of the state universities surveyed in this research is that they do not yet have an effective performance measurement system. Moreover, this problem can also be a significant contributor to the 14 universities (25.0%) who did not meet the timeliness criteria. The lack of a performance measurement system can lead to the manual collection of performance information at the end of the year. Thus, the annual report preparation process may be prolonged. In the same way, it is not difficult to predict that not having a data recording system is the foundation of the accuracy problems of state universities. Tüğen et al., (2011: 15) support our findings by declaring that the lack of management information systems in Turkish state universities does not allow for robust reporting.

The answers given by the state universities to the audit findings show that the universities could not create a data recording system for reasons such as "lack of personnel", "cannot create software in institutional facilities", "cannot find suitable software on the market", and "high costs of the software on the market". In addition, some universities have declared that they are starting to work on creating a data recording system. Undoubtedly, the performance measurement system requires technological infrastructure. According to our view, the separate development or procurement of software by the universities may prevent the efficient use of resources and lead to a waste of time. An appropriate approach might be to have the central government prepare an upgradeable program for the universities and give it to the universities free of charge (or at low cost). This program should be able to be developed according to the needs of universities.

It is incorrect to view all of the deficiencies in the annual reports as being due to technological inefficiency. As a matter of fact, the validity problems regarding deviations from the performance targets at 19

state universities (33.9%) are not technology based; this is a human-caused issue. Likewise, the consistency problems related to the performance targets at eight universities (14.3%) are similarly human-based. In fact, state universities did provide some information in their annual report on this issue. However, since the information presented is not robust, misleading results arise about the performance of the institution, which negatively affects accountability.

These problems show that a significant number of state universities do not yet have a performance review culture. The formation of this culture depends on many factors, such as adopting a strategic management approach for senior management and employees, conducting participatory planning, applying transparency in management, creating an effective organizational structure, meeting the training needs of personnel, and giving value to stakeholders. Some studies on state universities in Turkey point to the existence of elements that negatively affect the performance review culture. For example, problems such as a lack of qualified personnel to produce performance information, a low rate of institutional acceptance, a high level of fixed expenses in university budgets, and the inability to abandon classical budgeting habits (Günay & Dulupçu, 2015: 252; Badem et al., 2013: 101; Boran, 2013: 80-81) prevent universities from being performance-oriented. This leads to problems in accountability for performance to the public through annual reports.

Another possible reason for the lack of information in the annual reports is that the performance results at state universities cannot be supported by rewards. In practice, traditional budgeting habits continue (Badem et al., 2013: 101), and the connection to performance in resource allocation is not fully established (Boran, 2013: 81). In fact, successful institutions should be rewarded in a performance-based budgeting system (Diamond, 2001: 12). The absence of any reward system that encourages institutional performance makes it difficult for state universities to adopt the PBBS. Inevitably, this situation may generate reluctance to produce performance information that will be disclosed in the annual report.

Another possible reason why state universities have not achieved sufficient levels of accountability is that public opinion does not yet recognize the importance of the annual reports (Badem et al., 2013: 101), as the completeness of the information in the reports is also

*Accountability through the Annual Reports of
State Universities in Turkey*

directly related to the demands of citizens for transparency and accountability from the universities. Unfortunately, in Turkey, it has been stated that citizens do not have sufficient tools to forward their requests to state institutions (Kalkınma Bakanlığı, 2015: 33).

CONCLUSION

This research has examined the public accountability of state universities in Turkey through annual reports. The method applied was to subject the 2015 performance audit reports of 59 state universities published by TCA to content analysis. The analysis showed that there are essential shortcomings at the state universities in terms of accountability. Primarily, these problems include a lack of credibility for the data recording systems, a lack of qualified personnel, a lack of a performance review culture, a lack of reward mechanisms to encourage improved institutional performance, and a failure by the public and the universities to sufficiently understand the importance of the annual reports. As a result, state universities in Turkey cannot give an account for every lira they spent.

On the positive side, state universities are one of the public institutions that will best implement the PBBS because in higher education outputs and outcomes can be measured relatively. Additionally, state universities in Turkey have 10 years of performance-based budgeting experience.

In our opinion, it is necessary to take some measures to raise the level of accountability of the state universities in Turkey. First, the administrative and financial autonomy of state universities needs to be increased. This is essentially because accountability is the result of administrative-financial autonomy (Batirel, 2005: 76). Indeed, it is incorrect to hold state universities responsible for the number of students per faculty member, when they are not fully involved in determining student quotas and the number of faculty members. Education in crowded classrooms is a handicap in terms of ensuring student satisfaction. For a state university to improve student satisfaction, it is first necessary to be able to plan for the numbers of students or faculty members. It would not be appropriate to expect effective accountability from universities that do not have adequate tools to achieve their performance targets.

Second, efforts should be made to establish performance-based budget-reporting cultures at state universities. First, university executives must adopt performance-oriented accountability. It is not possible for any innovation that has not approved by the top management to spread among employees. Additionally, stakeholder engagement in governance and transparency will help improve the corporate performance culture.

Third, the regulation of the annual reports provides far from sufficient guidance for public agencies. The Ministry of Finance, which regulates performance-based reporting, may also play an important role in accountability by establishing a detailed guidebook for preparing an annual report and meeting the educational needs of universities. Moreover, the Ministry of Finance can lead the development of flexible software for data recording systems in cooperation with state universities.

Fourth, it is necessary to force state universities to account to the public. The most basic way to do this is to increase citizen-university communication channels. Additionally, universities can be rewarded for submitting the best annual reports. Thus, as universities become motivated to provide more effective accountability information, the public's interest in accountability processes may increase.

Finally, taking into account the performance outcomes of state universities in resource allocation can contribute to the improvement of their accountability processes. For example, small bonus payments may be made by the central government to state universities depending on their performance levels. However, it is necessary to be very careful when using such performance funding in resource allocation. Sometimes, there may be a reasonable justification for poor performance, or alternatively, a high level of performance may stem from keeping performance targets low. For this reason, using objective performance indicators for performance measurements is very crucial.

*Accountability through the Annual Reports of
State Universities in Turkey*

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State Universities in Turkey*

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ÖZET

Türkiye’de 2003 yılında kabul edilen Kamu Mali Yönetimi ve Kontrol Kanunu stratejik planlamaya dayalı performans esaslı bütçeleme sistemini (PEB) benimseyerek girdi odaklı geleneksel hesap verme yükümlülüğü anlayışını değiştirmek için önemli bir adım atmıştır. PEB, kamu idarelerinin kaynaklarını, önceden belirlemiş oldukları orta-uzun vadeli amaçlara göre tahsis etmelerini sağlamaktadır. Performans ölçümünü esas alan bu sistem kamu idarelerinin amaçlarına ne ölçüde ulaştıklarını kaydetmelerine de imkân tanımaktadır. Bu sayede kamu idareleri, hangi girdilere ne kadar para harcadıklarına ilaveten hangi sonuçlara ulaştıklarını da görebilmektedirler. 5018 Sayılı Yasa kamu idarelerinin ulaştıkları performans düzeyini faaliyet raporları yoluyla halka açıklamalarını yani hesap vermelerini de zorunlu kılmaktadır.

90

IJSI 10/2
Aralık
December
2017

Türkiye’de devlet üniversiteleri yaklaşık 10 yıldır PEB’yi kullanmaktadır. Dolayısıyla ilgili kurumların ne iş yaptıklarını halka göstermeye yarayacak önemli bilgiler ürettikleri varsayılabilir. Bununla birlikte Türkiye’deki devlet üniversitelerinin hesap verme yükümlülüğü üzerine yapılan çalışma sayısı son derece sınırlıdır. Bu nedenle bu makale, devlet üniversitelerinin PEB’in temel hesap verme aracı olan faaliyet raporları aracılığıyla topluma ne kadar hesap verdiklerini incelemeyi hedeflemektedir. Devlet üniversitelerinin hesap verebilirliğine ilişkin sorunların anlaşılması bu kurumların daha etkin çalışması için alınabilecek önlemleri göstermesi açısından önemlidir.

Faaliyet raporundaki bilgilerin doğruluğu ve güvenilirliği kolay anlaşılabilir bir husus değildir. Bu nedenle yazarlar, devlet üniversitelerinin faaliyet raporlarını bizzat incelemek yerine bu raporlardaki bilgileri performans denetimine tabi tutan Sayıştay’ın denetim bulgularını incelemeyi tercih etmişlerdir. Çalışmada Sayıştay’ın 59 devlet üniversitesini denetleyerek hazırladığı 2015 yılına ait performans denetim raporları içerik analizi yöntemiyle incelenmiştir. Böylece faaliyet raporlarında karşılaşılan sorunlar ortaya konarak hesap verme başarısı değerlendirilmiştir.

Çalışmanın birinci kısmında hesap verebilirlik kavramı ele alınmış ve yükseköğretim açısından önemi vurgulanmıştır. İkinci bölüm Türk yükseköğretim sisteminde yaşanan gelişmeler ışığında toplumun devlet üniversitelerinden hesap verme beklentilerini açıklamaktadır. Üçüncü bölüm devlet üniversitelerinin faaliyet raporu üretmelerini sağlayan PEB’yi anlatmaktadır. Dördüncü bölümde Sayıştay denetim raporları analiz edilerek bulgular sunulmakta beşinci kısımda ise tartışılmaktadır.

Performans denetim raporları incelendiğinde söz konusu devlet üniversitelerinin kamusal hesap verme yükümlülüğü açısından önemli

*Accountability through the Annual Reports of
State Universities in Turkey*

sorunlar olduğu görülmüştür. Sayıştay denetçileri 59 üniversiteden 56'sının faaliyet raporunda bazı sorunlar tespit etmişlerdir. Bulgulara bakıldığında en büyük sorunun faaliyet raporlarının şekil ve içerik olarak mevzuata uygun hazırlanmaması olduğu göze çarpmaktadır. Buna göre üniversitelerin yarısından fazlasında (%58,9) sunum kriterine ilişkin sorunlar vardır. Özellikle faaliyet raporunun performans bilgileri kısmında 30 üniversitenin (%53,6) sorunlar yaşaması dikkat çekicidir. Ayrıca Sayıştay denetçileri tarafından yapılan incelemelerde 20 devlet üniversitesinde (%35,7) veri kayıt sisteminin bulunmadığı ortaya konmuştur. Denetim raporları analiz edildiğinde 19 üniversitenin (%33,9) geçerlilik/ikna edicilik kriterini yerine getiremediği; 14 üniversitenin (%25) ise zamanlılık kriterine uymadığı belirlenmiştir. Bulgular sözü edilen üniversitelerin harcadıkları her bir liranın (performansın) hesabını halka tam olarak veremediklerini ifade etmektedir.

91

Türkiye'deki devlet üniversitelerinin hesap verebilirlik düzeyini yükseltmek için öncelikle idari-mali özerkliklerini geliştirmek gerekmektedir. Çünkü hesap verebilirlik esasen idari-mali özerkliğin bir sonucudur. Öğrenci kontenjanlarını ve öğretim üyesi sayısını belirleme konusunda tam anlamıyla söz sahibi olmayan devlet üniversitelerini, öğretim üyesi başına düşen öğrenci sayısı gibi bir göstergeden sorumlu tutmak doğru bir yaklaşım değildir. Diğer bir deyişle belirleyecekleri performans hedeflerine ulaşmak için yeterli araçlara sahip olmayan üniversitelerden etkin bir hesap verebilirlik beklemek uygun bir yaklaşım olmayacaktır.

IJSI 10/2
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İkinci olarak, devlet üniversitelerinde performans esaslı bütçeleme-raporlama kültürünün yerleşmesi için çaba sarf edilmelidir. Bu konuda öncelikle üniversite üst yöneticilerinin performans odaklı hesap verebilirliği benimsemesi gereklidir. Üst yönetimin onaylamadığı hiçbir yeniliğin çalışanlar arasında yaygınlaşması mümkün değildir. Ayrıca çalışanların ve diğer paydaşların yönetime katılımlarının sağlanması ve tüm süreçlerde saydamlığın tesisi, performans kültürünün kurum içinde gelişmesine yardımcı olacaktır.

Üçüncü olarak, performans esaslı raporlamayı düzenleyen Maliye Bakanlığı'nın, devlet üniversiteleriyle işbirliği yaparak bir veri kayıt sistemi programı geliştirmesi ve üniversitelere dağıtması hesap verme süreçlerinin iyileşmesine katkıda bulunabilir. Ayrıca faaliyet raporlarına ilişkin yönetmelik yeterli yol göstericilikten uzaktır. Bu nedenle Maliye Bakanlığınca detaylı bir faaliyet raporu hazırlama rehberinin oluşturulması ve üniversitelerin eğitim ihtiyaçlarının karşılanması da hesap verebilirlik için önemli rol oynayabilir.

Dördüncü olarak devlet üniversitelerini vatandaşlara hesap vermeye zorlamak gerekmektedir. Bunun en temel yolu vatandaş-üniversite iletişim kanallarının artırılmasıdır. Ayrıca devlet üniversitelerinden faaliyet

raporlarını en iyi şekilde hazırlayıp vatandaşlara sunanlar tespit edilerek onlara sembolik bazı ödüller verilebilir. Böylece üniversiteler daha etkin hesap verebilirlik için motive olurlarken vatandaşların da hesap verebilirlik süreçlerine ilgisi artabilir.

Son olarak devlet üniversitelerinin performans sonuçlarının kaynak tahsisinde kısmen dikkate alınması hesap verebilirlik açısından önemli bir ilerleme sağlayabilir. Ancak bu konuda oldukça dikkatli olmak gereklidir. Çünkü zayıf performans düzeyinin bazen makul gerekçeleri olabileceği gibi yüksek performansın altında da önceden hedefin düşük belirlenmiş olması yatabilir. Bu nedenle performans ölçümlerinde objektif performans göstergelerinin kullanılması gereklidir. Ayrıca devlet üniversitelerine performansa göre dağıtılacak tahsisatın ek ödeme şeklinde yapılması da uygun bir yaklaşım olabilir.