

POWER OF THE PURSE PERCEPTION OF VOTERS IN TURKEY AND AFFECTING FACTORS^{*♣}

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ABSTRACT

This study aims to analyze the perception of voters. It attempts to answer whether the power of purse defined at the constitutional level has been internalized and used functionally by the voters or not. A scale of 45 statements has been used to measure the perception of the voters. Factor and regression analyses have been conducted on the data obtained from the scale and the power of purse perception not functi level of the voters has been investigated. The results of the study put forward that voters in Turkey can onally use the power of purse that they get by the constitution. Also it has been discussed in the study that 6 factors have been effective for the result and that they have the same and positive effects on this perception.

Keywords: *Public Budget, Power of the Purse, Political Process.*

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1. INTRODUCTION

State represents an organizational pattern created to meet the social needs of the public living in a controlled area with the defined boundaries. It corresponds to an institutional structure or a state authority created for this purpose. It will be possible for the state to take control of the area with the defined boundaries by the use of force (Pierson, 2000: 4). The answers to the question that what should the limits of the authority to use force granted for the state be find out different state understandings. Several state approaches can be described from the absolutist state approach that uses the public power on society actively to the liberal state approach that believes the individual supremacy and exalts it (Pierson, 2000: 6-26).

In most of the western industrialized countries state has got liberal democratic features (Panitch, 2000: 205). The reason why these countries are defined as liberals originates from their adoption of “limited government” principle and taking the individual rights and freedoms under protection. In this structure economic, social and political rights presenting the expectations of citizens from state are secured by being defined in the level of both international and domestic law (Philips and Jackson, 1987: 3).

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One of the significant feature of modern state which is based on limited government principle is also that power of purse is developed and it is constitutionally secured (Harrup and Breslin, 1987: 3; Blondel, 1995: 215-223). Power of purse is the authority to decide about the types and amounts of public services and the collection and use of public revenues meeting these services. In other words, power of purse means the identification of social needs and subjecting them to the public services and the decision about the identification and collection of public financial resources will be made by whom, how and when. The birth and development of power of purse was completed in three stages. In first stage public revenues was provided to be used with the parliamentary approval. In second stage public expenditures was attached to parliamentary supervision with the granting method and finally public revenues and expenditures were adopted to be approved by the parliament in a single document (Ting, 2001; Lu, And Xue 2011: 356-358). With the development of parliamentary governments the acquisitions provided by controlling and limiting the financial authority of absolute power by the society were conceptualized as “power of purse”(Ting, 2001; Wehner, 2006: 768). In development process of power of purse the parliament obtained the authorities to determine the types and amounts of tax and public services and approve and supervise the budget. Therefore, budget became the most significant tool for ensuring political control and supervision on government (Cleveland, 1914:144-145).

Cleveland (2014) regarded the management structure using resources away from responsibility as “irresponsible management”and pointed out that responsibilities in the use of resources in legislative and executive levels should be defined in political fundamentals (Cleveland, 1914:151).

For its political character power of purse has been an inseparable component of the use of public power defined in constitutions in each period of the history. Power of purse which was started to be used with Magna Carta Libertatum accepted in England in 1215 became a law with Petition of Rights in 1623, Habeas Corpus in 1679, Bill of Rights in 1689 and Act of Settlement in 1701 and also it was a source of inspiration for American Constitution in 1787 and French Constitution in 1791. The period beginning with the constitution in 1924 in Turkey continued with the constitutions in 1961 and 1982 and in each of the three constitutions the power of purse was defined as an absolute right and its use was left to the Turkish Grand National Assembly (TGNA) on behalf of the citizens. In this context, the legislative power decides what amount of expenditures should be done for which public services and what kind of financial obligations will be practised due to these expenditures on behalf of citizens.

Although power of purse is defined in constitutional framework, its application method may vary among countries (Wehner, 2006; Lienert, 2005; Meyers, 2001). Parliaments especially in developing countries have begun to have more active roles about the budget. As countries have become familiar with democratic governments, power of purse perception of citizens have developed and it has begun to be used more effectively. Wehner (2006) presents this result with country comparisons via the index that he developed. Wehner (2006) also emphasizes that the level of democratic development increases the possibility to use the power of purse and the power of purse is an inseparable component of liberal democratic governance (Wehner, 2006:780).

In this study which aims to measure the power of purse perception of the voters in Turkey and identify the factors affecting this perception the data collected from the citizens of Turkish Republic with the voter status has been used. How the voters internalize the power of purse and how they do something about this has been tried to be determined by using the scale in the appendix. In this context the study has been completed with the evaluations made by using the data obtained from the applied scale and literature scans.

2. METHOD AND MATERIAL

Induction method has been used in the study. In order to identify the power of purse perception of the voters the scale defined in appendix has been applied to the sample group with the representation ability. The scale was applied to voters who are older than 18. In addition, data were collected by personal interview survey. The scale in the study was applied between the dates of 10th January and 23rd February, 2013 in 22 provinces on the second level of Turkish Statistical Institute (TUIK). The 647 of the survey forms consisting of 45 questions were applied and collected from the citizens with the voter status living in 22 provinces.

The last three statements in the scale were considered as the dependent variable. These statements are;

1. *“Taxation is practised according to the preferences of the society”*,
2. *“Public expenditures are made according to the preferences of the society.”*
3. *“Power of purse is effectively used in Turkey.”*

Power of purse perception levels of the voters were determined by looking the percentage distributions of the answers to these questions considered as dependent variable. Then the perception levels were evaluated by analyzing in SPSS 18 statistics programme via different demographic qualities.

In this study; in order to determine the reliability of the scale, reliability analysis was used and factor analysis was used for designating the factors that effects the voters' perception on power of purse. Meanwhile, the impacts of the factors were determined by regression analysis.

These analyses and their results can be seen below.

3. ANALYSIS AND ARGUMENT

3.1. Reliability Analysis and Descriptive Statistics

Suitability of data obtained from the scale was determined by using reliability analysis. According to results, it is seen that the scale is suitable for analysis. In addition, power of purse perception levels of the voters have been explained with descriptive statistics in this section.

The explanations about “reliability analysis”and “descriptive statistics”are given below.

3.1.1. Reliability Analysis

The scale used in this study has firstly been used in this research. For that reason, literature review has been practised, expert opinion has been referred and a pilot study has

been carried out while the expressions used in the scale have been prepared. With the reliability analysis whether the expressions in the scale measure the same articles or not and the reliability of the scale in general can be found. In this study reliability of the scale has been measured by Cronbach's alpha (α) coefficient. Reliability coefficient is expected to be between 0 and 1 so that a scale is considered as reliable. The 0.60 and higher reliability coefficient shows that the scale is reliable (Kalaycı, 2008:405).

Reliability of the statements used for measuring the power of purse perception of the voters have been measured and reliability coefficient of the scale has been initially found as 0.611. However, it is been observed that reliability coefficient which has been recounted after the reciprocals of the answers to the questions with negative meanings have been taken is equal to 0.702. These rates show that there is no reliability problem in terms of the used scale.

3.1.2. Power of Purse Perception Level of the Voters: Descriptive Statistics

When power of purse is defined as the right for the people to say something upon public expenditures and revenues, individuals are expected to involve in budgeting process in any way. When we look from this perspective, we can see that Turkish voters are unable to participate in budgeting process. Descriptive statements supporting this consideration are on Table 1. Common consideration of the voters for the three statements used as dependent variable is that power of purse in Turkey is not used effectively (Table 1).

Voters were asked for their opinions about the statement "*Power of purse is used effectively.*"(45th statement). From 647 people answering this statement, rate of whom thinking that power of purse can not be used is 67,9 %. However, The rate of people thinking that power of purse can be used is 16,5% and the rate of indecisive people is 15,6%. While 55,7% of people agree with the statement "*I don't think I am effectively able to use my power of purse defined in constitution*"(37th statement), 39,7% of them do not agree and 5,1% is indecisive.

Voters say that they do not agree with the statements "*I can actively participate in budgeting process.*"(3rd statement) and "*State supports me to participate in budgeting process actively.*"(24th statement) with the averages 2.21 and 2,26 in order. Non-agreeing attitudes to these two statements support the opinion that voters can not participate in budgeting process actively.

In the use of power of purse, determination of social willpower on the use of public expenditures and taxation authority is two fundamental factors. In terms of these two factors, voters perception level concerning the spending and taxation authority of the government has been tried to be identified with 43th and 44th statements.

About the use of taxation authority, the statement "*Taxation according to the preferences of society is practised*"(43rd statement) was asked. It was observed that voters did not agree with this statement with average of 2,35 (Table 1). 64,3% of the participants thinks that taxation is not in accordance with the preferences of the society. However, the rate of the people who believe that taxation is practised according to the social preferences is calculated as 18,4% and the rate of indecisives is calculated as 17,3%. With reference to this result it can be said that voters have the understanding that in the use of taxation authority it is not acted according to social preferences.

When we consider demographically, it is observed that young population more than the others has got the thought that taxation is not practised according to the preferences of the society in Turkey (Table 2). While 68,5% of population between 18-40 ages (27,8+40,7) believe that taxation is not practised according to the preferences of the society, this rate is 31,5% for the population over 40 ages. Also an another remarkable point is that active taxpayers (the ages between 25-60) do not believe taxation is not practised according to the preferences of voters. We can see that active taxpayers think taxation is not practised according to social preferences with the rate of 70,3% (42,7 + 27,6) (Table 2).

Second basic component of power of purse is concerned with the determination of the society on public expenditures. Opinions of the voters about whether they affect on the public expenditures to be identified as amounts and components were tried to be measured with the statement "*Public expenditures are made according to the preferences of the society.*"(44th statement). Voters preferred to not to agree this statement with the average of 2,37%. Thus, society think that public expenditures are not determined according to their preferences in amount and component. When we look in terms of age distribution of the participants to the questionnaire, we can see that under 25 ages and over 61 ages of the society are over the average of 2,37 (respectively 2,48 to 2,57), but under the average of 3,0.

In fact, the voters declare that they agree, although it is not very strong, with the statement "*Politicians make arbitrary decisions about public expenditures.*"(25th statement) with the average of 3,36. Agreement levels of the voters to this statement is; agreement with 54,7%, indecision with 16% and disagreement with 30,3%. Here, it is possible to say that voters believe that their opinions are not considered in the amount and component determination of public expenditures. The 30,3 % of the voters think that expenditures are made according to their preferences.

Power of purse perception of the voters has also been analyzed according to the way of work. It has been observed that employees think they can not generally use the power of purse in the context of public expenditures. The remarkable point here is that 78 % (about 2/3) of self-employed people doing their own work) present a result that they can not use the power of purse. However, agreement level of dependent employees in private sector is 63,8 and 58,3 in public sector. While both two groups accept that taxation is not practised according to the preferences of the society, agreement level of dependent employees is lower than independent employees.

This very high result for the independent employees can be explained with the aspect of power of purse related to taxation. Self-employed people firstly earn, then they pay taxes. Therefore, they feel the burden of tax more than the dependent employees. Since the income of dependent employees is taxed by withholding tax, financial anesthesia happens; in other words, dependent employees feel the tax burden less. Self-employed people did not agree with the statement "*Taxation is practised according to the preferences of the society.*" about the taxes which is one of the components of power of purse with the rate of 2/3. This is explained with the financial anesthesia.

3.2. The Factors Affecting Power of Purse Perception Level of Voters

Budgets have got a cluster of multi-faceted and complex relationships within the context of both the allocation of resources in public economy during political process and the preparation, legalization, practice and supervision activities (Canbay, 2001: 125; Canbay and Gerger, 2012: 160-161). This complex structure of budget emerges the factors affecting the active use of power of purse.

Which factors and how they affect the power of purse perception of voters have been researched via Factor and Regression analyses.

3.2.1. Factor Analysis and Regression Analysis

Factor analysis is a multivariate statistics which aims to find fewer unbound and conceptually significant new variables (Factors/dimensions) by bringing interrelated p numbered variables together (Büyüköztürk, 2012:123). In the study exploratory factor analysis has been carried out in order to reveal that how many dimensions 42 statements which were used to measure power of purse perception consisted of. While evaluating the compliance of the data to the factor analysis, KMO and Barlett tests have been applied. KMO value has been found 0.666 and p value of Barlett test has been found smaller than 0.001. These values indicate that data are due for factor analysis. While applying the factor analysis, we obeyed the criterion that eigenvalue of factors must be over 1, we paid attention that factor loading of a statement must be at least 0.45 in order to be considered at the relevant factor and we managed not to load the same factor to one than one factor. These processes were implemented cyclically and the factor forms in Table 3 were obtained by eliminating the statements not providing the conditions. According to factor analysis results, total variability was declared 60.8 %. It was observed that the scale created for measuring power of purse perception consisted of six dimensions and the dimensions were explained by entitling as following. When we analyze reliability coefficients of these six dimensions, we can see that only one of them (Financing 0.58) is smaller than 0.60 and the others have reliability factors greater than 0.60. Explanations for these six factors identified according to factor analysis are presented below.

In order to bring out the effects of six factors obtained by the factor analysis on the use of power of purse, regression models have been established by dependent variables, the combinations of 43rd, 44th and 45th statements, and also independent variables, the values of arithmetic averages of six factors. You can see the coefficients and statistics of the established models on Table 4. In the table standardized coefficients of independent variables (β), p values for these variables ($p \beta$) and R^2 F for each model and p value of F are presented. p value of F must be smaller than 5% in order to understand that models are significant. Since the value in question in established models is smaller than 5%, it can be said that models are significant. R^2 coefficient in a regression model indicates the independent variables explain what percentage of dependent variables and it gets a value between 0 and 1. So first model has got 12.9%, second model has got 20.1%, third model has got 22.1% and fourth model has got 27.2% explanatory power. Standardized coefficients of independent variables on the table (β) can be used for identifying the direction and magnitude of the effect of independent variable on dependent variable. However, regarding coefficient, at first, must be significant in order to make this identification and this is obtained when $p \beta$ is smaller than 5%.

3.2.2. Factors Affecting Power of Purse and Effect Powers

According to factor analysis results, it has been observed that 6 factors affect the power of purse perception of voters. These factors in order are; 1) Democratic participation factor, 2) Legality, 3) Public financing factor, 4) Civil society factor, 5) Political rights factor, 6) Citizen's attitudes factor.

Meaning of these factors is explained below via factor and regression analyses.

3.2.2.1. Relationship of Democratic Participation Factor in the Use of Power of Purse

Democratic participation factor means that society can participate in governance and direct the social decisions. Effective use and quantity of dynamics are expected to increase the participation to political process and, therefore, the possibility of effective use of power of purse.

The relationship between democratic participation and budget is explained with 3rd, 4th, 21st, 22nd and 24th statements (Table 3). When the statements are generally analyzed, it is observed that voters have got a perception that they are not sufficiently able to utilize the democratic participation right in the use of power of purse. Voters say that they can not participate in budgeting process with the group factor average of 2,26. The explanation percentages of the relationship between democratic participation and power of purse of these statements are respectively 0.83, 0.78, 0.45 and 0.55 (Table 3).

However, according to regression analysis results a positive relationship in same direction between democratic participation factor and effective use of power of purse is observed. In regression analysis four different model is used and a positive relationship in the same direction for each model is observed. The effect of democratic participation in the explanation of fourth model which is based on the average of independent variables is the most powerful one with 0,412 (Table 4). At the same time, the most powerful effect of democratic participation factor is on the fourth modal.

3.2.2.2. Legality Factor Relationship in the Use of Power of Purse

In fact, budget is a legal document (Falay, 1997:13). A budget is expected to perform some generally accepted, applied legal criteria or objectives. This expectation can only be performed in legality. Legality factor essentially expresses that officials in preparation, practice and supervision and evaluation stages of budget must behave in accordance with the law.

Behaving of the parties related with the budget in accordance with the law in their missions will enable the effective use of the power of purse. Power of purse secured constitutionally and defined as the right for the society to say something upon public expenditures and revenues has a meaning functionally in governments with state of law. The validity of this statement has been questioned via factor analysis.

According to factor analysis results, 23rd, 25th and 27th statements present that power of purse can be used on legal ground. Explanation percentages of the relationship between the legality factor and the power of purse of these statements are 0.74, 0.82 and 0.78 in order. It can be said that these rates have got a strong explanatory power.

However, according to regression analysis results a positive relationship in same direction between the legality and the power of purse is observed. A positive relationship in same direction for each of four models has been identified.

The effect of legality factor in the explanation of fourth model which is based on the average of independent variables is the strongest one with 0,136 (Table 4). Explanatory power of the legality factor for the first model is too weak and a positive and nonsignificant relationship is observed. According to this model where the statement “*taxation is practised according to the preferences of the society*” is regarded as dependent variable there is a nonsignificant and weak relationship between the action of the parties involving in the budgeting process in legal ground and the taxation according to the preferences of voters.

3.2.2.3. Public Financing Factor Relationship in the Use of the Power of Purse

In literature, an attitude that tax payers would like the tax burden is reduced without cutting the public expenditures in current period and to do this public expenditures are mainly financed by public borrowing is dominant (Erol, 1992: 95-98). This preference in a society with a modern financing understanding regarding the public borrowing as a financial tool is thought to be a significant factor in modelling the power of purse. The statements “*Public expenditures can be financed by borrowing if I pay less tax.*” and “*I prefer the state to borrow rather than collect taxes.*” are included to identify that how voters consider this preference regarding with the power of purse in the questionnaire with reference to this thought. According to the factor analysis results it is concluded that with reference to the answers to the statements, *type of the financing of public expenditures* is an identifying factor for the power of purse. The 29th, 31st and 39th statements in the scale have got an explanatory power with 0.74, 0.81 and 0.63 rates respectively.

Voters choose the borrowing rather than the taxation for their public financing preferences. It is observed that society chooses taxation between borrowing and taxation with the average of 3.70 with the answers to the statement “*magnitude of public borrowing leads to get less public services.*”, not including in this factor group but in the used scale. In other words society chooses the taxes between borrowing and tax.

This result does not confirm the theoretical understanding that taxpayers would like to transfer the tax burden to next generations by choosing the public borrowing. This result can be regarded as a result caused by public sector borrowing requirement of Turkish economy and related with the disadvantages experienced by the society. At the same time this can be interpreted as the understanding of the voters that the borrowing today will increase the tax burden in the future. From this aspect, a result which confirms the view of classical financial understanding for the public borrowing occurs. It can be said that borrowing understanding of classical financial approach is more realistic and rational when it is regarded that factor explanatory powers of these statements explaining the finance factor are of high rates such as 0.74, 0.81 and 0.63.

However, according to regression analysis results a positive relationship in same direction between the public finance factor and the power of purse is observed. Yet, this factor has no explanatory power for the second and third models. There is a nonsignificant relationship between each two variables (Table 4). Explanatory power of this factor for the first model is positive and a highly weak and nonsignificant relationship is observed.

3.2.2.4. Political Rights Factor Relationship in the Use of the Power of Purse

The use of the power of purse is a significant right in democratic societies. The fundamental feature of democratic societies is that society has got a plenty of political rights. Society's authorization of the executive power for collecting revenues and expenditures and the determination of usage principles of these factors by regulating as amounts and components by the society can be possible proportionally with abundance and quality of political right of the society. In this context, it won't be wrong to say that the use of the power of purse is directly affected from the quality and power of political rights (Ataç and Baturel, 2004:17). The use of right of choice, the most significant component of political rights, is in fact the most significant one which determines the active and effective use of power of purse. Voters, in fact, choose between alternative expenditures and revenue programmes while using the power of purse. Interpreting that voters account their paid taxes and votes while they are using their right of choice completes the connection between the power of purse and the political rights. The possibility to use the right of choice in accordance with democratic participation principles and in the rules of law will increase the functionality of the power of purse.

According to the factor analysis results, it is found out that *utilization level of political rights* is a determining factor for the use of power of purse. The 14th, 32nd and 33rd statements in the scale have got explanatory power for this factor with 0.50, 0.84 and 0.82 rates in order. These results indicate that voters can use the power of purse in proportion with political rights they have.

However, according to regression analysis results; except model one, it is observed that there is a positive relationship with the same way between the political rights factor and the power of purse. Yet, this factor indicates that a significant but weak relationship for only the second model exists. Voters think that political rights are important when the public expenditures are made in accordance with the preferences of the society. Weak and nonsignificant relationships are observed between variabilities in terms of other three models (Table 4).

3.2.2.5. Civil Society Factor Relationship in the Use of the Power of Purse

In democratic regimes active participation of the society to the governance occurs within the group relationships as well as individually. Active citizens participating the political and social processes become integrated with the civil society within pluralistic and participatory democracy understanding. (Tekeli, 2005:27). Institutions of participatory democracy and civil society enable all members of the society to be a public subject and therefore, contribute the public policies to be formed by supervising and pressurizing on governments via pressure groups (Canbay and Gerger, 2012: 182). With this aspect civil society structuring stands out as an important factor in the use of the power of purse.

The 14th, 32nd and 33rd statements in the scale have got explanatory powers for this factor with 0.50, 0.84 and 0.82 rates in order. These results indicate that voters can use the power of purse in proportion with political rights.

According to factor analysis results, the 35th and 36th statements indicate that civil society organization is very important for the protection of power of purse. These statements

have got effect powers with 0,83 and 0,86 rates in order. However, it is observed that this effect power is weak and nonsignificant for all models according to regression analysis results (Table 4). Also a negative and nonsignificant relationship in the perception of civil society factor and taxation according to the preferences of society is observed in the first model.

From this result it won't be wrong to say that more active employment of some civil society structures established in Turkey but their effects not felt much such as "Monitoring Platform for Public Expenditures" and "Taxpayer Rights Platform" by empowering them will increase the possibility for functional use of power of purse.

3.2.2.6. Citizen's Attitudes Factor Relationship in the Use of the Power of Purse

Adoption and active use of political rights provided to an individual in a democratic environment within legal rules by the citizens can be explained with the concept of "citizen's attitude". In fact, active use of the power of purse having a meaning in political process will be possible when the individuals participate in governance actively and they protect their political rights. The individuals in active citizen understanding is moved to an active position which they continue their activities out of the election times from a passive position they only vote in election times (Tekeli, 2005: 27). During this period citizens participate in the actions and operations of political power at both local and national level and take the role of active citizen by fulfilling participation, monitoring and supervision functions of policy and decision making processes (Canbay and Gerger, 2012: 182).

According to active citizenship understanding, definition of a right at constitutional level does not mean that it would be used for the benefit of the society. That right will only have a meaning when it is adopted by the society. With this aspect, adoption by the society and protection of the power of purse defined at constitutional level by the citizens in democratic participation culture will increase the quality of the use of this right. In societies with active citizenship awareness social reactions to the decisions not reflecting the social willpower will increase the functional use of the power of purse. At that point the question "Do the voters in Turkey have the sensitivity for social and individual reactions which will provide functional use of the power of purse?" is included to the study. According to factor analysis results, 41st and 42nd statements indicate that attitudes of the voters are effective in the functional use of the power of purse. Explanation rates of these statements of the relationship between citizen's attitudes factor and the power of purse are 0.83 and 0.79 in order. It can be said that these rates have a strong explanatory power. It is observed that citizens tend to give a collective reaction rather than individual one to the expenditure and revenue policies not reflecting the preferences of the citizens. While voters believe the requirement of being an active citizen in the use of the power of purse, they behave indecisive to act individually.

When we look in terms of regression analysis results, a weak, significant and negative relationship between the citizen's attitudes and the power of purse is observed.

4. CONCLUSION AND EVALUATION

It is observed that voters in Turkey have the power of purse at the constitutional level but they have the perception that they can not use this right functionally. It can be said that there is a serious problem about the use of the power of purse in terms of the voters in Turkey.

The statement “*The power of purse is effectively used in Turkey.*” in the questionnaire aims to measure the level of the use of the power of purse directly. Agreement level to the statements is that the power of purse can not be generally used. However, the statements “*Public expenditures are made according to the preferences of the society.*” and “*Taxation is practised according to the preferences of the society.*” aim to measure whether the power of purse is used in terms of the components of the concept of the power of purse. A perception that the power of purse can not be used are presented in terms of both two components. Highly closed rates for the answers in terms of each three statements indicates that not functional use of the power of purse is ominous.

Budgets occur as part of both resource allocations in public economy during political process and the preparation, legalization, practice and supervision activities depending upon multifaceted and complex relationships. The power of purse can be affected from various factors depending on this relationship range. Six factors are observed to be effective for the perception that the power of purse can not be used effectively. A positive relationship between the power of purse and the other factors apart from “citizen’s attitudes” factor is observed. Voters can effectively be able to use the power of purse as long as they can participate in political process in a democratic environment in accordance with the state of law principle. Within this framework, it won’t be wrong to say that more active employment of some civil society structures established in Turkey but their effects not felt much such as “Monitoring Platform for Public Expenditures” and “Taxpayer Rights Platform” by empowering them will increase the possibility for functional use of power purse.

When it is considered that budget is embodied in political process and it reflects the government performances, it can be concluded that voters vote with the choice out of their economic motives. They are not expected to choose the powers as governments who do not regard the economic demands of the society. From this perspective, coming to power of 11-year-old Justice and Development Party in the last election with approximately 50% of votes derives from a case special to Turkey. Throughout the history, the fact that not only the power of purse, but also nearly all of the entitled basic rights and freedoms were not obtained and given (endowed) by the governments has resulted that these rights can be retrieved in the same process and the power of purse perception for the voters in Turkey was low for this process. As a result voters could not realize their political preferences on the basis of rights and they used their decision-making mechanisms in the axis of individual economic benefits.

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APPENDIX

Table 1: Descriptive Statistics of Statements For Measuring Power of Purse Perception

	Statement	Ave.	S.D.		1	2	3	4	5
1	I get services from state due the taxes I paid.	3.30	1,27	n	86	101	50	309	77
				%	13,80	16,21	8,03	49,60	12,36
2	I do not want to pay taxes if public services are filed inadequately.	3.78	1,16	n	44	68	45	306	172
				%	6,93	10,71	7,09	48,19	27,09
3	I can actively participate in budgeting process.	2.21	1,09	n	177	267	84	83	20
				%	28,05	42,31	13,31	13,15	3,17
4	My preferences are regarded in budgeting process.	2.21	1,11	n	188	247	96	78	24
				%	29,70	39,02	15,17	12,32	3,79
5	I think make my political choice with the lack of information.	2.65	1,32	n	149	201	67	164	55
				%	23,43	31,60	10,53	25,79	8,65
6	I can request services from the state.	2.99	1,25	n	96	164	66	260	46
				%	15,19	25,95	10,44	41,14	7,28
7	Drawing an upper limit of the government to the expenditures limits my power of purse.	3.16	1,16	n	52	159	125	233	67
				%	8,18	25,00	19,65	36,64	10,53
8	The fact that bureaucrats are effective in decisions about public investment expenditures negatively affects the power of purse.	3.49	1,13	n	32	120	102	269	114
				%	5,02	18,84	16,01	42,23	17,90
9	Development of in-party democracy contributes to the active use of the power of purse.	3.66	1,06	n	30	76	90	322	118
				%	4,72	11,95	14,15	50,63	18,55
10	In the parties with groups in TGNA, in-party democracy is actively operated	2.44	1,20	n	157	229	99	114	37
				%	24,69	36,01	15,57	17,92	5,82
11	I think it is appropriate to spend from discretionary fund for the public benefits.	2.66	1,28	n	139	187	115	137	56
				%	21,92	29,50	18,14	21,61	8,83
12	Spending from discretionary fund affects the power of purse negatively.	3.33	1,20	n	49	138	103	247	99
				%	7,70	21,70	16,19	38,84	15,57
13	Changing the tax rates should be performed by TGNA, not by the government.	3.52	1,20	n	51	95	87	276	126
				%	8,03	14,96	13,70	43,46	19,84
14	Using my political right facilitates the use of my power of purse.	3.66	1,06	n	31	77	87	327	115
				%	4,87	12,09	13,66	51,33	18,05
15	10% of election threshold implementation negatively affects my voice on the budget.	3.07	1,31	n	81	169	116	160	108
				%	12,78	26,66	18,30	25,24	17,03
16	I can easily get the information about public revenues and expenditures.	2.70	1,24	n	117	211	85	175	41
				%	18,60	33,55	13,51	27,82	6,52
17	Annual reports of public enterprises are clearly prepared.	2.54	1,11	n	121	217	151	124	22
				%	19,06	34,17	23,78	19,53	3,46
18	Public officials account for in terms of service quality as well as financially.	2.81	1,26	n	100	213	87	176	59
				%	15,75	33,54	13,70	27,72	9,29
19	I think budget implementation results are evaluated in TGNA clearly and effectively.	2.69	1,18	n	109	204	127	156	34
				%	17,30	32,38	20,16	24,76	5,40
20	Briefings about budget implementation results are of the technical level and not understood.	3.50	1,18	n	52	88	103	274	119
				%	8,18	13,84	16,19	43,08	18,71
21	Public authorities have the understanding to account for the society in the use of the taxes.	2.62	1,25	n	129	227	82	149	48
				%	20,31	35,75	12,91	23,46	7,56
22	I think I am informed in details by the government on the use of public accounts.	2.28	1,16	n	177	254	81	89	32
				%	27,96	40,13	12,80	14,06	5,06
23	Public authorities behave arbitrarily in the collection of taxes.	3.02	1,27	n	69	212	80	187	89
				%	10,83	33,28	12,56	29,36	13,97
24	State supports my active participation in budgeting process.	2.26	1,01	n	146	287	106	86	10
				%	22,99	45,20	16,69	13,54	1,57
25	Politicians make arbitrary decisions about public expenditures.	3.36	1,23	n	45	147	94	227	119
				%	7,12	23,26	14,87	35,92	18,83
26	I think the staff acts in accordance with the financial regulations for the implementation of the budget.	2.96	1,14	n	71	172	143	206	40
				%	11,23	27,22	22,63	32,59	6,33
27	I think bureaucrats behave arbitrarily in public expenditures.	3.29	1,21	n	41	165	105	209	111
				%	6,50	26,15	16,64	33,12	17,59
28	I approve of high share of Special Consumption Tax (SCT) and Value-Added Tax (VAT) among total tax revenues.	2.41	1,38	n	217	179	76	87	75
				%	34,23	28,23	11,99	13,72	11,83
29	Public expenditures can be financed by borrowing if I	2.50	1,20	n	159	193	117	138	27

	pay less taxes.			%	25,08	30,44	18,45	21,77	4,26
30	The magnitude of public borrowing leads to get less public services.	3.70	1,12	n	38	72	76	308	141
				%	5,98	11,34	11,97	48,50	22,20
	Statement	Ave	S.D.		1	2	3	4	5
31	I prefer the state to borrow rather than to collect taxes.	2.14	1,14	n	226	220	80	83	22
				%	35,82	34,87	12,68	13,15	3,49
32	I question the public services in proportion with the taxes I paid.	3.57	1,15	n	49	81	75	314	111
				%	7,78	12,86	11,90	49,84	17,62
33	If I pay more taxes, I question the quality of public services more.	3.64	1,20	n	43	101	55	280	157
				%	6,76	15,88	8,65	44,03	24,69
34	I follow closely the fiscal policy followed by the government.	3.11	1,18	n	58	170	117	221	66
				%	9,18	26,90	18,51	34,97	10,44
35	I think civil society organizations are important in maintaining the power of purse.	3.30	1,18	n	56	119	125	246	88
				%	8,83	18,77	19,72	38,80	13,88
36	Civil society organizations are effective in transferring my preferences to the government.	3.09	1,15	n	62	155	132	232	52
				%	9,79	24,49	20,85	36,65	8,21
37	I do not think I can adequately use my power of purse defined in Constitution.	3.35	1,23	n	61	119	97	253	105
				%	9,61	18,74	15,28	39,84	16,54
38	Information Act provides an opportunity to be questioned where and how taxes are used.	3.39	1,10	n	47	99	119	303	69
				%	7,38	15,54	18,68	47,57	10,83
39	I think taxpayers pay their taxes in full.	2.12	1,20	n	247	202	72	82	30
				%	39,02	31,91	11,37	12,95	4,74
40	I can say that the money which a spending authority spends from the budget is the tax I paid.	3.49	1,12	n	36	106	109	280	105
				%	5,66	16,67	17,14	44,03	16,51
41	I participate in the social reaction against the law increasing the tax burden.	3.53	1,13	n	38	90	121	263	117
				%	6,04	14,31	19,24	41,81	18,60
42	I can start a social reaction against the law increasing the tax burden.	3.08	1,15	n	70	131	165	210	55
				%	11,09	20,76	26,15	33,28	8,72
43	A Taxation according to the preferences the society is practised.	2.35	1,15	n	162	246	111	83	35
				%	25,43	38,62	17,43	13,03	5,49
44	Public expenditures are made in accordance with the preferences of the society.	2.37	1,14	n	159	238	110	102	27
				%	25,00	37,42	17,30	16,04	4,25
45	Power of purse is adequately used in Turkey.	2.26	1,13	n	177	256	98	74	32
				%	27,79	40,19	15,38	11,62	5,02

TABLE 2: Descriptives and s43 * Age Cross tabulation

s43

	N	Mean	Std. Deviation	Std. Error	95% Confidence Interval for Mean		Min.	Max.
					Lower Bound	Upper Bound		
18-25	184	2,48	1,178	,087	2,31	2,65	1	5
25-40	264	2,30	1,096	,067	2,17	2,44	1	5
41-60	152	2,22	1,186	,096	2,03	2,41	1	5
Over 61	37	2,49	1,239	,204	2,07	2,90	1	5
Total	637	2,35	1,152	,046	2,26	2,43	1	5
			Age					
			18-25	25-40	41-60	Over 61	Total	
s43	1	Count	45	66	44	7	162	
		% within s43	27,8%	40,7%	27,2%	4,3%	100,0%	
		% within yas	24,5%	25,0%	28,9%	18,9%	25,4%	
	2	Count	56	105	68	17	246	
		% within s43	22,8%	42,7%	27,6%	6,9%	100,0%	
		% within yas	30,4%	39,8%	44,7%	45,9%	38,6%	
	3	Count	42	51	13	5	111	
		% within s43	37,8%	45,9%	11,7%	4,5%	100,0%	
		% within yas	22,8%	19,3%	8,6%	13,5%	17,4%	
	4	Count	32	31	16	4	83	
		% within s43	38,6%	37,3%	19,3%	4,8%	100,0%	
		% within yas	17,4%	11,7%	10,5%	10,8%	13,0%	
	5	Count	9	11	11	4	35	
		% within s43	25,7%	31,4%	31,4%	11,4%	100,0%	
		% within yas	4,9%	4,2%	7,2%	10,8%	5,5%	
Total	Count	184	264	152	37	637		
	% within s43	28,9%	41,4%	23,9%	5,8%	100,0%		
	% within yas	100,0%	100,0%	100,0%	100,0%	100,0%		

Tablo 3: The Results of Factor Analysis

FAC		STATEMENT	AVE.	EFFECT POWER	ETKİ YÖNÜ	
Democratic Participation	3	I can actively participate in budgeting process.	3,30	0.83	M1	Positive +
	4	My preferences are regarded in budgeting process.	2,21	0.78		
	21	Public authorities have the understanding to account for the society in the use of taxes.	2,62	0.53	M2	
	22	I think I am informed in details about the use of public accounts by the government.	2,28	0.45	M3	
	24	State supports me to participate actively in budgeting process.	2,26	0.55	M4	
Legality	23	Public authorities behave arbitrarily in collecting the taxes.	3,02	0,74	M1	Positive +
					M2	
	25	Politicians make arbitrary decisions about public expenditures.	3,36	0.82	M3	
	27	I think bureaucrats behave arbitrarily about public expenditures.	3,29	0.78	M4	
Public Financing	29	Public expenditures can be financed by borrowing if I pay less taxes.	2,50	0.74	M1	Positive +
					M2	
	31	I prefer the state to borrow rather than collect taxes.	2,14	0.81	M3	
	39	I think taxpayers pay their taxes in full.	2,12	0.63	M4	
Political Rights	32	I question the public services in proportion with the taxes I paid.	3,57	0.84	M1	Positive +
					M2	
	33	If I pay more taxes, I question the quality of public services more.	3,64	0.82	M3	
	14	Using my political right facilitates the use of my power of purse.	3,66	0.50	M4	
Civil Society	35	I think civil society organizations are important in maintaining the power of purse.	3,30	0.83	M1	Neg. (-)
					M2	Positive +
	36	Civil society organizations are effective in transferring my preferences to the government.	3,09	0.86	M3	
					M4	
Citizen's Attitude	41	I participate in the social reaction against the law increasing the tax burden.	3,53	0.83	M1	Negative (-)
					M2	
	42	I can start a social reaction against the law increasing the tax burden.	3,08	0.79	M3	
					M4	

Table 4: The Results of Regression Analysis

Dependent Variable	M1 s43		M2 s44		M3 s45		M5 ort43,44,45	
Independent Variables	β	p β	β	p β	β	p β	β	p β
Democratic Participation	0.260	0.000	,354	,000	,378	,000	,412	,000
Legality	0.051	0.196	,136	,000	,074	,050	,108	,003
Financing	0.110	0.005	,011	,762	,071	,055	,081	,023
Political Right	-0.040	0.289	,084	,021	,026	,473	,028	,430
Civil Society	-0.037	0.342	,025	,502	,042	,249	,012	,731
Citizen's Attitude	-0.094	0.018	-,116	,002	-,138	,000	-,145	,000
R ²	0.129		0.201		0.221		0.272	
F	15,527		26,363		29,719		39,245	
p F	0.000		0.000		0.000		0.000	