



Annual Reports of Municipalities in Websites: Municipalities in Burdur

Belediyelerin İnternet Sitelerinde Faaliyet Raporları: Burdur İli Belediyeleri

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ABSTRACT

In Turkey, with the Public Financial Management and Control Law No. 5018, it was aimed to make the expenditure process in public administration fast and functional, and related arrangements were made in the budget principles in terms of accountability and transparency. Within the framework of accountability, an annual report is required to be prepared and announced to the public. Annual reports are also included in the Municipal Law No. 5393 and are shown as one of the control mechanisms of the municipalities. With the Regulation on Annual reports to be Prepared by Public Administrations, the report was requested to be published on the website of the relevant administration. It has been observed that the municipalities examined within the scope of the study have official websites.

Within the scope of this research, it has been researched the municipalities websites in Burdur province whether they publish their annual reports or not also whether they are up to date. Annual reports for 2020 and 2021 were searched on the websites of municipalities in the research. As the result of the research, most of the municipalities have not included annual reports on their websites, and some of the municipalities include are not up to date.

Keywords: Municipalities, Annual Reports, Websites, Accountability, Burdur

Öz

Türkiye'de 5018 Sayılı Kamu Malî Yönetimi ve Kontrol Kanunu ile kamu yönetimindeki harcama sürecinin hızlı ve işlevsel hale getirilmesi amaçlanmış, hesap verebilirlik ve şeffaflığın oluşması açısından bütçe ilkelerinde buna ilişkin düzenlemeler yapılmıştır. Üst yöneticiler ve bütçeyle ödenek tahsis edilen harcama yetkililerince, hesap verme sorumluluğu çerçevesinde, her yıl faaliyet raporu hazırlanması ve raporun kamuoyuna açıklanması istenmiştir. Faaliyet raporları 5393 Sayılı Belediye Kanunu'nda da yer almış ve belediyelerin denetim mekanizmalarından birisi olarak gösterilmiştir. Yine, Kamu İdarelerince Hazırlanacak Stratejik Planlar ve Performans Programları ile Faaliyet Raporlarına İlişkin Usul ve Esaslar Hakkında Yönetmelik ile, raporun ilgili idarenin internet sayfasında yayımlanması istenmiştir. Çalışma kapsamında incelenen belediyelerin resmi internet sitelerinin olduğu görülmüştür.

Bu araştırma kapsamında, Burdur ilinde belediyelerin resmi internet sitelerinde faaliyet raporlarına yer verip vermedikleri ve faaliyet raporları yer alıyorsa güncel olup olmadığı incelenmiştir. Tarama yöntemi kullanılan çalışmada, 2020 ve 2021 yılları faaliyet raporları aranmıştır. Araştırma sonucunda belediyelerin büyük oranda faaliyet raporlarına yer vermediği, yer veren belediyelerden bazılarının güncel olmadığı görülmüştür.

Anahtar Kelimeler: Belediyeler, Faaliyet Raporu, İnternet Siteleri, Hesap Verebilirlik, Burdur

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INTRODUCTION

In the provision of public services carried out by the taxes paid by the people, accountability, which is one of the prominent concepts with the effect of the new public administration understanding, is gaining more importance day by day. Accountability is closely related to concepts such as transparency and responsibility, especially auditing. Public administrators, who are responsible for producing the goods and services needed by the citizens by using the opportunities of the public on behalf of the public, are expected to be in an understanding of transparency and accountability with the usual audit mechanisms while performing their duties. Pointing out that in today's modern states, the public will want to know more how their resources are used by the public authorities to whom they have delegated authority, Koçdemir (2020: 247) says that this request requires public authorities to be more accountable and therefore it has become a financial necessity for the users of authority to disclose how the powers granted by budgets are used at the end of the fiscal period.

The principles that affect the structure of public administration, such as accountability, efficiency and efficiency, governance and transparency, bring about the changes that are needed. In recent years, many regulations have been made in the legislation in this sense. The Public Financial Management and Control Law No. 5018 was enacted in order to ensure discipline in the public financial management system in Turkey, to strengthen accountability and transparency, to ensure efficiency, efficiency and economy in the use of public resources and to eliminate the clutter in the system. The law, which also aims to build a faster-functioning, strong and well-established financial system, has introduced various mechanisms and aimed at the major restructuring of the existing system within the framework of new principles, principles and approaches. It has brought important innovations to strengthen the system, redesigned the structures and processes related to internal control, and tried to ensure a participatory, responsible and accountable financial management that functions effectively and efficiently (Önen and Özmen, 2011: 92). With the Law No. 5018, if all institutions will try to work with public resources efficiently, effectively and within the framework of economic principles, legal regulations participatory budgeting will also be included, and this practice will automatically become a necessity (Zarplı, 2022: 1086).

Another law is the Right to Information Law No. 4982. The purpose of this law is stated in the first article as the exercise of the right to information by individuals in accordance with the principles of equality, impartiality and openness, which are the requirements of democratic and transparent management. The realization of the targets foreseen by the law and their sustainability will also increase the confidence of the citizens in public institutions.

Municipalities play an important role in the delivery of local services. In terms of transparency and accountability regarding the central administration units in the Turkish public administration structure, binding also applies to municipalities that are local government units. Accordingly, it is usual that mayors who are directly elected by the votes of citizens are expected to act much more sensitively in terms of accountability in the conduct of public services. As a matter of fact, Public Financial Management and Control Law No. 5018 has imposed an obligation on mayors to submit the annual report for that year to the council after the completed year. For the adequacy assessment of the annual report, it is presented by the mayor to the council of the municipality. The arrangement for the announcement of the annual reports to the public was made with the Regulation on Annual reports to be Prepared by Public Administrations and the report was requested to be published on the website of the municipality in the regulation.

In this study, it was investigated whether the municipalities in Burdur, which has common features with many provinces of Turkey and has different types of municipalities, include annual reports on their websites and whether the existing annual reports are up-to-date. Whether the municipalities link

to the reports from the homepage on their official websites was also examined within the scope of the study. Although the legislation has regulated the annual reports, there may be problems in practice for various reasons. Within the scope of this study, it was seen that most of the municipalities examined did not include their annual reports on their websites.

1. Conceptual Framework

With the influence of the new understanding of public administration, auditing has evolved towards accountability to a great extent today. Accountability can be expressed as addressing the inquiries of those concerned, being open to their criticisms, responding, revealing their justification and bearing the consequences of the actions and transactions of a person or institution (Eryilmaz, 2020: 6). Accountability, which means that local governments make statements or respond to public or groups related to them other than themselves due to the actions and actions they perform, imposes an obligation on the municipalities to disclose their activities to the relevant public or authorities (Oktay, 2022: 312) The reflection of accountability on public institutions has been ensured by including directly binding regulations in the legislation. A similar situation exists with regard to the annual reports considered within the scope of this research. Public institutions are generally obliged by the Public Financial Management and Control Law No. 5018 and the municipalities by the Municipal Law No. 5393 and the Metropolitan Municipality Law No. 5216 together with this law. The procedures and principles regarding the annual reports of both the central and local administrations are determined by the Regulation on Strategic Plans and Performance Programs to be Prepared by Public Administrations and the Procedures and Principles Regarding Annual Reports.

The scope of this study consists of municipalities, municipalities will be included as a priority and the powers and responsibilities of municipal bodies related to annual reports will be mentioned. Subsequently, the regulations in the legislation on annual reports for municipalities will be included.

1. 1. Municipalities

Municipalities, which have a deep-rooted history in Turkish public administration structuring, are among the leading institutions among local government administrations. With the Law No. 6360 enacted in 2012, important changes were made regarding the municipalities, metropolitan municipality boundaries were determined as provincial property, boundaries and their number was increased to thirty. After this change, more than 90 percent of the country's population has become living within the borders of the municipality (Eryilmaz, 2020: 194). In Turkey, two separate basic laws on municipalities are in force. These are: Metropolitan Municipality Law No. 5216 and Municipal Law No. 5393. According to the regulations made in line with these laws, it can be said that there are two separate municipal organizations. Metropolitan municipalities and metropolitan district municipalities were structured with the Metropolitan Municipality Law No. 5216, and other municipalities in the provinces where no metropolitan municipality was established with the Municipality Law No. 5393 were structured. Municipalities in provinces that are not metropolitan municipalities are divided into three as provincial municipalities, district municipalities and town municipalities. In some sources, it is stated that there are five types of municipalities, and these are: Metropolitan Municipalities, Metropolitan District Municipalities, Provincial Municipalities, District Municipalities and Town Municipalities (Parlak and Doğan, 2018: 102). There are 1391 municipalities in Turkey organized to provide local services (Official Website of the Ministry of Interior, November 2022).

Table 1. Types and Numbers of Municipalities in Turkey

Municipality Type	Total
Metropolitan Municipality (province-wide)	30
Provincial Municipality (established in the city center)	51
Metropolitan District Municipality (in the districts of metropolitan provinces)	519
District Municipality (out of the districts of metropolitan provinces)	403
Town Municipalities	388

Source: <https://www.e-icisleri.gov.tr/Anasayfa/MulkildariBolumleri.aspx>, Last Access:20.10.2023

The duties, powers and responsibilities of the municipal organization, which has three organs: the mayor, the city council and the municipal council, are regulated in detail in the Municipal Law No. 5393. The mayor is the head of the municipal administration and the representative of its legal entity. Although their duties and powers are listed in the Municipal Law No. 5393, it can be said that there is no concrete limitation on the subject of authority with the expression "to take the necessary measures for the peace, well-being, health and happiness of the people of the town" regarding their duties and powers in Article 38, paragraph m) of the same law.

The mayor is at the head of the executive as the representative of the municipal legal entity. It is responsible to the city council for all activities of the municipality. At its March meeting, the mayor submits to the city council the annual report for the previous year, which explains the activities carried out according to the strategic plan and performance targets, the target and realization status according to the determined performance criteria, the reasons for the deviations and the situation of the municipal debts. If the city council does not consider the explanations in the annual report sufficient by a three-quarters majority of the total number of members, a decision of incompetence may be made about the president. The minutes of the council meeting covering the negotiations in which the decision of inadequacy was taken shall be sent to the local supervisor of the relevant locality. The Governor sends the file to the Council of State with his reasoned opinion. If the Council of State deems it appropriate, the mayor's presidency may be reduced (Eryılmaz, 2020: 203). However, in practice, it has not yet been seen that mayors are reduced due to the inadequacy of their annual reports. In this regard, the necessity and difficulty of seeking a three-fourths majority of the total number of members can be demonstrated.

1. 2. Annual Reports

Public Financial Management and Control Law, which is accepted to be the main arrangement of public fiscal management in Türkiye, has brought about many innovations such as strategic plan, performance-based budget and accrual-based accounting so that public resources can be used more efficiently. The law has also stipulated that public institutions account for the use of resources for related authorities. As in the world, the most comprehensive accountability tool in Türkiye is as expected annual reports (Demirbaş and Eroğlu, 2016: 575). Although it is included in the regulations regarding annual reports, it is not fully implemented in practice. As it is emphasized in Demirbaş and Eroğlu's research in 2016; most of the municipalities annual reports are not accessible and have visibility problems. 81 municipalities included in their research, 50 municipalities have got their 2014 Annual Reports accessible, whereas 30 municipalities have not published their annual reports on their websites as in Table 2.

Table 2. Accessibility of Annual Reports on the Websites of 81 Municipalities

Municipalities as per their population		Number of Municipalities with websites	Number of Municipalities with accessible 2014 Annual Reports
Up to 50 000-	7	7	1
50 001 – up to 100 000	15	14	6
100 001 – up to 150 000	16	16	7
150 001 – up to 700 000	13	13	10
700 001 and more (metropolitan)	30	30	26
Total	81	80	50

Source: Demirbaş and Eroğlu, 2016: 585.

Article 41 of the Public Financial Management and Control Law No. 5018 has made arrangements regarding annual reports. In this article, "an annual report is prepared every year by the senior managers and the expenditure authorities to whom the budget is allocated appropriations, within the framework of accountability. The senior manager prepares and discloses to the public the administrative annual report showing the activity results of his administration on the basis of the unit annual reports prepared by the expenditure authorities. Public administrations and social security institutions under the central administration shall send a copy of their administrative annual reports to the Court of Accounts and the Presidency." In the same article, it is stated that a copy of the annual reports regarding the local administrations will be sent to the Court of Auditors and the Ministry of Environment, Urbanization and Climate Change, and that the Ministry of Environment, Urbanization and Climate Change will prepare and disclose to the public the general annual report of the local administrations, including their own assessments, on the basis of these reports. A copy of this report was also requested to be sent back to the Court of Auditors and the Presidency. In the same article, municipalities are excluded from the submission of annual reports to the Turkish Grand National Assembly together with their opinions, considering the results of external audits. However, it should be considered that it will be included in the general report of local administrations to be prepared by the Ministry of Environment, Urbanization and Climate Change and will be used in general evaluations.

Annual Reports are included in Article 56 of Municipal Law No. 5393 under the title of Supervision of Municipalities in the fourth part. The task of preparing the annual report of the municipality is entrusted directly to the mayor. Regarding the operation, in this article, "the mayor shall be the mayor in the manner specified in the fourth paragraph of Article 41 of the Public Financial Management and Control Law No. 5018; prepares the annual report explaining the activities carried out according to the strategic plan and performance program, the target and realization status according to the determined performance criteria, the reasons for the deviations and the status of municipal debts. In the annual report, the aforementioned information and evaluations regarding subsidiaries and enterprises and municipal partnerships are also included." In the same article, it is stated that the annual report of the relevant period will be presented to the council by the mayor at the April meeting and a copy of the report will be sent to the Ministry of Environment, Urbanization and Climate Change and disclosed to the public.

According to the Work Regulations of the City Council, the city council is headed by the mayor, in the absence of the mayor, the first deputy chairman of the council, and in his absence, the second deputy chairman presides over the council. However, in the session where the annual annual report is discussed, the deputy speaker of the assembly will chair and ensure that the annual report is submitted to the approval of the assembly.

In the process of preparing the annual reports, the Regulation on the Strategic Plans and Performance Programs to be Prepared by Public Administrations and the Procedures and Principles Regarding the Annual Reports are taken into consideration. Because the regulation has regulated in detail how the annual report will be prepared on the basis of unit and administration and has determined its scope. The principles regarding the annual report process are clearly defined and it is requested to be followed. As follows (Regulation on the Strategic Plans and Performance Programs to be Prepared by Public Administrations and the Procedures and Principles Regarding the Annual Reports, 2021):

- a) Annual reports will be prepared in accordance with the Law No. 5018, this regulation, guidelines and other regulations related to the annual report published by the Presidency.
- b) Annual reports shall be prepared annually to include the results of the realization of the strategic plan and performance program of the relevant public administration.
- c) Annual reports will be prepared in such a sense to ensure financial transparency and accountability.
- d) The information contained in the annual reports shall be accurate, reliable, unbiased and impartial.
- e) Annual reports will be prepared using clear, understandable and plain language to ensure that the public is informed. If technical terms and abbreviations are used, they will be described separately.
- f) The information contained in the annual reports will be complete and the results of the activities will be explained in all ways.
- g) Matters unrelated to the activities of the administration will not be included in the reports.
- h) Annual reports shall be such as to allow comparison by year.
- i) In the demonstration and evaluation of the results of the activities carried out, the same methods will be used as of the years.

On the other hand, this regulation, which also stipulates a form requirement on the basis of unit and administration to the annual reports, required the senior managers to sign the "Internal Control Assurance Statement" and presented both the form sample and the declaration examples in the annex to the regulation.

In summary, annual reports, as reports for the whole of a year, contribute to accountability. These reports, both by new public administration principles and by legislation, are required to provide adequate financial and administrative information on the annual activities of public administrations. Municipalities that are responsible and authorized to provide local services should prepare their annual reports within the framework of the understanding emphasized in detail in the regulation and share them with the public.

2. Purpose, Method and Scope

The aim of this research is to determine whether the municipalities, which are the leading local government units, share their annual reports on the official websites, which are one of the channels accessible to the public and required in the legislation, and to contribute to the administrations and decision makers in order to establish implementation integrity in this regard.

Burdur is one of the provinces of Turkey that is not a metropolitan municipality. In Burdur, which has common features with many provinces, there are 3 types of municipalities: provincial municipality, district municipality and town municipality. The findings obtained by scanning the official websites in line with the document scanning method were evaluated by using content analysis in line with the purpose of the research.

During the screening phase, it was investigated whether the websites were active, whether a menu link was given to the annual reports from the homepage, and whether there were 2020 and 2021 annual reports. In this context, it was seen that the ".bel.tr" extension provided for municipalities was used on official websites.

3. Results and Analysis

Burdur Municipality, which is one of the 81 provinces in Turkey, is among the 51 provinces that have not been established Metropolitan Municipality because of the population under 750000. The population of Burdur, which has a surface area of 6887 square kilometers, is 273716 (Burdur Governorship, 2022). There are a total of 15 municipalities in Burdur, 1 of which is a provincial municipality, 10 of which is a district municipality and 4 of which is a town municipality.

Table 3. Municipalities in Burdur and Their Types

Municipality	Type	Official Website
Burdur Municipality	Provincial Municipality	www.burdur.bel.tr
Ağlasun Municipality	District Municipality	www.aglasun.bel.tr
Altınyayla Municipality	District Municipality	www.altinyayla.bel.tr
Bucak Municipality	District Municipality	www.bucak.bel.tr
Çavdır Municipality	District Municipality	www.cavdir.bel.tr
Çeltikçi Municipality	District Municipality	www.celtikci.bel.tr
Göhlisar Municipality	District Municipality	www.golhisar.bel.tr
Karamanlı Municipality	District Municipality	www.karamanli.bel.tr
Kemer Municipality	District Municipality	www.kemer15.bel.tr
Tefenni Municipality	District Municipality	www.tefenni.bel.tr
Yeşilova Municipality	District Municipality	www.yesilovabelediyesi.bel.tr
Kızılkaya Municipality (in Bucak district)	Town Municipality	www.kizilkaya.bel.tr
Kocaaliler Municipality (in Bucak district)	Town Municipality	www.kocaaliler.bel.tr
Söğüt Municipality (in Çavdır district)	Town Municipality	www.burdursogut.bel.tr
Yusufça Municipality (in Göhlisar district)	Town Municipality	www.yusufca.bel.tr

Source: Municipal Websites Live, November 2022. Compiled by researcher.

Within the scope of the research, it was seen that all of the municipalities of Burdur province had an official website, but in the queries made in different time periods, Kocaaliler town municipality and Yeşilova municipality were not active for a period. In the last scan, (15.11.2022) it has been determined that the domain name of Yeşilova Municipality has expired and is not active. The Çeltikçi Municipality website was not active.

It can be said that there is a domain naming arising from the fact that there are more than one district and town names with the same name in Turkey. In this context, in the internet domain name definition, where the names of Altınyayla, Kemer and Yeşilova districts and Söğüt town in Burdur are also found in different provinces of Turkey, it was determined that Altınyayla district municipality had to make additions to the front or end of the others with the current name.

Table 4. Annual reports of Municipalities in Burdur

	Link for Annual Report	Annual Annual report of 2020	Annual Annual report of 2021	Disclosure
Burdur Municipality	✓	✓	✓	Access to reports since 2018.
Ağlasun Municipality	✗	✗	✗	There is no annual report.
Altınyayla Municipality	✗	✗	✓	It can be reached after the search.
Bucak Municipality	✓	✓	✗	Broken link.
Çavdır Municipality	✓	✗	✗	Link is active. There are reports of last three years.
Çeltikçi Municipality	✗	✗	✗	Website is not online.
Göhlisar Municipality	✓	✓	✓	There are report links and reports since 2019.
Karamanlı Municipality	✓	✗	✗	There is a link, but the reports are of previous years.
Kemer Municipality	✓	✓	✗	Link is active. There are reports of last nine years.
Tefenni Municipality	✓	✗	✓	There is only an annual report for 2021.
Yeşilova Municipality	✗	✗	✗	No link and no annual report files.
Kızılkaya Municipality	✗	✗	✗	No link and no annual report files.
Kocçaliler Municipality	✓	✗	✗	No link and no annual report files.
Söğüt Municipality	✗	✗	✗	No link and no annual report files.
Yusufça Municipality	✗	✗	✗	No link and no annual report files.

Source: Data were obtained from scans conducted at different periods in 2021 and 2022. The last scan was conducted on 15.11.2022 and checked.

On the official website of Burdur Municipality, it was seen that the annual reports were linked from the top menu on the homepage. On the site, 2020 and 2021 annual reports are available and it has been determined that there are some reports from previous years.

On the official website of Ağlasun Municipality, there was no link to the annual reports. It was determined that there was no annual report on the site.

There is no link to the annual reports on the official website of Altınyayla Municipality. It was seen that there was no annual report on the site, but the 2021 annual report could be reached after an internet search.

On the official website of Bucak Municipality, it was seen that the annual reports were linked from the sub-menu on the main page. However, it has been determined that the connection is inactive. The 2020 annual report was accessed via search, but it was determined that there was no 2021 annual report.

On the official website of Çavdır Municipality, it was seen that the annual report was linked from the top menu on the main page. However, there are no reports for years. It is seen that the annual report in the opened link covers the years 2019-2020-2021.

It was seen that the official website of the Çeltikçi Municipality was not active. An archive scan did not find a link to the reports on the old site. It was determined that there was no annual report on the site.

On the official website of Gölhisar Municipality, it was seen that the annual reports were linked from the middle menu on the main page. It has been determined that there are 2019, 2020 and 2021 annual reports on the site.

On the official website of Karamanlı Municipality, it was seen that the annual reports were linked from the top menu on the main page. There is activity on the site that appears to belong to the years 2015, 2016 and 2014-2019. The annual report for the years subject to the research could not be found.

On the official website of Kemer Municipality, the annual report is linked from the top menu on the homepage. It was observed that annual reports were available from 2013 to 2020, but there was no annual report for 2021.

On the official website of the Municipality of Tefenni, the annual report is linked from the top menu on the homepage. It was seen that there was no 2020 annual report, but there was a 2021 annual report.

There was no link to the annual reports on the official website of Kızılkaya Municipality. It was determined that there was no annual report on the site.

On the official website of Kocçaliler Municipality, the link to the annual reports is located in two menus. However, it was determined that there was no annual report on the site.

There was no link to the annual reports on the official website of Söğüt Municipality. It was seen that there was no annual report on the site.

There was no link to the annual reports on the official website of Yusufça Municipality. It was determined that there was no annual report on the site.

Within the scope of the research, all of the municipalities selected as a sample could not access the annual reports of recent years. While the current (2020, 2021) annual reports of the Burdur Municipality determined within the scope of the research are available on the website, it is seen that many of the district municipalities and all of the town municipalities have not published the reports on the website.

4. Conclusion

Accountability has become a critical concept in the contemporary public administration approach, where it is becoming more and more important to be considered effective for public administration and to use the allocated public resources appropriately and efficiently day by day. The way to ensure accountability is to ensure that public institutions are subject to performance audits. The relationship between performance auditing and accountability is of fundamental importance for public

administrations that should be constantly kept in mind (Kabataş, Demir and Güneş, 2016: 237). As a reflection of this importance, it is expected to ensure transparency and accountability in the public. Transparency in retrospect, for example, rendering an ex-post account of stewardship and management allows an organization to conduct its business and then, at periodic intervals, to release information relevant to its performance, on which assessment will actually or potentially be based. (Heald, 2006: 32). However, it is not easy to realize these at the ideal point. In recent years, regulations have been made in line with these principles in the legislation in order to implement them both in the administrations within the central administration and in the local administrations. In the name of transparency and accountability, beyond the legislation, facilitating the access of citizens to the up-to-date annual reports of the municipalities within their borders will contribute to the participatory local government understanding. With the development of technology and the facilitation of access to the internet, while new applications such as e-government and e-municipality have been opened to use in public administration, it would be appropriate to present annual reports to citizens from these environments.

Public institutions and especially municipalities can offer most of their transactions through their websites and announce their activities due to their affordable cost, speed and high accessibility for citizens. As a result of the research, it was seen that municipalities created official websites, made announcements and activities from here, and were able to make e-collections. However, it was seen that the same sensitivity was not shown in the annual reports of the units, especially financial and administrative, for one year and that they neglected this practice, which is also included in the legislation. Currently, up-to-date annual reports are not available on the official websites of many municipalities. In the public sector and especially in municipalities that are local government units, citizens should be able to easily access the annual reports that are already prepared every year, which are the way in which the representatives authorized to represent them can be accountable to them in some way.

As a result, in order for citizens to exercise the principle of accountability, it should be ensured that the municipalities for which they pay their taxes receive information about their activities and expenditures. In this direction, it would be a correct practice to regularly keep annual reports on websites that provide easy, anytime and anywhere access. It should be ensured that the annual reports of the municipalities are published with the existing facilities before the relevant ministry or through a new portal to be created and presented in an environment that citizens can easily access. Thus, both the negligence of the municipalities in this regard will be eliminated and the trust of the public in public institutions and municipalities will increase.

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