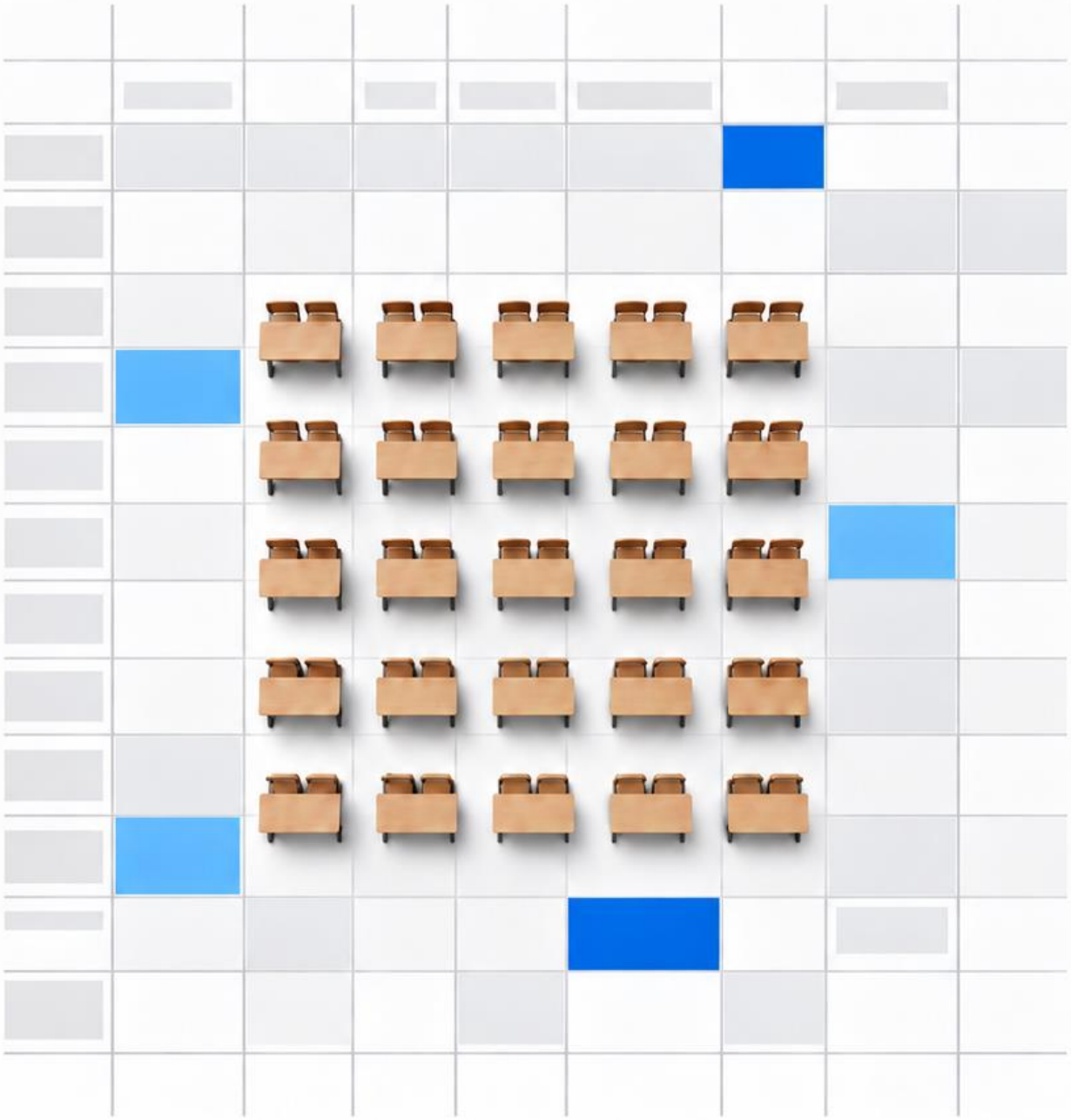
THE EFFECTIVENESS OF EDUCATION EXPENDITURES IN TÜRKİYE:

HOW CAN PARTICIPATION IMPROVE ACCOUNTABILITY IN BUDGET IMPLEMENTATION AND BUDGETARY OUTCOMES?



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October 2026

H. Hakan Yılmaz
M. Coşkun Cangöz
Gülbin Şahinbeyoğlu
Günbey Korkmaz

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Executive Summary

This study examines the effectiveness of education spending in Türkiye from the perspective of public participation as part of a project carried out in collaboration between the Economic Policy Research Foundation of Türkiye (TEPAV) and the International Budget Partnership (IBP), with support from the European Union. The study's central question is whether the outcomes of the education budget are determined solely by the size of the allocated resources, or whether the priorities according to which the resources are allocated, the participants in the allocation process, and the accountability mechanisms under which they are allocated also play a decisive role. The findings are based on three primary sources: a desk review, a multi-stakeholder workshop held on June 20, 2025, and the Education Budget Participation Survey administered on the same day (Appendix 1 and Appendix 2). These findings and the study's policy recommendations were presented to stakeholders for evaluation at the closing meeting hosted by TEPAV on October 27, 2026. The report was revised and finalized, taking into account the views and suggestions expressed at the meeting (Appendix 3).

The first finding is that the issue of effectiveness and participation is not solely dependent on the amount of resources. While total education expenditures in Türkiye account for slightly over 4 percent of GDP—compared to an OECD average of around 6 percent—the share of these expenditures in the central government budget has been on a downward trend since 2016. The main constraint, however, lies in the composition of these expenditures. Personnel expenses account for 70–75 percent of total education expenditures and 80–85 percent of the Ministry of National Education (MoNE) budget; at levels of education other than higher education, their share of current expenditures reaches 90 percent. In contrast, in 2025, the resources allocated to access to education and equal opportunity under the basic education program remained at 2.2 percent of total education expenditures. Resources reach areas that directly affect learning outcomes and equal opportunity only to a limited extent.

The second finding is that the current allocation logic is insufficient to address inequalities. Child poverty stood at 34 percent in 2023; while social transfers reduce child poverty in Türkiye by approximately 19 percent, this effect stands at 45.6 percent on average across the European Union. The corrective effect of social transfers on child inequality remains quite limited. Per-student spending and Programme for International Student Assessment (PISA) 2022 math performance (approximately 453; Organisation for Economic Co-operation and Development (OECD) average 472), coupled with the decline in performance among poorer income groups, leave Türkiye trailing behind the comparison group.

The third finding pertains to the governance domain and forms the starting point of the report. In the 2023 Open Budget Survey, Türkiye scored 64 out of 100 on budget transparency and 61 on budget oversight, while receiving zero points on public participation; the global average is 15, and the OECD average is 24. Türkiye possesses a relatively strong capacity in terms of producing and publishing budget documents; however, partly due to challenges with public participation, the information produced does not translate into public deliberation, stakeholder feedback, and resource allocation decisions at the desired level. Transparency is a prerequisite for participation; it does not, on its own, generate accountability, particularly given the problem of low awareness and interest in planning, programming, and budgeting processes.

The fourth finding comes from the field data. The survey is based on a purposive sample of experts in the field rather than a probability sample and includes 31 participants; therefore, the results cannot be generalized to Türkiye as a whole but reflect the prevailing trend among expert opinions. Within this framework, the extent to which the public is informed about the budget process scored 1.34 out of 5; the level of participatory budgeting implementation scored 1.71; and the extent to which public opinions are reflected in programs and projects scored 1.76. In line with these results, the need to institutionalize public–civil society dialogue emerged as the highest-scoring reform demand at 4.62. The assessment that families' out-of-pocket education expenditures have increased scored 4.30 points, surpassing the perception of resource inadequacy. At the top of the priority list are public schools in low-income neighborhoods (4.66), rural students in transportation-based education (4.55), preschool-aged children (4.52), and girls (4.17).

Based on these findings, the report proposes four complementary areas of transformation: (i) transforming participation from a periodic consultative activity dependent on administrative discretion into an institutional component of the budget cycle; (ii) strengthening the plan–program–budget relationship by shifting the focus from input and activity criteria to outcome indicators; (iii) grounding resource allocation in a child- and equity-focused framework; (iv) opening monitoring, oversight, and accountability mechanisms to stakeholder participation.

At the school level, school-parent associations (okul aile birlikleri) provide the most suitable legal framework for implementing participatory budgeting within the existing structure. To measure progress, a monitoring framework is proposed that consists of a set of indicators distinguishing between input, output, and outcome levels, along with shadow reports, outcome-oriented performance indicators, and regional monitoring platforms.

Finally, the report outlines a needs-based resource allocation framework that prioritizes regions where educational equity is relatively low. The framework is based on four elements: (i) an Educational Disadvantage Index to be calculated at the provincial level; (ii) weighted per-student allocations and budget line items to be protected during periods of fiscal austerity; (iii) linking the model to the MoNE's program-based budget architecture; and (iv) incorporating disaster risk into resource allocation decisions.

1 Introduction

Just as much as the amount of resources a country allocates to education, how these resources are determined/prioritized, for whom they are used, and how their outcomes are monitored also shape education policy. In this regard, the education budget goes beyond being a technical financial document; it serves as a numerical expression of a society's preferences regarding equal opportunity, intergenerational justice, and human capital accumulation. These choices become even more critical during periods when public resources are limited and, in particular, when inflation erodes real budgets; the accuracy of prioritization is just as decisive as the total size of the resources.

In Türkiye, the share of education expenditures in the central government budget and in national income has been on a downward trend since 2016. This decline is accompanied by a composition of expenditures that does not align with the goal of equal opportunity. Indeed, while the share of preschool education—which the literature on the economics of education attributes the highest social return to—in total education expenditures remains at 7 percent,

the share of higher education has reached 35 percent. Socioeconomic indicators paint a complete picture: the child poverty rate is approximately twice that of adult poverty; regional distribution is extremely uneven; and the capacity of social transfers to reduce child poverty lags significantly behind the European Union average. These results demonstrate that allocation, targeting, and implementation are at least as important as the size of the education budget.

When evaluated against international standards, the decision-making process through which the education budget is formulated and implemented excludes direct public participation. In the International Budget Partnership's (IBP) 2023 Open Budget Survey, Türkiye scored 64 out of 100 for budget transparency and 61 for budget oversight, while receiving a score of zero in the category of public participation in budget processes. The picture painted by these three scores forms the starting point of this study: Türkiye has the capacity to produce and publish budget documents; however, it lacks an institutionalized mechanism to bring this information into public deliberation and resource allocation decisions. The education budget is one of the areas where the consequences of this disconnect can be most clearly observed.

This study is an output of the project titled "Examining the Effectiveness of Education Expenditures: How Can Public Participation Improve Accountability in Budget Implementation and Budgetary Outcomes?" conducted by TEPAV in collaboration with the International Budget Partnership (IBP). The project, covering the period from September 2024 to October 2026, is part of a regional program implemented by the IBP in the Western Balkans and Türkiye with support from the European Union. The project has two main objectives: (i) to conduct a detailed analysis of the scale of resources allocated to education, the manner in which budget priorities are determined, and the outcomes of spending; (ii) to highlight the role of public participation in the budget process and identify mechanisms to enable civil society organizations to engage more effectively with policymakers. These objectives are defined through three outputs: (i) a comprehensive analysis of budget allocation trends and recommendations for improvement; (ii) a framework to increase civil society's participation in budget discussions; (iii) a proposal for resource allocation that prioritizes regions with low levels of equal opportunity.

The concept of "participation," which lies at the heart of this study, is not limited to informing the public about the budget. Arnstein's (1969) ladder of participation defines a continuum ranging from information and consultation to partnership, delegated power, and citizen control; informing the public is not participation itself but merely a prerequisite. While the claim that participation improves budgetary outcomes is supported by the international empirical literature, a common emphasis in this literature is that what matters is not the magnitude of the resources allocated to participation but the quality of the process. For this reason, the report treats participation not as a principle that is inherently beneficial, but as a fiscal management tool that yields results to the extent of its design and institutionalization. As the fiscal space narrows, participation ceases to be a democratic choice and becomes a functional necessity that ensures resources are directed toward the most urgent needs.

The report's findings are based on three sources. The first is desk research conducted using national and international data sources: Turkish Statistical Institute (TURKSTAT) Income and Living Conditions Survey microdata, TURKSTAT education and population statistics, MoNE education statistics along with program and budget reports, OECD education expenditure series, and central government budget data. Second, it includes analyses of the planning, programming, and budgeting process in Türkiye at both the legislative and implementation levels. Third, it draws on the workshop titled "Effectiveness and Efficiency in Education

Expenditures: The Impact of Participation on Accountability and Budget Performance," held in Ankara on June 20, 2025. The workshop, which brought together participants from the Presidency of Strategy and Budget (SBB), the Grand National Assembly of Türkiye (GNAT), international organizations, academia, and civil society organizations, consisted of two technical presentations, a panel discussion on participatory budgeting and civil society experiences, a participatory design workshop, and the Education Budget Participation Survey administered at the end of the day. Since the survey was based on a purposive sample rather than a probability sample, the results cannot be generalized to Türkiye as a whole; the findings should be interpreted as the assessment of expert circles who are well-versed in the subject and actively involved in the processes.

Following this introduction, the report consists of five chapters. Chapter II offers a dynamic overview of education expenditures in Türkiye; it begins with the theoretical justifications for public intervention and goes on to examine, in a comparative manner, the changing demographic structure, the level and composition of education expenditures, child poverty, and the protective role of social transfers. Chapter III examines the planning and resource allocation process in Türkiye at the levels of legislation and implementation; it traces the stages of preparing, approving in parliament, and implementing the education budget step by step, discussing civil society's participation in the process at each stage. Chapter IV addresses participation through a conceptual framework and international standards; by examining the findings of the Open Budget Survey 2023 in detail, it highlights the accountability gap in the "plan–budget–outcome" chain and assesses which actors, mechanisms, and institutional arrangements can give concrete form to participation. Chapter V presents the findings from the workshop and survey; it analyzes expert assessments regarding the budget process, prioritization, and monitoring, clearly outlining the methodology and its limitations. Chapter VI, in turn, translates the findings into policy recommendations; it proposes concrete steps under the headings of strengthening participation, ensuring participation at every stage of the program and budget process, and equity-focused resource allocation.

This report is not an expenditure audit or a program evaluation. Its purpose is to demonstrate at which stages and through which mechanisms the education budget process can be opened up to participation and to bring this discussion to a common ground between public institutions and civil society. For this reason, throughout the text, efforts have been made not only to identify key findings but also to specify how these findings can be translated into institutional and legally grounded steps. The assessments included in the report are the views of the authors.

2 A Dynamic Perspective on Education Expenditures in Türkiye

2.1. Education Expenditures in Türkiye

The fact that its social benefits outweigh its social costs and that it increases economic productivity by developing human capital sets education expenditures apart from expenditures in other sectors within public spending. The fundamental approach explaining the public sector's intervention in this sector is equality of opportunity. Particularly with regard to basic and secondary education, the concept of "equality" serves as the primary justification for the public sector's presence in this sector. Equal opportunity is recognized as an element related to the concept of social justice and is used as a measure of the existence of social justice (Barr, 1993:250; Yılmaz, 2007).

Public intervention in the education sector based on market failure is primarily explained by the existence of externalities. The economic and social infrastructure resulting from having an educated society is considered crucial, particularly in terms of the effective functioning of market mechanisms and government administration. In this sense, the level of education where externalities are most prominent is basic education. A society where literacy is not a problem will be able to achieve social and economic development more rapidly than a society where it is (Stiglitz, 1988:372).

The externality effect of education becomes particularly pronounced in countries undergoing social transformation. In societies experiencing heavy immigration or rapid rural-to-urban population movements, education plays a vital role in managing such changes in a healthy and effective manner. Furthermore, education positively influences individuals' expectations and hopes for the future. Among the social benefits provided by education are families' expectations that their children will receive a quality education, the sense of satisfaction arising from the fulfillment of these expectations, and individuals' increased confidence in the future as their educational levels rise (Yılmaz, 2007).

While Türkiye's population is aging rapidly, the number of children is also declining. The proportion of the child population (ages 0–17), which stood at around 35% in the early 2000s, has steadily declined to 27.2% in 2020, 25.5% in 2024, and 24.8% in 2025. The number of children also rose to 22.9 million during this period but began to decline steadily starting in 2019, falling to 21.4 million. The proportion of children in the total population decreased by an average of 12 per thousand annually over the period under review (Table 1).

Table 1: Trends in the Child Population

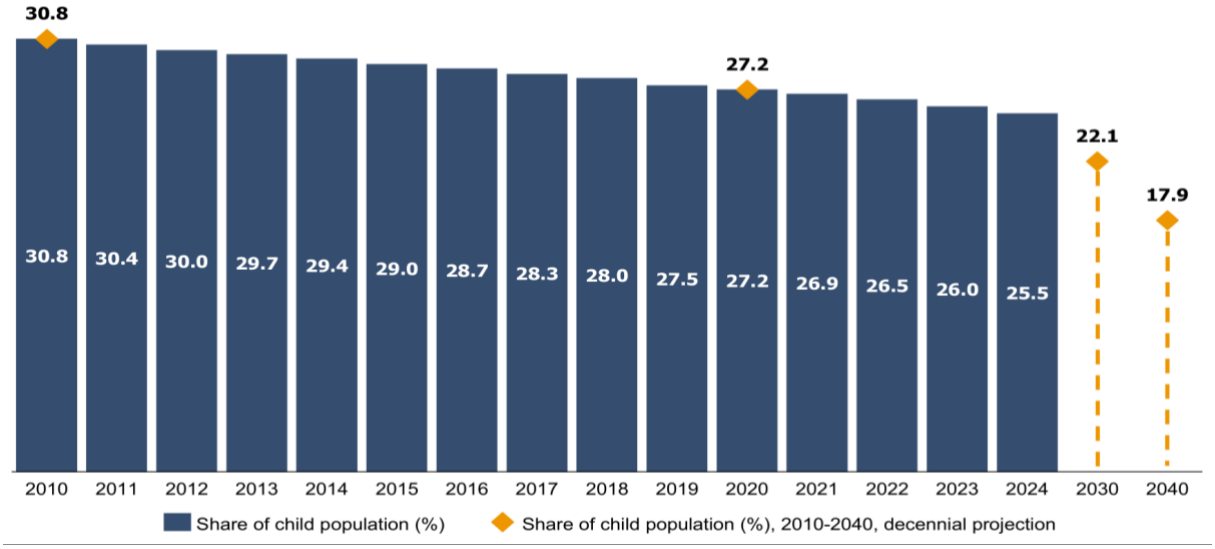
Year	Child Population (0–17)	Child Population Ratio (%)
2007	22,299,995	31.6
2008	22,497,241	31.5
2009	22,638,411	31.2
2010	22,699,503	30.8
2011	22,709,283	30.4
2012	22,692,174	30.0
2013	22,761,702	29.7
2014	22,838,482	29.4
2015	22,870,683	29.0
2016	22,891,140	28.7
2017	22,883,288	28.3
2018	22,920,422	28.0
2019	22,876,798	27.5
2020	22,750,657	27.2
2021	22,738,300	26.9
2022	22,578,378	26.5
2023	22,206,034	26.0
2024	21,817,061	25.5
2025	21,375,930	24.8

Source: TURKSTAT, Address Based Population Registration System, 2026

The rate of this decline has shown an upward trend since 2016, with the exception of 2020 (Figure 1). Among the key factors driving this decline are population aging, declining marriage rates, and rising divorce rates, as well as the inadequacy of public policies designed to protect and support children. If this trend continues—in other words, in the absence of effective public

intervention—the TURKSTAT study (2024) estimates that by 2040, the proportion of the child population will fall to the current EU average of 17–18 percent. In other words, over the next 15 years, the number of children will decrease by approximately 5 million compared to current levels (Yılmaz, 2025, 2026).

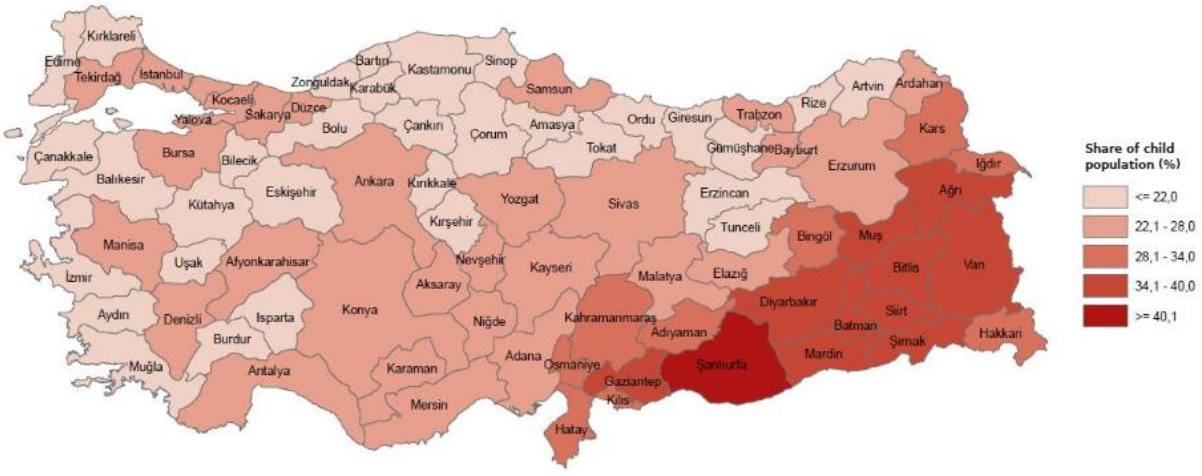
Figure 1: Proportion of the Child Population (%), 2010–2040, 10-Year Projections



Source: TURKSTAT, Address Based Population Registration System, 2024; TEPAV visualization

The distribution of the child population varies significantly across provinces (Figure 2). According to 2024 data, a total of 28 provinces have a child population ratio above the Turkish average of 25.5%. On the other hand, the provinces of Southeastern Anatolia are predominantly above the average. In Şanlıurfa, Şırnak, Ağrı, Mardin, Muş, Siirt, Batman, Diyarbakır, Van, Bitlis, and Gaziantep, the ratio of the child population to the total population exceeds 35%. Consequently, the distribution of the child population varies geographically depending on cultural, social, and economic factors.

Figure 2: Distribution of the Child Population by Province



Source: TURKSTAT, Address Based Population Registration System, 2024

Revisions to GDP data make it difficult to compare the ratio of education expenditures to national income across different periods. Indeed, due to measurement issues arising from the retrospective calculation of GDP figures for past years, the share of education expenditures in

GDP may appear higher than it actually is.[1] While the ratio of education expenditures to GDP has declined since 2020, expenditures calculated using constant prices adjusted for the Consumer Price Index (CPI) have shown an upward trend. In 2025, Türkiye allocated 2.9 trillion TL to education, corresponding to 4.7% of GDP.

In terms of the magnitude of its education expenditures, Türkiye ranks among the lower-tier countries within the OECD. While the OECD average stands at around 6% of gross domestic product (GDP), Türkiye's ratio is slightly above 4%. In past years, this ratio's approach to 6% stemmed partly from increases in education expenditures and partly from methodological differences in GDP calculations.

Table 2: Trends in Total Education Expenditures

Year	Education Expenditures (Millions of TL, current)	Education Expenditures (2003=100, in millions of TL)	Education Expenditures / GDP (%)
2011	73,107	38,488	5.24
2012	88,886	42,975	5.66
2013	100,651	45,270	5.56
2014	116,586	48,172	5.70
2015	129,892	49,846	5.55
2016	154,996	55,189	5.94
2017	174,490	55,901	5.61
2018	217,857	59,995	5.80
2019	251,924	60,235	5.83
2020	267,596	56,985	5.30
2021	347,066	61,798	4.78
2022	587,438	60,704	3.91
2023	1,130,844	75,951	4.30
2024	2,200,338	93,235	4.93
2025 T	2,899,552	90,668	4.66

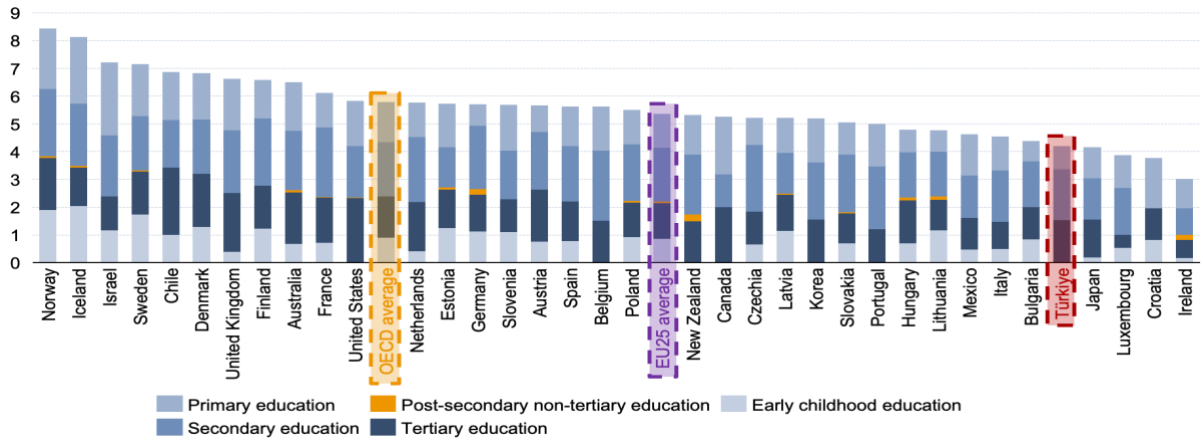
T: Estimate

Source: TURKSTAT Education Statistics, 2025; TEPAV estimate for 2025

When examining the financing structure of education expenditures by year, it is observed that approximately 77% of total education expenditures in Türkiye are financed by public sources, while 23% are covered by the private sector and other sources. Since 2022, the trend has been for the share of private expenditures to decline while the public sector's share has increased. Nevertheless, the private sector's share of total education expenditures has stood at 27.5 percent over the past 15 years.

[1] The variation in data sources across different periods, major revisions at the sector level, and measurement issues arising from the chained volume method have created significant comparability problems in the backcasting of Türkiye's chained volume series with a 2009 base year (Bakış, 2018; Boratav et al., 2018; Yükseler, 2017; Yılmaz, 2017).

Figure 3. Share of Expenditures on Educational Institutions by Education Level as a Percentage of GDP (%) (2021)



Source: OECD, Education at a Glance, 2024

On the other hand, according to OECD (2025) data, when considering the share of private spending in primary and secondary education alone—where the OECD averages are 7 percent and 8 percent, respectively—these figures stand at 13 percent and 14 percent in Türkiye. In Finland, Norway, and Sweden, however, the private sector's share is zero at both levels. The private sector's contribution to education expenditures can exacerbate inequality of opportunity, depending on households' ability to bear the costs. In Türkiye, while a significant portion of private spending is directed toward private schools and preparatory courses to compensate for inequality of opportunity and secure a better education, the failure to allocate public resources in a way that addresses inequality among income groups also makes it more difficult for low-income households to access quality education and further distorts income distribution (Cangöz, 2011). For this reason, indicators of the public share should be evaluated not so much in terms of the level of spending but rather in terms of its composition and the consequences of that composition for equity and effectiveness.

Table 3. Trends in the Distribution of Total Education Expenditures

Year	Public (%)	Private (%)	International Sources (%)	Government-to-Household Transfers (-) (%)	Total (%)
2011	78.8	26.6	0.4	5.8	100.0
2012	76.8	28.6	0.4	5.8	100.0
2013	77.5	27.7	0.5	5.7	100.0
2014	76.5	28.7	0.4	5.7	100.0
2015	77.9	27.8	0.3	6.0	100.0
2016	78.2	28.2	0.5	6.9	100.0
2017	77.2	29.2	0.5	6.9	100.0
2018	75.9	29.5	0.7	6.2	100.0
2019	75.0	30.0	0.8	5.7	100.1
2020	76.1	28.3	0.8	5.2	100.0
2021	74.0	30.5	0.7	5.2	100.0
2022	79.1	25.3	0.7	5.1	100.0

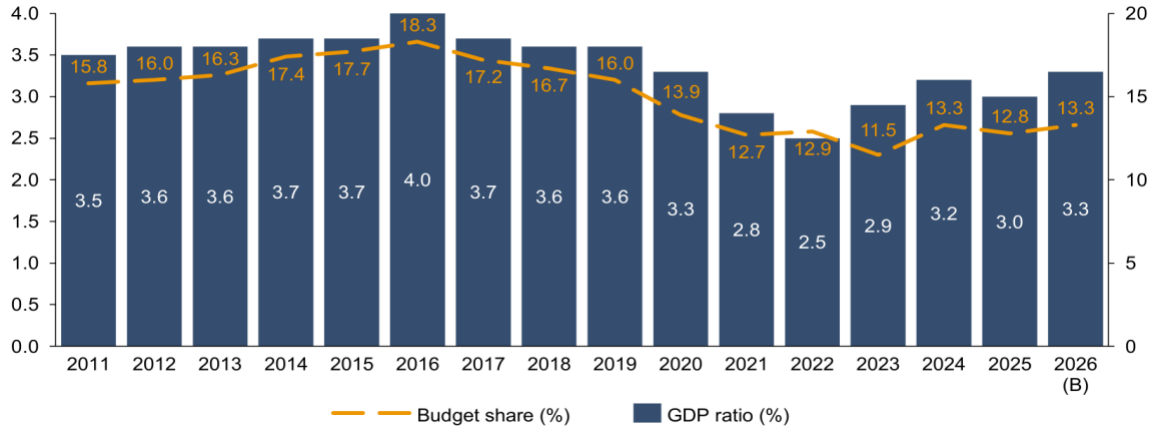
2023	83.5	21.0	0.6	5.1	100.0
2024	80.8	24.1	0.4	5.3	100.0
2025 T	81.1	23.7	0.4	5.2	100.0

T: Estimate

Source: TURKSTAT Education Statistics, 2025; 2025 TEPAV Estimate

The share of education expenditures in the budget has been on a downward trend since 2016. This ratio has declined from approximately 18% in 2016 to the 11–13% range (Figure 4).

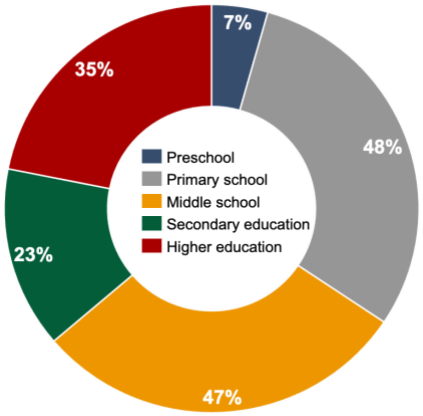
Figure 4: Trends in Education Expenditures in the Central Government Budget



Source: Ministry of Treasury and Finance Central Government Budget Statistics, Yılmaz, 2016, TEPAV calculation

In the breakdown of education expenditures by educational level, higher education ranks first with a 35% share. Secondary education follows with 23%, while preschool education—whose share has been increasing in recent years—accounts for approximately 7% of total expenditures (Figure 5).

Figure 5: Distribution of Education Expenditures by Educational Level (2024)



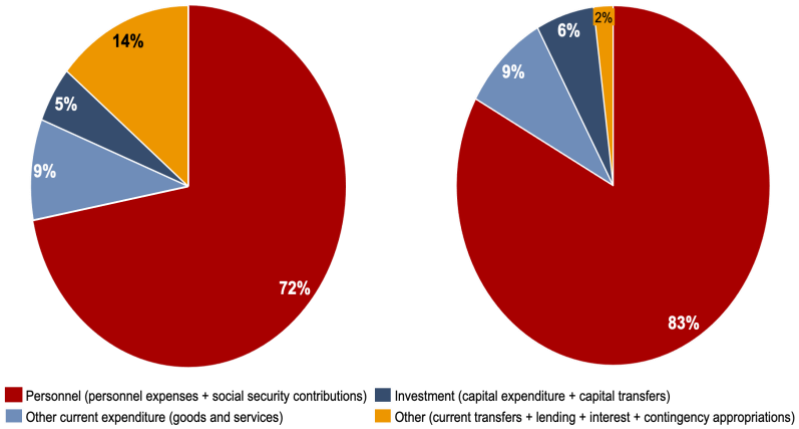
Source: TURKSTAT Education Statistics, 2024

2.2. Composition and Effectiveness of Education Expenditures

In Türkiye, personnel expenses account for a significant portion of education expenditures when classified by economic category. These expenses, which constitute 70–75% of total

education expenditures, reach 80–85% of the Ministry of National Education (MoNE) budget. In education levels other than higher education, the share of personnel expenses in total current expenditures rises to around 90 percent; in basic and secondary education, it reaches even higher levels. In contrast, the fact that the share of other current expenditures in the MoNE budget is limited to approximately 9 percent serves as a striking indicator regarding the adequacy of resources allocated to improving the quality of educational services.

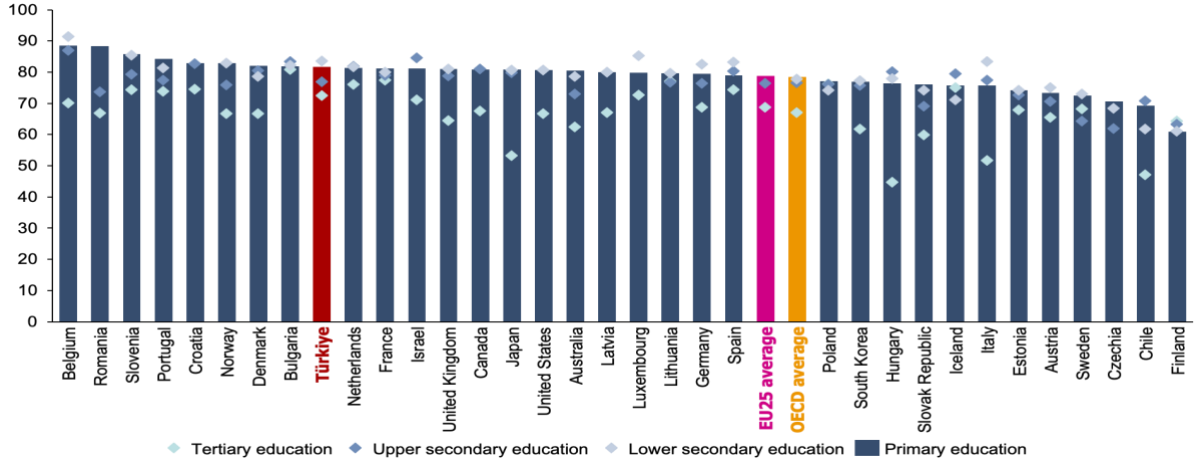
Figure 6: Breakdown of Total Education and MoNE Expenditures by Personnel and Other Expenditures (2025)



Source: Based on Ministry of Treasury and Finance and MoNE data (MoNE 2025 Budget Report and Activity Report), Yılmaz 2026, TEPAV calculations

A comparison with OECD countries also reveals that the share of personnel expenditures in Türkiye is relatively high, both within total education expenditures and within current expenditures. According to OECD data, in 2021, the share of personnel expenses in total current expenditures in Türkiye ranged between 82% and 84% at the primary and lower secondary levels, while the OECD average stood at 78%. When MoNE data for the same year is evaluated excluding current transfers, this ratio reaches 90.3% overall.

Figure 7: Share of Personnel Expenses in Current Expenditures by Education Level (2021)



Source: OECD Education at a Glance, 2024

In Türkiye, the resources allocated to education by the top 20 percent of households by income exceeded 16 times the amount allocated by the lowest-income households (TURKSTAT, Household Budget Survey). Particularly with the rise in inflation, increasing housing costs for

low-income households have put pressure on food and education expenditures; this has led to a decline in the share of these expenditure categories within total household consumption expenditures (Table 4). This decline in education expenditures has further deepened existing inequalities for children living in low-income households.

Table 4: Trends in Household Consumption Expenditures—Total and the Poorest 20%

Expenditure group	2022 Total (%)	2022 Poorest 20% (%)	2023 Total (%)	2023 Poorest 20% (%)	2024 Total (%)	2024 Poorest 20% (%)	2025 Total (%)	2025 Poorest 20% (%)	2026T Total (%)	2026T Poorest 20% (%)
Food	22.9	36.1	20.6	36.6	18.1	30.4	17.3	29.2	17.1	28.5
Housing	22.4	29.4	23.9	29.2	26.0	33.2	29.3	38.7	30.3	40.5
Food + housing	**45.3**	**65.4**	**44.5**	**65.8**	**44.1**	**63.6**	**46.6**	**67.9**	**47.4**	**69.0**
Education	1.4	0.3	1.0	0.2	1.6	0.5	1.8	0.2	1.9	0.2
Other	53.4	34.3	54.5	34.0	54.4	35.9	51.6	31.9	52.6	31.0
Total	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**101.9**	**100.2**

T: Estimate

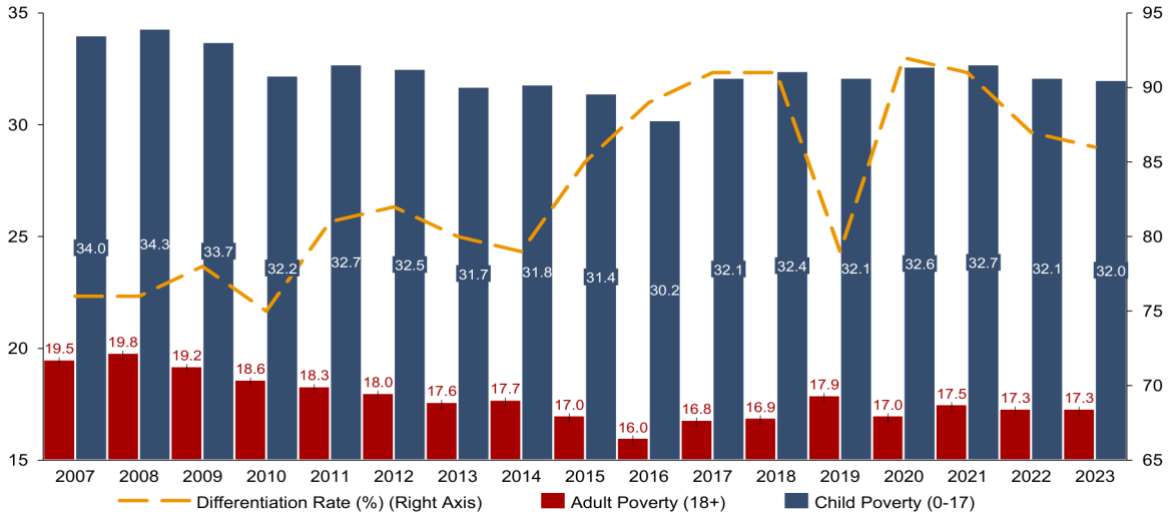
Source: Yılmaz 2026

An examination of the MoNE's performance program and budget results reveals that the resources allocated to access to education and equal opportunity remain low. In 2025, resources allocated to access to education and equal opportunity under the basic education program remained at 2.2% of total spending (Yılmaz, 2026). Particularly given that child poverty is notably high in Türkiye, subprograms addressing the need for school-based social protection expenditures must be strengthened.

Poverty is much more prevalent among children in Türkiye. According to calculations based on TURKSTAT Income and Living Conditions Survey microdata[2], the poverty rate among children stood at 32% in 2023, while the rate among adults was 17.3%. The child poverty rate is approximately 85% higher than the adult poverty rate. Approximately one in every three children has lived in a poor household over the past 20 years. Child poverty, which stood at around 34% in the early 2000s, fell to 30% by 2016 but began to rise again—partly due to the inadequacy of public policies implemented in the subsequent period—reaching around 32% (Figure 8). Between 2005 and 2023, the child poverty rate ranged from 30.2% to 34.3%, while the number of children living in poverty ranged from 6.9 to 7.6 million. In 2023, the number of children living in poverty reached 7.1 million (Yılmaz, 2026).

[2] Calculated as 60% of the median income per equivalent adult (OECD equivalence scale).

Figure 8: Child and Adult Poverty and Disparities in Türkiye



Source: Yılmaz, 2026 (based on TURKSTAT data)

The age group with the highest rate of people at risk of poverty or social exclusion—defined as the share of those affected by at least one of the following: relative poverty, material and social deprivation, or low work intensity—is also children in the 0–17 age group. This situation also serves as an indicator of the inadequacy of social programs, particularly automatic stabilizers, and tax support measures targeting households with children.

EU data indicate that the marked difference between adult and child poverty is linked to the structure of social transfers provided as part of poverty reduction efforts, which protect adults more than children. According to Eurostat data, while social transfers reduce child poverty by an average of 45.6 percent in EU countries, this rate remains quite low in Türkiye at approximately 19.3 percent. Finland, Poland, Ireland, and Hungary stand out as the countries where social transfers are most effective in reducing child poverty (Tekdemir, Yılmaz, 2020; Yılmaz, 2026). In contrast, the average reduction in adult poverty following social transfers stands at 50.8 percent in EU countries and 45.5 percent in Türkiye (Table 5). The fact that Türkiye has come closer to the EU average in reducing adult poverty but lags significantly behind in terms of child poverty indicates that the current social protection system has a limited impact on children.

Table 5: Changes in Child and Adult Poverty After Social Transfers (2022)

Country	Children (0–17) Before Social Transfers (%)	Children (0–17) After Social Transfers (%)	Change in Child Poverty (%)	Adults (18–64) Before Social Transfers (%)	Adults (18–64) After Social Transfers (%)	Adult Poverty Change (%)
Finland	28.9	9.5	-67.1	28.9	12.7	-56.1
Poland	41.1	14.3	-65.2	33.5	13.0	-61.2
Ireland	38.9	15.4	-60.4	31.5	10.2	-67.6
Hungary	25.3	10.1	-60.1	26.0	12.3	-52.7
Germany	36.4	15.0	-58.8	27.9	13.5	-51.6
Denmark	24.0	10.1	-57.9	27.7	12.8	-53.8

Slovenia	21.4	9.3	-56.5	27.1	10.8	-60.1
Norway	29.0	13.4	-53.8	29.3	13.1	-55.3
Belgium	30.5	14.1	-53.8	29.9	11.5	-61.5
Estonia	29.3	13.6	-53.6	27.9	16.0	-42.7
Lithuania	36.6	17.8	-51.4	27.7	15.8	-43.0
Czech Republic	23.9	11.8	-50.6	19.9	7.7	-61.3
Austria	37.9	19.2	-49.3	32.6	13.5	-58.6
Sweden	32.4	17.2	-46.9	28.1	15.6	-44.5
Slovakia	41.3	22.1	-46.5	33.8	12.7	-62.4
Switzerland	31.6	17.1	-45.9	26.2	12.5	-52.3
EU-27	**35.5**	**19.3**	**-45.6**	**31.1**	**15.3**	**-50.8**
France	38.9	21.7	-44.2	33.2	14.5	-56.3
Croatia	27.8	16.0	-42.4	26.6	13.3	-50.0
Portugal	30.2	18.5	-38.7	29.5	15.6	-47.1
Netherlands	20.3	12.7	-37.4	24.2	14.2	-41.3
Serbia	32.2	20.3	-37.0	32.4	19.0	-41.4
Bulgaria	40.9	25.9	-36.7	32.5	17.5	-46.2
Romania	40.7	27.0	-33.7	33.7	20.0	-40.7
Greece	32.9	22.4	-31.9	35.8	18.9	-47.2
Italy	36.8	25.4	-31.0	34.3	19.6	-42.9
Spain	37.4	27.8	-25.7	34.6	19.0	-45.1
Türkiye	**42.2**	**34.2**	**-19.0**	**34.3**	**18.7**	**-45.5**

Source: Tekdemir, Yılmaz 2020; Yılmaz, 2026; Eurostat, 2025 (60% of Median Equivalized Income)

While public education expenditures in Türkiye have fluctuated over time, the general trend shows a decline parallel to the decrease in the number of students. The fact that income-based inequality and poverty are higher among children than among adults, coupled with children's relatively limited access to social assistance, necessitates the strengthening of social protection policies targeting children. In this context, it is important to develop and expand school-based social protection programs that ensure direct and effective outreach to children.

3. Planning, Resource Allocation, and Budgeting for Education Expenditures in Türkiye

Institutional management in Türkiye is carried out within the framework of five-year strategic plans, three-year performance programs, and budgets that complement macro-level plans and policy documents. Additionally, mid-year institutional review processes are conducted to evaluate the results of implementation throughout the year. Accountability is fulfilled following

the completion of the budget year through the review and approval of final accounts, as well as through activity reports published in April of the following year.

The performance-based program-budget system, launched in 2021, is structured around programs, subprograms, activities, and sub-activities. The program-based budget aims to strengthen the link between medium- and long-term policy and planning documents and public expenditure programs. The allocation of appropriations on an activity- and project-by-project basis helps ensure a clear relationship between the resources used, the activities carried out, and the targeted outputs. Within this framework, the MoNE's 2026 budget includes a total of 16 subprograms under 7 programs.

Table 6: MoNE 2026 Budget Programs, Subprograms, and Percentage Allocations

PROGRAM CLASSIFICATION	2026	Percentage Distribution
Social Inclusion of People with Disabilities and Special Education	***111,363***	***5.73***
Access to Education and Equal Opportunity	61	0.00
Special Education and Counseling	111,302	5.73
Lifelong Learning	***42,207***	***2.17***
Access to Education and Equal Opportunity	45	0.00
Non-Formal Education	42,162	2.17
Assessment, Selection, and Placement	***1,190***	***0.06***
Basic and Secondary Education Measurement and Evaluation	1,190	0.06
Secondary Education	***573,120***	***29.48***
Religious Education	85,454	4.40
Access to Education and Equal Opportunity	37,592	1.93
General Secondary Education	219,633	11.30
Vocational and Technical Education	230,441	11.85
Basic Education	***1,011,016***	***52.01***
Religious Education	61,293	3.15
Access to Education and Equal Opportunity	20,051	1.03
Preschool and Primary Education	929,671	47.82
International Education Cooperation and Education Abroad	***15,159***	***0.78***
Education Cooperation and Education Abroad	12,000	0.62
Access to Education and Equal Opportunity	3,159	0.16
Management and Support Program	***189,912***	***9.77***
Inspection, Audit, and Advisory Services	1,657	0.09
Senior Management, Administrative, and Financial Services	188,255	9.68
Grand Total	1,943,966	100.00

Source: MoNE 2026–2028 Performance Program and Budget

Approximately 80% of education expenditures in Türkiye are funded by the public sector. While the MoNE accounts for the largest share of public education expenditures under the central government budget, universities constitute the second-largest institutional group.

The general structure and operation of the budget preparation process in Türkiye also apply to public institutions with education budgets. The primary factor distinguishing these institutions from other agencies under the central government is their access to off-budget funding

sources. These sources include revolving fund revenues, school-parent association funds, international grants, and research grants.

In Türkiye, there is a need to prepare and implement a well-defined school budget in line with needs and priorities. The budget preparation and implementation process takes place within the institution in a traditionally centralized structure.

Budget Preparation

Although legal texts indicate that the budget process in Türkiye officially begins in the first week of September and ends in the last week of December, the process actually begins in June with a budget letter sent to institutions by the Presidency of Strategy and Budget (SBB).

Pursuant to Article 16 of the Public Financial Management and Control Law No. 5018, the budget preparation process for the central government in Türkiye begins with the publication in the Official Gazette of the Medium-Term Program (MTP), which is approved by the President no later than the end of the first week of September in accordance with the requirements of development plans, strategic plans, and general economic conditions, and which includes macroeconomic policies, principles, targets, and key economic indicators. This means that, according to the law, preparations for the budget begin approximately four months before the start of the fiscal year. By initiating the budget process, the MTP aims to shape public policies and practices based on strategic objectives, direct resource allocation within this framework, and ensure confidence in these policies.

In Türkiye, the budget is prepared on a three-year basis. However, the first year constitutes the current-period budget, which is voted on by Parliament, while the following two years consist of forward-looking projections. The MTP includes three-year budget ceilings for each institution, indicating the upper limit for budget preparations.

Following the publication of the MTP, the Budget Call and its accompanying Budget Preparation Guide, as well as the Investment Circular and its accompanying Investment Program Preparation Guide, are prepared by the Presidency. These documents are published in the Official Gazette no later than September 15; public administrations are expected to prepare their budget proposals in accordance with the principles set forth in these guides and the appropriation ceilings specified in the MTP.

Public administrations prepare their expenditure proposals, along with justifications, taking into account appropriation requests from central and provincial units, and submit the proposals—signed by authorized officials—to the Presidency by the end of September at the latest. Relevant legislation allows for discussions with officials of public administrations regarding revenue and expenditure estimates following the submission of the proposals. Within the framework of established budgetary practices, the SBB conducts these discussions on behalf of the Presidency with general and special budget administrations that prepare performance programs and budget proposals. The budget proposals, finalized as a result of these discussions, are submitted to the President for approval. Law No. 5018 stipulates that “The general budget revenue proposal is prepared by the Presidency, while revenue proposals for other budgets are prepared by the relevant administrations.” Within this framework, revenue proposals for the general budget are prepared by the Revenue Administration (GİB), which is affiliated with the Ministry of Treasury and Finance, on behalf of the Presidency.

Although the law stipulates that the budget preparation process officially begins on September 15, established budget practice dictates that public administrations actually begin their

preparations in June. The SBB shares the guidelines to be used in budget preparations in a letter sent to agencies in June and requests that agencies prepare their budget proposals throughout July and August. Thus, agencies complete a significant portion of their proposal work before the Budget Call and related guidelines are officially published. Agencies and public administrations under the central government prepare their budget proposals in July based on the Medium-Term Program (MTP) published the previous year. The SBB conducts budget consultations with the relevant administrations throughout August and into the first days of September. Following the official publication of the Budget Call and its accompanying documents in September, the budget preparation process enters its final stage.

The budget proposal prepared by the SBB on behalf of the Presidency—including revenue and expenditure estimates, the articles of the budget law, and the schedules and other documents attached to the law—is submitted to the Grand National Assembly of Türkiye (GNAT) at least 75 days before the start of the fiscal year (Table 7).

Table 7: The Budget Preparation and Approval Process in Türkiye

Time	Key Documents and Process
First Week of September **(End of May, prior to the amendment)**	***Publication of the Medium-Term Program Determination of the Budget's Macro-Fiscal Framework*** Presidential approval: • Presidency of Strategy and Budget (Ministry of Development) • Ministry of Treasury and Finance
September 15 **(Until the end of June, prior to the amendment)**	***Preparation of Budget Calls and Budget Preparation Guides and Documents*** • Publication of the Budget Preparation Guide and • Investment Program Preparation Guides
End of September (June–July)	***Preparation of Performance Programs and Budget Proposals by Institutions***
End of September–Early October **(August–September)**	***Review of Performance Programs and Budget Proposals by Central Actors and Consultations with Institutions*** • Conducting budget negotiations with spending units
October 17	***Preparation and Submission of the Draft Budget Proposal to Parliament*** • Preparation of revenue budget estimates • Preparation and Submission of the Central Government Budget Proposal to Parliament
End of December	***Debate and Approval of the Budget Proposal in the Grand National Assembly of Türkiye*** Deliberation in the Committee on Plan and Budget Deliberation in the Plenary

Source: Yılmaz, 2026

Approval of the Budget

The fundamental process through which the legislature exercises its absolute power over the executive—and thereby its budgetary authority—is the enactment of the budget by parliament. Within this framework, the following key stages take place:

- Deliberation of the Budget in the Committee on Plan and Budget
- Deliberation of the draft law on the previous year's final accounts
- Submission of the Budget Bill and the Final Accounts Bill by the Committee on Plan and Budget to the Plenary
- Deliberation of the budget in the Plenary and its entry into force at the start of the fiscal year (January 1)

As a requirement of the legislature's budgetary authority (the power of the purse), the parliamentary process for the budget begins when the budget bill is submitted to the Grand National Assembly of Türkiye as a package (no later than the night of October 17). The budget bill is first debated in the Committee on Plan and Budget. After completing its deliberations, the Committee forwards the approved budget text, along with its annexes, to the Plenary. The Plenary reviews the submitted text within 20 days and finalizes it by the start of the fiscal year.

The Committee on Plan and Budget has the authority to make any and all amendments to the budget proposal. Consequently, the Committee has the power to make any changes it deems necessary to the Presidential proposal without being subject to any restrictions. However, the amendments made to the budget proposals in the Committee are negligible in scope (Yılmaz, Biçer, 2010).

The Plenary of the GNAT deliberates on and votes on the central government budget bill based on its articles and the revenue and expenditure schedules by public administration. Members of the GNAT express their views on public administration budgets during the Plenary's deliberations on each budget, but they may not propose measures that increase expenditures or reduce revenues. In other words, no provision that increases the budget deficit may be included in the budget text coming from the committee.

Preparation of the Education Budget

Within the framework of the process outlined above, the MoNE and universities prepare their own budget proposals. In this section, the processes related to the preparation and implementation of the education budget are examined based on the MoNE budget.

A. Review of Existing Programs

At the central government level, public administrations—primarily the MoNE and universities—are required to prepare strategic plans and performance programs in accordance with Article 9 of Law No. 5018. Under this approach, which has been in place since the first half of the 2000s, public administrations establish their missions and visions in line with development plans and relevant legislation, and define their strategic objectives and measurable targets. The performance of these administrations is also evaluated based on indicators related to these targets.

In the new budget system, the aim is to strengthen the link between the strategic plan and the budget through performance programs that are consistent with the three-year program-based budget structure. Within this framework, the institutional planning and budgeting process consists of the following five elements, based on the principles of effectiveness and accountability:

- Strategic Plan
- Performance Program
- Budget

- Institutional Financial Status and Expectations Report
- Activity Report

The budget preparation process begins by taking into account the objectives and targets outlined in the institution's strategic plan, in line with the core policies established in the previous year's Medium-Term Program (MTP). Institutions' budget proposals are reviewed by program within the framework of indicative budget ceilings. Internal preparations for the performance program begin with a call for proposals published in May; the preparation of budget proposals for the following year and the two subsequent years, based on existing programs, subprograms, and activities, begins in June. Proposals are prepared using the budget preparation guide and the tables attached to it.

With the transition to the program-based budgeting system, aligning the performance program with the budget's classification structure—particularly at the subprogram level—has ensured that the two processes are carried out in a more integrated manner. Although there is no separate budget preparation process specific to the MoNE, the institutional expertise and practical experience of individual agencies lead to differences in how budget preparations are conducted. The MoNE has been conducting its budget preparation work through a detailed reporting system it has developed over the years. In evaluating subprogram and activity appropriations targeting specific groups and services—such as students with disabilities, students in transportation-based education (taşımalı eğitim, under which students from small rural settlements are transported daily to central schools), and students residing in boarding schools—the framework established by relevant legislation and legal obligations play a significant role.

The contributions made by civil society organizations and other stakeholders to the budget preparation process through information sharing and active participation are quite limited. It appears that no established practice has been formed within the Ministry to institutionalize and regularize stakeholder participation. Similarly, it is difficult to say that civil society organizations have developed concrete demands for effective participation in the process or sustainable models of cooperation. The results of the survey conducted by TEPAV as part of this study, along with the presentations and evaluations made during the workshop, also support this finding.

B. Budget Call and Preparation of Budget Proposals

Ministry budget proposals are prepared at the program level based on studies conducted by the relevant general directorates using available information and data, and under the coordination of the Ministry's Directorate of Strategy Development. During the preparation process, the budget preparation guide and its appendices published by the SBB serve as the basis; tables related to the proposals are prepared through the Ministry's budget system. In calculating budget costs, quantitative parameters such as student and teacher counts, coefficients that determine how student numbers are reflected in the budget, the number of buildings, and similar factors are utilized. For this reason, initial budget estimates are projections based on current numerical data and established parameters.

Another issue that needs to be evaluated in terms of the program-based budgeting system is the determination of budget ceilings based on economic codes. The fundamental logic of the program-based budgeting approach requires that resource allocation and the associated budget ceilings be determined at the program level rather than by expenditure type. After preparing the draft budget proposal, the MoNE makes the necessary preparations regarding

appropriation proposals that exceed the ceiling and uploads the first set of estimates to the system. Discussions, which begin with service programs, are conducted in two separate ways—current and capital budgets—based on activities and projects (Yılmaz, 2026).

Within the Ministry, there is no established work culture or institutional mechanism for conducting structured consultations with civil society organizations (CSOs) and relevant stakeholders during the budget preparation process. However, consultations with civil society representatives prior to budget discussions with the SBB would contribute to the identification of priorities, the evaluation of program implementation strategies, and the reflection of societal needs in the budget process. Therefore, it is recommended that an institutional participation mechanism be established, based on the strategic plan, performance program, and activity reports, through which CSOs and other stakeholders can submit their views.

In this proposed process involving CSOs, sharing the views and assessments submitted to the MoNE with the public in the form of a report will not only strengthen budget transparency and accountability but will also contribute to enhancing the effectiveness and efficiency of the Ministry's and participating organizations' work.

C. Consultation on Budget Proposals with the SBB

Based on the budget calendar it has announced, the SBB conducts consultations with budget-covered institutions from the beginning of July through the first week of August. During these consultations, institutional requests are evaluated within the budget ceilings set forth in the Medium-Term Program (MTP) and in conjunction with relevant cost calculations. Proposals that exceed the established ceilings, as well as institutions' requests for additional appropriations, are also included in the scope of these discussions. During the negotiations, current policy priorities and planned new programs are addressed first, followed by an assessment of appropriation levels and total budget sizes.

At this stage of the process conducted with the SBB, the participation of CSOs and other stakeholders remains virtually nonexistent. Participation takes the form of CSOs' efforts to convey their views and requests to the relevant ministries, rather than through institutionalized and regular consultation mechanisms. During the workshop, participants raised this issue and emphasized the need to develop institutional mechanisms to ensure civil society participation.

With the publication of the Medium-Term Program (MTP) in the first half of September, budget ceilings are updated. Like other institutions, the MoNE finalizes its proposal in line with the updated ceilings and submits it to the SBB. Following the necessary reviews and checks, the SBB finalizes the budget.

D. Parliamentary Debate and Approval of the Budget

The central government budget proposal is submitted to the GNAT at least 75 days before the start of the fiscal year. The budget package is finalized after approximately 55 days of deliberation in the Committee on Plan and Budget and 20 days in the Plenary. However, given the number of institutions covered by the central government budget and the size of the budget, the time allocated for parliamentary review is considered insufficient. It is believed that extending the debate period and effectively involving relevant specialized committees in the process could improve the quality of budget reviews and increase opportunities for civil society organizations to participate.

It is important to analyze the fundamental problems of the education system by linking them to budget programs and to discuss policy options for addressing these problems in terms of

resource allocations. At this point, it becomes important for civil society organizations to analyze education-related issues using program and budget terminology and present them to Parliament. However, for this to happen, CSOs need to develop budget literacy regarding programs, subprograms, and activities. In the absence of this, it is observed that a sufficiently strong link cannot be established between education policies and programs, activities, and appropriations during parliamentary debates.

The fact that budget deliberations are influenced by current political debates also makes it difficult to adequately assess policy and program priorities. In a study by Yılmaz and Biçer (2010), it was calculated that changes made to budget proposals submitted by the government in the post-2000 period amounted to only one per thousand. This ratio, which showed no significant change in the subsequent period, indicates that the parliament's influence over budget proposals is quite limited.

During budget deliberations, issues such as rising absenteeism in the education system, the consequences of extended schooling, the adequacy of support for teachers and students, programs for families, and the fight against addiction must be addressed in a more systematic manner. For example, concrete programs and measurable goals aimed at reducing absenteeism should be developed by assessing its relationship to educational quality. Similarly, efforts to combat addiction should be integrated into school programs and curricula. In these areas, there is a need for more active participation and institutional ownership by relevant stakeholders, particularly the GNAT and civil society organizations (CSOs).

The GNAT's final account deliberations, during which it evaluates the results of the previous fiscal year, take place within the 75-day period during which the budget proposal for the coming year is discussed. Placing greater emphasis on the new budget proposal during this process prevents adequate scrutiny of the previous year's implementation results and weakens parliamentary oversight of the education budget. Therefore, there is a need for an integrated working model that links budget approval with the oversight of implementation results. Furthermore, the failure to report budget outcomes at the activity and sub-activity levels limits both parliamentary oversight and the public's ability to make informed assessments. The contribution of civil society organizations to the process through field findings and implementation examples will support a results-oriented evaluation of the budget and strengthen accountability.

E. Budget Implementation and Monitoring

The central government budget is approved by the GNAT in the second half of December and takes effect on January 1, the start of the fiscal year. However, the participation of civil society—which is observed, albeit to a limited extent, during the budget's preparation and parliamentary deliberation phases—weakens further during the implementation and monitoring process. This situation makes it difficult to independently evaluate the outcomes of budget policies and to discuss them in the public sphere.

The Ministry of Treasury and Finance discloses the monthly performance of the central government budget to the public by institution, program, and key economic indicators. In contrast, the MoNE does not publish a comprehensive report or bulletin that regularly evaluates the implementation results of the education budget at the program, subprogram, and activity levels. The fact that current reporting is largely limited to aggregated financial data makes it difficult to track which targets expenditures are directed toward, the extent to which established indicators are being met, and the resulting outcomes.

One of the key documents evaluating the course of budget implementation throughout the year is the Institutional Financial Status and Expectations Report. Published mid-year, this report serves as an important monitoring tool as it outlines budget realizations for the first six months, expectations for the second half of the year, and planned activities. Nevertheless, it appears that the report is not sufficiently analyzed, particularly by CSOs, academic circles, and other stakeholders in the education sector, and that the level of opinion-forming based on the report remains quite limited. On the other hand, the root of the problem is not solely that this document is not sufficiently examined by stakeholders. In the 2023 Open Budget Survey, Türkiye's Mid-Year Review document scored 48 out of 100 and was classified as "inadequate" (Table 8). Therefore, bringing the document's scope and level of detail in line with international standards and ensuring its systematic use by stakeholders are two complementary requirements.

The systematic review of the MoNE's mid-year report by civil society organizations, the sharing of the results with the public, and opening them up for discussion with the participation of relevant stakeholders are crucial for the transparency and accountability of budget implementation. The findings obtained through these efforts will not only highlight issues related to the implementation of the current budget but will also provide information for the preparation of the following year's budget. The fact that such a feedback mechanism is underdeveloped results in the financial reports—which Law No. 5018 envisions to strengthen accountability—remaining limited both in terms of content and stakeholder ownership. Therefore, it is necessary to develop financial reports to encompass activity and performance outcomes and to establish institutional participation mechanisms through which these reports will be regularly evaluated with relevant stakeholders.

4. CSO Participation in the Preparation and Implementation of the Education Budget and Its Effectiveness on Budgetary Outcomes

4.1. The Issue of Participation in Education and Its Outcomes

4.1.1. Conceptual Framework: Why Is Participation in the Education Budget Necessary?

Education budgets encompass not only the technical allocation of public resources but also fundamental normative goals such as equal opportunity, human capital accumulation, and intergenerational justice. For this reason, the processes of preparing, implementing, and auditing education budgets carry special analytical significance in terms of participation and transparency, going beyond general budget governance discussions. According to the framework developed by the International Budget Partnership, budget governance is defined as a holistic model in which the dimensions of **transparency, participation, and oversight** are addressed together. If these three dimensions do not function in tandem, the budget process loses its democratic legitimacy, and the capacity for societal priorities to be reflected in resource allocation decisions weakens.

When evaluated within the framework of Milton Friedman's four categories of spending, the government budget falls under the category of "spending someone else's money for someone else's benefit"; consequently, both cost consciousness and a focus on benefits are structurally weakened. According to Friedman's matrix, the highest efficiency is achieved when individuals spend their own money for themselves; however, in the public spending model—where the owner of the resource and the beneficiary are distinct—both spending discipline and the capacity of spending to generate social benefits decline. This finding indicates that inefficiency in public spending must be explained not only by "bad faith" but also by structural incentive

issues. According to Friedman, the solution lies in involving "others"—that is, the beneficiaries of public services—in the decision-making process; in other words, in strengthening participation. Participation provides the opportunity to increase cost awareness and benefit-orientation by involving both the beneficiaries of spending and those who bear its costs in the budget process (Friedman and Friedman, 1980).

Friedman's thesis is supported by the empirical literature. Indeed, in their study using data from South Korean local governments for the 2012–2018 period, Park, Butler, and Petrovsky (2023) demonstrate that the participation and deliberation dimensions of participatory budgeting are strongly and positively correlated with fiscal balance; in contrast, the effect of the dimension related to the delegation of authority to participants remains weak. In other words, what is decisive is not the magnitude of the resources allocated to the participatory process, but the quality of the process itself. The mechanism proposed by the authors operates through two channels: increased budget transparency and enhanced citizen budget literacy. Together, these two channels mitigate the principal–agent problem arising from the information asymmetry between the executive branch and citizens in traditional budgeting. The same study also notes the risk that participation may steer public officials toward short-term and easily observable outcomes; it emphasizes that there is a trade-off between inclusivity (participation) and decision quality (deliberation). Therefore, when carefully designed, participation is a tool that improves budgetary outcomes.

Arnstein's (1969) "Ladder of Participation" model provides an instructive framework for understanding the concept of participation. In this model, participation is conceptualized as an eight-rung continuum ranging from "manipulation" and "therapy" at the lowest rung (the non-participation level) through "informing," "consultation," and "placation" (the symbolic level of participation), all the way to "partnership," "delegated power," and "citizen control" (genuine citizen power). Türkiye's position according to this model is quite striking: As will be discussed in detail in the following section, according to the results of the Open Budget Survey (OBS) 2023, Türkiye's score in the category of public participation was measured as "zero." This score places Türkiye below even the lowest rung of the ladder; indeed, the "informing" rung (the third rung of the ladder) was not adequately met due to the failure to publish the Citizens Budget on time.

The reason why participation is a structural necessity is made clear by data on education financing and socioeconomic inequality in Türkiye. In Türkiye, the public sector's share of total education spending rose to 78% in 2023, while the private sector's share fell to 22%. This trend reinforces the public budget's dominant role in education financing and, consequently, makes the question of how budget decisions are made all the more urgent. In contrast, these decisions are made without public participation, leading to profound inequalities: According to 2023 data, the child poverty rate stands at 32.0 percent—nearly twice the adult poverty rate (17.3 percent); at the regional level, child poverty ranges from 12.9 percent in Istanbul to 72.9 percent in the Van-Muş-Bitlis-Hakkari region—a difference of nearly sixfold. Even more striking is the fact that social transfers in Türkiye can reduce child poverty by only 19 percent; this rate is well below the European Union average (45.6 percent) (Yılmaz, 2025). These data demonstrate that priorities for children and disadvantaged groups are not sufficiently taken into account in the budget process and that participatory mechanisms could serve as a structural tool to ensure these priorities are reflected in budget allocation decisions.

In light of this conceptual framework, it is necessary to assess the state of Türkiye's budget governance based on international standards using the findings of the OBS 2023.

4.1.2. Open Budget Survey 2023 Findings: An Overview of Budget Governance in Türkiye

Box 1. About the Open Budget Survey

Conducted by the International Budget Partnership, the Open Budget Survey (OBS) is an international comparative study that measures the extent to which public budgets are transparent, participatory, and accountable. The study focuses on central government budget processes and assesses citizens' access to information regarding the planning, use, and oversight of public resources.

The OBS is based on a standardized and detailed survey system and bases its assessments solely on publicly available and officially published documents. Survey results are classified into three main categories and serve as the basis for quantitative measurements.

These categories are:

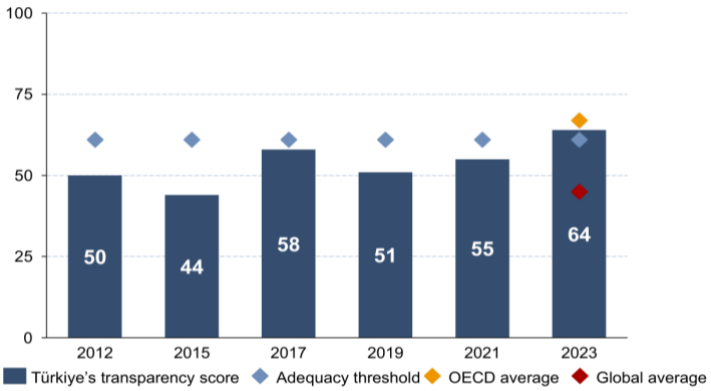
- Budget Transparency measures whether the eight key budget documents expected to be published at various stages of the budget process are released on time and are substantively adequate.
- Public Participation assesses the extent to which executive, legislative, and oversight bodies provide citizens with opportunities to participate in the budget process.
- Budget Oversight, meanwhile, focuses on the oversight capacity of the legislature and supreme audit institutions, such as the Turkish Court of Accounts (TCA), over the budget.

The OBS is published every two years and has been conducted regularly since 2006. The 2023 study is one of the most recent studies conducted to date and covers more than 120 countries (IBP, 2023a).

Budget Transparency: A Fragile Success with a Score of 64

According to the OBS 2023 results, Türkiye's budget transparency score was measured at 64 out of 100. This score is above the global average of 45 but below the OECD average of 67, and is only three points above the 61 threshold that the OBS defines as "adequate." An examination of Türkiye's historical trend reveals that the transparency score has not shown steady progress but has instead followed a fluctuating pattern: The score, which was 50 in 2012, dropped to 44 in 2015, rose to 58 in 2017, fell back to 51 in 2019, and then rose to 55 in 2021 and 64 in 2023 (Figure 9). This fluctuating trend suggests that progress in transparency is driven more by short-term decisions than by structural and lasting institutional transformation.

Figure 9: Changes in Türkiye's Budget Transparency Scores Over Time



Source: IBP

In its transparency assessment, the OBS analyzes eight key budget documents expected to be published at different stages of the budget process in terms of content, timeliness, and accessibility. The document-based comprehensiveness scores reveal that Türkiye's transparency performance is not uniform (Table 8).

Table 8. OBS 2023 Document-Level Comprehensiveness Scores (Türkiye)

Budget Document	Score (out of 100)	Assessment
In-Year Reports	**100**	**Comprehensive**
Enacted Budget	**89**	**Strong**
Pre-Budget Statement	**67**	**Adequate**
Executive's Budget Proposal	**67**	**Adequate**
Year-End Report	**59**	**Inadequate**
Mid-Year Review	**48**	**Inadequate**
Audit Report	**38**	**Weak**
Citizens Budget	**Published Late**	**Problematic**

Source: IBP, 2023b.

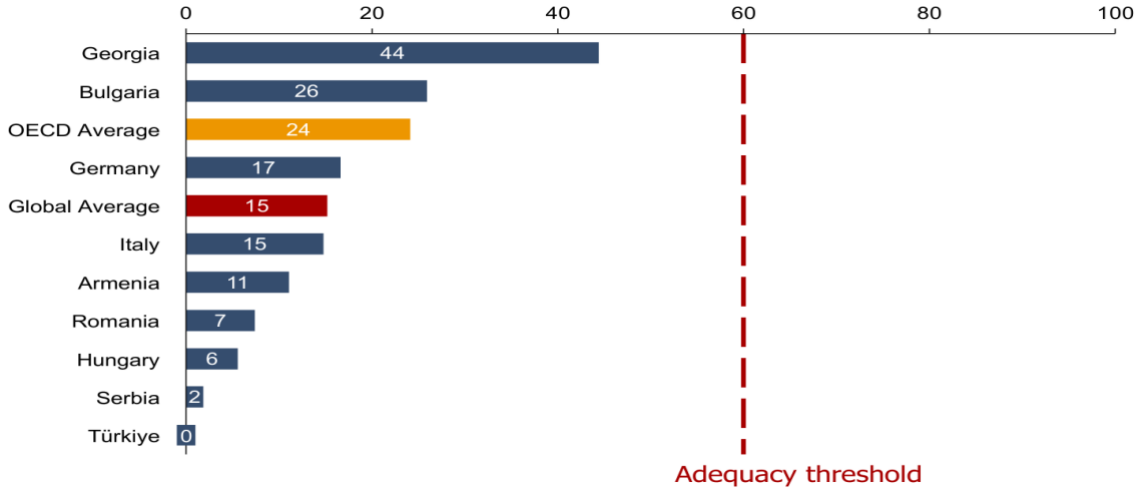
This table highlights two critical issues. First, the documents pertaining to the "accountability" phase of the budget cycle are relatively weak. Indeed, the Year-End Report (59) does not sufficiently include comparisons between borrowing forecasts and actuals, planned non-financial outcomes and actuals, and original macroeconomic forecasts and actuals. Furthermore, the Audit Report also received the lowest score, at 38 points. Second, the Citizens Budget was not published on time in 2022, the OBS reporting period. Yet the Citizens Budget serves as the first step toward citizen engagement in the budget process by making technical budget documents understandable; the failure to take this step indicates that even the information required as a prerequisite for participation is insufficient.

When evaluated from the perspective of the education budget, the MoNE's budget tables, program classifications, and performance indicators are published online, which ensures transparency in a technical sense. However, the failure to break down budget allocations by activity within the program budget system does not reveal, at the outset of the budget preparation process, for which specific tasks and investments the budget will be used. Furthermore, it is difficult to say that this information can be used by teachers, parents, students, unions, and civil society organizations in a way that could influence budget priorities. As a result, the education budget is relatively open in terms of access to information; however, it is taking shape as a closed policy arena in terms of public debate, feedback, and the generation of collective wisdom.

Public Participation: A Zero Score—A Structural Gap

According to the OBS 2023 report, Türkiye's public participation score was measured at **0 (zero) out of 100**. The global average is 15, while the OECD average is 24 (Figure 10). This score indicates that at no stage of the budget process—including budget preparation (executive branch), budget approval (legislative branch), monitoring of budget implementation (executive branch), and audit (TCA)—is there a formal, institutionalized channel through which citizens or civil society organizations can express their views or influence budget priorities.

Figure 10: Public Participation in Türkiye Compared to Other Countries



Source: IBP

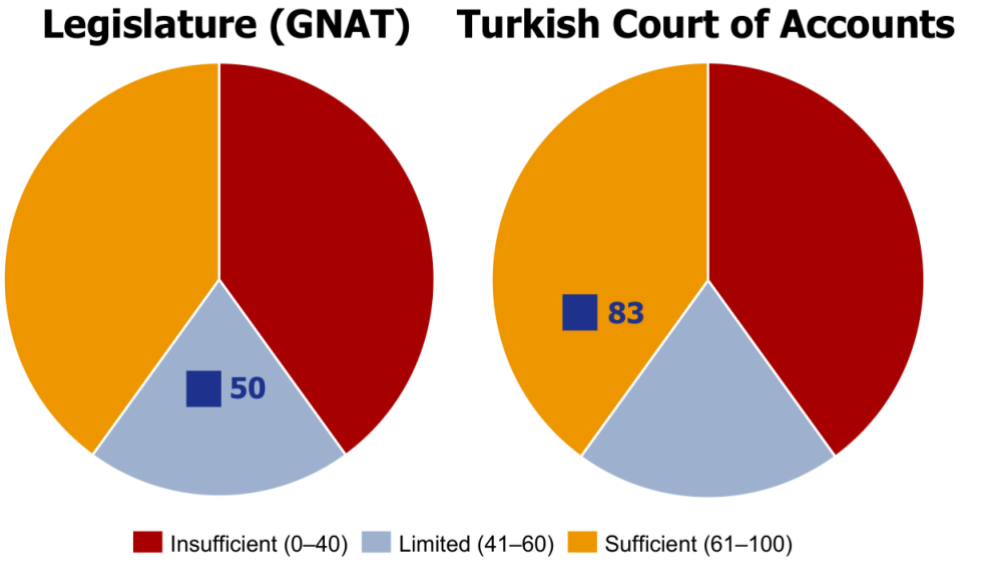
As shown in Figure 10, Türkiye lags behind all countries in the comparison group in terms of public participation in the budget process. The structural significance of a zero score becomes even more apparent when evaluated within the framework of Arnstein's ladder of participation: Türkiye falls short of even the lowest rung of the ladder, the "informing" level. Although the current structure is relatively open in terms of access to information, it exhibits a completely closed "technocratic transparency" with regard to public debate, feedback, and the generation of collective wisdom.

The composition of the comparison group makes this picture even more telling. In the OBS 2023 Türkiye country report, the transparency and public participation scores of the countries presented alongside Türkiye are as follows: Georgia 87/44, Bulgaria 79/26, Italy 76/15, Germany 76/17, Türkiye 64/0, Romania 62/7, Armenia 60/11, Serbia 51/2, and Hungary 22/6. Türkiye ranks 28th out of 125 countries in transparency—placing it in the top quartile—but ranks last in the group in terms of public participation. The fact that Hungary, with a transparency score of 22, lags far behind Türkiye yet ranks ahead of Türkiye in participation with a score of 6 demonstrates that the two dimensions can progress independently of one another and that the problem in Türkiye is not one of capacity but rather one of choice and design. The inclusion of Serbia from the Western Balkans in the comparison group directly aligns with the scope of the IBP regional program under which this study was conducted (IBP, 2023b).

Budget Oversight: 61 Points—An Unbalanced Structure

According to the OBS 2023 findings, when the legislative branch and the supreme audit institution in Türkiye are evaluated together, the total oversight score is calculated as 61, which corresponds to the "adequate" level according to the OBS classification. However, in addition to this overall score, there are significant differences in the performance of the legislative and audit institutions at different stages of the budget cycle. While the legislative body's oversight capacity in the budget process is assessed at a limited level of 50 points, the audit provided by the supreme audit institution indicates a strong performance with 83 points (Figure 11). Global averages were calculated at 45 for legislative bodies and 62 for supreme audit institutions. This indicates that the oversight function in the budget process is primarily carried out through audit institutions, whereas the legislature's financial oversight of the executive branch remains relatively limited.

Figure 11: Level of Legislative and Audit Oversight in the Budget Process in Türkiye



Source: IBP

While the GNAT assumes a relatively adequate oversight role during the planning phase of the budget process, its oversight capacity remains weak during the budget implementation phase. Consequently, the GNAT's relatively low score becomes particularly evident during the budget implementation phase. Indeed, while the legislature plays a relatively more active role in the preparation and approval of the budget proposal, critical decisions—such as the reallocation of appropriations, the use of unexpected revenues, and spending cuts in cases of revenue shortfalls—are left to the discretion of the executive branch.

When the OBS findings are evaluated as a whole, they indicate that while the capacity to produce budget documents exists in Türkiye, this information does not serve to translate societal priorities into decision-making processes. This disconnect is most clearly observed in the plan–budget–outcome chain, which consists of development plans, strategic plans, budget allocations, and activity reports.

4.2. Participation and Accountability

4.2.1. The Participation and Accountability Gap in the Plan–Budget–Outcome Chain

In Türkiye, the translation of public policies into resource allocation takes place, on paper, within a coherent hierarchical structure. This chain—which begins with long-term strategy and proceeds through the development plan, the medium-term program, the annual program, and the public investment program to reach the budget—is intended to ensure that policy priorities are systematically reflected in resource allocation decisions. The education sector constitutes one of the most important components of this chain: The Twelfth Development Plan includes ambitious targets such as school enrollment rates, education quality indicators, the reduction of regional inequalities, and the expansion of preschool education. In the Ministry of National Education's strategic plans, these targets are concretized at the levels of objectives, targets, and performance indicators. Grounding public investment projects in the principles of relevance, feasibility, and sustainability; conducting monitoring through the KaYa Information System on a quarterly basis; and determining investment priorities at the sectoral, regional, and project levels form the institutional infrastructure of this chain (Fendoğlu, 2025). On the other hand, the fact that information regarding activities—and particularly investment

projects—is disclosed with delays and is not presented within a framework that provides sufficient data for evaluation indicates that this is an area for improvement.

However, upon examining the functioning of this institutional structure, a clear disconnect is observed between plan targets and actual budget allocations. The most concrete example of this is the field of preschool education. The literature on the economics of education demonstrates that investment in early childhood yields the highest social return among all levels of education; the Twelfth Development Plan also explicitly prioritizes this area. In contrast, according to 2023 data, the share of preschool education in total education spending remained at only 7 percent—a rate that is extremely low when compared to higher education's 31 percent and secondary education's 23 percent. Considering that the highest rates of child poverty are observed in the 0–2 age group (30.2%) and the 6–9 age group (34.3%)—that is, precisely during the preschool and primary school years—the low level of investment in early childhood is not merely a matter of budgetary inefficiency but also a problem of opportunity inequality (Yılmaz, 2025).

Another dimension of the disconnect between planning and budgeting emerges in the question of the effectiveness of education spending. Türkiye's cumulative per-student expenditure for the 6–15 age group is approximately $25,000, placing it among the OECD countries with the lowest spending, and its PISA 2022 math performance, at approximately 453 points, falls below the OECD average (approximately 472). While real per-student spending in U.S. dollars stood at $2,259 in 2011, it reached only $2,062 in 2023, indicating that it has remained at nearly the same level over the past twelve years. The fact that some countries with similar spending levels—such as Latvia—achieve significantly higher performance than Türkiye highlights that the issue is not solely related to the amount of spending, but rather to how resources are allocated and monitored—that is, to mechanisms of participation and accountability.

In Türkiye, the foundation for applying participatory methods in the preparation of strategic plans that guide the budget process—as well as for informing public officials and service beneficiaries and ensuring their participation in the process—was laid within the framework of Law No. 5018 (Koçdemir, 2022). The linkage of objectives, targets, and performance indicators in the MoNE's strategic plans to budget programs also remains limited. Performance indicators are mostly input- and activity-oriented, such as the number of teachers, the number of classrooms, and the procurement of educational materials. In contrast, output- and outcome-oriented indicators—such as changes in learning levels, a reduction in regional inequalities, and the employment rate of graduates—are not adequately monitored. Activity reports also focus primarily on actual expenditures; they analyze only to a limited extent the effects of these expenditures on regional inequalities, differences between school types, or access to education for disadvantaged groups. The OBS 2023 Türkiye country report notes that the year-end report does not sufficiently include comparisons between borrowing projections and actuals, planned non-financial outcomes and actuals, and original macroeconomic projections and actuals. These shortcomings concretely highlight the weakness of the "accountability" phase of the budget cycle (IBP, 2023b).

On the other hand, it is difficult to say that performance programs—one of the fundamental documents of the program-based budgeting system and prepared with a three-year perspective—are used effectively enough in the budget process. The failure to comprehensively address these documents in parliament, among the public, and among relevant stakeholders prevents the relationship between performance targets and resource

allocations from being sufficiently scrutinized. Consequently, rather than serving as a fundamental tool guiding budget decisions, performance programs often remain merely documents that formally complete the budget process.

This disconnect becomes even more significant when considered alongside international findings on performance-based budgeting. Park (2019) demonstrates that local governments demonstrating institutional commitment to citizen participation use performance-based budgeting significantly more intensively, particularly during the strategic planning and performance evaluation phases. This finding holds direct relevance for Türkiye in that it demonstrates that participation is not a rival to performance-based program budgeting but rather a prerequisite that facilitates its operation: The ability of the program budgeting system, launched in 2021, to effectively establish the plan–budget–outcome chain depends on the integration of stakeholder participation into the system.

One of the most critical structural issues in this chain is that the monitoring process is completely closed off to civil society and education stakeholders. The public investment monitoring process in Türkiye is conducted on a quarterly basis via the Public Investment Information System (KaYa), an electronic platform (kaya.sbb.gov.tr), through reports submitted by implementing agencies and field visits by SBB experts; it is an entirely institutional and technical mechanism. There is no feedback channel in this process for teachers, parents, students, or civil society organizations. This situation is consistent with the OBS's zero participation score and confirms that the entire planning-budgeting-monitoring process is executive-centered and closed to the public. These disconnects in the plan–budget–outcome chain and the closed nature of the monitoring process necessitate a discussion on how to operationalize participation in the education budget—that is, through which mechanisms, which actors, and at which stages of the process they can be included.

4.2.2. Concretizing Participation in the Education Budget

Strengthening participation in the education budget requires concrete actors, mechanisms, and institutional arrangements—going beyond an abstract principle. In this context, three key dimensions stand out: the roles of civil society organizations in the budget process; school-level budget preparation and participatory budgeting practices; and a child-centered perspective on public financing. These dimensions must be addressed by evaluating international experiences alongside Türkiye's current institutional structure.

CSOs can play complementary roles at different stages of the budget process. During the budget preparation phase, they can contribute through consultation to needs assessments and priority-setting processes; during the budget implementation phase, they can serve as independent monitors and observers at the local level; and during the budget evaluation phase, they can conduct outcome analysis and accountability audits. In Türkiye, organizations and initiatives such as the Education Reform Initiative (ERG), the Education Volunteers Foundation of Türkiye (TEGV), the Early Childhood Development Civil Society Organizations Platform (ECD-P), TEPAV's Budget Monitoring Reports, and the Children's Movement (Çocuk Hareketi)—which operates within the GNAT—serve as concrete examples of this potential. At the international level, the International Monetary Fund (IMF) Fiscal Transparency Code, the OECD Principles of Budgetary Governance, and the Global Initiative for Fiscal Transparency (GIFT) systematically define norms that support citizen and CSO participation in the budget process (OECD, 2017). However, in Türkiye, institutionalized mechanisms for implementing these norms have not been sufficiently established.

In terms of implementing a participatory budgeting approach at the school level in Türkiye, the most suitable institutional framework currently available is the school-parent associations. Established under the Ministry of National Education's School-Parent Association Regulation, these associations possess the functions of raising funds, making expenditures, and making decisions through general assemblies at the school level; thus, they provide an existing legal framework upon which school-based budgeting practices can be built (Koçdemir, 2025). At the central level, the provisions of Law No. 5018 regarding strategic plans and performance programs, the budget preparation schedule, and activity reports, along with the annual Budget Call and Budget Preparation Guide, constitute the natural regulatory points to which participatory mechanisms can be linked. On the legislative side of budgetary authority, structures such as public accounts committees are a tool widely used in international practice for evaluating implementation results with stakeholder participation.

The most advanced model for the concrete implementation of participation at the micro level in the education budget is participatory school budgeting. The participatory budgeting movement, which began in 1989 in the city of Porto Alegre, Brazil, has now expanded to more than 11,000 implementations worldwide; approximately 15 percent of these are carried out at the school level. In this model, students, teachers, and parents identify their schools' needs, develop project proposals, and vote on the allocation of resources.

Box 2. School Participatory Budgeting: The Portuguese National Experience

Portugal is one of the few countries to implement school participatory budgeting on a national scale. Of the 1,127 schools participating in the program, 93% (1,046 schools) were actively involved in the process; 221,063 out of 530,853 students (46%) cast votes, and a total of 4,371 project proposals were submitted. A total of 720,710 euros was allocated for these projects (Abrantes et al., 2018). The process included the following stages: initiation by local stakeholders, design by school administration, announcement at the school, idea generation by students, transformation of ideas into projects, project presentation, voting, funding and implementation, reporting of results, and revision for the new term.

Students' views on the process reveal that participation strengthened not only resource allocation but also their capacity for democratic citizenship. Students have made statements such as, "I feel more important because I helped make decisions," "I understood the purpose of voting," and "I was able to make a change at my school" (Bartlett et al., 2020).

However, evaluating the Portuguese experience based solely on its first round would be misleading. Abrantes (2023), upon examining platform data from the program's fifth round (2020–21), found that the school participation rate dropped from 93% to 62.3%, and the student voting rate fell from 46% to 21%; furthermore, only a single proposal was generated in 36% of participating schools, which he noted impoverished the democratic process. The most significant finding for Türkiye, however, is this: the participation rate of schools in the Educational Territories of Priority Intervention Program (TEIP)—which covers schools with disadvantaged socioeconomic profiles—remained below the national average at 50 percent. This demonstrates that participatory school budgeting does not automatically produce equity; on the contrary, it can widen existing disparities by allowing schools with greater capacity to benefit more from the process. Shybalkina and Nabatchi (2024) also list similar risks in their study examining the administrative dimension of school participatory budgeting: uncertainty in the process steps, limited capacity for implementation and sustainability, difficulty in ensuring representational diversity in participation, the absence of mechanisms to effectively translate student input into school decisions, and the quality of the participatory experience. For this

reason, a pilot program designed in Türkiye should be launched in disadvantaged regions, and these schools should be provided with facilitation support, a preparatory grant, and teacher training.

The cost aspect, however, is often overemphasized in discussions of feasibility. Under the Portuguese model, the allocation is 500 euros per school; for schools with more than 500 students, it is 1 euro per student. When this same parameter is applied to the number of students in formal education in Türkiye, the resulting annual amount is well below one-thousandth of total education spending. Therefore, participatory school budgeting is not a matter of cost, but rather a matter of institutional will and design.

Another critical dimension of participation in the education budget is the child-centered public financing perspective. This perspective calls for evaluating the budget not only through line items directly targeting children but also through any expenditure that indirectly affects children's well-being. In Türkiye's Central Government Budget, the "Protection and Development of Children" line item accounted for only 0.23% of the total budget (15 billion TL) in 2023; its ratio to GDP stands at a symbolic 0.07%. By comparison, while Germany allocates 3.62% of its GDP and the EU-27 average allocates 2.37% to family and child-related expenditures, Türkiye's total expenditure ratio in this area stands at 0.45% (Yılmaz, 2025).

In response, as part of the work conducted by the Advisory Board of the Children's Movement in the GNAT: it is recommended that a public participation regulation defining the types of participation in budget processes be established; that a "participation officer" be appointed in every public institution, particularly in units under the Ministry of National Education; that a child participation guide be prepared for public administrations; and that pilot applications for a "participatory education budget" be launched within the Ministry. Within the same framework, the draft law on the national child monitoring system currently under preparation envisions monitoring children not only in terms of protection but also through developmental, educational, and social indicators; thus, it aims to establish the necessary data infrastructure for needs-based budget planning (Esen, 2025).

In terms of organizing participation at the local level, network models that integrate data generation with policy and investment decisions within the same structure are gaining prominence. The CT 3-5-9 Network, implemented in Connecticut, brings together policy, data, collaboration, and investment components within a single framework to ensure children reach targeted developmental milestones at ages 3, 5, and 9; it enables local organizations to incorporate families' needs into decision-making processes (Ülküer, 2025). While the Portuguese experience offers an example of how participation is designed within schools, this model demonstrates how participation can be linked to local support networks outside of schools. In the Turkish example, collaboration between school-parent associations and local civil society organizations provides the existing foundation for establishing a similar structure.

Digital tools offer significant potential for scaling up participation. In Portugal, the OPEscolas platform enables students to submit project proposals and vote online. In Türkiye, the existing digital infrastructure (the e-Government system, the Education Information Network (EBA), and widespread internet access) could serve as a foundation for developing similar platforms.

There are also empirical findings demonstrating the impact of participation on resource allocation. Cabannes (2015) analyzed more than 20,000 projects—with a total value exceeding 2 billion U.S. dollars—funded through 74 participatory budgeting cycles conducted in 20 cities across four continents. The study's findings show that projects targeting basic services are

prioritized without exception in participatory budgeting processes and that the share of such projects is particularly higher in poor cities. Furthermore, community participation in the monitoring and oversight process contributes to the implementation of projects at lower costs and to the better protection and maintenance of completed investments. However, the study also points out that, in most cases, participatory budgeting has not fundamentally transformed the power dynamics between local governments and citizens.

A systematic literature review by Bartocci, Grossi, and Mauro (2022), covering 139 studies published between 1989 and 2019, reveals that institutionalization is the most significant and persistent challenge in the field of participatory budgeting. It is a common pattern for participatory budgeting initiatives to be discontinued after one or two budget cycles; when continuity and a genuine impact on decision-making processes cannot be ensured, these initiatives risk becoming merely symbolic tools of legitimacy that reinforce existing power dynamics. The review also shows that studies have largely focused on municipal-level implementations, while examples at the central government level and experiences in emerging economies with relatively weak traditions of democratic governance have been examined only to a limited extent.

These findings indicate that regular and institutionalized mechanisms—going beyond one-time initiatives—are needed for participation to influence the allocation of resources in favor of basic services and disadvantaged groups. At the same time, this gap identified in the literature makes the education budget participation model—developed at the central government level and within the framework of a performance-based program-budgeting system in the context of an emerging economy—one of the original contributions this study offers to the international literature. When the institutional reform recommendations of the OBS 2023 Türkiye country report are concretized in the context of the education budget, they outline the following framework: The SBB should establish pilot mechanisms to ensure the participation of education stakeholders in the budget preparation process; during this process, direct engagement should be established with vulnerable groups such as low-income families, representatives of students with disabilities, and parents in rural areas. The GNAT should allow civil society organizations and experts in the field of education to present their views in the Committee on Plan and Budget; it should also ensure that civil society representatives are heard during the deliberation of audit reports. The TCA should develop channels to take public feedback into account when prioritizing the audit of education expenditures and should share its audit findings with education stakeholders. Finally, the establishment of an independent institution to monitor and report on financial performance will reduce information asymmetry in the budget process, thereby strengthening the oversight capacity of both the legislature and the public. These reform areas are addressed in greater detail in Chapter VI of the report.

4.2.3. From Transparency to Participation, From Participation to Accountability

While Türkiye has a relatively strong capacity in terms of preparing and sharing budget documents with the public (transparency score: 64), the mechanisms for ensuring that published information is incorporated into public debate, stakeholder feedback, and joint decision-making processes are quite inadequate (participation score: 0).

The education budget represents one of the most striking examples of this disconnect between transparency and participation. Technical and financial data are produced, performance indicators are defined, and comprehensive targets are included in strategic plans. However, this information and these documents are not integrated into a participatory process that would enable education stakeholders to discuss budget priorities, evaluate policy options, and

influence resource allocation decisions. Socioeconomic inequality data concretely demonstrate the consequences of this contradiction. While the role of public resources in education financing is increasing, the way these resources are allocated fails to reduce child inequality, eliminate child poverty (32.0%), or close regional gaps (Istanbul 12.9% versus 72.9% in the TRB2 region of Van, Muş, Bitlis, and Hakkari), raise early childhood investment to an adequate level (7%), or adequately protect children through social transfers (19% reduction capacity). Disconnects in the plan–program–budget chain, the input-focused structure of activity reports, and the lack of transparency in the monitoring process are directly linked to the absence of participatory mechanisms.

The focus of reform discussions should not be merely on producing more data; rather, it should be on implementing a governance approach that opens the plan–budget–implementation–outcome chain to the participation of education stakeholders. Transparency is a prerequisite for participation but is not sufficient on its own. Participation, in turn, serves as a tool for accountability based on societal demands and priorities: when stakeholders are included in the process, the monitoring and evaluation of outcomes are strengthened. Such an approach can transform the education budget from a technical financial document into one of the fundamental tools of democratic accountability.

5. What Do the Workshop and Survey Results Tell Us About Participation?

In this section, survey findings regarding participation and transparency in education budget processes are systematically examined, and the results are evaluated within a broader policy framework. The survey participants consist primarily of experts with knowledge and experience in the education sector and budget processes. Therefore, the findings reflect expert opinions and experience-based assessments on the subject rather than a quantitative public opinion survey measuring general societal trends.

5.1. Methodology and Data

5.1.1. Research Design and Data Sources

The primary data source for the findings presented in this section is the Education Budget Participation Survey, administered as part of the workshop titled “Effectiveness and Efficiency in Education Expenditures: The Impact of Participation on Accountability and Budget Performance,” organized by TEPAV on June 20, 2025, in Ankara. The survey was not designed as an independent and representative field study, but rather as a complementary component of the workshop, during which experts and relevant stakeholders discussed various aspects of the education budget throughout the day. In other words, the survey was used to systematically gather participants’ knowledge, experiences, and assessments regarding the preparation, implementation, and oversight of the education budget. For this reason, the survey findings must be evaluated in conjunction with the discussions at the workshop and the experiences shared by the participants. This approach contributes to a more comprehensive identification of existing challenges and areas for improvement regarding participation, transparency, and accountability in the education budget.

The workshop program consisted of two technical presentations on the structure of education financing and the education budget process in Türkiye; a panel discussing participatory budgeting and civil society experiences; a participatory design workshop where participants collaboratively developed materials using worksheets; and a general evaluation session discussing a roadmap for civil society–public sector dialogue; the survey was administered to

participants at the end of the day following the presentations, panel discussion, and breakout sessions (Appendix 1: Workshop Program).

The survey, consisting of pre-determined questions, forms the quantitative data basis for the evaluation presented in this section. The panel discussions, the worksheets filled out by participants during the workshops, and the evaluation note prepared following the workshop serve as qualitative sources used to explain and interpret the survey findings. These sources have made it possible to highlight the rationale, experiences, and diverse perspectives underlying the survey results.

By evaluating quantitative and qualitative data together, the study examined not only the distribution of participants' views on specific topics but also the institutional experiences and practical challenges on which these views were based. The aim was thus to interpret the findings regarding participation, transparency, and accountability in the education budget in a more comprehensive and context-sensitive manner.

5.1.2. Survey Structure, Data Collection Process, and Participant Profile

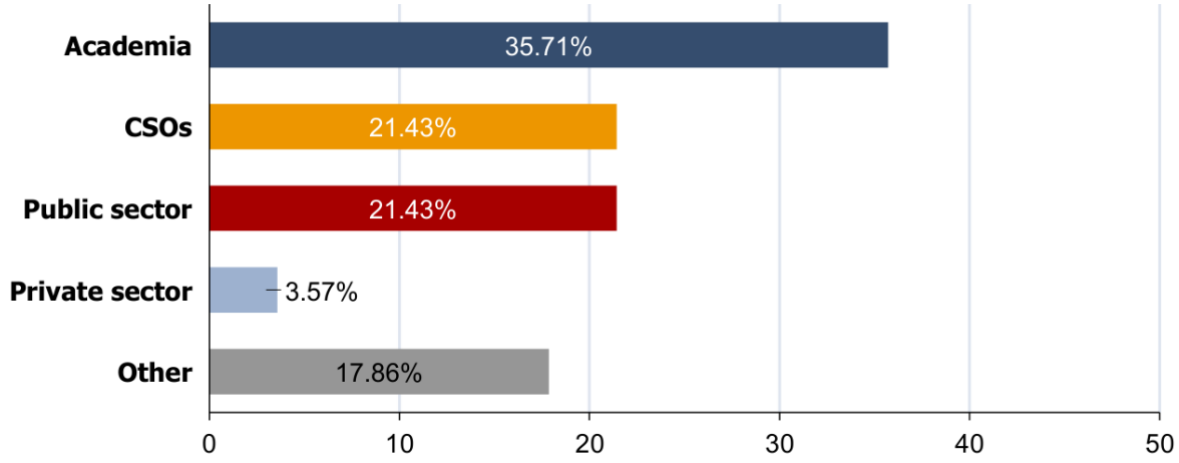
The survey form consists of six sections: (i) optional participant information and institution type, (ii) general assessment of the education budget, (iii) participation and transparency, (iv) priority groups and areas, (v) monitoring and evaluation, and (vi) open-ended suggestions for increasing participation. Most of the assessment items were asked using a 5-point Likert scale (1–5); with the scale ends defined as "strongly disagree–strongly agree," "not implemented at all–fully implemented," "very low–very high," "ineffective–very effective," and "not a priority–very high priority," depending on the item type. In addition, the survey included a multiple-choice question allowing respondents to select up to two reasons for the failure of participation mechanisms, a screening question measuring the extent to which budget documents were reviewed and a corresponding budget literacy rating, a multiple-selection question regarding civil society participation tools, and open-ended questions (Appendix 2: Education Budget Participation Survey Form).

The survey was completed by a group of participants consisting primarily of representatives from the public sector and civil society organizations during the session preceding the closing remarks of the workshop (5:00–5:30 p.m.), following an explanation of the form; responses were collected anonymously and analyzed solely for the purpose of contributing to policy development processes. To complement the survey, two worksheets were used during the workshop phase: in the first worksheet, participants identified problem areas related to participation and prioritized them, with each participant casting three votes; in the second worksheet, solutions and objectives regarding the prioritized issues were translated into activities and projects and linked to stakeholder roles. Additionally, through the workshop questionnaire, issues limiting CSO participation in each of the planning, programming, budgeting, and monitoring phases, as well as participants' past participation experiences, were collected via open-ended questions.

The sample is based on a purposive (intentional) selection rather than a probabilistic one: the target group consists of experts from academia, the public sector, civil society, the private sector, and other specialized circles who possess knowledge and experience in education financing and budget processes. A total of 31 people participated in the workshop; the number of valid responses per question ranged from 28 to 30, as some participants left certain items blank. Therefore, the percentages and averages for each question in this section were calculated based on the number of valid responses to that question.

The distribution of participants by institutional type is consistent with the sample's design for this purpose: based on 28 valid responses, academia ranks first at 35.7%; civil society organizations and public sector representatives each account for 21.4%; other expert groups account for 17.9%; and the private sector accounts for 3.6%. This distribution reflects the perceptions of stakeholders with knowledge and experience regarding the implementation, accountability, and resource allocation of the education budget.

Figure 12: Participant Profile of the Education Budget Participation Survey



Source: TEPAV, Education Budget Participation Survey, Question 1.5.

5.1.3. Analytical Approach and Methodological Limitations

Descriptive statistics were used in the analysis. For categorical and multiple-choice questions, response percentages were calculated; for Likert-scale items, weighted averages on a scale of 5 were calculated, and the items were ranked and interpreted based on these averages. Since the sample size was not sufficient for inferential statistics, no statistical significance tests were conducted; the findings were interpreted not as level estimates, but as trends and priority rankings based on expert opinion. The survey findings were also qualitatively supported by panel discussions, workshop outputs, and workshop evaluation notes. The assessments under the heading "Extended Interpretation of Findings" do not generate new statistics in areas not directly measured by the survey; rather, they constitute analytical inferences based on the findings. The findings from the section of the survey regarding monitoring and evaluation tools have been excluded from the scope of this text.

Four limitations should be kept in mind when evaluating the findings. First, the sample was selected in terms of both size and purpose to reflect the expert group; therefore, the results cannot be generalized to Türkiye as a whole or to the household population and should be interpreted as an assessment by expert circles familiar with the subject. Second, the survey measures perceptions and evaluations; the responses are not objective metrics verified by administrative records or expenditure data. In this context, the survey item on the comparison with OECD countries is based not on a quantitative dataset but on the participants' subjective assessments. Third, the fact that the survey was administered following a full day of presentations and discussions may have created a shared framing effect; furthermore, workshop participants already represent a segment of the population with a high level of interest in the subject. Fourth, due to response loss on an item-by-item basis, the response bases for the questions vary; since there are no direct questions on certain topics—such as the "earthquake effect"—assessments regarding these areas remain at an interpretive level.

However, reading the survey in conjunction with the workshop forms and panel outputs, and reporting the results in terms of rankings and trends, limits the impact of these limitations on the findings.

5.2. Survey Findings

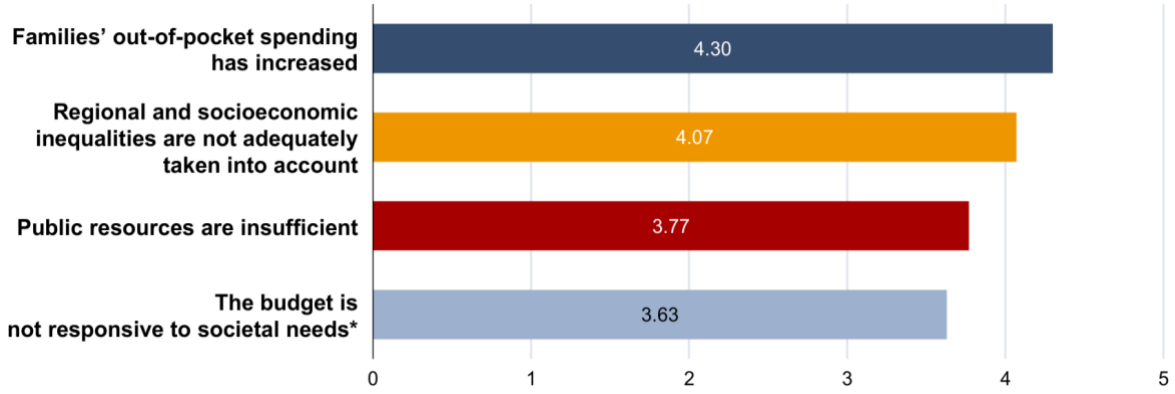
5.2.1. Social Sensitivity, Resource Shortages, and the Increasing Burden on Households

One of the most prominent trends emerging from expert opinions is that the education budget is not prepared with sufficient sensitivity to the diverse needs of society. Of the 30 participants who answered this question, only 2 (6.7%) believe that the budget is sensitive to social needs. This result does not align with the expectation that the budget should be not merely a technical financial document but also a reflection of social priorities.

A second accompanying finding is the perception of insufficient public resources. The statement that public resources are insufficient for education expenditures has a weighted average of 3.77 out of 5. Even more striking is that the assessment that families' out-of-pocket education expenditures have increased in recent years reached a higher average of 4.30 out of 5. This situation indicates that households are attempting to compensate for gaps in the public budget and/or inadequacies in service delivery.

The fact that the view that education expenditures do not sufficiently take regional and socioeconomic differences into account reached a weighted average of 4.07/5 demonstrates that the debate over resource inadequacy is not merely a matter of quantity; it also involves issues of allocation logic and equity design.

Figure 13: Indicators of Social Sensitivity, Inequality, and Funding Pressure



Source: TEPAV, Education Budget Participation Survey, Question 2.1.

5.2.2. Institutional Barriers to Participation, Transparency, and Budget Literacy

In response to the question regarding why central institutions fail to implement participation mechanisms when preparing the education budget, participants most frequently highlighted institutional culture issues. Of the 30 participants who answered this question, 25 (83.3%) selected the option "lack of a culture of participation within institutions." This was followed by poorly defined processes (23 responses; 76.7%), an unclear legal framework (20 responses; 66.7%), and limited access by CSOs to budget and program information (19 responses; 63.3%). Consequently, the problem is not merely a lack of legislation; it is the weakness of an institutional mindset that views participation as legitimate and beneficial.

The level of transparency is similarly low. Although 76.7% of participants stated that they had previously reviewed the strategic plans and budget tables of the MoNE or universities, the

proportion of those in this group who indicated they could fully understand the budget details is limited; among those who had reviewed the budget documents (n=23), 65.2% stated, "I understand the budget in general, but I have difficulty grasping the details." This finding demonstrates that technical access alone is not sufficient; clarity and simplified budget communication are also critical.

This finding points not only to a communication problem but also to the mechanism by which participation operates. One of the two channels proposed by Park, Butler, and Petrovsky (2023) for the relationship between participation and fiscal outcomes is precisely budget literacy: as citizens' capacity to monitor and scrutinize the budget increases, the information gap between the executive branch and the public narrows, and accountability is strengthened. The fact that even a group of experts who had access to budget documents in Türkiye reported difficulty in understanding the details indicates that this channel is institutionally broken. Therefore, the obstacle to participation is not merely the absence of channels, but the failure to present available information in a way that can be transformed into participation.

This assessment is further reinforced by the indicators in the third section of the survey: the rating for whether the public is sufficiently informed about the budget process is 1.34/5; the rating for whether participatory budgeting is implemented is 1.71/5; and the rating for whether public opinions are reflected in programs and projects is 1.76/5. In other words, participants perceive the budget process as not only lacking the desired level of transparency but also as lacking explanatory and communicative mechanisms.

5.2.3. Education Quality, PISA Results, and Budget Effectiveness

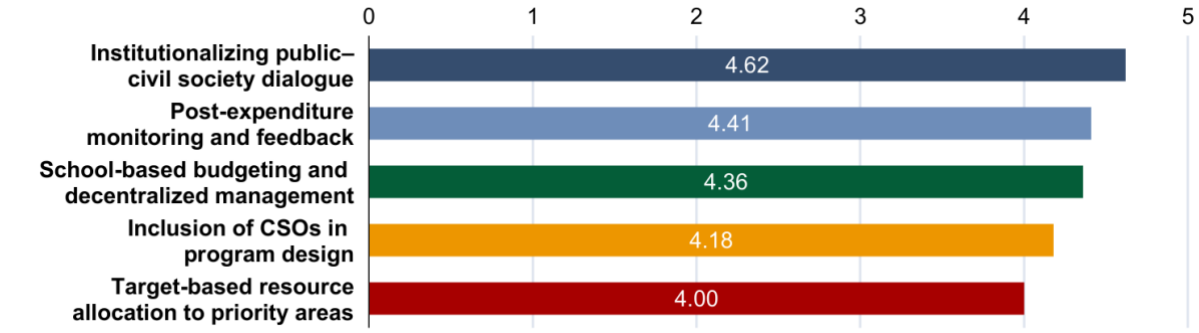
Among the factors explaining Türkiye's PISA performance, the highest weighted average—4.07—is attributed to teacher quality and inequalities in teacher distribution. This is followed by the unequal distribution of resources across regions and groups (3.90), the quality gap between private and public schools (3.79), insufficient monitoring of program and budget outcomes (3.59), and the inadequacy of public resources (3.34). In conclusion, the survey reveals that the problem with education quality is not merely a matter of "more resources"; it is also directly related to where these resources are used, for whom, and under what monitoring regime.

This ranking, based on expert perceptions from the survey, is also supported by independent data sources. The Türkiye National Report of the ARISE (Action for Reducing Inequalities in Education) project identifies the high turnover of teachers in underdeveloped regions as one of the primary causes of academic failure. The same source notes that in the Trends in International Mathematics and Science Study (TIMSS) 2019 eighth-grade mathematics results, the Southeastern Anatolia Region ranked last with 461 points, while the East Marmara Region ranked first with 511 points; on the PISA social inclusion scale, Türkiye ranked 59th out of 78 countries with a score of 67 percent, and the indicator of intra-school socioeconomic diversity remained at 0.94, indicating that schools are segregated based on student profiles. These data support the survey's findings regarding teacher distribution and quality differences between schools with objective measurements and partially address the limitation noted in V.1.3 that "responses were not verified against administrative records" (ERG, 2021).

When examining tools for more effective budget utilization, post-expenditure monitoring and feedback mechanisms rank first with a score of 4.41/5; school-based budgeting and decentralized management follow with a score of 4.36/5. Civil society organizations' participation in program design receives strong support at 4.18/5, as does target-based

resource allocation to priority areas at 4.00/5. These findings indicate that effectiveness increases not only through greater central control but also by incorporating local needs and feedback loops into the system.

Figure 14: Reform Tools and the Need for Change

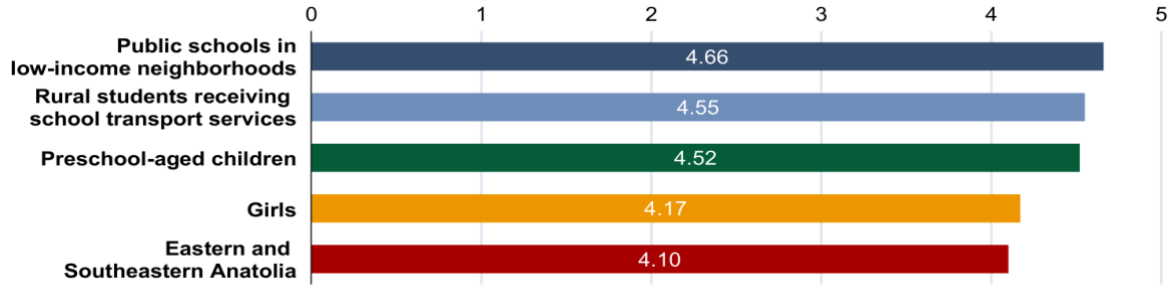


Source: TEPAV, Education Budget Participation Survey, Questions 3.7 and 3.8.

5.2.4. Priority Groups and Regions

The survey results also clearly highlight areas requiring affirmative action. The highest priority score belongs to public schools in low-income neighborhoods (4.66). This is followed by students in rural areas covered by the transportation-based education program (4.55), preschool-aged children (4.52), girls (4.17), and the Eastern and Southeastern Anatolia regions (4.10). The priority list demonstrates once again that the budget debate is not merely a matter of quantitative resources, but also one of equity and targeting design.

Figure 15: Groups and Regions That Should Be Prioritized in the Budget



Source: TEPAV, Education Budget Participation Survey, Question 4.1.

5.2.5. Key Indicators from the Survey

When the key indicators highlighted in the survey are summarized, the ratings on a scale of 5 indicate that transparency and participation in the preparation and implementation of the education budget are perceived as quite low. The fact that the level of public information regarding the budget preparation process stands at 1.34, the level of participatory budgeting implementation at 1.71, and the reflection of public opinion in programs and projects at 1.76 points indicates a clear disconnect between information sharing, participation, and decision-making processes. The 2.21-point assessment of the size of Türkiye's education budget relative to that of OECD countries also reveals that the resources allocated to education are considered relatively insufficient. In contrast, the high score of 4.07 for the explanatory power of inequalities in teacher quality and distribution on PISA results indicates that problems in the education system are linked not only to the quantity of resources but also to the distribution of resources and qualified personnel. The fact that the need to institutionalize dialogue between the public sector and civil society received the highest score of 4.62 indicates that the priority

area for reform in education budget governance is the establishment of regular, inclusive participatory mechanisms whose outcomes are reflected in budget decisions.

Table 9. Key Indicators from the Survey

Indicator	Value	Brief Comment
Extent to which the public is informed about the budget preparation process	1.34 / 5	Transparency, openness, and clarity are perceived as very low.
Level of implementation of participatory budgeting	1.71 / 5	The process is largely perceived as closed and centralized.
The extent to which community views are reflected in programs/projects	1.76 / 5	There is a disconnect between decision-making processes and public demand.
The size of Türkiye's education budget relative to OECD countries	2.21 / 5	Participants consider the budget level to be relatively low.
The explanatory power of inequalities in teacher quality and distribution for PISA scores	4.07 / 5	Distributional inequalities are at the heart of the quality debate.
The need to institutionalize the public-civil society dialogue	4.62 / 5	The strongest call for reform is the institutionalization of participatory mechanisms.

Source: TEPAV, Education Budget Participation Survey

Note: Percentages and weighted averages were calculated based on the number of valid responses to the relevant question (28–30).

5.2.6. Workshop Outputs and Panel Evaluations

The workshop's second data source, independent of the survey, consists of worksheets produced through group discussions in the participatory design workshop. In the first form, each table identified problem areas hindering participation in the education budget and conducted a prioritization exercise in which each participant cast three votes. In the second form, solutions and objectives related to the highlighted problem areas were translated into specific activities; for each activity, the relevant stakeholders and the roles they would assume were defined. These two forms constitute the workshop's unique and irreproducible output.

The assessments emerging from the breakout sessions and the panel discussion fall under three headings. The first is increasing transparency in budget allocations; participants identified the primary problem not as the amount of financial information published, but rather the fact that this information is not presented at a level of detail suitable for comparison and evaluation. Second, the relationship between public institutions and civil society must be moved beyond being ad hoc and dependent on the preferences of individual administrations and placed within an institutional framework. Third, the distribution of resources must be restructured to ensure social justice in education.

Another key finding that emerged during the workshop sessions was the need for a monitoring and evaluation framework. Participants assessed that this framework could be implemented

through three tools: shadow reports prepared by civil society organizations, the redefinition of ministry performance indicators in a results-oriented manner, and the establishment of monitoring platforms at the regional level. These three tools form the basis of the monitoring framework proposed in Chapter VI of the report.

Another finding emerging from the roundtable discussions is that budget priorities do not always align among stakeholders. Priorities regarding higher education versus preschool education, and physical infrastructure investments versus programs targeting teachers and students, were ranked differently by various participant groups. This situation demonstrates that participation requires not only gathering opinions but also designing institutional channels to facilitate negotiation among diverging priorities.

5.3. Evaluation of Survey Findings

This section does not present new statistical results regarding areas not directly measured in the survey; rather, it evaluates the structural problems and policy areas indicated by the trends emerging from the survey findings in terms of the education budget. Therefore, the interpretations presented below are analytical inferences based on the survey findings rather than direct measurement results.

5.3.1. Changing Demographic Structure and Pressures on the Education Budget

The impact of demographic transformation on the education budget is not limited to increases or decreases in student numbers. The age structure of the population, internal and external migration patterns, regional concentration, rural-urban disparities, and varying demand for education across school types also determine the nature and distribution of resource needs. The fact that children of preschool age were rated as one of the highest-priority groups in the survey—with a score of 4.52 out of 5—indicates that early childhood education and care services should be given a more prominent and robust place within the budget.

The fact that rural students in transportation-based education received a priority score of 4.55, while the Eastern and Southeastern Anatolia regions received a score of 4.10, demonstrates that demographic transformation also creates a spatial resource allocation problem. Since the geographic distribution of the student population and conditions of access to education vary significantly across regions, allocating resources based solely on a standard formula that relies on student numbers is insufficient. A needs-based funding approach must be adopted in budget allocation that takes into account regional access costs, school infrastructure and staffing needs, settlement patterns, and the concentration of vulnerable groups.

5.3.2. Trends in Education Expenditures, Expectations, and the Burden on Households

One of the trends highlighted in the survey—with a score of 4.30 out of 5—is the increase in education expenditures covered by households from their own resources. This finding indicates that social demand for education remains strong, while the public sector's capacity to meet this demand has not expanded to the same extent. When public service provision lags behind the increase in demand for education, families turn to their own resources to cover the shortfall through expenditure items such as courses, school transportation, educational materials, supplementary education, private tutoring, and private schools.

The burden on households must be assessed not only in terms of the total amount but also on a category-by-category basis. A 2023 study by the Istanbul Planning Agency examines the cost of compulsory education borne by households under the headings of stationery, school

uniforms, school meals, transportation, and contributions required at the time of enrollment. According to the same study—which was based on face-to-face interviews conducted with 803 households across 100 neighborhoods in Istanbul—one-third of families in the lowest socioeconomic group reported being unable to cover the costs of school field trips and similar activities, 27 percent could not afford private tutoring and course fees, and more than 15 percent could not cover the costs of school supplies and vocational training at school (Istanbul Planning Agency, 2023). This distribution shows that out-of-pocket spending is not concentrated in a single category; rather, it is spread across all stages of access to education, and therefore, compensatory policies cannot be limited to a single form of support.

In this context, the development of education expenditures should be evaluated not only in terms of the size of appropriations and expenditures in the public budget but also by taking into account the financial pressure on household budgets. Survey findings indicate that the education budget must be reviewed not only in terms of the amount of resources allocated but also in terms of its capacity to meet societal demand for education through public services. In an environment where expectations regarding education are rising, inadequate public provision may lead to disparities in the accessibility and quality of educational services based on income level. Insufficient household income can deepen existing inequalities by limiting the resources that low-income families can allocate to education. However, since the survey did not directly measure the distribution of household education expenditures by income group, this assessment should be treated as an analytical inference derived from the findings.

5.3.3. Potential Impacts of the Economic Program on the Education Budget

Given the current economic program and budgetary discipline, it is necessary to evaluate the survey findings in light of policy priorities to determine how education expenditures will be affected. While participants consider public resources allocated to education to be insufficient, they support target-based resource allocation with a score of 4.00 out of 5, school-based budgeting with 4.36, and post-expenditure monitoring with 4.41. These results indicate that applying cuts at the same rate across all institutions and spending areas during periods of increased fiscal constraints could deepen existing inequalities in the education system. Therefore, budget discipline should be approached not merely through the limitation of expenditures, but on the basis of directing resources toward priority needs and regularly monitoring spending outcomes.

When assessing the impact of fiscal tightening on education, it is necessary to clearly identify not only the overall level of spending but also the programs to be protected and the groups to be prioritized. Cuts implemented without protecting resources allocated to preschool education, public schools in low-income areas, students in rural areas and in transportation-based education, and areas with high levels of regional inequality could further undermine equality of opportunity in education. During periods of economic contraction, the simultaneous occurrence of declining household incomes and a real decrease in public education spending creates a greater risk, particularly for children in low-income households. Although the survey does not directly measure these effects, participants' assessments of resource shortages indicate that these risks must be taken into account within the framework of budget policy.

5.3.4. Comparative Assessment with OECD Countries

The survey also assessed the size of Türkiye's education budget in comparison with OECD countries. The fact that the weighted average for this indicator stands at 2.21 out of 5 indicates that participants perceive Türkiye's comparative position as low. This finding is based not

directly on OECD statistics but on the perceptions and assessments of experts. However, when considered alongside the survey's other results, it becomes clear that the issue cannot be explained solely by the limited total resources allocated to education. Participants assess that Türkiye is in a position that requires improvement compared to OECD countries in terms of equity in resource distribution, results-oriented spending, participation in budget processes, and public information.

Therefore, the OECD comparison should not be reduced solely to the share of education expenditures in GDP or the public budget; rather, it must be addressed within a broader governance framework that encompasses the preparation, allocation, implementation, and oversight of the budget. The weakness of participatory budgeting mechanisms, the public's lack of sufficient information about the budget process, limited budget literacy, and the perceived difference in education quality between the public and private sectors necessitate moving beyond the mere amount of resources in international comparisons. In this context, Türkiye's education budget should be evaluated not only in terms of "how much is spent" but also through the questions of "how resources are used, according to which priorities, and for whom."

5.3.5. The Privatization of Education, Poverty Dynamics, and Inequality of Opportunity

The survey's finding that education expenditures covered by household budgets have increased, coupled with the identification of the quality gap between private and public schools as a factor influencing PISA performance, indicates that household resources are playing an increasingly significant role in education financing. In situations where public education services fail to adequately meet demand in terms of quality and scope, higher-income groups may turn to options such as private schools, courses, and private tutoring, while low-income households have limited access to these opportunities. This situation can lead to the deepening of existing inequalities by creating disparities in access to and benefits from education based on household income levels.

This assessment should be read in conjunction with the dynamics of poverty and child poverty discussed in the interim report. The fact that public schools in low-income neighborhoods received the highest priority score of 4.66 out of 5 indicates that participants view the education budget as a tool for combating poverty and promoting redistribution. The high priority given to preschool-aged children also highlights the need for early intervention programs that will reduce the intergenerational transmission of child poverty and educational inequalities.

The survey findings indicate a strong perception that regional and socioeconomic differences are not sufficiently taken into account in current resource allocation mechanisms. The fact that the recommendation to direct more resources to regions with limited educational opportunities received a score of 4.38 suggests that a needs-based and balancing approach is expected in budgeting. In this context, the education budget should be designed not merely as a financial document that distributes appropriations among institutions, but as a targeted social policy tool that prioritizes disadvantaged children and regions and aims to reduce inequalities of opportunity.

5.3.6. Policy Implications

The survey results show that problems related to the education budget in Türkiye are not limited to the size of resources alone; rather, resource allocation must be reexamined based on the principles of equity, transparency, participation, and results-orientation. The findings

point to a strong perception that social needs are not sufficiently reflected in budget priorities, public resources are inadequate, education expenditures covered by household budgets are increasing, and participatory mechanisms have not been institutionalized. In this context, the following policy areas stand out:

Targeted and equitable resource allocation: Education funding should not be distributed solely based on student enrollment and prior-year expenditures. Weighted allocation criteria should be developed for public schools in low-income neighborhoods, preschool education, students living in rural areas and those covered by transportation-based education, as well as areas with high levels of regional inequality. Minimum funding guarantees should be established to ensure that resources for these areas are protected during periods of fiscal austerity.

Comprehensible and accessible budget information: The publication of budget documents alone is not sufficient. These documents should be supported by simplified budget summaries, citizen-focused informational notes, comparable indicators, and open data sets. The public should be informed, by program, region, and beneficiary group, about the purposes for which resources were allocated, how they were used during the year, and what results were achieved.

Institutionalized stakeholder participation: Participation should not be limited to one-time meetings held during budget preparations; it should extend to all stages of the budget—preparation, approval, implementation, monitoring, and evaluation. Advisory boards and joint monitoring committees should be established, comprising representatives of the Ministry, CSOs, professional organizations, academics, teachers, parents, and, when necessary, students. Regular reports should also explain how stakeholder views are reflected—or why they are not reflected—in budget decisions.

School-based budgeting and local monitoring: To address the diverse needs of schools, a school-based budgeting model should be developed that is aligned with central policy objectives but sensitive to local conditions. Implementation should begin with pilot studies conducted in regions with different socioeconomic and geographic characteristics; based on the results, the model should be gradually scaled up. School-level resource allocation and expenditure outcomes should be supported by monitoring mechanisms in which local stakeholders can participate.

Monitoring education costs borne by households: The public sector's capacity to meet educational demand should be assessed not only through public expenditures but also by taking into account education expenses covered by household budgets. The trends in expenditures on transportation, educational materials, courses, private tutoring, and similar items should be regularly monitored by income group; the impact of these expenses on low-income families' access to education should be reflected in the design of public support programs.

Disaster- and vulnerability-sensitive budgeting: Special financing mechanisms should be established to prevent disruptions to education in regions prone to earthquakes and similar disasters, to compensate for learning losses, and to accelerate students' return to school. Emergency funds should be directed not only toward the reconstruction of physical infrastructure but also toward areas such as teacher needs, psychosocial support, transportation, temporary educational spaces, and remedial programs.

Outcome- and equity-focused performance system: The success of the education budget should not be measured solely by the rate of fund utilization and actual expenditures. Indicators such as school enrollment, absenteeism, dropout rates, learning loss, the regional distribution of teachers, and the educational outcomes of disadvantaged groups should be made key components of budget performance. These indicators should be monitored at the program and subprogram levels, and corrective policy and resource decisions should be implemented when actual results deviate from targets.

This policy framework elevates the education budget beyond a mere technical document for resource allocation. When demographic transformation, child poverty, regional inequalities, the increasing reliance on household resources for education financing, and vulnerabilities caused by disasters are considered together, the education budget should be viewed as an education policy that improves learning outcomes, a social protection tool that supports disadvantaged children, and a balancing mechanism that reduces disparities between regions.

In this regard, three key policy pillars stand out. The first pillar is equitable resource allocation that prioritizes specific groups and regions. The second pillar is results-oriented management based on performance indicators and regular monitoring and feedback mechanisms. The third pillar is a participatory governance structure that institutionalizes dialogue between the public sector and civil society at all stages of the budget cycle. Survey findings indicate that these three pillars must be implemented in a complementary manner to ensure that the goals of quality and equal opportunity in education become sustainable.

6. Evaluation and Recommendations

6.1. Strengthening Participation

The role of civil society organizations and relevant national and international stakeholders in the budget process should not be limited merely to expressing opinions, the scope of which is often poorly defined. These groups should be recognized as stakeholders who contribute their knowledge and experience to identifying social needs, pinpointing problems encountered in implementation, and evaluating the outcomes of public spending. Approaching participation from this perspective is of critical importance for ensuring that the education budget is structured in a way that is more responsive to social needs, more effective, and more accountable.

Findings regarding education budget governance in Türkiye indicate that the fundamental issue is not merely the amount of public resources allocated to education. The priorities according to which resources are allocated, how these priorities are determined, the extent to which spending outcomes are monitored, and how decision-makers are held accountable for the results achieved are also fundamental elements of budget governance. While Türkiye possesses a certain institutional capacity regarding the preparation and public presentation of budget documents, it faces a significant structural shortcoming in terms of participatory mechanisms that would bring budget information into public deliberation and decision-making processes. The fact that the public participation score remained at zero in the OBS 2023, despite the budget transparency score being 64, highlights the clear disconnect between the two areas. The current structure presents a picture of “technocratic transparency,” where budget information is produced and published, but this information is not sufficiently reflected in the determination of societal priorities or the shaping of resource allocation decisions. The education sector is one of the areas where the consequences of this structural disconnect can be clearly observed. Although development plans and institutional strategic plans include goals

such as improving the quality of education, expanding preschool education, and reducing regional inequalities, a strong and traceable link between these priorities and actual resource allocations is not always established. The fact that the share of preschool education in total education expenditures remains at approximately 7 percent, and that child poverty continues to be a significant problem—particularly among younger age groups—is a striking example of the mismatch between policy goals and budget priorities.

Similarly, the fact that performance indicators rely primarily on input and activity measures—such as the number of teachers, classrooms, and materials—limits the assessment of the social and educational outcomes generated by the budget. The fact that outcome indicators—such as improvements in learning levels, the reduction of regional disparities, and enhanced access to education for disadvantaged groups—cannot be sufficiently linked to budget performance highlights the need to strengthen the connection between the planning, resource allocation, implementation, and outcome evaluation stages.

In this context, to transform the education budget into a more effective, equitable, participatory, and accountable structure, four complementary core areas of transformation must be implemented within a holistic reform approach. These areas are listed below, and recommendations regarding each reform area are explained in detail.

A. Institutionalizing Participatory Budget Governance and Making School-Focused Budget Preparation and Implementation Processes Functional

Participation must be transformed from a periodic consultative activity conducted outside the budget process and dependent on the discretion of administrative bodies into an institutional component of the budget cycle. Legislation and implementation guidelines must clearly define the methods and timelines by which education stakeholders will participate in the stages of budget preparation, deliberation in the GNAT, implementation, monitoring, and auditing. How the views expressed during the participation process are evaluated, which ones are reflected in budget decisions, and the reasons for unmet requests must also be regularly disclosed to the public.

In this regard, regular consultation mechanisms can be established at the level of the SBB and the MoNE to gather the views of education stakeholders prior to the preparation of budget proposals. Channels can be developed to allow civil society organizations and experts working in the field of education to present their information, analyses, and recommendations during deliberations in the GNAT Committee on Plan and Budget. During the implementation and monitoring of budget outcomes, feedback from teachers, students, parents, and civil society must be incorporated into decision-making processes. It is crucial that representation not be limited solely to organized and influential groups; rather, methods must be developed to ensure the participation of low-income families, students with disabilities, children living in rural areas, and other segments of society that are underrepresented in decision-making processes. Participatory budgeting practices at the school level are an important policy tool that can help put this approach into practice. When students, teachers, and parents work together to identify the school's needs, develop project proposals, and determine priorities for the use of a specific allocated resource, this can enable participation to be brought directly to the level where educational services are delivered. This approach can also strengthen transparency in school management, foster a sense of ownership in resource use, and enhance responsiveness to local needs.

Drawing on international practices, pilot studies can be launched in schools and regions with diverse socioeconomic and geographic characteristics. After evaluating the results of these pilots based on criteria such as the level of participation, the manner in which resources are used, the contribution to the educational environment, and stakeholder satisfaction, the model can be gradually scaled up. Utilizing EBA and other existing digital public infrastructure can support broad participation and the systematic collection of feedback. However, to ensure that groups with limited digital access are not excluded, online tools must be used in conjunction with in-person participation methods.

In Türkiye, the failure to allocate school budgets in line with needs and priorities, coupled with the inadequate definition of the school-level funding model during the budget preparation process, further exacerbates inequalities between regions and schools. The study by Karakütük, Özdoğan Özbal, and Ulutaş (2019) also indicates that the socioeconomic environment in which schools are located can create inequalities in terms of budgetary resources. In situations where school needs are met through contributions from parents and the community, schools in regions with a high socioeconomic status can generate more resources, while schools in disadvantaged regions lack access to the same opportunities. Consequently, leaving financing to schools' own resource-generation capacity can lead to the reproduction of existing inequalities.

On the other hand, disparities in development levels between regions and distortions in income distribution are deepening the gap in the resources available to schools. The lack of budget programs designed to channel additional resources to schools in regions with high concentrations of disadvantaged and vulnerable populations makes it difficult to address these disparities. Furthermore, the fact that education investments are primarily focused on building and construction expenditures causes programs addressing the social and educational needs of students, teachers, and schools to take a back seat.

B. Strengthening the Plan–Program–Budget Relationship

Throughout the planning chain—from development plans to institutional strategic plans, and from performance programs to annual budgets and activity reports—the link between policy objectives and resource allocations must be made clear, consistent, and traceable. The public should be able to track which programs, subprograms, and activities are being implemented to achieve each education policy objective, how much funding has been allocated for this purpose, and what outcomes are expected from the allocated resources. This will allow for an assessment of the extent to which the priorities set in the plans are reflected in the budget and the extent to which the objectives were achieved upon implementation. The measurement of budget performance should not be based solely on the rate of budget utilization, expenditures made, or physical inputs such as the number of teachers, classrooms, and materials. Outcome indicators—such as learning outcomes, access to and continuity of education, school dropout rates, regional disparities, the balanced distribution of teachers, and educational indicators for disadvantaged groups—should be directly linked to programs and the resources allocated to them. This approach, in which input, activity, output, and outcome indicators complement one another, will enable an assessment not only of the extent to which public resources are spent but also of the extent to which they contribute to the goals of education policies.

Ensuring that performance programs—prepared with a three-year perspective—become one of the key reference documents during the preparation of budget proposals, inter-agency consultations, and reviews in the Grand National Assembly of Türkiye is also crucial for maintaining the integrity of the plan–program–budget framework. Resource allocation

decisions, performance targets, and the results of previous-period implementations must be evaluated together. Explaining the reasons for deviations from targets and demonstrating how these deviations are reflected in subsequent-period appropriations will strengthen institutional learning and accountability in the budget process.

C. Strengthening Child- and Equality-Focused Resource Allocation

The education budget should be evaluated not only in terms of total expenditure but also in terms of the distributional effects of resources on children and different socioeconomic groups. Findings regarding child poverty, regional disparities, and resources allocated to early childhood education indicate the need to make the equity dimension of resource allocation more visible. Therefore, it is important to develop a child-focused budgeting approach that allows for the monitoring of not only direct expenditures for children but also public expenditures that indirectly affect children's well-being. Making the impact of budget programs on children visible—by regularly analyzing resource distribution in terms of early childhood, poverty, disability, and regional disadvantages—will enable an assessment of the impact of budget policies on equal opportunity. Thus, in addition to the question "How much was spent?", the questions "For whom, to address which need, and to achieve which outcome?" will also become a fundamental element of budget evaluation.

This prioritization is also supported by empirical research findings. Aydemir and Yazıcı (2017) demonstrate that intergenerational educational mobility in Türkiye is significantly lower compared to developed economies; furthermore, as the level of regional development increases, educational outcomes—particularly for girls—are less influenced by parental education. The study's most critical policy finding is that the relationship between the development level of the place of residence and educational mobility is much stronger for the 0–6 and 7–12 age groups than for older age groups. The same study also reveals that school accessibility and gender culture are positively associated with educational mobility among girls. These findings transform the three priorities highlighted in the project—preschool education, girls, and regions with low equality of opportunity—from three independent priorities into three dimensions of a single causal mechanism: regional development disparities encountered in early childhood determine intergenerational mobility, particularly among girls. Therefore, allocating resources to these areas is not a matter of choice but rather the intervention point where public resources yield the highest return.

D. Making Monitoring, Oversight, and Accountability Mechanisms Participatory

The monitoring of public investments and budget implementation still relies largely on the reports and technical assessments provided by the relevant agencies themselves. While maintaining and enhancing existing institutional monitoring capacity, the process must be supported by field observations, experiences, and feedback from education stakeholders. In this way, financial outcomes can be assessed in conjunction with the quality and accessibility of education services in practice. Information regarding investment projects and activities must be published in a timely, regular, comparable, and evaluable manner, with sufficient detail. In addition to allocated and utilized funds, targeted and achieved non-financial outcomes must also be disclosed; the reasons for deviations from targets and the corrective measures to be taken should be shared with the public. Reporting on both the financial and physical outcomes of projects and their impacts on learning, access, retention, and equity will enable a more comprehensive monitoring of budget performance. Accessible feedback channels should be established so that teachers, students, parents, civil society organizations, and other stakeholders can communicate the challenges they face in service delivery and their

assessments of educational quality. The methods used to evaluate the information obtained through these channels, the measures taken, and the contributions made to budget decisions should be regularly disclosed. In this way, participation can be transformed into a continuous feedback mechanism that serves to improve implementation, rather than being limited solely to the opinion-gathering phase.

Strengthening the Grand National Assembly of Türkiye's oversight capacity—particularly during the budget implementation and final accounts phases—is also a key element of this framework. The relevant specialized committees' examination of implementation results at the program and activity levels will help establish a link between budget proposals and final accounts results. Within the scope of the TCA's legal authority, developing mechanisms to utilize information and feedback from education stakeholders in audit planning and the identification of risk areas will complete the accountability chain. For monitoring to be effective, a set of indicators is needed that distinguishes between input, output, and outcome levels. At the input level: per-student funding, the share of non-personnel current expenditures, and the difference in per-student spending across provinces; at the output level: the preschool enrollment rate, the number of students in transportation-based education, the number of students per classroom, and the teacher turnover rate; and at the outcome level, absenteeism and dropout rates, learning losses, achievement gaps between regions, and the share of out-of-pocket education expenditures by households should be monitored. Publishing these indicators at the provincial level and at regular intervals will ensure that monitoring goes beyond mere central averages.

Three complementary tools can be used in implementing this set of indicators: shadow reports prepared by civil society organizations that independently evaluate the ministry's reporting; the redefinition of the ministry's performance indicators from input and activity measures to outcome measures; and regional monitoring platforms that ensure data generated at the local level is incorporated into central budget decisions. These three tools were also highlighted during the workshop sessions at the June 20, 2025, workshop (see V.2.6).

6.2. Enhancing the Effectiveness of the Program and Budget Process

Within the framework of the planning, programming, and budgeting system implemented in Türkiye, recommendations aimed at enhancing the effectiveness of budget outcomes through strengthened stakeholder participation are presented below. These recommendations aim to strengthen the link between policy priorities and resource allocation, enable more detailed monitoring of budget implementation, and make parliamentary oversight results-oriented.

First, an institutional evaluation process should be established to regularly and systematically review the relationship between core policy priorities and programs, subprograms, activities, and sub-activities. In this process—to which CSOs and other relevant stakeholders will also contribute their views and recommendations—an analysis should be conducted to determine which policy objectives each activity serves, the extent to which it contributes to those objectives, and the degree to which allocated resources align with expected outcomes. The findings of these evaluations should be used to reallocate resources and improve program designs.

Second, to effectively monitor the budget implementation results for 2026 and 2027, the MoNE should report on financial and non-financial outcomes at the activity and sub-activity levels on a quarterly basis. This information should be classified by subprogram; periodic targets, actual results, reasons for deviations, and anticipated corrective measures should be presented in a

comparative format. Publishing reports in clear, understandable, and actionable formats will also contribute to the development of civil society organizations' capacity to monitor and evaluate budget data.

In the medium term, starting in 2028, a working model should be developed to strengthen the capacity of the GNAT to evaluate and audit the education budget through the relationships between programs, activities, performance indicators, and policy outcomes. Within this model, budget proposals and final account results should be examined together; allocated resources, implementation performance, and achieved educational outcomes should be analyzed comparatively. In this way, budget and final account deliberations—supported by contributions from civil society organizations based on data and field findings—can be transformed from a process focused solely on the distribution of appropriations into a stronger accountability mechanism that jointly evaluates policy choices, implementation outcomes, and the effectiveness of public spending.

A. Identification and Review of Core Policies, Programs, and Activities

Finding 1: Relevant legislation and the legal duties and obligations of administrative bodies are among the key determinants in the evaluation of appropriations allocated to subprograms and activities. However, stakeholder participation that would ensure social needs and implementation experiences are reflected in budget decisions is quite limited. There are no established mechanisms within the Ministry to ensure the regular participation of CSOs and other relevant stakeholders in budget preparation and review processes. Similarly, it appears that CSOs' capacity to develop concrete methods and sustainable collaboration models for participating in the budget process remains limited.

Recommendation 1: Permanent mechanisms should be established to ensure the participation of CSOs and other relevant stakeholders in the processes of determining and reviewing appropriations at the subprogram and activity levels. In this context, it should be clearly defined at which stage, through which methods, and within what timeframe stakeholders will submit their views; how the submitted views are evaluated and to what extent they are reflected in budget decisions should be shared with the public. Strengthening regular information sharing between the Ministry and CSOs and conducting joint evaluation efforts will help ensure that resource allocation becomes more responsive to practical needs and policy objectives.

B. Preparation of Program and Budget Proposals and Reporting of Activity Results

Finding 2: Mechanisms to ensure that the views and contributions of CSOs and relevant stakeholders are regularly incorporated into the processes of preparing and evaluating the strategic plan, performance program, budget proposal, and activity reports have not been sufficiently developed. Furthermore, there are significant shortcomings in the results-oriented evaluation of the budget process based on core activities, projects, and performance indicators. This situation makes it difficult to track the relationship between policy objectives, resource allocations, and implementation results.

Recommendation 2: The Ministry should develop participatory mechanisms—utilizing both in-person and online methods—that allow CSOs and other stakeholders to regularly provide input on the strategic plan, performance program, budget proposal, and activity reports. The participation process must be conducted in a manner aligned with the budget calendar; feedback must be gathered based on relevant programs and activities; and it must be explained how this feedback is reflected in the documents. Furthermore, the capacity of both

the Ministry and CSOs to evaluate activity and expenditure outcomes using measurable indicators must be strengthened.

The reporting process should not be designed as a one-way information mechanism in which only the public administration provides data. CSOs must be ensured to participate in the process as active stakeholders who examine published data, question the results, highlight implementation issues, and generate alternative assessments. To this end, the Ministry could conduct capacity-building initiatives for CSOs in the areas of data literacy, budget analysis, interpretation of performance indicators, and evidence-based evaluation. In turn, CSOs should be expected to support their opinions, recommendations, and advocacy efforts with concrete data, measurable indicators, and verifiable findings.

This approach will move beyond limiting the role of CSOs to merely expressing opinions, transforming them into actors who independently monitor, evaluate, and generate information regarding the outcomes of public policies. Thus, it will be possible to conduct discussions on the education budget based on evidence-based analyses rather than general assessments and to strengthen accountability in budget implementation.

C. The Approval Process in Parliament and Stakeholder Participation

Finding 3: It is observed that evaluations at the program, subprogram, and activity levels during budget deliberations in the GNAT remain limited; a sufficiently strong link has not been established between the fundamental problems of the education system and budget allocations, performance targets, and policy outcomes. In addition to the limitations in Parliament's capacity for scrutiny based on the program-based budgeting approach, the capacity of civil society organizations (CSOs) to analyze education issues using the language of the budget and performance and present them to the legislative process has not sufficiently developed. This situation causes budget deliberations to focus on the amount of resources, while the expected outcomes of expenditures are pushed into the background.

Recommendation 3: Parliament's capacity for policy analysis and oversight based on the program-budget approach should be strengthened. Technical support should be provided to members of parliament and relevant committees to help them evaluate the relationship between programs, performance indicators, and educational outcomes. Regular channels for participation should be established so that CSOs working in the field of education can present their policy recommendations to the Grand National Assembly of Türkiye by linking them to budget data, performance indicators, and field findings. In this context, committee meetings, expert hearings, and written submission processes can be made more systematic. In this way, budget deliberations can be transformed into a more comprehensive decision-making process that evaluates not only the allocation of financial resources but also policy choices and expected outcomes.

Finding 4: The fact that final account deliberations focus more on the new budget proposal than on evaluating the previous year's budget implementation and the results achieved limits Parliament's retrospective oversight of education expenditures. Furthermore, the failure to report budget outcomes in sufficient detail based on programs, activities, and performance indicators makes it difficult to examine the relationship between allocated resources and the results achieved (Yılmaz, 2026).

Recommendation 4: An integrated working model should be developed that links the deliberation of the budget proposal with the review of final accounts based on results and performance. When evaluating the budget for the new term, actual expenditures, performance

results, and deviations from targets from previous years should be considered together; it should be explained how these evaluations are reflected in decisions regarding new resource allocations. Institutional participation mechanisms should be established to enable CSOs to contribute to the final accounts process through field data, implementation examples, and independent analyses. In this way, budget and final accounts deliberations can be transformed into an oversight process that goes beyond resource allocation to jointly evaluate implementation outcomes, policy effectiveness, and the accountability of public administrations.

D. Implementation and Monitoring of the Program and Budget

Finding 5: The participation of CSOs and other education stakeholders in the budget implementation and monitoring phases is quite limited. Although the Ministry of Treasury and Finance publishes monthly budget performance reports, there is no reporting mechanism that regularly and clearly presents the implementation results of the MoNE budget to the public at the program, subprogram, activity, and sub-activity levels (Yılmaz, 2026). Although the Institutional Financial Status and Expectations Report, published at mid-year, serves as an important monitoring tool for evaluating budget performance and year-end projections, it is not sufficiently analyzed by CSOs nor utilized in a way that contributes to the budget process for the following period. This situation makes it difficult to identify problems arising in budget implementation in a timely manner and to independently evaluate spending outcomes.

Recommendation 5: The MoNE should present budget performance to the public through regular, comparable, and accessible reports that link financial data with performance outcomes at the program, subprogram, activity, and sub-activity levels. Mid-year reports should explain not only the use of appropriations but also deviations from targets, the reasons for these deviations, risks related to the year-end, and planned corrective measures. Civil society organizations, meanwhile, should systematically analyze the published financial and performance data and share their findings with the public, the Ministry of National Education, the Grand National Assembly of Türkiye, and other relevant stakeholders. Establishing regular feedback mechanisms to ensure these evaluations inform the budget preparation process for the following year will strengthen learning, transparency, and accountability within the budget cycle.

The recommendations above are not of equal weight. Considering the budget calendar and preparation processes, Recommendations 2 and 5 are the ones that can be effectively implemented within the 2028 budget preparation cycle (June–September 2028); both can be carried out within the Ministry's existing reporting and consultation practices without requiring new legislative changes. The other recommendations require a medium-term timeline and inter-agency consensus. The literature on collaborative governance also suggests starting with limited and achievable first steps that foster mutual trust among stakeholders, rather than establishing a comprehensive platform all at once (Ansell and Gash, 2008; Emerson et al., 2012).

The feasibility of the recommendations depends on clearly defining the responsible institution for each one, the underlying processes and legislation, and the time horizon. For Recommendation 1, the responsible institutions are the SBB and the MoNE; the legal basis is the provisions of Law No. 5018 regarding strategic plans and performance programs, as well as the Budget Preparation Guide; and the time horizon is the 2028 budget cycle. For Recommendation 2, the responsible agency is the MoNE (Directorate of Strategy Development); the legal basis is the provisions regarding the performance program and activity

report; and the time horizon is the 2027 budget cycle. For Recommendation 3, the responsible agencies are the GNAT Committee on Plan and Budget and the relevant specialized committees; the legal basis is the Rules of Procedure of the GNAT; and the time horizon is 2028 and beyond. For Recommendation 4, the responsible institutions are the GNAT and the TCA; the legal basis is the provisions on final accounts and external audits; and the time horizon is the medium term. For Recommendation 5, the responsible institutions are the MoNE and the Ministry of Treasury and Finance; the legal basis is the provisions regarding the disclosure of budget implementation results; and the time horizon is the 2027 budget cycle.

6.3. Equal Opportunity-Focused Resource Allocation Framework

The third output committed to by the project is a needs-based resource allocation proposal that prioritizes regions where educational equity is relatively low. This proposal aims to go beyond standard approaches—where resources are distributed solely based on student numbers—by taking into account socioeconomic, spatial, and institutional differences between regions. The proposed framework is built on four key elements. These are:

- ***The first element*** is an Educational Disadvantage Index to be calculated at the provincial level. The index is expected to consist of indicators such as the child poverty rate by education level, the preschool enrollment rate, student density in transportation-based education programs, the achievement gap as measured by the results of TIMSS and the Monitoring and Evaluation of Academic Skills (ABİDE) assessment, the teacher turnover rate, the level of vulnerability to natural disasters, the female employment rate in the region, and the impact of seasonal labor. Clearly defining the weight of each component, ensuring the timeliness and comparability of the data used, and reviewing the index results at regular intervals are crucial for the transparency and accountability of the allocation process. This will make it possible to highlight not only the provinces' current performance but also the structural disadvantages, vulnerabilities, and additional resource needs they face.
- ***The second element*** is the adoption of a weighted per-student resource allocation approach, rather than a distribution formula based solely on population or student numbers. Under this approach, it is proposed that additional coefficients—based on criteria such as regional access costs, the dispersion of settlements, transportation and housing needs, deficiencies in school infrastructure, difficulties in recruiting teachers, and the concentration of vulnerable groups—be applied to the basic per-student allocation. Such a model would reflect in the budget system the reality that regions serving the same number of students but differing in geographic conditions, cost structures, and levels of disadvantage do not have equal resource needs. Consequently, it would address equity not by allocating the same amount of resources to everyone, but by providing support tailored to varying needs.
- ***The third element*** involves designating specific expenditure areas as protected budget items to prevent the deepening of educational inequalities during periods of fiscal austerity. In this context, it is recommended that expenditures on preschool education services, transportation-based education, public schools located in socioeconomically disadvantaged neighborhoods, and education in provinces affected by earthquakes be protected from general budget cuts. Applying cuts at the same rate to all programs during periods of budgetary pressure can lead to disproportionate outcomes for regions and student groups with unequal starting conditions. Therefore, the distributional effects of fiscal adjustment decisions must be assessed in advance;

minimum funding guarantees must be established for expenditures that directly affect access to basic services, school retention, and learning outcomes.

- ***The fourth element*** is the alignment of the proposed allocation model with the MoNE's program budget architecture. The Educational Disadvantage Index and the weighted per-student allocation approach must be incorporated into the resource allocation criteria for relevant programs and subprograms; performance indicators must be developed to track not only expenditure and activity levels but also the extent to which disparities in access and learning outcomes between regions have been reduced. In this regard, the index results can be considered a complementary decision-support tool that can be used in preparing program budget proposals, determining investment and current expenditure priorities, and making in-year resource transfers. Incorporating school-based budgeting and local monitoring mechanisms into this framework will help establish a stronger link between central policy objectives and local needs.

The right steps taken toward social protection in the fight against poverty will also yield external benefits by contributing to macroeconomic stability through automatic fiscal stabilizers. Policies that reduce the risk of inequality through micro-level interventions targeting households yield more positive results in countries with higher automatic stabilizer ratios. In this context, automatic stabilizers—such as a progressive tax system, the scale of social protection program expenditures, and child-focused tax credits for working households—will enhance the stabilizing effect (Yılmaz, 2024). In conclusion, child-focused social protection and tax instruments will support policies aimed at reducing inequalities and promoting macroeconomic stability.

6.4. Incorporating the Impact of Disasters into Resource Allocation

Earthquakes significantly increase the funding needs of the education system by disrupting educational processes, damaging school buildings and infrastructure, causing students and education personnel to relocate temporarily or permanently, and leading to increased learning losses. When combined with existing socioeconomic vulnerabilities, these effects can further deepen regional inequalities. The fact that the Eastern and Southeastern Anatolia regions, rural areas, students in transportation-based education, and public schools in low-income neighborhoods emerged as priority groups in the research indicates that, in the aftermath of a disaster, there is a need not only for reconstruction but also for the regional rebalancing of educational services.

For this reason, the impact of an earthquake should not be assessed solely in terms of rebuilding damaged school buildings or repairing physical infrastructure. Disaster-focused education funding should also cover the make-up of missed school days, the remediation of learning losses, psychosocial support services for students and teachers, the creation of temporary learning spaces, the integration of displaced populations into the education system, and the additional capacity needs arising in regions receiving migrants. Measures to support teacher retention, remedial and support programs, counseling services, transportation and housing costs, and access to digital and physical learning materials should also be addressed as components of this funding framework.

Efforts to effectively design and monitor school-based budgeting and local monitoring mechanisms indicate that a static allocation model based on central averages will not be sufficient in the aftermath of a disaster. Resource allocation must be transformed into a dynamic structure that regularly monitors student mobility, schools' actual capacity, attendance

and absenteeism data, the state of infrastructure, and learning losses. Ensuring that information generated at the local level is promptly reflected in central budget decisions will enable resources to be directed toward areas with the greatest needs and facilitate faster adaptation to changing conditions.

However, the proposed framework was developed without access to the MoNE's administrative microdata. Therefore, in its current form, it is not a validated or directly implementable allocation model; rather, it is a policy framework intended to serve as a basis for consultations to be conducted with public institutions, local governments, academia, and civil society organizations. For the model to be implemented, the indicators must be tested for data quality and measurability, component weights must be tested under different scenarios, distributional and fiscal impacts must be modeled, and results must be evaluated through pilot programs.

7. Conclusion

This study demonstrates that the success of an education budget cannot be measured solely by the size of the resources allocated to education. The key determinants are: the policy priorities according to which resources are allocated; how they are utilized through programs and activities; which students and regions are prioritized; and, ultimately, the impact this has on access to education, learning outcomes, and equity of opportunity. Therefore, the effectiveness of education spending should be viewed as a matter of public policy and governance that requires the interconnected evaluation of planning, budgeting, implementation, monitoring, and oversight processes—beyond the mere adequacy of financial resources.

While Türkiye possesses a certain institutional capacity regarding the preparation and publication of budget documents, it faces a significant structural shortcoming in terms of translating the information generated into public deliberation, stakeholder feedback, and resource allocation decisions. The fact that the Open Budget Survey 2023 scored budget transparency at 64 points while public participation scored zero clearly illustrates this disconnect. The resulting picture points to a structure of "technocratic transparency" in which financial information is produced but does not sufficiently inform the identification of social needs or the shaping of budget decisions.

The education budget is one of the areas where this structural problem is most evident. Although development plans and strategic documents include goals such as expanding preschool education, improving the quality of education, and reducing regional inequalities, a clear and traceable link is not always established between these priorities and actual resource allocations. The fact that budget performance is evaluated primarily based on the use of appropriations and physical inputs leads to learning outcomes, school dropout rates, absenteeism, teacher distribution, and access to education for disadvantaged groups being pushed to the background. This situation demonstrates the need to strengthen not only the link between planning and budgeting but also the relationship between the budget and the results achieved.

Survey findings reveal not only a perception of resource shortages but also a strong demand for equity in resource distribution. Assessments calling for priority to be given to public schools in low-income neighborhoods, preschool-aged children, students in rural areas and in transportation-based education, areas with high levels of regional inequality, and regions affected by disasters indicate that standard allocation methods are deemed insufficient.

Meanwhile, the increase in education expenditures covered by household budgets amplifies the interplay between the capacity of public education services to meet demand and the impact of this on different income groups. In this context, the education budget should be viewed not merely as a tool for financing educational services, but as a social policy mechanism that supports the fight against child poverty, reduces inequality of opportunity, and balances disparities between regions.

The reform approach developed in this study is based on three main pillars. The first pillar is equity-focused resource allocation that takes into account indicators such as child poverty, preschool enrollment, rural areas, transportation-based education, learning gaps, teacher mobility, infrastructure needs, and the impact of natural disasters. The second pillar is performance management, which establishes a traceable relationship between policy objectives and indicators for programs, subprograms, activities, appropriations, and outcomes. The third pillar is participatory budget governance, which embeds dialogue among public institutions, the GNAT, civil society organizations (CSOs), and education stakeholders throughout all stages of the budget process—preparation, approval, implementation, monitoring, and oversight.

Strengthening participation cannot be achieved solely by public institutions publishing more information. Just as the MoNE must produce timely, comparable, and results-oriented data at the activity and sub-activity levels, CSOs must also analyze this data, scrutinize implementation outcomes, and support their policy recommendations with verifiable findings. Similarly, developing the GNAT's capacity to evaluate budget proposals alongside final account results will ensure that resource allocation decisions are linked to past performance. In this way, participation can evolve from a periodic consultation process into a permanent institutional mechanism that influences decisions, monitors implementation, and strengthens accountability.

In conclusion, lasting improvement in the education budget depends not only on allocating more resources but also on directing those resources toward the right needs, at the right time, and in a way that produces measurable results. When fairer resource allocation, stronger performance management, and institutionalized participation are implemented together, the education budget can transcend its role as a mere document financing expenditures and become an effective public policy tool that enhances quality and equity in education.

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