

Evaluation of the Expenditures of Metropolitan Sub-Provincial Municipalities for Environmental Protection Services: The Case of the İzmir-Selçuk District Municipality

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Abstract

The importance of environmental protection and control services, which have a significant place among municipal services, is gradually increasing today. Municipalities, which are among the administrations responsible for meeting local and common needs, constitute the administration of the locality where environmental problems are most intense. On the other hand, the fact that environmental problems observed in heavily industrialized and urbanized areas are intense causes these administrations to use more financial resources in fulfilling their environmental protection and control duties. The share and rate of environmental protection and control service expenditures in the budget expenditures of district municipalities within the municipal boundaries of the metropolitan municipalities, which are local administrative organizations, is the subject of our study. In this study, the ratio of environmental protection service expenditures, environmental protection, and control directorate expenditures, and environmental protection services and environmental protection and control directorate expenditures within the budget expenditures of İzmir-Selçuk District Municipality, according to the functional classification, which is a form of analytical budget classification, within the years 2014-2019 is analyzed by evaluating their ratio to the total municipality expenditures. Along with literature and resource review, the study is an evaluation of the results of the ratio of the environmental protection expenditures and the expenditures of the environmental protection and control directorate, which are among the finalized budget items of the Selçuk District Municipality, which is on the UNESCO World Heritage List within the borders of İzmir Metropolitan Municipality, to the total budget figures between the years 2014-2019.

Keywords: Environmental protection, Local government, municipality, budget, expenditure

Jel Codes: H6, H3, E62

Büyükşehir Belediye Sınırları İçerisindeki İlçe Belediyelerin Çevre Koruma Hizmetleri Harcamalarının Değerlendirilmesi: İzmir-Selçuk İlçe Belediyesi Örneği

Özet

Belediye hizmetleri arasında önemli bir yere sahip olan çevre koruma ve kontrol hizmetlerinin önemi günümüzde giderek artmaktadır. Mahalli ve müşterek ihtiyaçları karşılamakla görevli idareler arasında yer alan belediyeler, çevresel sorunların da en yoğun yaşandığı mahallin yönetimini oluşturmaktadırlar. Diğer yandan çevre sorunlarının, sanayileşmenin ve kentleşmenin yoğun olduğu alanlarda görülmesi, bu idarelerin çevre koruma ve kontrol görevlerini yerine getirmede daha çok mali kaynak kullanmalarına neden olmaktadır. Bir yerel yönetim kuruluşu olan büyükşehir belediyelerinin sınırları içinde yer alan ilçe belediyelerinin bütçe harcamaları dahilindeki çevre koruma ve kontrol hizmeti harcamalarının payı ve oranı çalışmamızın konusunu oluşturmaktadır. Çalışmada İzmir İli Selçuk İlçe Belediyesinin 2014-2019 yılları içerisinde analitik bütçe sınıflandırmasından olan fonksiyonel sınıflandırmaya göre bütçe giderleri içerisinde çevre koruma hizmet harcamalarının, çevre koruma ve kontrol müdürlüğü harcamalarının ve çevre koruma hizmetleri ile çevre koruma ve kontrol müdürlüğünün harcamalarının toplam belediye harcamalarına oranı değerlendirilerek analiz edilmektedir. Çalışma, literatür ve kaynak taraması ile değerlendirmeye konu oluşturan İzmir Büyükşehir Belediye sınırları içerisindeki UNESCO Dünya miras listesinde yer alan Selçuk İlçe Belediyesinin 2014-2019 yılları arasında kesinleşmiş bütçe kalemlerinden çevre koruma harcamaları ile çevre koruma ve kontrol müdürlüğünün harcamalarının toplam bütçe rakamlarına oranlanması sonuçlarının değerlendirmesidir.

Anahtar kelimeler: Çevre koruma, Yerel yönetim, belediye, bütçe, harcama

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1.INTRODUCTION

Environmental protection and control services are gaining more and more importance as a result of unplanned industrialization, unplanned urbanization, rapid population growth, and excessive consumption, as well as the careless and incorrect use of natural resources. It is known that local governments, together with the central governments of the countries, take responsibility for eliminating the social negativities and environmental pollution arising as a result of all these factors. Considering that environmental pollution or destruction begins locally, local governments have a great responsibility in this subject. In the fulfillment of this responsibility, local governments, especially municipalities, which are defined as an urban management model, have been given significant statutory authority. In this sense, taxes, duties, fees, and similar revenues have been created to be used directly in the prevention of environmental pollution. As an example, it is possible to say that some of these revenues are composed of budgetary resources such as Environmental Cleaning Tax, Electricity, and Coal Gas Consumption Tax.

However, the importance of the subject depends on the adequacy of the share of the income budget allocated to the environmental protection service, rather than the use of the types of taxes dedicated to environmental protection. Another important issue is the establishment of regulations and control mechanisms that will ensure that the revenue items created in this regard are used for their intended purpose, or in the context of projects. Therefore, it should be ensured that these taxes serve social purposes rather than financial purposes (Altınöz, 2015:228). Furthermore, the importance of local governments in the field of environmental problems emerges as an undeniable fact considering the duties and activities of central government and local governments on environmental issues (Güven and Alan, 2018: 1887).

The ratio of the finalized budget expenditures for environmental protection and control services of the municipalities in Turkey to the total municipal expenditures is important in terms of revealing the sensitivity of the municipality in question to the environment. The reason for this is that environmental problems are caused by human existence and activities related to life. Since environmental problems are primarily the problem of the city and the citizens, it is closely related to the municipalities that are responsible for the city administration (Çakır Sümer, 2009:58). Thus, it is known that municipalities are given a wide range of duties, powers, and responsibilities in the field of environment with various laws.

According to the 2021 data from the Turkish Statistical Institute (TÜİK), 93% of Turkey's population lives in cities and 80% of this rate lives in metropolitan areas. The aim of the study is to emphasize the importance of the share and ratio of environmental protection expenditures in the municipal budget and the effect of both the causes of environmental pollution and the positive results of the removal of pollution on the masses in terms of the concept of environmental protection. In this context, as it is clearly stated in the metropolitan municipality law, environmental protection and control services and cleaning services are the duties of the district municipalities and the metropolitan municipality is responsible for the disposal of the collected wastes, which indicates the functionality of the district municipalities in terms of environmental protection and control. The subject is also important in this respect. On the other hand, among the expenditure items of the municipal budget, according to the activity types of the functional classification, environmental protection service expenditures are made at a separate level, and environmental protection and control directorate expenditures are made from the directorate's allowance (Mahalli İdareler Bütçe ve Muhasebe Yönetmeliği, 2016:5). In this study, the service expenditures of the Environmental Protection and Control Directorate and other expenditures for environmental protection from the municipal budget were evaluated by analyzing the Selçuk District Municipality.

2.THE IMPORTANCE AND IMPACT OF THE CONCEPT OF ENVIRONMENTAL PROBLEMS

It is known that environmental problems are at the forefront of today's most crucial problems, which are prompted by industrialization, urbanization, and technological developments and, manifested in the air, soil, and water pollution. With industry and developing technology, humanity began to reorganize the environment, and as a result of this arrangement, the damage that could not be done to nature in thousands of years has been done in a much shorter time (Sarıçoban ve Yıldırımçı, 2015:9). With the philosophy of Enlightenment, humanity, which wanted to dominate the world and subjugate nature, achieved this desire with the industrial revolution (Kayan, 2018:300). As it is not possible to reduce production due to the endless human needs, which are the main subject of industrialization, which are important causes of environmental pollution, all production inputs, especially the energy used, should be planned in an environmentally friendly and sustainable manner and these inputs should be preferred as a priority (Öğünç, 2021:178). This issue has a direct impact on the use of the budgets of the administrations.

The most distinctive feature of environmental problems is that they are specific to the place where the danger originates. Since proximity to the local people and local life in a local problem is a feature of local governments rather than the central government, the policies and responsible persons to be determined should also be local (Özer ve Baykan, 2017:88). In this manner, it will be possible to create a more rational distribution of financial resources and expenditures in the solution of the problem.

On the other hand, there are many definitions of the concept of environment. As one of the clear definitions among these, in the Environmental Law that came into force in 2006, the environment is defined as “the biological, social, economic and cultural setting in which all living beings maintain their relations and interact with each other throughout their lives” (Zulfikar ve Beken, 2014:77). Although the concept of environment is easy to grasp and understandable, it is difficult to draw its scope and boundaries when looking at its content. The environment is the totality of physical, chemical, biological, and social factors that can have a direct or indirect effect on human activities and living beings immediately or over a long period of time (Yaman ve Özçelik, 2011:2).

The environment is the place where all living organisms live and develop, and also the external settings on which their vital functions depend (Erdem, 2015:18). Since the second half of the 20th century, as a result of the extraordinary increase in production and consumption activities in the world economy, concepts like environmental pollution, global warming, and climate change have begun to find a significant place in the social sciences literature (Yalçın ve Gök, 2015: 66). In this context, the need to approach environmental problems in a holistic manner necessitates the existence of a strong institutional will and structure in this field (Çiftçiöğlü ve Aydın, 2019:125).

Likewise, environmental policy refers to the efforts that are put consciously by the administrative bodies in order to thwart the harmful effects of the activities, that are carried out in a society, on nature and natural resources (Arıkboğa, 2019:25). Nowadays, the elimination of environmental problems and the protection of the environment are the subjects of the highest level of evaluation in terms of social sensitivity.

3. LEGAL DUTIES AND RESPONSIBILITIES OF MUNICIPALITIES ON THE ENVIRONMENTAL PROTECTION

The constitutional regulation on the environmental protection in our country is regulated in the 1982 Constitution under the title of health, environment, and housing, under the health services and protection of the environment, in Article 56 as follows: “Everyone has the right to live in a healthy and balanced environment. It is the duty of the state and citizens to improve the environment, protect environmental health and prevent environmental pollution.

On the other hand, it can be argued that actions for environmental protection in Turkey started with the Stockholm Human and Environment Conference, which was held in 1972. It can be stated that the efforts for environmental protection were more ineffective before this date. These policies consist of a limited number of legal regulations aimed at the protection of water resources, air quality, and forests, and the solution to public health problems (Eskin and Doğanay, 2018:41).

In the 78th and 115th Clauses of Article 15 of the Municipal Law No. 1580 dating 1930, which is the first legal regulation of the municipalities, which are the closest local government units to the people, the responsibilities of the municipalities regarding the environment are outlined as the environmental planning and the regulation of environmental health. Regulations on environmental protection in Law No. 5393 dated 2005, Section 3 (Duties, Authorities and Responsibilities of the Municipality), under the title of the Duties and Responsibilities of the Municipality, in Article 14, it is stated that *“Provided that they are of a local common nature, the municipality provides or has the services of urban infrastructure such as zoning, water, sewerage and transportation, geographical and urban information systems, environment and environmental health, cleaning and solid waste.”* Again, in the “o” clause of the same article, it is regulated as follows: *“To zone non-sanitary workplaces, entertainment venues, other workplaces that have an impact on public health and the environment in certain parts of the city; to determine locations for excavation soil and rubble dump sites, liquefied petroleum gas (LPG) landfills; to arrange areas for storage and commercial use for construction materials, wood, coal and scrap; to take the necessary measures to prevent environmental pollution in these areas and places, and during transportation.”*

The duties and responsibilities of the metropolitan municipalities is delineated in the “i” clause of the Article 7 of the title “Duties, Authorities and Responsibilities of the Metropolitan Municipality” of the Metropolitan Municipality Law No. 5216, as *“to protect the environment, agricultural areas and water basins in accordance with the principle of sustainable development, afforestation, to zone non-sanitary workplaces, entertainment venues, other workplaces that have an impact on public health and the environment in certain parts of the city, to determine locations for excavation soil and rubble dump sites, liquefied petroleum gas (LPG) landfills; to arrange areas for storage and commercial use for construction materials, wood, coal and scrap; to take the necessary measures to prevent environmental pollution in these areas and places, and during transportation; to make the metropolitan solid waste management plan and have it made, to carry out services related to the reuse, storage and disposal of solid wastes and excavation soil, except for the collection of solid wastes in source and their transportation to the transfer station, to establish facilities, to get them established, operate them or to have them operated for this purpose, to carry out services related to industrial and medical wastes, establish the necessary facilities, to get them established, operate them or to have them operated for this purpose, to collect the wastes of marine vehicles, to get them collected, to provide waste treatment services for them, and to make necessary arrangements for this issue.”* To conclude, it is attested that the legal duties and responsibilities of the municipalities regarding environmental protection are established with a very lucid and straightforward definition.

4. MATERIALS

The reason why environmental protection is seen as a priority and important problem by local governments is that local government organizations are the closest administrations to the public. The elected officials who constitute the decision-making bodies in the formation of local governments appear as the residents of that region who know the needs of that region best. This also facilitates the solution of the problem in place without any loss of time. Thus, these organizations, which take decisions through their organs, are defined as the leading organizations in knowing the environmental protection problems and control services more closely, responding to the needs and solving the problems more effectively compared to other organizations and the central government. Thus, it is revealed that municipalities, which are the most effective organizations among local government organizations, have a very important function in eliminating environmental problems, protecting the environment, and keeping it under control.

In today's local government understanding, the concepts of citizen satisfaction, service, and quality of life are crucial for municipalities (Yapıcı ve Yaman, 2019:139). It should not be forgotten that those who can protect the environment the best are the people living in that environment and using the resources offered by it (Çiftçioğlu, 2016:54). On the other hand, environmental duties, authorities, and responsibilities of local governments should be analyzed according to their respective size and status (Zengin, 2009:117). In Turkey, municipalities legally provide administrative law enforcement services in terms of environmental management and protection, and these authorities are upheld by more than 150 legal texts (Zeytin ve Kırhoğlu, 2014:245). These regulations can be exemplified as municipal law, zoning law, environmental law, and coastal law. Environmental pollution, with its limits and dimensions, can show an unpredictable spread. Environmental disasters that negatively affect all living beings with regional, international, and even global consequences can be prevented by the local governments at the lowest level before they spread further. This reveals the importance of the local governments in taking preventive measures regarding environmental protection against environmental disasters.

In a period in which a novel understanding of environmental protection emerges and develops, the demand for increasing controls in the production process against environmental pollution will grow. (Orhan ve Karahan, 2013:8). The continuation of human life is possible by minimizing environmental problems. Local governments are the administrations at the starting point of environmental problems. Therefore, it is not possible to protect and improve the environment by excluding local governments. (Cevat, 1998:64). Thus, the local government organizations, especially the municipalities, which are an administrative model for urban areas, are observed to be the organizations with the highest environmental sensitivity and at the forefront of the efforts for protection.

The environmental duties and responsibilities of local governments are categorized in the context of administrative, institutional, technical, legal, financial instruments, and human factors. (Zeytin ve Kırhoğlu, 2014:247). Aside from the significance of all the specified categories, the principle of creating resources equivalent to the cost of the responsibility should not be ignored. In other words, the adequacy of the financial resources and the distribution of expenditure will contribute to the consequential manifestation of effective practices. Thereby, it will be possible to mention a more efficient and productive environmental protection and control service.

5. DUTIES OF MUNICIPALITIES RELATED TO ENVIRONMENTAL PROTECTION AND CONTROL SERVICES

As in all countries, in Turkey too, technological developments, urbanization, rapid population growth, and carelessness in the use of soil, water, and air cause the ecological balance to deteriorate and the impacts of environmental pollution to increase. The most distinctive feature of environmental problems is, above all, that they arise at a local level. For this reason, the responsibility of local governments is very important in solving environmental problems (Zeytin ve Kırhoğlu, 2014:52).

While 79.6% of the environmental protection expenditures made by the public sector in Turkey are made by municipalities, 5.5% by local government unions and special provincial administrations, and only 14.8% is made by the central government. That is, while 85.2% of the public expenditures for environmental protection are made by the local government organizations, only 14.8% is made by the central government (Yalçın ve Gök, 2015:72). The problems that are most frequently expressed by the metropolitan, provincial, district and town mayors appear to be the "environmental problems", "population growth" and "water problems". The environmental problems accelerated by

industrialization and urbanization are regarded as a forefront issue in both metropolitan areas and provinces (Yüksel, Çevik ve Ardıç, 2008:15).

Environmental protection and solving environmental problems are the joint responsibility of the central government and local government units that provide services at the local level (Arikboğa, 2019:24). Local governments fulfill their duties of inspection and providing service in all matters regarding environmental pollution. Municipalities, among local governments, especially try to solve these problems with the inspections they make on garbage pollution, wastewater pollution, air pollution, construction and protection of parks and green areas, visual pollution, noise pollution, and other types of pollution (Çoban ve Kılıç, 2009:120). Within the scope of environmental management, the inspections of solid waste pollution, air pollution, wastewater pollution, and visual pollution, which are carried out by municipalities in order to prevent environmental pollution, and services for these problems are among the prominent activities (Zulfikar ve Beken, 2014:79).

Municipalities are faced with many responsibilities in proportion to the needs and the diversity of the activities of the citizens residing in their area of responsibility. Since most of the duties assigned to municipalities by the Law on Municipalities are directed towards the human activities and needs that are directly related to the environment, it is inevitable for municipalities to take part in the environmental protection and development process (Zengin, 2009:120).

In general, criteria such as environmental efficiency, economic efficiency, equity and equality, administrative feasibility, cost, and acceptance play a significant role in the selection of environmental policy instruments (Toprak, 2017:181). On the other hand, another vital authority of municipalities regarding the environment is to make, change and supervise development plans and applications for settlement decisions. Furthermore, municipalities offer services such as keeping public areas clean, safe and healthy. It turns out that municipalities are one of the most important public legal entities that are responsible for the prevention of environmental problems (Özer ve Baykan, 2017:88).

6. REGULATIONS ON ENVIRONMENTAL PROTECTION IN THE MUNICIPAL BUDGET SYSTEM

According to the Law on Public Financial Management and Control, all public institutions and organizations are obliged to prepare an annual report regarding their activities (5018/41Art.). Under this very article, the central government organizations are regulated as follows: *“The activity results of the administrations within the scope of the central government and social security institutions in a fiscal year are shown in the general activity report to be prepared by the Presidency.”* In the same article, it is stated that *“a copy of the administrative activity reports prepared by the local administrations is sent to the Court of Accounts and the Ministry of Environment and Urbanization.”*

On the other hand, public expenditures are described under the title of budget and the label of expenditure budget, in the second part of the Local Administrations Budget and Accounting Regulation. The law no. 5018 is arranged as follows: *“Article 6/1 consists of four sections: expenditure budget, institutional, functional, financing type, and economic classification.”* In the functional classification heading of the same law, in Article 8/1, it is stated that *“The functional classification shows the activity types of the institution”*. In Item 2, it is stated that *“The functional classification consists of four levels, the first level is coded with two digits, the second and third levels are coded with one digit, and the fourth level is coded with two digits.”* Environmental protection services are included among the first level functional codes and services.

To specify it in more detail; environmental protection services, which ranks fifth out of 10 sub-headings in the classification of public institutions' expenditures according to their functions, are outlined as *“Waste collection, processing and disposal, sewerage, wastewater activities, atmosphere, air, climate protection, soil protection, water protection, noise reduction, prevention of radiation*

protection, and the protection of natural environment and natural vegetation” (Yentürk, 2020: 5). In other words, environmental protection expenditures include the economic resources allocated for all activities and actions related to the prevention, reduction and elimination of pollution and other environmental degradation. These activities and actions also include recovery activities that are carried out after environmental degradation (Çevre Şehircilik ve İklim Değişikliği Bakanlığı, 2022:179).

Today, Analytical Budget Classification, which is prepared in accordance with the international standards (GFS: Government Finance Statistics), is used in Turkey (Türkiye Cumhuriyeti Cumhurbaşkanlığı Strateji ve Bütçe Başkanlığı, 2019:111). Analytical Budget Classification consists of three main groups: economic classification, functional classification, and institutional classification (on the basis of administrations) (Yentürk, 2020:5).

The environmental-friendly budgeting system is also known as the green budget system, the ecological budget system, and the environmental budget system (Kılıçer, 2017:119). In order to show and monitor environmental expenditures in accounting, the actions concerning the environment should be distinguished from the others.

Although it is difficult to verify the activities of an enterprise regarding the environment among its other activities, it is certainly possible. For example, a business pays the cost of wastewater as well as the cost of the water it uses from the municipal water system, thus covering the cost of polluting the water (Haftacı ve Soylu, 2008:94). It is also possible to give various examples alike. Likewise, In the law text titled “Environmental Law and Amending Some Laws”, published in the Government Gazette no. 30621 on December 10th, 2018, it is explained (in clause 7153/h) by adapting to the present-day conditions that *“Along with mandatory standards for environmental protection, prevention and elimination of environmental pollution, market-based mechanisms, and economic instruments and incentives are employed such as taxes, fees, contribution fees, promotion of renewable energy sources and clean technologies, recycling contribution margin, reduction of the use of plastic bags and plastic packaging, deposit application, emission fee, pollution charge and assurance for pollution prevention, and carbon trading. Administrative and technical procedures and principles regarding these issues are determined by regulations to be issued by the Ministry.”*

7. THE WORKS OF THE SELÇUK DISTRICT MUNICIPALITY ON ENVIRONMENTAL PROTECTION AND CONTROL SERVICES

The works of Selçuk the District Municipality regarding the environmental protection and control services for the period of 2014-2019 are evaluated in the light of the abovementioned regulations. The works in question consist of the expenditures made by the Environment Protection and Control Directorate and the Cleaning Services Directorate of the municipality. The duties of the Environmental Protection and Control Directorate are explained as follows: [the directorate] exercises power and authority assigned to municipalities through

“Municipal Law No. 5393”, “Metropolitan Municipality Law No. 5216”, “Environment Law No. 2872”, “Occupational Health and Safety Law” and other related laws; “Regulation on Business License and Work Permit” “Regulation on the Solid Waste Control”, “Regulation on the Control of End-of-Life Tires”, “Regulation on the Control of Waste Batteries and Accumulators”, “Regulation on the Control of Hazardous Waste”, “Regulation on Evaluation and Management of Ambient Noise” and “Regulation on the Control of Electrical and Electronic Wastes” (Selçuk İlçe Belediyesi 2014-2019 Yılları Faaliyet Raporu, 2018:59).

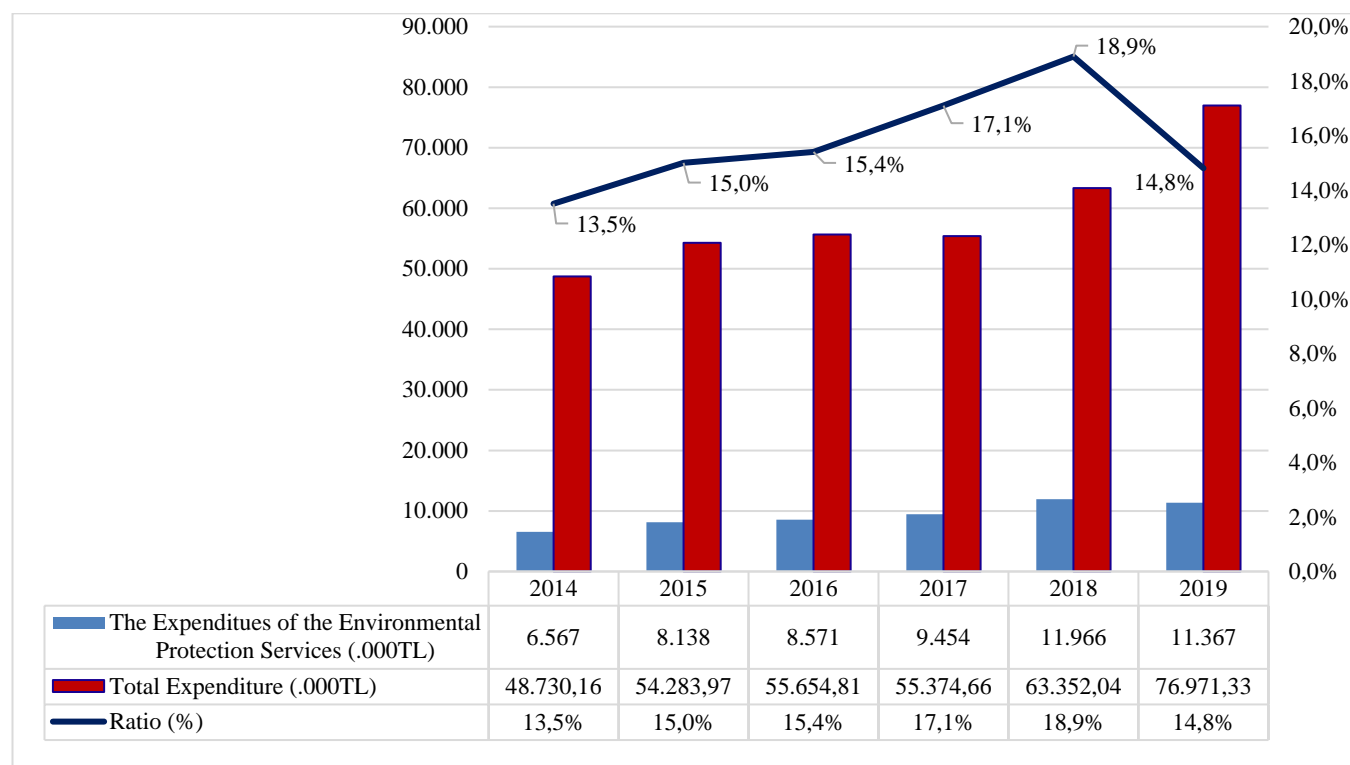
Moreover, the duties of the Directorate of Cleaning Services of Selçuk Municipality are described as follows: *“Within the framework of the relevant legislation, the purchase of all kinds of materials needed*

for the execution of the necessary cleaning services in order to create a healthy life and a clean environment within the borders of the Selçuk Municipality, performing the cleaning activities, The management, and administration of vehicles and construction machinery are among its primary duties.”(Selçuk İlçe Belediyesi 2014-2019 Yılları Faaliyet Raporu, 2018: 71).

It can be argued that the works carried out by the Directorate of Environmental Protection and Control and the Directorate of Cleaning is effective efforts in eliminating most of the environmental problems. For example, the duties specified in the “o” clause of Article 14 of the Municipal Law are described as follows: “To zone non-sanitary workplaces, entertainment venues, other workplaces that have an impact on public health and the environment in certain parts of the city; to determine locations for excavation soil and rubble dump sites, liquefied petroleum gas (LPG) landfills; to arrange areas for storage and commercial use for construction materials, wood, coal, and scrap; to take the necessary measures to prevent environmental pollution in these areas and places, and during transportation.”

In Figure 1, some evaluations are made by focusing on the ratio of the service expenditures of the environmental protection, and environmental protection and control directorate of the Selçuk District Municipality to the total expenditures of the municipality between the years 2014-2019.

Figure 1: The ratio of the expenditures of the Environmental Protection Services, which are among the budget expenditures according to the functional classification, to the total municipal expenditures in Selçuk District Municipality over the years (.000TL)

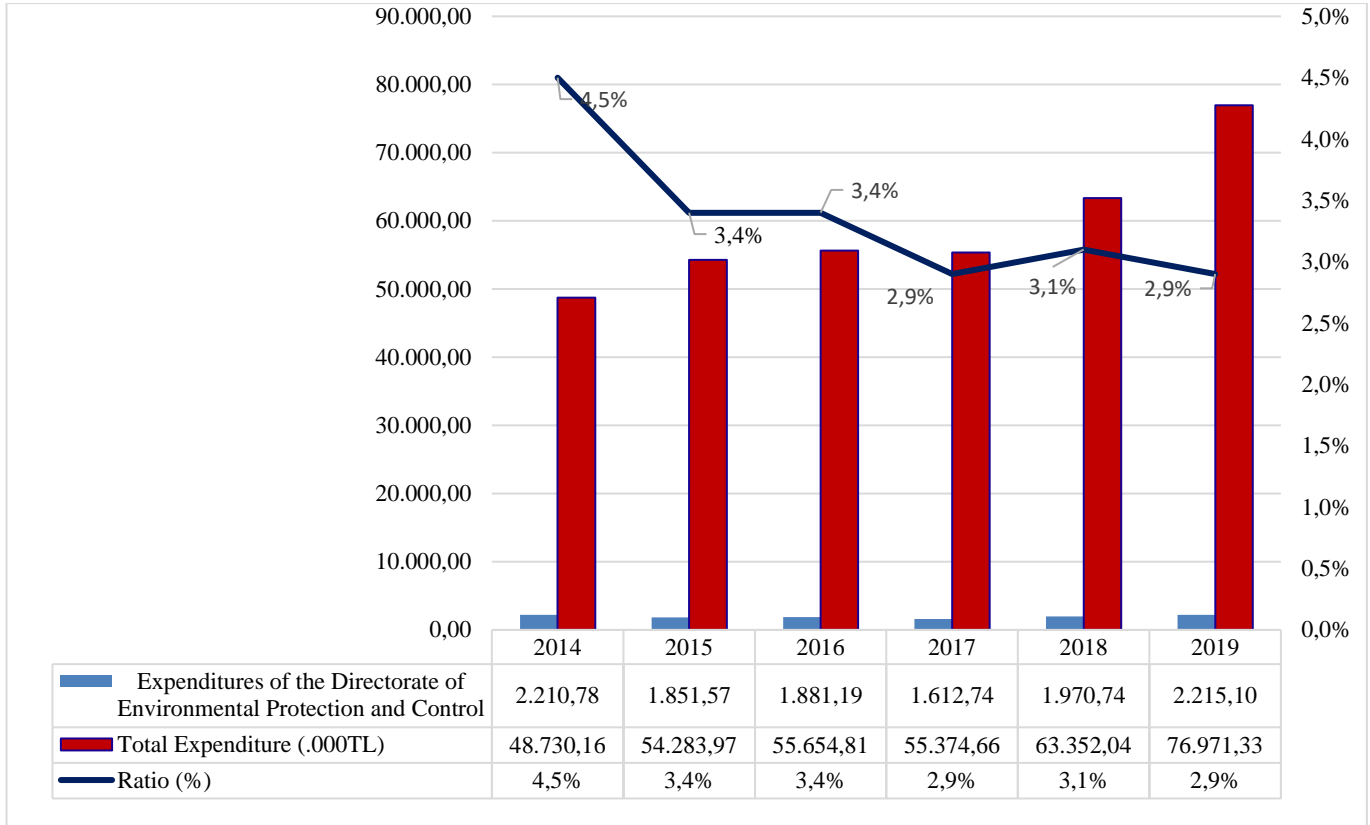


Source: Compiled from the Activity Report of Selçuk District Municipality for the years 2014-2019.

When the periodical differences in the ratio of the expenditures of environmental protection services, which is shown within the budget expenditures according to the functional classification, of Selçuk District Municipality to the total municipal expenditures within the years between 2014-2019 is evaluated, it is attested that the rate had a steady increase until 2018, and a decrease in 2019, which is still higher than the ratio in 2014. The ratio of the expenditures on the environmental protection services to the total expenditures was 13.5% in 2014, 15.0% in 2015, 15.4% in 2016, 17.1% in 2017,

18.9% in 2018, and 14.8% in 2019. The proportional decrease in the last two years of the evaluated years is due to the quantitative decrease in the expenditures made for environmental protection services. However, although there is an instance of a decrease in the total expenditures in the mentioned years, its rate is lower than that of the expenditures for the environmental protection services. The highest rate in the expenditures of environmental protection services within the specified period above was 18.9% in 2018. The lowest rate is 13.5% in 2014.

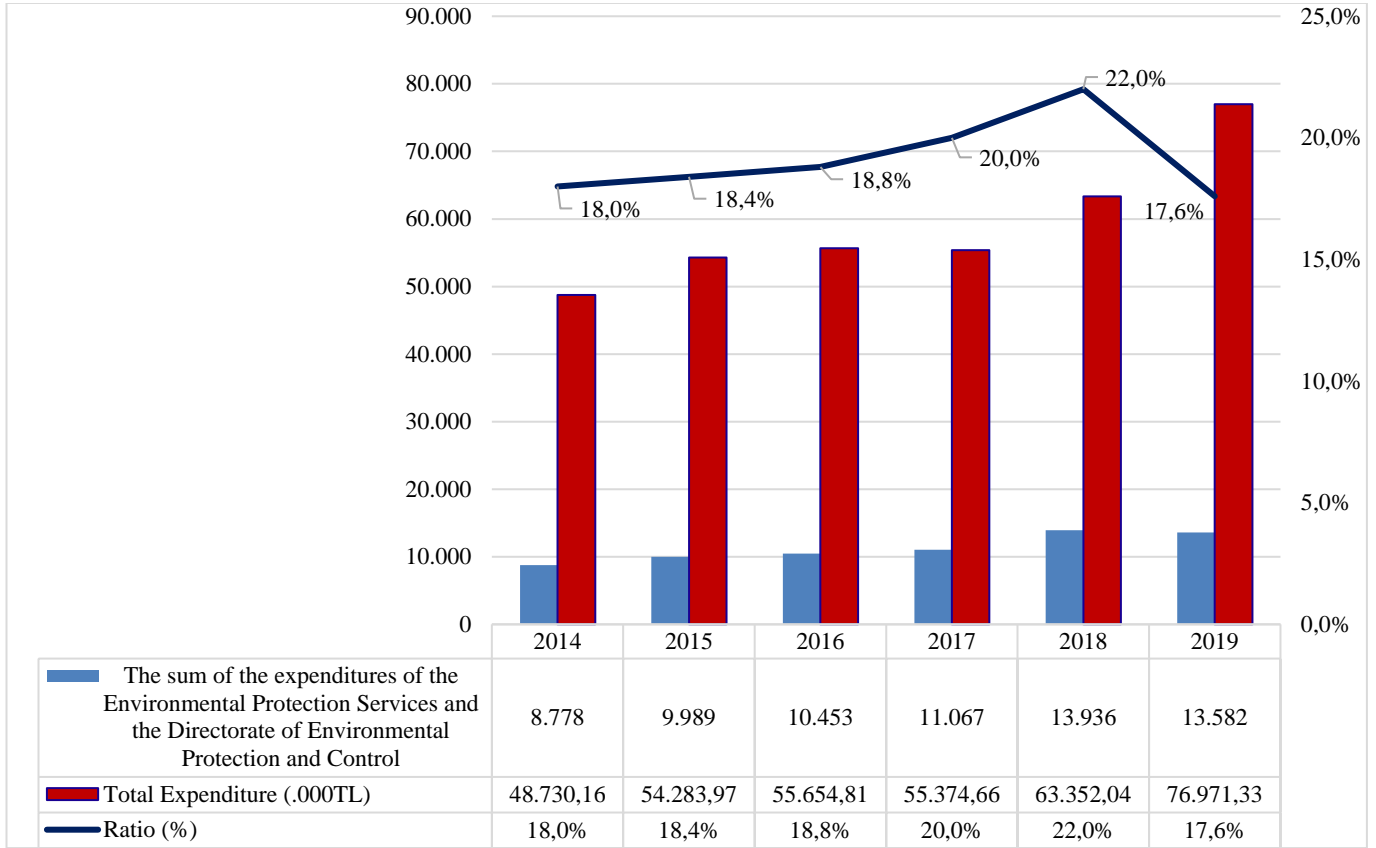
Figure 2: The ratio of the Environmental Protection and Control Directorate Expenditures to the total municipal expenditures in Selçuk District Municipality over the years (.000TL)



Source: Compiled from the Activity Report of Selçuk District Municipality of the years 2014-2019.

In Figure 2, when the ratio of the expenditures of the Environmental Protection and Control Directorate in Selçuk District Municipality to the total municipality expenditures over the years is evaluated, it is seen that there is a decrease over the years. The ratio of the expenditures of the Environmental Protection and Control Directorate to the total expenditures by years was 4.5% in 2014, 3.4% in 2015, 3.4% in 2016, 2.9% in 2017, 3.1% in 2018, and 2.9% in 2019. When these rates are evaluated, it is seen that the ratio of Environmental Protection and Control Directorate to total expenditures is the highest in 2014 with a rate of 4.5%. It is attested that the year with the lowest rate was between 2017 and 2019 with a rate of 2.9%. It is observed that the highest amount of expenditure of the Environmental Protection and Control Directorate was in 2014, and the lowest amount was in 2017.

Figure 3: The ratio of the sum of the expenditures of the Environmental Protection Services and the Directorate of Environmental Protection and Control, which are among the budget expenditures according to the functional classification, to the total municipal expenditures in Selçuk District Municipality over the years (.000TL)



Source: Compiled from the Activity Report of Selçuk District Municipality of the years 2014-2019.

In Figure 3, if the ratio of the total expenditures of the environmental protection services and the environmental protection and control directorate within the budget expenditures is analyzed according to the functional classification in Selçuk District Municipality over the years, it is attested that the ratio was 18% in 2014, 18.4% in 2015, 18.8% in 2016, 20.0% in 2017, 22.0% in 2018, and 17.6% in 2019. It is observed that the ratio of the total expenditures of the environmental protection services and the environmental protection and control directorate to the total municipal expenditures was the highest in 2018 at 22.0%. The ratio was the lowest in 2019 at 17.6%. The year with the highest total amount of expenditures on environmental protection services and the environmental protection and control directorate was 13.936.286.22 TL in 2018, and the lowest amount was 8.777.648,39 TL in 2014.

8. EVALUATION OF THE EXPENDITURES ON ENVIRONMENTAL PROTECTION AND CONTROL SERVICES WITHIN THE BUDGET SYSTEM OF SELÇUK DISTRICT MUNICIPALITY

When the expenditures on environmental protection and control services within the budget system of Selçuk District Municipality are evaluated in the light of the data obtained from the tables and graphics above, it is seen that the ratio of the municipal expenditures on environmental protection services according to the functional classification within the total budget expenditures differ from year to year. These differences range from 13% to 18.9%. Although this is not a small ratio in the total budget expenditures, it is also not at the desired level.

On the other hand, the ratio of the municipal expenditures on environmental protection services according to the functional classification to total municipal expenditures is between 2.9% and 4.5%. Therefore, it is observed that the expenditures of the environmental protection and control directorate of the Selçuk Municipality are at a very low level among the total expenditures of the municipality.

It is observed that the ratio of the sum of the expenditures of the environmental protection and control directorate, and the environmental protection services, which are among the budget expenditures according to the functional classification, to the total municipal expenditures of Selçuk District Municipality ranged between 17.6% and 22% between the years of 2014-2019. In this case, it may not be seen that the expenditures of environmental protection services and the environmental protection and control directorate had a significant share within the municipality's total budget expenditures. The fact that this share is at higher levels should be seen as an important data that will eliminate the inadequacy of environmental protection services.

When the Expenditures of Local Administrations are evaluated according to Functional and Economic Classification, the ratio of the total expenses of environmental protection services to the total expenses of local administrations is 10% in the years of 2014, 2015, 2016, 2017, 2018, and 2019 (Türkiye Cumhuriyeti Cumhurbaşkanlığı Strateji ve Bütçe Başkanlığı, 2020:71).

On the other hand, the ratio (%) of the environmental protection expenditures according to the functional classification in the central government budget appropriations and realizations to the GDP is 0.03% between 2014-2015, and 0.02% in the years 2016, 2017, 2018 and 2019.

9. CONCLUSION AND EVALUATION

Today, environmental problems are among the substantial problems that are a particular concern to all countries. It is possible for people to live in a healthy environment by solving environmental problems. In this context, considering that healthy living is viewed within the framework of human rights, it is necessary to maintain the raw material source in the most appropriate way within the production and consumption processes, without polluting the environment and without disturbing the balance of nature. It has become more important than in the past to ensure that the process is managed by preventing unplanned urbanization, industrialization, population growth, and pollution of soil, air, and water.

The central government and local government organizations must produce services that complement each other in terms of eliminating environmental problems.

In other words, the onset of environmental pollution at the local level increases the responsibility of local governments in the elimination of these problems. Actions of local governments against environmental problems and their priorities in resource use are seen as an important attitude in eliminating this problem.

When the ratio of the environmental protection services expenditures of the sub-provincial metropolitan municipalities to the total municipal expenditures is evaluated in the example of Selçuk Municipality, it is detected that the ratio of the environmental protection service expenditures to the total municipal expenditures ranged between 13.5% and 18.9% between the years of 2014-2019. In the same period, the ratio of the expenditures of the environmental protection and control directorate to the total municipal expenditures was between 2.9% and 4.5%, and the ratio of the total

expenditures of the environmental protection services and the environmental protection and control directorate to the total municipal expenditures was between 17.6% and 22%.

On the other hand, when the "Expenses of Local Administrations According to Functional and Economic Classification" are evaluated, it is concluded that the ratio of the total expenses of environmental protection services to the total expenses of local administrations was 10% in 2014-2019. It is attested that the ratio of the total expenses of environmental protection services of municipalities to the total expenses of local administrations throughout the country was between 10.01% and 10.90% between 2014-2019. In accordance with the findings, it is seen that the environmental protection expenditures are not at a sufficient level among the total expenditures of the municipalities.

It is stated that the ratio (%) of the environmental protection expenditures according to the functional classification in the central government budget appropriations and realizations to the GDP is 0.03% between 2014-2015 and 0.02% between 2016-2019. It can be stated that these appropriation rates are even more insufficient than the environmental protection expenditures of municipalities.

In Turkey, the ratio of the environmental protection expenditures of central and local governments to Gross Domestic Product (GDP) is quite low. The expenditures of both segments are at the levels of 0.03% and 0.02%, respectively. However, environmental protection expenditures are becoming even more important today than in the past. Since they have a direct impact on the lives of the people and other living beings, the share of such expenditures in the budget should be higher than the other expenditures in the budget.

In conclusion, it is clear that a large portion of the population in Turkey lives within the boundaries of metropolitan municipalities. Although it is known that sub-provincial metropolitan municipalities have important duties in eliminating environmental problems in terms of both legal and social responsibility, it is observed that the distribution of budget allocations is not sufficient in fulfilling these responsibilities. In this respect, it is possible to determine that this understanding is not adopted, although environmental problems should have a priority compared to the other services. In addition, the importance of creating budget revenue items in the budget appropriations that will be directly transferred to the environmental protection services, which in turn are transformed into the services in practice, becomes evident. The reason for this conclusion is that the increase in environmental problems has already reached a degree that threatens public health. In this regard, it has already become essential that all institutions and organizations, especially municipalities, allocate more resources to environmental protection from their budgets. In order to make the most of the benefits of a modern society and to create an inhabitable, clean and healthy environment, it seems as an inevitable result that more environmental protection shares should be allocated from the budgets of the institutions.

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2872 sayılı Çevre Kanunu

7153 sayılı Çevre Kanunu Ve Bazı Kanunlarda Değişiklik Yapılmasına Dair Kanun

5018 Sayılı Kamu Mali Yönetimi ve Kontrol Kanunu

5216 sayılı Büyükşehir Belediyesi Kanunu

5302 sayılı İl Özel İdaresi Kanunu

5393 Sayılı Belediye Kanunu

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