

Central-Local Government Relations in Turkey and Yemen: A Comparative Study

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Abstract

This paper aims to examine the evolution and changes in the public administration systems of Turkey and Yemen from a historical perspective. It adopts the concept of administrative history to investigate how the two countries, which share similar historical administrative experiences under the Ottoman Empire, ended up with very different structures. The study focuses on the reforms and changes that have occurred in the relations between the central and the local government systems of the two countries. It establishes that, over the years, the two countries adopted different forms of administrative practices that have had a significant impact on their contemporary socio-economic and political situation. It concludes that Turkey has benefited from adopting key administrative reforms while Yemen, currently on the brink of collapse due to the ongoing civil war, can trace some of its woes to inadequate and ineffective reforms in its administrative system.

Keywords: Administrative History, Comparative Public Administration, Local Governments, Central Governments, Decentralization, Intergovernmental relations, Turkey, Yemen

Introduction

Scholars and practitioners have, over the years, compared administrative systems between different countries (Kuhlmann & Wollmann, 2019; Jreisat, 2010; Page, 1995). While the focus has been on comparing the unique features and characteristics of the case studies, little attention has been given to the historical experiences as criteria for selecting the case studies. Theory and practice of public administration has often been characterized by efforts to identify problems and offer solutions, examine organization structures, as well as performance of institutions and individuals. Raadschelders (2010) argues that little attention has been made to examine not only how public administration evolves over time but also how such changes impact on contemporary challenges. More often, administrative history is treated as ‘past’ and, thus, only for record purposes.

Perhaps this view of history can be attributed to the anemic and diminishing sense of time. Indeed, the past has often been organized as a series of events which, in a linear fashion, inexorably leads to the present. Box (2008: 104) emphasizes the importance of history in public administration arguing that any efforts to exclude useful history because they hold undesirable memories weakens and makes dialogue in public administration more inefficient in addressing contemporary and future challenges. Thus, scholarship in public administration needs to reacquaint and reconnect with the nature of time. This will go a

long way in enabling scholars to improve their understanding of the role and position of government in public administration (Onder and Nyadera, 2019).

This paper seeks to examine the relationship between the local and central governments in Yemen and Turkey from a historical perspective. These two countries have a unique historical relationship and experience under the Ottoman Empire. Both countries had very similar administrative structures during and after the Ottoman era. However, Turkey has been able to keep up with emerging global trends in public administration and has been able to transform its administrative system over the years due to its interaction with regional and international actors. Yemen, on the other hand, has stagnated in administrative reforms due to domestic political dynamics that have since worsened following the outbreak of the 2011 civil war.

The paper begins with a discussion on the historical administrative changes and reforms in the two countries, then, provides a conceptual framework through which the two cases will be examined side by side the scholarly understanding of an ideal relation between the two levels of government. The study, then, assesses the constitutional provisions defining the nature of decentralization and relations between central and local governments.

Historical Development of Public Administration in Turkey and Yemen

The Ottoman Empire reigned between 1299 and 1922 and, at its peak, covering huge tracks of land stretching from continental Europe, North Africa, the Middle East, and Asia (Onder & Nyadera, 2019). In this period, Yemen and Turkey were under the administration of the Ottoman Sultanate. However, given it expanded territories and international threats at the time, the empire was facing immense internal and external pressures. In fact, by the 19th Century, the empire was on the brink of division and disintegration. With the influence of France and Britain, the empire was encouraged to implement a series of administrative reforms with the hope that such uniformity would promote integration among European empires as well as address domestic grievances. In the mid-1830s, a major reform process under the title *Tanzimat* (Re-organization) began to be implemented (Kawtharani, 2013; Köksal, 2002). These reforms touched on, among other issues, restructuring the civil service, which saw public associations and institutions tasked with functions such as maintaining public order.

At the same time, the role and influence of religion within the military establishment was revised as efforts to modernize the army's administrative structure began. Part of the Tanzimat reforms saw the recognition of non-Muslims as equal in status in the empire. Another important change was the achievement of equality for all citizens including non-Muslims (Dursun, 1992). These reforms were spread out to much of the Ottoman territories including modern-day Turkey and Yemen. The impact these reforms had on the relationship between the Ottoman Empire and its various local units was improved, especially among the non-Muslim societies as well as granting special status to regions such as Istanbul (Ýzci & Turan, 2013: 118).

Nonetheless, as more constraints befell the empire leading to its final dissolution in 1922, it had remained a highly centralized entity with much of the decision-making powers resting with the executive. By 1911, the Ottoman's influence in Yemen had significantly declined while, in Turkey, the Ottoman socio-political system was formally dissolved in 1922. From these periods, Turkey and Yemen took a new direction on how the governments were organized.

Modern Turkey was a product of a nationalist liberation movement spearheaded by Mustafa Kemal (Ataturk) (Rustow, 1959; Altunok M (2012). The new movement was highly dominated by western-oriented elites who sought to undertake radical reforms that would see the country replicate western economic, cultural, and social values. Of importance to this study were the group's political reform objectives that were based on introducing a parliamentary nation-state system in Turkey (Irem, 2002; Altunok, 2018). Kemalism, the ideological brand of the revolution, was further characterized by the adoption of a new constitution in 1921, which laid the foundation for the 1924 constitution under a republican system of government (Güler, 2017).

The period also witnessed the transfer of the national parliament from Istanbul to Ankara. The reforms introduced during the state-building process would have a significant influence on the relations between the local and central governments. Important to note, however, these early reforms were taking place at a time when the government was making efforts to consolidate its control of the fragmenting Ottoman Empire and, therefore, national unity as well as crafting a new national identity (Turkishness) were a priority. This could explain the resulting highly centralized system of government that also persisted for many years (Polatoglu, 2000).

Between 1930 to 1944, Turkey was under a single-party regime, which further strained relations between the local and central levels of government. The Municipalities Act of 1930 classified all municipalities as equal with the exception of Istanbul and Ankara, whose mayors and governors were subject to more stringent controls by the central government ending the privileged status the two provinces previously enjoyed. The cities of Ankara and Istanbul were treated as exceptions due to their political and economic relevance and symbolism. (Tekeli, 1978). Furthermore, under the single government regime, local government entities were seen as provincial institutes subject to constant interventions by the central government through the Ministry of Interior Affairs. The latter had the discretion to appoint, approve elected officials, or dismiss officials of local government units (Kele^o, 1988).

The return of multiparty politics in Turkey in 1945 did not have major effects on strengthening local government authorities until after the coup of 1960. The military regime brought about the constitutional changes in 1961, which affected many articles related to the structure and powers of local authorities. Although this move was seen as an important step towards democratizing governance in the country by curbing the excessive control of local authorities by the executive, there were still numerous challenges with the implementation of these reforms (Tekeli, 1978; Nyadera & Nazmul, 2019). To address these challenges, the 1982 post-coup constitution reforms envisaged a more distinct role for the central and local governments.

The 1982, the constitution is seen as an important milestone in Turkey's central-local government relations as it explicitly describes the county's system as being enshrined in the principles of administrative decentralization. This gave local governments some limited decision-making powers and independence away from the central government. The country's administrative structures and boundaries were redefined, and new administrative spheres established. Several other reforms were undertaken between 1982 and 2019 to realign the local government authorities with the administrative, political, and economic reforms the country was experiencing. Key among these changes was the adoption of the Statutory Decree No. 195 (Administration of Metropolitan Municipalities), Law No. 5355 (Local Administration Unions), Law No. 5302 (Special Provincial Administration), Law No. 5216 (Metropolitan Municipality) and Law No. 5393 (Municipality). These reforms will be further examined later in this issue.

Yemen, on the other hand, has had a mixed administrative experience in the past. Historically, it is a region that was attractive to regional and international powers for its geostrategic location, thus, making it vulnerable to constant conquests (Kühn, 2007). In 1653, the Ottoman Empire succeeded to take Yemen from the Egyptian Mamluks after several attempts. Although they were able to control a large part of the territory in the beginning due to tribal resistance among communities living in Sana'a, the Ottomans were able to overcome the opposition over time. This was evident when they took control of Hudaydah in 1849 and Sana'a in 1872 (Abaza, 1986; Blumi, 2003). When the Ottoman Empire promulgated the state law in 1864, dividing the territories under its influence on sub-regions, each of which consisting of a number of the districts, Yemen was also crafted into this administrative structure.

The executive arm of the empire headed by a "Pasha" ruled the entire territory by decrees from his Topkapý Palace located in modern-day Istanbul. Each year, the Pasha directed the publication of an official yearbook of the Ottoman state, which included details of the administrative structural divisions, the names of the Chiefs of Staff of all the sub-regions/districts, as well as the capital (Farah, 2002). In Yemen, an Ottoman ruler (*Wali*) was based in the headquarters Sana'a administered on behalf of the Pasha and was assisted by commanders of the four provinces (Kuehn, 2011; Blumi, 2004). Also, a team of local administrators established to oversee the administration of local councils in the provinces and districts was introduced. These local administrators were tasked with the responsibility of providing services as well as approving or deciding local policies. The Pasha did interfere in most cases on issues that had local specificity. Local council administrators were appointed from among elite and scholars (Al-Harbi, 1989). As the Ottoman Empire disintegrated, losing control of territories such as Yemen, its administrative influence in Yemen continued in the new phase.

At the end of World War I, Yemen came under the control of Imam Yahya, who gave himself the title of the *Mutawakkil* (Dresch & Paul, 2000). Imam Yahya came to power at a time Yemen was in a fragile state as it faced external and internal problems with a complex administrative system that had been detached from its central pillar, the Ottoman Empire (Abaza, 1986:53). Under Imam Rule, more focus was on economic and social reforms, with only minor changes being introduced in the administrative sphere to enhance the position of the Imam. During this time, the Zaidis systematically discriminated against

people from other groups since the Zaidis dominated all major government positions. This had a significant influence on the relations between government officials at the central and local governments since most were products of nepotism, therefore, highly loyal and subordinate to the central authority. Apart from the Zaidis, Imam Yahya also retained some of the Ottoman officials in the public service and the military (Al-Harbi, 1989:88). Yemen's administrative culture was characterized by tribal and religious traditions under the Imam dynasty while the structures were similar to those left behind by the Ottomans (Salem, 1993).

Even after the assassination of Imam Yahya on 17th of February 1948 which saw his son Ahmed Bin Yahya take control of Yemen for another 14 years, very little efforts were made to reform the administrative structure which, at the time, was not only highly centralized but also ineffective and outdated (El Mallakh, 2014; Al-Harbi, 1989:95). When the unification of the North and South occurred on May 22, 1990, the country was plunged into further confusion, partly worsened by the resistance for change and decentralization among the political elites. The 1994 conflict saw minimum attempts to introduce reforms, but these failed as the ruling elites in the central government continued to consolidate power systematically. Important to note, some of the local government authorities continued with sustained efforts to provide some services as central government support largely ended up in recurrent expenditures. Domestic and international pressure led to the adoption of the local council's Act No. 4 of 2000 in an attempt to streamline central and local government relations. However, a combination of lack of political goodwill, inadequate resources, and the war in 2011 disrupted these measures currently leaving the country in a state of anarchy.

Conceptual Framework

As the adoption of science in different socio-economic and political spheres began gaining momentum in the 1930s, other contemporaries, including History, were negatively affected. Stivers (2000: 2) opines that public administration ought to revisit some of the historical and intellectual dynamics that shaped government and public administration scholarship. In the 1940s, efforts were made to establish a subcommittee on administrative history under the Public Administration Committee of the Social Science Research Council (PACSSRC) to revive history in public administration scholarship (White, 1948: ix). Indeed, this yielded good results with a number of administrative history volumes published thereafter. In noting the importance of history, Hofstadter (2012) stated that "...overpowering nostalgia of the past fifteen years..." was testimony of a sentimental appreciation rather than a critical analysis of the past. Similarly, Raadschelders (1998: 28) noted in his research that there was a substantial increase in the number of journal articles relating to administrative history between 1973 and 1992. However, further studies conducted between 1993 and 2007 show that publications on administrative history was on the decline (Raadschelders, 2010). The decline is seen as being a result of increased focus on quantitative (hard science), rather than qualitative (softer science), preference for applicable knowledge rather than interpretive understanding, and the belief that the government ought to be purposive and not facilitative, meaning that government officials are expected to act and not reflect (Shields, 2008: 207).

How history is theorized is different from how the past is experienced by the people. In a theoretical or philosophical aspect, history can be described as gradual progression or progress and change. In public administration, the past is important as it can be reconstructed to address issues. The importance of consulting history is in line with the understanding that governments are not natural phenomena but functions and products of human intervention. The purposive nature of human behavior, often focused on problem solving and progress, can best be understood if placed in a historical context. Thus, history remains an important source of experience in reforms and policy decision-making processes within government.

This paper argues that public administration scholarship can benefit further from administrative history. More so, comparative public administration studies in which the study samples share similar administrative background can equally explore how two or more countries ended up with totally different systems and the nature of changes that were effected. This paper examines changes and reforms Turkey and Yemen have undergone from a historical perspective. It examines the administrative influence of the Ottoman Empire in these two countries and, later, how administrative reforms shaped these countries' central and local government relations. Historical accounts give a better comparison of how changes undertaken by two governments could place the two countries in completely different trajectory. On the one hand, Turkey has been able to establish a globally competitive administrative system with clear roles between the central and local governments. Yemen, on the other hand finds itself struggling to overcome one of the world's most serious political and humanitarian crisis. The paper concludes that, looking at the state of contemporary administrative situation in the two countries, the significance of history in understanding public administration cannot be underestimated.

Constitutional Framework in Yemen and Turkey

Inter-governmental relations is a legal entity mostly defined by law. In this section, a comparison of how Yemen and Turkey outline the relations will be examined. The constitution of Turkey defines the state as a unitary, democratic, secular, and social state governed by the principle of the rule of law and respect for human rights. At the central level, power is divided between the executive, legislative, and judicial arms of government as outlined under Articles 7, 8 and 9 of the Constitution while the fundamentals of the administrative structure of the country are outlined under Article 123. The local government structure is established under Article 127. This article explains in detail the formation, responsibilities, and authorities of the local government. Under the 2017 constitution, approvals that local units would have had to get from the council of ministers have now been moved to the office of the president.

The constitutional structure in Yemen is rather complicated. While there were efforts to introduce a new constitution in 2012-2015, these efforts by President Mansur Al-Hadi were thwarted due to a lack of consensus among the key stakeholders (Peterson, 2016). Nonetheless, the 1991 Yemeni Constitution defines the country as "an Arab, Islamic and independent sovereign state whose integrity is inviolable, and no part of which may be ceded. The people of Yemen are part of the Arab and Islamic Nation." The constitution is

divided into six broad sections, which are divided into sub-sections. Similar to Turkey, the central government in Yemen is divided into three arms: the legislature, the executive, and the judiciary.

The local government is equally not well elaborated in the constitution. Article (145/6) places the local government as the third branch of the executive after the presidency and the council of ministers. It outlines some features of the local government but does not provide specific details. For example, the constitution mentions that legislation will define the number, size, demarcations, as well as functions of the local units. This leaves them vulnerable to constant manipulation and changes by the political class as they are not enshrined in the constitution. However, the constitution requires that local councils be elected and should enjoy 'nominal personality.' The constitution also states that "They shall propose programs, plans and investment budgets for the administrative unit as well as supervise, monitor and audit the agencies of the local authority according to law." More importantly, Article 147 puts local administrators, including governors and mayors, answerable to the president and the council of ministers. This is ironic since the same constitutions require that these leaders be directly elected by the people to whom they, thus, ought to be answerable.

While the constitution may provide an outline for the local units, the way it interacts with the central government is further determined by other factors such as the economic, historical, cultural and geopolitical background. The next section will illustrate how the local and central governments interact.

Local Governments in Turkey and Yemen

Turkey

Despite having experienced significant changes in its administrative system, Turkey's local government is still evolving as an independent and autonomous entity. The central government still has a huge influence on the local units despite some reforms. The local units continue to be an extension of the central government, and the law describes them as subsidiary entities. This means that local government duties cannot conflict or hinder the central government duties and responsibilities (Kartal, Tuncel, Göktolga, 2015:10). While Article 123 of the constitution states that '...The organization and functions of the government are based on the principles of centralization and decentralization,' Article 127 gives the central government "power of administrative tutelage over the local units." Several reasons are forwarded to justify the administrative tutelage, but, the bottom line is that it promotes efficiency.

Structurally, there are two parallel local administration structures—one under the Interior Ministry and the other consisting of elected officials. The country is divided into 81 provinces. The most prominent administrative office under the central government command is the provincial administrator (*vali*). This position is both political and administrative, and the Ministry of Interior nominates the holder of the office and appointed by the president of the republic. Provinces are divided into several districts depending

on population, economic, and development levels (Eliuz et al., 2017: 332). The head of a district is *Kaymakam* who is also appointed by the president after being nominated by the council of ministers. The central government appointed officials to chair the provincial and district boards constituting of elected members as well as ex-officio legal director, director of national education, directors of public works, health and social assistance, and agriculture managers.

The highest elected office is the governor of a *İl Özel Ydaresi* (Special Provincial Administration) or mayor of a municipality (Belediye Ba'kan). There are 30 metropolitan municipalities (*Büyük'ehir*) that enjoy special status while the rest are classified as either district, separate towns, or municipalities. These are entities that cover regions with over 2,000 people and are administered from three power centers (a municipal committee, elected council, and mayor). Lower units (districts and towns) are divided into either *Köy* (villages) or *Mahalle* (neighborhoods) (Akıllı & Akıllı, 2014).

The villages are established under Law No. 442 and represent smaller units with a population of fewer than 2,000 people. Village assemblies and a Council of Elders headed by a *Muhktar* of the village are the administrative units. Neighborhoods, on the other hand, are established under Article (9a) Municipal Law No. 5393. They are governed by a master (*Muhktar*) and an executive committee. At the provincial level, each central government ministry has an office (Eryılmaz, 2013). The functions and responsibilities between the local and central governments are divided into three levels, however, the central government is often accused of overstepping its mandate.

Yemen

As the war continues to characterize the Arabian state, local units in Yemen have become crucial actors in most parts of the country following the near-collapse of the central government. In fact, given the limited reach of the central government, local authorities have assumed the role of coordinating and providing basic social, political, and economic services in the war period (Al-Dawsari, 2012). However, in theory, the mandate of local authorities in Yemen is described under Article 146 of Law No. 4 2000 and Law No. 18 which was amended in 2008 (Shamiri, 2004). These two legislations are the most recent legal instruments that elaborate the roles, duties, responsibilities, and powers bestowed in the office of the governor, the governorate structure, functions of the local councils at the district-level, national government units with local functions, mandate of the local council, as well as the establishment and functions of the office of director-general. Several presidential decrees support them:

- 269/2000 – the Local Authority Executive Bylaw,
- 24/2001 – the Local Authority Financial Bylaw,
- 23/2000 – the Local Authority Organizational Bylaw,
- 265/2001 – Regulations for the Municipalities and Departments of Municipalities

The laws, since their inception, are considered to have been shrouded by lots of contradictions and ambiguity. For example, if it gives the local councils and governors

immense tasks and responsibilities but assigns the control of the budget personnel and planning of local authorities to the council of ministers. The law also fails to devolve the financial resources to facilitate the implementation of decisions made by local units. Apart from the law, the central government relations with the local units have not only been highly centralized but also characterized by chaotic, ad-hoc, and uneven trends.

Since the reign of former President Abdullah Saleh, relations between the central and local governments have been constantly shaped by existing security, tribal, and political dynamics (Boucek & Ottaway, 2010). This has further worsened amid the chaos as rival factions have appointed different sets of local administrators in one area while, in places such as those controlled by the Houthis and Ansar Allah, centrally appointed supervisors are in charge of the local units (Nyadera and Kisaka, 2019). Areas without affiliation to the main belligerents in the conflict are operating almost independently. The whole country continues to face a complex system of rent-seeking and personalized authorities. Military strength has become the main source of revenue collection and enforcement of authority at the local level.

The existing legal structure cannot be ignored in this discussion as it will help identify areas that will need reforms in the future. Structurally, Yemen is divided into 21 regions (governorates) and one special municipality (the capital city, Sana'a) each administered by a governor. The 22 regions are divided into 333 municipalities and districts, each made up of a number of hamlets, villages, and sub-districts (Al-Mawari, 2018). The governor, elected through an electoral college for a maximum of two years, is tasked with the largely supervisory executive functions of the province. However, according to Articles 49 and 50 of Law 4/2000, the governor is supposed to seek approval from several actors including the President, the Local Council, the Council of Ministers, and Local Administration Ministry, thus, significantly affecting the independence of the office. The governors do not have the powers to choose the deputy governors.

Law No. 4 Articles 18, 61, 118-119 of 2008 outline the roles and duties of the local councils, which consist of 15-31 members elected directly by the people. Although an executive bylaw supervises the recruitment of officials to the governorate administration, in practice, the local councils' decisions on issues such as budgets, development plans, collection of local revenue, lease or sale of public assets must be approved by the national government. This law is open to abuse as it does not spell out either the criteria for approving or declining a proposal from the local government or the timeframe within which the response must be made.

Parallel to the elected local councils is the governorate administration, which are units of central government ministries directly involved in local government affairs. Article 14 of the Local Council Law (4/2000) defines these entities as the executive and administrative organs of the local councils with the power to control and set budget priorities. Personnel at this level are attached to various line ministries at the national level. In support is the office of the director-general, an employee of the local government ministry, and is in-charge of all human resource personnel affiliated to the central government working within a district. Then, there is the district council which consists of a maximum of 30 members and their role is to supervise the executive officers in the district and participate in the appointment of a provincial governor and the deputy director-general.

The war has completely disintegrated the public administration system in Yemen, leaving the country in a Hobbesian state of nature. While these local units continue to offer much-needed services to the people at the time of war, and some of their features attracting bi-partisan support across the political divide, the governance structure of Yemen, both at the central and local level, are undoubtedly at the center of the conflict (Salih, 2013; Brehony, 2015). A permanent solution to this crisis will largely depend on how the administrative structure will be crafted. A system that can bestow public trust and ensure effective, as well as timely provision of public goods, will go a long way to promoting peace.

Financial and Revenue Sharing in Turkey and Yemen

One of the key features in central-local relations is how and how much the two levels of government depend on each other for financial support. Increased decentralization of responsibilities comes with increased demand for more financial resources to implement the programs. Financial autonomy can shield both levels from manipulation and exploitation while high dependency on financial support can facilitate more control of either level of government.

In Turkey, public finance management and administration are addressed under the Public Fiscal Administration and Control Law (Law No. 5018). The legislation requires that the annual budget of the central and local government entities be consolidated and submitted to the Grand National Assembly for Scrutiny (Bindebir, 2004). While the central government generates its revenue from a number of tax and non-tax sources domestically and internationally, local governments in Turkey depend on revenues generated from within the local unit as well as a shared portion from the central government. As of 2012, the central government had increased the share of tax revenues dispatched to local government to 12 per cent. This covers approximately 51 per cent of local governments' revenue.

Revenue allocation is classified into three categories: metropolitan municipalities, 30 in total, get about 6 per cent of the shared revenue; some 4.5 per cent is shared among 519 metropolitan district municipalities, and another 1.5 per cent is shared among 848 municipalities which are non-metropolitan (TBB, 2019). Strict financial equalization rules ensure that the shared resources are further redistributed within the local units based on population and surface area. Local governments also generate revenue through local taxes, returns from investment expenditures, enterprise revenues, as well as fees levied on services provided by local government (Kosecik & Sagbas, 2004). However, these revenues are often insufficient to finance their budget.

Local government funding in Yemen is prescribed in the Local Government Act No. 24 (5) of 2001 and the Republican Decree 269/2000. These laws outline the sources, distribution, and management of finance at the national and local levels. Revenues for local authorities are classified into four sources namely: (1) individual local district revenue, (2) revenue from joint governorate, (3) joint central public resources, and (4) central subsidies.

Table 1. Revenue Sources for Local Government in Turkey

<i>Type</i>	<i>Source</i>	<i>Beneficiary</i>
Share from state tax revenues	Central Government distributes 12 per cent of total tax revenue to Local authorities	Metropolitan municipalities (6%) Metropolitan district municipalities (4.5%) Non-metropolitan municipalities (1.5%)
Financial equalization	Six per cent of taxes the metropolitan municipality has collected	60 per cent is retained at the metropolitan municipality and 40 per cent is pooled from all metropolitans and redistributed based on population and size of the area
Owen Revenues	– Property Tax, Sanitation Tax, Advertisement Tax, Energy Consumption Tax, Communication Tax, and Entertainment Tax – Service Fees – Investment Contribution – Charges	This revenue is retained by the municipality and does not have to be sent to the central government
Borrowing	– Domestic Borrowing – Foreign Borrowing	Municipalities are allowed to borrow and fill the budget deficit when the revenue collected, and that from the state are not sufficient
Bank of Provinces	– Provide municipalities with credit for infrastructure development	Municipalities

Source: Union of Municipalities of Turkey. 2020. *Municipal Finances*. [online] Available at: <<https://www.tbb.gov.tr/en/local-authorities/municipal-finances>>.

Noteworthy, 86 per cent of local government expenditure goes to recurrent expenditures (operations, salaries, and wages) and is fully raised from transfers received from the central government. Only around 14 per cent of the local government revenue is earmarked for capital expenditure and is generated from local revenue collection and shared revenue from the central government. Combined, the central government contributes approximately 97 per cent of the total revenue for local government while the latter raises only about three per cent. This gives the national government huge leverage over local units. The table below shows sources of the sources of local government revenue according to the Republican Decree 269/2000.

Accountability in Turkey and Yemen

Another important aspect of relations between central and local governments is the issue of accountability. This touches on fundamental questions of who, when, what, and how utilization of public resources at both levels of government should be scrutinized. In Turkey, there are three levels of auditing public entities and for the local governments, an internal audit, administrative tutelage, and the court of accounts (Sayıştay) are the main avenues (Eliuz et al., 2017: 330).

Table 2. Revenue Sources for Local Government in Yemen

Type	Source	Beneficiary
Central Subsidy	Ad hoc annual allocation decided on by the executive through the council of ministers	All districts (funds distributed by formula)
Joint Public Resources	General-purpose • Surcharge on sale of petroleum product • Tax on air and sea travel tickets Specific purpose • 30% of resources of the Road Maintenance Fund • 30% of resources of the Agriculture and Fishing Fund • 30% of the resources of the Youth and Sports Fund	All districts (funds distributed by formula)
Joint Governorate Revenue	Taxes • 50% of the Zakat (the Islamic alms tax) • Taxes on revenue from the rental of property • Qat Consumption Tax • Taxes on revenue from free professions (self-employed) Other fees • Vehicle registration fee • Driving license fees • License fees to operate a driving school • Fee for change of ownership of transport means • Fishing permit fees • Fees for drilling artisanal wells • Passport fees • Custom fees on parcels at entry points in the governorate • License fees to operate health and education facilities	Source districts (retain 25% of the amount collected) Governorate (retains 25% to the amount collected) Other districts in the Governorate (share the 50% of the remaining equally)
Local Revenue	Taxes • 50% of the Zakat (the Islamic alms tax) • Taxes on entertainment and sports events • Taxes on hotels and tourism services • Revenue taxes from self-employed individuals Revenue of the executive organs • Fess for services rendered by the executive organs • The yield of investments made by the executive organs Local development fees • Surcharges to the electricity, water and telephone bills • Charges on the weight of sand and stone transported • Surcharge on passenger's tickets on transport • Occupational license fees Other sources • Advertisement fees • Building permit fees • Commercial facility establishment fees • Civil registration fees • Surcharges on postal parcels	Revenue retained at the source district

Source: Republican Decree 269/2000.

A team of internal auditors conducts internal audit, the local council through its members who may pose questions to the council's executive on specific issues, and the office of the mayor, which is the executive arm, has to make sure that decisions and expenditures are in line with the law. Internal auditors are tasked with the responsibility of flagging any malicious financial activities. Some of the smaller municipal jurisdictions may not have internal auditors by an ad hoc team of three to five council members who can conduct an audit.

The second level is through tutelage by agencies and line ministries of the central government which have the powers to defer, supervise, give permission, approve, or decline decisions taken by local authorities. This law also allows the Interior Ministry to dismiss elected mayors from office and replace them with central government-appointed mayors for effectiveness and the public good.

The third level of audit is through the Court of Accounts which scrutinizes expenditure of all government departments on behalf of the Parliament. Audit reports of the Court of Accounts are available to the public and, in the event public interest or assets are lost, the recovery decision by this court is final and not subject to appeal.

In Yemen, there is still a lack of an elaborate auditing system which perhaps explains why the country has been faced with rampant corruption at both levels of government. Theoretically, auditing of public resources and expenditure is outlined under the Higher Council of Accounting and Audit Law No. 26 (1999). This is supported by other legislations such as the Central Organization for Control and Auditing, High Authority for Tender Control, Supreme National Authority for Combating Corruption, Ministries of Planning, Finance and Local Administration. Although there is a large number of laws and bodies established for auditing, Yemen is suffering from deep-rooted corruption both at the central and local levels.

Table 3 presents a summary of the similarities and differences in key administrative units and processes and units in Turkey and Yemen.

Conclusion

This study sought to compare intergovernmental relations between two countries that share some historical experience but evolved to have very different levels of administrative, cultures, structures, reforms, and systems. The paper has identified three important issues: first is that public administration systems ought to be flexible to keep up with changing global and domestic trends and, therefore, giving importance to history. Turkey seems to have benefited from neoliberal reforms in its public sector, thus, improving intergovernmental relations. Yemen, on the other hand, delayed adopting tangible reforms giving room for political elites to consolidate more powers and resources at the central level.

Secondly, the paper identifies the importance of political goodwill in strengthening intergovernmental relations. Indeed, both central and local government actors are keen

Table 3. Comparative Administrative Systems in Turkey and Yemen

Theme	Turkey	Yemen
Administrative History	Dates to the Sultanate of Rum or Seljuk Empire. The Ottoman-era had a sophisticated and elaborate administrative structure that enabled it to rule over its vast territory.	Egyptian Mamluks began in 1635. But replaced by the Ottomans, who introduced administrative divisions and local councils in 1872. These continued to be inherited in later phases.
Bureaucratic Culture	It has, over the years, been influenced by Ottoman administrative culture, the military bureaucracy, liberal reforms, and the influence of the EU.	Influenced by the Ottomans administrative culture, the influence of the British colonialism in the south, political and security dynamics.
Central Government	- The central government has strong control over the local government. Administrative tutelage ensures the central government supervises, approves, gives permission, and decides on behalf of local governments. - The central government provides much of the revenue for local government, and the government appoints some local government officials.	- Highly centralized system since unification. Few reforms were made in 1994, but the 2011 war has disintegrated the administrative system. - The central government provides most of the revenue for local government, and the central government appoints the main local government officials. Locally raised revenues are local collected but centrally distributed without a clear criterion
Local Government	- The first local government unit was established in the Ottoman era. Several reforms in the law to strengthen and elevate the status of local administrative units (1930, 1963, 1982, 2004 and 2005) - Three levels of local government are Special provincial administrations, municipalities and towns, villages. Metropolitans and Affiliated entities in big cities. A Governor heads provinces while a mayor heads lower units. Executive committees and councils	- The features of administrative divisions and local councils established in the second era of the Ottoman. Several amendments were made in 1998, 2000, 2001, 2004, 2013, and 2014. - Local government is divided into two levels Province (Governorates) the bigger administrative units (cities), Directorates the small administrative units, Districts, Village. - Provinces are headed by Governors while Directorates by the Director-General of the directorate
Local Elections	- Some officials of local government are directly elected by the people (Municipal) council – mayors and municipal councilors) - Top officials are appointed by the executive (Governors) - Citizens participate in commission and municipal council meetings as well as through citizen assemblies	- Top officials of local government are either directly elected through universal suffrage - Appointed by the executive (Governors and Director General of Directorate) - President has the right to dissolve local councils. Citizens do not attend Province or Directorate Councils' meetings
Sources of Revenue	- Local government gets revenue from central government share of tax, distribution of shares, financial equalization, own revenues, borrowing, and bank Provinces. - The general state budget share makes 49% of the total municipal budget while 51% is municipal revenues.	- Local government gets revenue from local resources of the directorate, shared resources of the directorate, common public resources, central support - The central government allows province with strategic resources such as oil and gas to collect revenues, but the central government does redistribution.
Auditing and Accountability	- Auditing of public resources is processed by Law No. 5018, internal auditors, administrative tutelage through Ministers of Interior, Finance, Development, Environment and Urbanization. - The court of accounts and parliament oversight play an important role.	- Auditing of public resources is protected by the Higher Council of Accounting and Audit Law No. 26 (1999) – High Authority for Tender Council , Supreme National Authority for Combating Corruption, Central Organization for Control and Auditing, Ministries of Planning, Finance, and local administration are responsible offices.

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on strengthening their positions as much as possible. However, even adopting good laws meant to demarcate each level's jurisdiction will not succeed if there is lack of commitment and political goodwill to implement the changes.

Third, the paper identifies intergovernmental relations as an important avenue for state-building, maintaining peace, and effective governance. The main responsibility of public administrators is to ensure that citizens can get public goods effectively and timely. Absence of this will lead to serious instabilities as witnessed in Yemen.

Fourth, the authors note the importance of geography and interaction with external actors as central in shaping administrative reforms and trend in a country. Turkey's unique geography has enabled it to interact with established systems such as the European Union while the location of Yemen lacks well-coordinated regional organizations that could influence local administrative reforms.

The paper concludes that increasing the demand for efficiency in service delivery from the government to the people calls for effective relations between central and local authorities. Through such cooperation, services, public participation, and public management can be strengthened. In addition, increasing population, emergence of new administrative models, adoption of technology in public administration, as well as growing popularity of decentralization, offer policy makers with opportunities and challenges needed to reflect on how to improve activities and relations between the central and local authorities.

From our case study Turkey's public administration system has improved due to historical and contemporary reforms adopted to better relations between central and local governments. Yemen, on the other hand, has stagnated in administrative reforms and this has partly led to the ongoing civil war. The experience of Yemen and Turkey, therefore, reminds scholars and practitioners of the importance of strengthening and improving relations between local and central governments.

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