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Analysis of the Boomerang Effect in the Implementation of the PFMCL Policy in Turkey using a Deliberative Approach

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ABSTRACT

The Public Finance Management and Control Law (PFMCL) constitutes a central component of Türkiye's public financial management reform, yet the relationship between its formal reform architecture and its implementation outcomes remains contested. This article reassesses the "boomerang effect" as an analytical concept for explaining situations in which reform instruments can become self-undermining rather than merely incomplete. Using an integrative qualitative document review, the study synthesizes 40 academic and institutional sources published between 2016 and 2025 and examines the case through four analytical dimensions: policy-objective consistency, institutionalization of reform instruments, transparency and accountability, and deliberative feedback. The evidence indicates a mixed reform trajectory. Türkiye has developed a broad legal and administrative framework for performance-oriented budgeting, internal control, external audit, and fiscal reporting, while recurrent implementation gaps remain in coordination, the follow-up of audit recommendations, the linkage between planning and budgeting, and formal opportunities for public participation. The Open Budget Survey 2023, for example, records stronger information availability than public participation, while recent European Commission assessments continue to identify implementation and coordination challenges in public financial management and internal control. The article therefore interprets the boomerang effect not as proof of a single political intervention or a wholesale collapse of the PFMCL, but as a cumulative mechanism through which formally adopted reform instruments may generate compliance-oriented practices without fully realizing their substantive accountability objectives.

Keyword: Boomerang Effect, Public Financial Management, Deliberative Governance, Transparency

INTRODUCTION

Public financial management reform is commonly intended to improve the allocation, control, reporting, and oversight of public resources. Contemporary reform packages typically combine strategic planning, performance-oriented budgeting, internal control, external audit, accounting modernization, and transparency mechanisms rather than relying on a single instrument. In Türkiye, the Public Finance Management and Control Law (PFMCL, Law No. 5018) became the principal legal framework for this transformation and has subsequently been embedded in a broader sequence of administrative and fiscal reforms. The literature on Turkish public management describes this trajectory as substantial but uneven, with important differences between the adoption of formal instruments and their effective institutionalization in day-to-day administrative practice (Demir, 2021; Kıral & Akdemir, 2020; Akdemir & Kıral, 2020).

A central analytical problem is therefore not whether reform instruments exist, but how those instruments operate after adoption. Policy design scholarship emphasizes that the effects of policy are produced through mechanisms linking formal instruments to organizational behavior, implementation capacity, feedback, and adaptation. A policy may therefore be legally established while its operative mechanisms remain incomplete, fragmented, or redirected during implementation (Peters, 2018; Capano et al., 2019; Howlett, 2024). In the Turkish policy-analysis literature, Akdoğan (2018) uses the "boomerang effect" metaphor to describe the poor performance or non-implementation of policy-analysis tools, particularly strategic planning and performance auditing. The concept is analytically useful, but it requires tighter specification if it is to be distinguished from generic policy failure, implementation gaps, policy drift, or unintended consequences.

This distinction matters because the original version of this article treated the boomerang effect largely as the direct result of political intervention and a legislative weakening of oversight. A closer reading of recent evidence does not justify reducing the implementation trajectory to a single institutional event. Studies of policy analysis in Türkiye instead point to interacting problems of policy capacity, administrative culture, coordination, implementation, and the relationship between political and analytical processes (Bakır & Ertan, 2018; Akdoğan et al., 2018). Research on Turkish fiscal governance similarly identifies achievements in the legal architecture of budgeting and audit alongside continuing difficulties in implementation, transparency, internal control, and the connection between planning and budgetary outcomes (Özekicioğlu, 2017; Yılmaz & Akdeniz, 2020; Aydın & Şeker, 2022; Altun, 2023).

The deliberative perspective provides an additional way to examine these implementation problems. Deliberative governance does not require unanimous agreement; rather, it emphasizes inclusive opportunities to participate, access to relevant information, reason-giving, listening and reflection, and institutional responsiveness to feedback. Contemporary research also stresses that deliberation should be assessed as a system of connected arenas rather than as a single idealized forum (Curato et al., 2017; Bächtiger et al., 2018; Ercan et al., 2019; Dryzek et al., 2019). From this perspective, fiscal transparency is necessary but not sufficient. Public information can support accountability only when actors have meaningful channels to question, interpret, contest, and feed information back into policy implementation. Problem-based democratic theory and co-creation scholarship similarly emphasize the institutional capacity to connect public input with problem solving and corrective action (Warren, 2017; Ansell & Torfing, 2021).

This concern is especially relevant to contemporary governance frameworks that link transparency, accountability, participation, adaptability, and feedback. Governance scholarship increasingly treats institutional resilience as dependent on coordination and learning across organizational levels rather than on formal hierarchy alone (Torfing et al., 2020; Santosa et al., 2025). Likewise, recent work in legal governance argues that transparency and accountability are strengthened when participation and oversight are integrated across the policy cycle rather than added only at the end of implementation (Harefa, 2025). These insights make it possible to examine the PFMCL not simply as a fiscal statute, but as a governance system whose effectiveness depends on the relationship among legal rules, administrative capacities, oversight institutions, information disclosure, and feedback mechanisms.

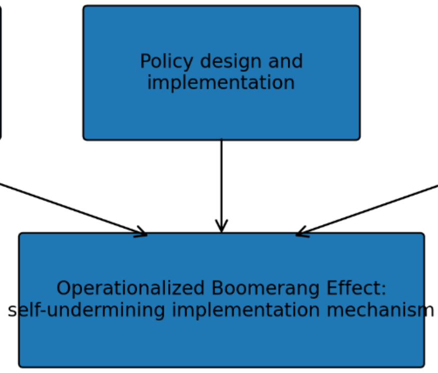

Figure 1. Analytical positioning of the study
Source: Authors’ conceptual synthesis, 2026

Accordingly, this article addresses three questions. First, how should the boomerang effect be operationalized so that it can be empirically distinguished from ordinary implementation shortfalls? Second, what does evidence published during 2016–2025 indicate about the relationship between the PFMCL’s reform objectives and its implementation in budgeting, internal control, audit, transparency, and accountability? Third, how can a deliberative-governance perspective explain the persistence of gaps between formal reform instruments and substantive accountability outcomes? The article contributes by redefining the boomerang effect as a self-undermining implementation mechanism, constructing an explicit evidence chain for the PFMCL case, and identifying where deliberative feedback is relevant without claiming that documentary evidence can establish the motives of individual political actors.

RESEARCH METHOD

This study applies an integrative qualitative document review rather than a conventional descriptive literature review. An integrative review is appropriate when the objective is to combine conceptual, empirical, and institutional evidence in order to refine a construct and build an explanatory framework. The procedure follows the logic of transparent integrative review design, in which the purpose of the review, search boundaries, source selection, analytical categories, and synthesis process are made explicit (Torraco, 2016; Snyder, 2019). The reporting logic was also informed by the transparency principles associated with systematic-review reporting, although this article does not claim to be an exhaustive systematic review or meta-analysis (Page et al., 2021).

The review was bounded to sources published from 2016 through 2025 so that the revised article would rely on literature from the most recent ten-year period. The corpus consists of 40 sources, including peer-reviewed journal articles, academic books and book chapters, and authoritative institutional reports. Targeted searches combined terms such as "Public Financial Management and Control Law," "Law No. 5018," "Türkiye/Turkey," "public financial management," "internal audit," "external audit," "budget transparency," "performance budgeting," "boomerang effect," "policy implementation," and "deliberative governance." Relevant literature was identified through journal and publisher platforms, Turkish academic journal repositories, institutional repositories of the IMF, OECD, European Commission, and International Budget Partnership, and the Journal Governance Society archive. Two relevant Journal Governance Society articles were intentionally incorporated to connect the case with recent governance debates on institutional resilience, participation, transparency, and accountability (Santosa et al., 2025; Harefa, 2025).

Sources were included when they met at least one of four criteria: direct analysis of Turkish public financial management or public management reform; direct discussion of Law No. 5018, budgeting, internal control, external audit, or fiscal transparency; theoretical relevance to policy design, implementation mechanisms, or the boomerang effect; or methodological/theoretical relevance to deliberative governance and qualitative synthesis. Sources were excluded when they were outside the 2016–2025 publication window, duplicated another source without adding analytical value, or addressed unrelated policy sectors without a transferable theoretical contribution. The legal origins of the PFMCL predate the review window, but the article relies on recent studies and institutional reports when describing those earlier legal developments.

Table 1. Review protocol and analytical corpus

Element	Operational decision	Purpose
Publication period	2016–2025	Keeps the bibliography within the most recent ten-year period.
Source types	Peer-reviewed studies, academic books / chapters, IMF / OECD / EU / IBP reports, JGS archive	Combines theory, case evidence, and institutional assessments.
Core search terms	PFMCL; Law No. 5018; public financial management; internal / external audit; budget transparency; performance budgeting; boomerang effect; deliberative governance	Targets both the Turkish case and the analytical framework.
Final analytical corpus	40 references	Supports an integrative, non-exhaustive qualitative synthesis.
Coding domains	Objectives/instruments; implementation; transparency/accountability; deliberative feedback	Creates a reproducible structure for comparing heterogeneous evidence.

Source: Authors' review protocol, 2026.

The analytical procedure used thematic coding and structured comparison. Consistent with qualitative coding principles, evidence was first coded descriptively and then grouped into higher-order categories (Miles et al., 2020; Saldaña, 2021). Thematic analysis was conducted through repeated comparison of claims, evidence, and counterevidence, with particular attention to transparency about interpretation and to avoiding conclusions that extend beyond the documentary record (Nowell et al., 2017; Braun & Clarke, 2021). Four substantive categories were used: (1) formal reform objectives and instruments; (2) degree of institutionalization and implementation; (3) transparency, accountability, and oversight outcomes; and (4) deliberative feedback, including participation, information access, responsiveness, and follow-up.

To identify a boomerang effect, the study applies four cumulative criteria. First, the reform must contain an explicit substantive objective, such as improved transparency, accountability, efficiency, or performance. Second, identifiable instruments must have been adopted to pursue that objective. Third, implementation evidence must demonstrate an outcome gap that is not merely a temporary administrative delay. Fourth, there must be a plausible mechanism showing how the operation, adaptation, fragmentation, or weak institutionalization of the instruments contributes to an outcome that undermines or reproduces the problem the reform was intended to address. This definition is deliberately narrower than "policy failure": an instrument can underperform without producing a boomerang effect, whereas a boomerang effect requires a self-undermining relationship between the reform mechanism and the substantive objective.

The documentary design also imposes limits. Documents can demonstrate institutional rules, published indicators, official assessments, and scholarly interpretations, but they cannot by themselves establish the subjective motives of political actors. The analysis therefore distinguishes clearly between documented institutional conditions and interpretations advanced by specific authors. Statements about the political context of Turkish policy analysis are attributed to the relevant literature rather than treated as independently verified motives. This approach reduces the risk of converting a contested explanatory claim into an unsupported causal conclusion.

RESULTS AND DISCUSSION

1. Clarifying the Boomerang Effect as a Policy-Implementation Concept

The first revision concerns conceptual precision. Akdoğan (2018) introduced the boomerang metaphor to explain why public policy-analysis tools that had been transferred into the Turkish administrative system could perform poorly or remain weakly implemented. The value of the metaphor lies in its emphasis on reversal: an instrument introduced to strengthen rationality, efficiency, or accountability may be institutionalized in a way that limits those very objectives. However, treating every mismatch between goals and outcomes as a boomerang effect would make the concept indistinguishable from implementation failure. Policy-design research instead directs attention to the causal mechanisms through which instruments affect behavior and outcomes (Capano et al., 2019; Howlett, 2024).

In this article, the boomerang effect is therefore defined as a self-undermining implementation mechanism. It exists only when a reform instrument becomes part of a chain that systematically weakens, displaces, or reproduces the substantive problem the reform was intended to address. This requires more than evidence that targets were not fully met. For example, delays in publishing a report may indicate implementation weakness; by contrast, a reporting system that generates large volumes of formal compliance information but fails to connect that information to performance evaluation, audit follow-up, or corrective decision-making can become self-undermining if compliance substitutes for substantive accountability. The distinction mirrors broader policy-design arguments that policy success depends not only on choosing instruments but also on how first-order and second-order mechanisms connect actions to desired effects (Peters, 2018; Capano et al., 2019).

This refinement also changes the causal claims that can reasonably be made about the PFMCL. The available recent literature does not support describing the entire reform as an opposite outcome caused by one legislative review. Instead, the evidence points to a cumulative process in which formal modernization coexists with gaps in coordination, institutional ownership, performance use, public participation, and follow-up. The boomerang effect is therefore treated as a conditional interpretation of this cumulative mechanism, not as a label for the Turkish public financial management system as a whole.

Table 2. Operational framework for identifying a boomerang effect

Dimension	Analytical question	Indicator in the PFMCL case	Interpretive rule
Explicit objective	What substantive problem is the reform intended to address?	Transparency, accountability, efficiency, performance, sound control	No boomerang claim without a clearly identified objective.
Policy instrument	What formal mechanism is adopted?	Strategic planning, performance/program budgeting, internal control, internal/external audit, fiscal reporting	Instrument adoption alone is not evidence of success or failure.
Implementation mechanism	How is the instrument institutionalized?	Coordination, capacity, monitoring, audit follow-up, planning-budget linkage	Identify the mechanism linking rules to administrative behavior.
Outcome gap	What substantive result remains weak or is displaced?	Weak follow-up, compliance orientation, limited participation, incomplete performance linkage	A persistent gap is necessary but not sufficient.
Self-undermining relationship	Does implementation reproduce or weaken the original objective?	Formal accountability without sufficiently effective feedback or correction	Only this final link supports a boomerang interpretation.

Source: Authors' synthesis based on Akdoğan (2018), Peters (2018), Capano et al. (2019), and Howlett (2024).

2. PFMCL Reform Objectives and the Institutional Architecture of Public Financial Management

Recent scholarship consistently describes Law No. 5018 as a foundational element of the modernization of Turkish public financial management. The reform broadened the conceptual basis of financial management beyond narrow ex ante legality and accounting control toward strategic planning, performance budgeting, managerial responsibility, internal control, internal audit, external audit, financial reporting, and transparency. Reviews of the Turkish reform architecture emphasize that this change created a comprehensive legal basis for modern PFM practices, even though the effectiveness of particular components varies across institutions (Kıral & Akdemir, 2020; Akdemir & Kıral, 2020; Yanık et al., 2021).

Özekicioğlu (2017) explains that the new legal framework expanded the scope and methods of external audit and placed reporting and public accountability more centrally within the Turkish Court of Accounts framework. Internal audit was likewise institutionalized as part of the PFMCL architecture, but the design of authority, organizational ownership, and the treatment of audit findings remain important to implementation quality (Ekmekçi, 2022). Thus, the formal reform should not be characterized as simply reducing audit authority; the more defensible question is whether the architecture has been fully operationalized and whether findings consistently feed into corrective action.

The PFMCL introduced a performance-oriented framework and a stronger relationship between strategic plans, performance programs, and budgets. Subsequent reforms moved toward program-based budgeting, partly to address weaknesses in translating policy priorities into budget structures and in establishing a coherent plan-program-budget relationship (Yılmaz & Akdeniz, 2020). Altun (2023) likewise shows that the post-reform period reflects significant changes in budget procedures and fiscal management, while the quality of procedures and their effects depend on implementation over time. These studies support an interpretation of institutional development rather than an abrupt reversal of the reform's legal purpose.

3. Transparency and Accountability: Evidence of Progress and Persistent Gaps

Transparency indicators reinforce the need for a balanced assessment. The IMF's Fiscal Transparency Evaluation concluded that Türkiye had made significant progress relative to the Fiscal Transparency Code and identified fiscal reporting as a comparatively strong area, while also identifying important opportunities to improve institutional coverage, consistency, risk disclosure, and the publication of information already available to public institutions (International Monetary Fund, Fiscal Affairs Department, 2017). This evidence is incompatible with a claim that fiscal transparency reform produced only deterioration. Instead, it indicates measurable gains alongside unresolved weaknesses.

More recent research similarly presents transparency as incomplete rather than absent. Aydın and Şeker (2022) examine budget transparency in Türkiye and emphasize the continuing importance of accessible and comprehensive budget information. Akyıldız (2022) situates openness and accountability within the longer trajectory of Turkish public administration reform and notes that formal reforms do not automatically guarantee consistent implementation. Şamdan (2023) also treats transparency and accountability as interdependent governance principles whose effectiveness depends on administrative practice. Together, these studies support a distinction between the existence of formal rules and the institutionalization of accountable routines.

The Open Budget Survey 2023 provides a particularly useful empirical snapshot because it separates transparency, public participation, and oversight. Türkiye received 64 out of 100 for transparency, 0 for public participation, and 61 for oversight. The survey also reported an audit-oversight score of 83 and a legislative-oversight score of 50. These results are based on documents and events through 31 December 2022 and therefore should not be treated as a complete measure of current fiscal governance. Nevertheless, they reveal an important asymmetry: information availability can reach a moderate level while formal opportunities for the public to participate in the budget process remain extremely limited (International Budget Partnership, 2023).

That asymmetry is analytically important. OECD guidance treats budget transparency as part of a broader accountability architecture that should connect information, integrity, oversight, and opportunities for informed engagement (OECD, 2017). The OECD's work on deliberative participation further demonstrates that meaningful participation requires institutional design, representativeness, information, facilitation, feedback, and visible links to decision processes rather than one-way disclosure alone (OECD, 2020). In this sense, the Turkish evidence suggests that transparency and participation should be analyzed as separate dimensions rather than merged into a single claim about openness.

4. Implementation Frictions in Internal Control, Audit, and the Planning–Budget Relationship

The strongest evidence for a self-undermining mechanism appears not in the legal abolition of control but in incomplete institutionalization. Demir (2021) describes Turkish public management reform as an evolving combination of imported and domestic reform elements in which implementation capacity and adaptation remain central challenges. The two-volume assessment of Turkish PFM reform edited by Kıral and Akdemir (2020) and Akdemir and Kıral (2020) similarly documents both the breadth of reform and sector-specific challenges across budgeting, accounting, reporting, internal audit, external audit, and fiscal management. This literature supports a process-oriented explanation rather than a single-event explanation.

The European Commission's 2025 Türkiye report offers a recent external institutional assessment. It describes the legal framework for public internal financial control as substantially aligned with international standards while identifying continuing capacity and ownership problems, weaknesses in risk management and monitoring, an absence of systematic follow-up for agreed internal-audit recommendations, and a need for clearer arrangements between internal audit and inspection functions. The report also states that the strategic framework for public administration reform and public finance management is not yet coherent and that inconsistencies among planning documents and weak coordination in monitoring and reporting reduce framework credibility (European Commission, 2025). These are attributed assessments by the Commission, not findings independently generated by this study.

The planning-budget relationship provides a concrete mechanism through which a reform can become compliance-oriented. When strategic plans, performance indicators, program structures, budget allocations, monitoring, and audit follow-up operate as separate administrative requirements, organizations can comply formally with each component without creating an integrated performance-management cycle. Yılmaz and Akdeniz (2020) explicitly identify difficulties in reflecting policies in budgets and establishing an effective plan-program-budget relationship, while recent reforms have attempted to improve program-based budgeting. The boomerang risk arises when the production of plans and indicators becomes an end in itself rather than a mechanism for resource allocation, evaluation, and corrective action.

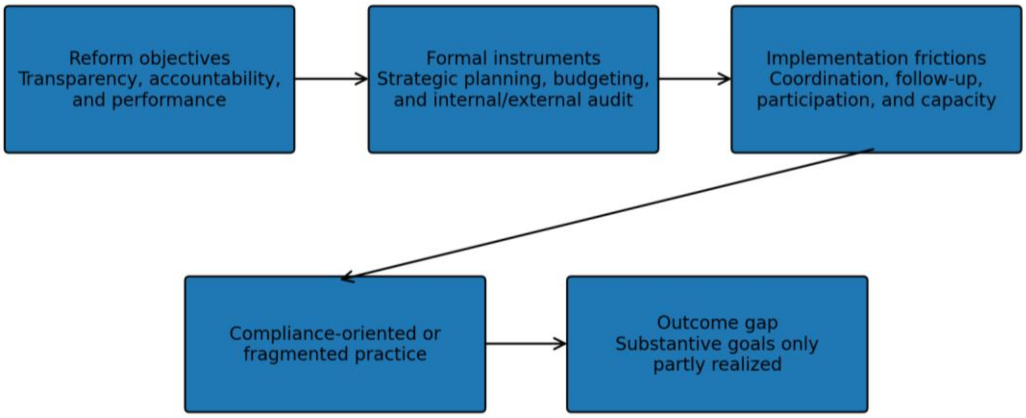

Figure 2. Causal mechanism used to assess the boomerang effect in PFMCL implementation
Source: Authors' conceptual synthesis, 2026.

Internal audit presents a similar logic. Ekmekçi (2022) identifies institutional issues surrounding the reporting of audit findings and the relationship between internal auditors and senior management. The 2025 European Commission assessment emphasizes the importance of systematic follow-up to internal-audit recommendations (European Commission, 2025). The problem is therefore not adequately described as a simple loss of audit authority. A more precise interpretation is that the accountability value of audit depends on organizational independence, clarity of roles, reporting, and follow-up. If audit findings are produced but not systematically converted into institutional correction, the reform instrument can become procedurally present while substantively weak.

5. Deliberative Governance and the Missing Feedback Link

The deliberative dimension helps explain why transparency alone may not close implementation gaps. Deliberative research emphasizes that the quality of governance depends on more than the quantity of communication. Systems must provide opportunities for affected actors to access information, articulate reasons, listen to alternatives, revise positions, and connect discussion to consequential decisions (Curato et al., 2017; Ercan et al., 2019). Deliberation also need not occur in one forum; the key question is whether institutional arenas are connected in ways that support inclusion, reflection, and accountability across the system (Bächtiger et al., 2018; Dryzek et al., 2019).

Applied to public finance, four dimensions are especially relevant. Inclusiveness concerns whether citizens, civil society, professional communities, and oversight actors have formal opportunities to contribute to budget formulation, approval, implementation, and audit. Informational openness concerns whether fiscal data are timely, comprehensible, and sufficiently complete to support reasoned scrutiny. Reflexivity concerns whether institutions are required to consider evidence and respond to criticism. Accountability and follow-up concern whether findings and feedback generate traceable corrective action. These dimensions connect deliberative theory to the practical governance concerns of transparency, coordination, and institutional learning (Warren, 2017; Ansell & Torfing, 2021).

The Open Budget Survey evidence is especially relevant to inclusiveness. A public-participation score of zero indicates that, under the survey's methodology for the assessed period, formal opportunities for public engagement across the national budget process were not identified at a level sufficient to generate a positive score. At the same time, the transparency score of 64 indicates that considerable budget information was available. This combination demonstrates a deliberative deficit more clearly than a general claim of complete opacity: information exists, but institutionalized channels for public input and feedback are substantially weaker (International Budget Partnership, 2023).

Recent governance scholarship provides a wider interpretation of this pattern. Santosa et al. (2025) argue that contemporary public administration requires integrated governance arrangements that combine structural order with adaptability, stakeholder collaboration, evidence, and feedback. Harefa (2025) similarly emphasizes participation, transparency, accountability, and rule-of-law mechanisms across the policy cycle. These studies do not provide evidence about Türkiye specifically, but they strengthen the theoretical proposition that accountability mechanisms become more robust when information, participation, oversight, and institutional response operate as an integrated system rather than as isolated procedures.

The deliberative interpretation must nevertheless remain bounded. Documentary evidence cannot demonstrate whether officials listened sincerely, whether particular arguments changed preferences, or whether specific actors acted from identifiable motives. The present analysis therefore does not infer psychological or partisan intent. It treats deliberative quality as an institutional property observable through information access, participation rules, feedback channels, and follow-up procedures. This operationalization is more compatible with the available evidence and avoids turning normative theory into an unsupported claim about individual behavior.

6. Reassessing the Boomerang Effect in the PFMCL Case

The revised evidence supports a qualified boomerang interpretation. First, the PFMCL reform has explicit substantive objectives concerning transparency, accountability, sound financial management, performance, and control. Second, it established multiple instruments intended to realize those objectives. Third, recent evidence identifies persistent gaps in implementation, including weak planning-budget integration, uneven internal-control capacity, limited systematic follow-up of audit recommendations, coordination problems, and very low measured public participation in the budget process. Fourth, these gaps can plausibly generate a self-undermining pattern when the formal production of plans, indicators, reports, and audits substitutes for the substantive use of those instruments in evaluation, correction, and public accountability (Yılmaz & Akdeniz, 2020; Ekmekçi, 2022; International Budget Partnership, 2023; European Commission, 2025).

At the same time, the evidence does not support a characterization of the PFMCL as an across-the-board reversal. The IMF documented substantial progress in fiscal transparency, later scholarship describes institutional modernization in budgeting and audit, and the Open Budget Survey records a transparency score above the threshold it uses to indicate the publication of enough material to support informed public debate (International Monetary Fund, Fiscal Affairs Department, 2017; Özekicioğlu, 2017; International Budget Partnership, 2023). The more accurate conclusion is that the reform exhibits differentiated outcomes: some components have produced measurable institutional gains, whereas other components remain insufficiently connected to performance, participation, monitoring, and corrective feedback.

This interpretation also aligns with broader policy-analysis scholarship on Türkiye. Bakır and Ertan (2018) emphasize continuing challenges in implementation and coordination within Turkish policy analysis, while Akdoğan et al. (2018) describe the development of policy analysis as substantial but incomplete. Akdoğan's (2018) boomerang concept can therefore be retained, but its explanatory power improves when it is operationalized as a mechanism rather than used as a blanket label. The concept is most useful where evidence shows that reform tools become routinized in ways that reproduce formalism or weaken the feedback necessary to achieve the original substantive goal.

Table 3. Evidence chain for the revised interpretation of the PFMCL case

Reform domain	Documented evidence	Interpretation	Key sources
Fiscal transparency	Substantial earlier progress; later transparency remains stronger than participation	Mixed achievement rather than wholesale reversal	IMF (2017); Aydın & Şeker (2022); IBP (2023)
Planning and budgeting	Persistent difficulty linking policy priorities, plans, programs, and budget outcomes	Risk of procedural compliance replacing performance use	Yılmaz & Akdeniz (2020); Altun (2023)
Internal control/audit	Formal framework exists; capacity, role clarity, and follow-up remain concerns	Weak feedback can reduce substantive accountability	Ekmekçi (2022); European Commission (2025)
External audit	Modernized legal architecture and broader reporting functions	Evidence does not support a simple claim of abolished oversight	Özekicioğlu (2017); Akdemir & Kıral (2020)
Public participation	Very weak formal opportunities in the assessed budget cycle	Clear deliberative deficit despite available information	IBP (2023); OECD (2020)
Overall boomerang mechanism	Formal tools coexist with incomplete integration, feedback, and institutional learning	Conditional self-undermining mechanism; not a total-system verdict	Akdoğan (2018); Capano et al. (2019); Howlett (2024)

Source: Authors' synthesis of the reviewed evidence.

From a public-governance perspective, the theoretical contribution is to connect policy design with deliberative feedback. Policy instruments require not only technical calibration but also institutional pathways through which implementation experience, audit evidence, stakeholder input, and performance information can influence subsequent decisions. Policy design scholarship identifies the importance of mechanism alignment and instrument mixes, while governance research emphasizes co-creation, learning, coordination, and institutional adaptability (Capano et al., 2019; Torfing et al., 2020; Ansell & Torfing, 2021; Howlett, 2024). The boomerang effect can therefore be understood as a risk that increases when formal instruments accumulate faster than the feedback mechanisms needed to integrate and correct them.

The 2025 OECD Economic Survey of Türkiye is relevant to the wider fiscal context because it situates public-finance management within ongoing macroeconomic adjustment and structural reform (OECD, 2025). The present article does not use macroeconomic performance as evidence of PFMCL success or failure; rather, it recognizes that budget institutions operate within a changing fiscal environment. This distinction prevents the analysis from attributing broad economic outcomes to a single administrative law and keeps the causal claim at the institutional level where the documentary evidence is strongest.

7. Theoretical Contribution and Policy Implications

Theoretically, the revised article makes three contributions. First, it narrows the boomerang effect to a mechanism with identifiable conditions rather than using it as a synonym for policy failure. Second, it shows that the evaluation of public financial management reform should separate legal adoption, administrative institutionalization, information transparency, participation, oversight, and corrective follow-up. Third, it links deliberative governance to implementation by treating participation and feedback as mechanisms of institutional learning rather than merely normative additions to fiscal management. This formulation is consistent with contemporary policy design, governance, and deliberative scholarship (Cairney, 2019; Torfing et al., 2020; Santosa et al., 2025).

Empirically, the article replaces the previous one-directional account with a differentiated assessment. The Turkish PFMCL case includes demonstrable modernization in reporting, audit, accounting, budgeting, and control, while evidence also shows persistent implementation problems. The appropriate analytical question is therefore not whether the law “worked” or “failed” in the aggregate, but which mechanisms convert formal reform tools into substantive accountability and which mechanisms remain weak. Public-sector accounting reforms, for example, improve the information base available to management and oversight, but their governance value ultimately depends on use, comparability, and integration with decision processes (Yanık et al., 2021).

Policy implications follow directly from this mechanism-based diagnosis. Improvements should focus on strengthening the linkage between strategic plans, program budgets, performance information, audit findings, and corrective decisions; creating systematic procedures for monitoring the implementation of audit recommendations; and expanding formal channels for public participation in the budget cycle. These directions are consistent with OECD transparency and deliberative-participation guidance and with the recommendations contained in the Open Budget Survey for Türkiye (OECD, 2017, 2020; International Budget Partnership, 2023). They also correspond to issues identified in the European

Commission's 2025 financial-control assessment, particularly coordination, internal-control capacity, and follow-up (European Commission, 2025).

These implications should be interpreted as institutional design options rather than political endorsements. Different administrative systems may select different combinations of participation, oversight, and control. The analytic point is that information, auditing, and performance systems are more likely to support accountability when responsibilities, feedback, and follow-up are explicit. Governance research similarly emphasizes that responsive institutions must balance stable rules with coordination, learning, participation, and adaptation (Harefa, 2025; Santosa et al., 2025).

CONCLUSION

This article reassesses the boomerang effect in the implementation of Türkiye's Public Finance Management and Control Law by replacing a single-cause political narrative with a mechanism-based institutional analysis. The review of 40 sources published between 2016 and 2025 shows that the PFMCL established a broad architecture of strategic planning, performance-oriented budgeting, accounting, internal control, internal audit, external audit, fiscal reporting, and transparency. The evidence also demonstrates that formal modernization has not eliminated implementation frictions in coordination, planning-budget integration, internal-control capacity, audit follow-up, and participatory feedback.

The main theoretical finding is that a boomerang effect should not be inferred merely because policy outcomes fall short of objectives. It is more precisely identified when reform instruments become institutionalized in a manner that weakens the mechanism required to achieve the reform's own substantive goal. In the PFMCL case, the strongest basis for this interpretation lies in the risk that formal planning, reporting, and audit requirements become compliance-oriented when they are insufficiently linked to performance use, institutional learning, corrective follow-up, and public feedback. This interpretation is consistent with the original boomerang insight while avoiding an unsupported conclusion that the entire reform produced the opposite of its intended outcome.

The deliberative analysis further shows that transparency and participation should be assessed separately. Available evidence indicates that Türkiye can publish substantial budget information while still providing very limited formal opportunities for public participation in the budget process. This gap matters because information contributes to accountability most effectively when institutions provide mechanisms through which evidence and public input can be considered, answered, and connected to decisions. Deliberative governance therefore adds explanatory value by identifying the feedback link that technical public-finance reform alone may not supply.

The study has three limitations. First, it is based on documentary evidence and cannot establish the subjective motives of individual political or administrative actors. Second, the integrative review is structured but non-exhaustive; the 40-source corpus was selected for relevance rather than generated through a database-complete systematic review. Third, comparative indices and external institutional reports measure specific dimensions and time periods and should not be generalized into a comprehensive judgment about the entire Turkish governance system. Future research should combine document analysis with interviews involving budget officials, internal auditors, external auditors, legislative specialists, civil-society organizations, and other policy actors, and should trace how specific audit findings or performance indicators are translated into budgetary and managerial decisions over time.

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