Financial resources of municipalities in Turkey

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Abstract

Nowadays the role of local governments is bigger than ever considering the central authority in Turkey. Especially, one can observe that the municipalities’ tasks are depended on their financial structures. In this study the financial resources of Turkish municipalities are evaluated. The obtained findings illustrate that the municipalities have three different financial resources and these resources might be sufficient to make their activities.

Keywords: Municipalities, Financial Resources, Structure of Local Goverments

1. Introduction

Municipalities which are closest to the citizens in the management structure are lowest level administrative units. Municipalities are the units that bring about indispensable and important elements of public administration in all countries. Municipalities are so important in the terms of democracy that they are indispensable administrations that are providing management of local services which aiming at efficiency (Eryılmaz, 2000). The fulfillments of the tasks that are given to municipalities are directly related to power in terms of financing. In the constitution of 1982 the article numbered 127 includes that local governments are provided with sources of income according to their duties.

The financial structures of municipalities that are the most important components of the local governments is one of the most important factor that determine the quality and dimension of the services that are given to given the town. Qualified local incomes, the transfer of central government, the size of sources created by loanings and the efficiency and productivity of expenditures have an important place in the formation of financial structure (Kurtuluş, 2006).

In this study financing sources of municipalities which have an important place in local government and which are units of local administration have been examined. There are two types of municipality in Turkey. First one is founded and run totally according to law of municipality numbered 5393; the second one is metropolitan municipalities which has different status and shows activity in metropoles. In this study the municipalities, the first group, are examined.

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2. The Concept of Municipality

Local governments in our country are defined in 127th article entitled ‘local administrations’ in our constitution 1982 like that “local administrations are public legal persons that are built up in order to correspond the common needs of civils who live in cities, municipalities, towns and whose establishment bases declared in the terms of laws and decision making bodies elected by the voters.”

Municipalities are broadest organizations of local governments. The origin of the word belediye based on the word “belde” which means town, city and homeland in Arabic language (Öner, 2006) and in the term of law the concept of municipality is explained in the 3rd article of municipality law numbered 5393 in this way “Municipality is a public legal person that has administrative and financial autonomy and that is constructed in order to correspond common needs of citizens of municipality and whose decision making body elected and constructed by electors” (Dumanoğlu, 2005).

According to (Dumanoğlu, 2005), municipalities which are dependent on central government have the power for self-decision making, separate budget and body, legal personality and which correspond local needs or have establishment towns.

2.1. Body of Municipalities and The Definition of Duty

Municipality administration has three bodies. These are the mayor who is elected by residents within the boundaries of the town, municipality council and the town council which is formed with elected members who are elected by the town council and the chief managers of local services. The mayor is the executive power and the town council and municipality council are decision making bodies of the municipality (Ulusoy and Akdemir, 2001).

2.1.1. The Municipal Council

According to 5393 number of Law of Turkish Municipality (17th article); municipal council is decision making body and consist of members who are elected according to the way that laws shows.

Municipal council is the highest negotiation and decision making body. It’s members elected directly elected by inhabitants every five years. The duty span of council is 5 years. There isn’t an elected chairman within the council. The mayor presides to municipal council. For the membership in addition to satisfying all requirements of being deputy one has to be over 25 years and being the resident of that town six months before the election (Aykaç et al; 2006).

2.1.2. The Town Council

Town council is the second important decision making and advisory body of municipality administration (Eryılmaz, 2000). Town council is under the chairmanship of the major:

i) Town council consists of seven members from municipal province and municipality the population of which is over 100,000.

ii) Other municipalities consist of five members (5393 Law of Turkish Municipality, 33th article).

Town council carries out duties like that examining the budget prepared by mayor, giving expropriation verdict, processing orders for the duties that is given to municipalities and appreciate the penalties for the ones who don not obey the rules and orders that are given by municipalities.

2.1.3. The Mayor

The major is the head and representative of municipal administration and at the same time he is executive body (Derdiman, 2007). The mayor is elected by public according to the order of majority in a single stage for five year. The mayor does not service in the administration and supervision of political parties during his continuation duty.
2.1.4. The Duties of Municipalities

Municipalities have three methods in the terms of duty and service division (Keleş, 2006);

The Principle of generality: according to this principle the municipalities are responsible for fulfilling all duties that are not prohibited by laws or for duties that are not left to other authorities. The principle of authority: according to this principle, municipalities must take authority from central government for each new service they want to do. There is no flexibility in this principle.

The principle of list: according to this the Works and duties that the municipalities will do were arranged by laws. The law which numbered 5393 and which was passed in 2005 listed the duties and authority of municipalities as well as their service boundaries and duty groups. New adjusting is the acceptance both principle of generality and principle of list.

3. The Financial Sources of Municipalities

The municipalities need to generate income in order to run the public services efficiently in the boundaries of the towns that are divided to them. The income system of the municipalities in our country operates in a center dependent structure. The growth and diversity of local services made income sources important.

Municipalities have three types of financial income. One of the sources is core incomes that are obtained from local incomes. According to 2464 number of Law of Revenues Municipality these are revenues generated through sale and rental of real property owned by municipalities, operating profits and the authority to collect taxes, fees, co-payments. The second and third sources serve has the quality of transfer income. These sources consist of transfers in the form of aid and debt and the shares from central government incomes.

Municipality law numbered 5393 regulated revenues of municipalities in 59th article. Accordingly the revenues of municipalities: (i) Participation shares, water and sewage expenses, fees and roads, levies, municipal taxes are shown, (ii) by laws, (iii) Reserved share from tax revenues and general budget, (iv) Payments to be made general and special budget administrations, (v) The incomes to be made from evaluation of sales and rental of movable immovable properties, (vi) The fees that are determined by city council for services will be feed according to tariff, (vii) Income from interest and penalties, (viii) Grants, (ix) Incomes made from activities, investments and any activity, (x) Other incomes.

3.1. The Main Financial Sources of Municipalities

The incomes which is gained without being dependent on central government: The incomes which are divided into three parts including tax revenues, fee incomes, and contribution shares to expenditures. In accordance with the municipal law numbered 1580 and 5393: “Any person who lives within the limits of the city and who has a connection with municipality is obliged to pay taxes, levies, duties, contribution and co-payments to the municipalities”. In this sense citizenries have been assigned to make contributions main incomes of municipalities (Öner, 2006).
Table 1: The Main Financial Sources of Municipalities

| Main Financial Source | Variety of Source                     |
|----------------------|-------------------------------------|
| 1. Taxes             | Property tax                        |
|                      | Electricity and Natural Gas Consumption Tax |
|                      | Environmental tax                   |
|                      | Publication and Advertising tax      |
|                      | Entertainment tax                   |
|                      | Communication tax                   |
|                      | Fire insurance tax                  |
| 2. Fees              | Occupancy fee                       |
|                      | Building construction fee            |
|                      | Development related fees             |
|                      | Working in free days licence fee     |
|                      | Natural spring water fee             |
|                      | Brokerage fee                       |
|                      | Butchering, controlling supervision of animal fee |
|                      | Control of measuring and weighing tools fee |
|                      | Registration and copy fee            |
|                      | Inspection, licence and report fee   |
|                      | Health certificate fee               |
| 3. Participation shares to expenditures | Participation shares to road expenditures |
|                      | Participation shares to drains expenditures |
|                      | Participation shares to water systems |

Municipalities can only collect and accrue taxes and fees that they are authorized. Except for those obligations, municipalities cannot put financial obligations like taxes, fees and other similar financial liabilities with their own decision making body.

3.1.1. The Taxes

As emphasis to General Directorate of Local Government, municipalities can only achieve significant incomes by collecting taxes of areas which the central government let them. The taxes constitute the most important income sources of municipalities.

According to a study examining the final accounts of the municipalities in municipal taxes, property taxes were found to be the most important type of tax. Electricity and gas consumption tax takes the second place, cleaning up the environment tax takes the third place. When we evaluate total Municipal taxes, they are constituted property taxes, 60% on average, electricity and gas taxes, 20% and cleaning up the environment tax 15%. These three taxes constitute 95% of whole municipal taxes on average (Çınar and Güler, 2004). The occupation tax and the fuel consumption Tax, which are shown within the tax revenues of municipalities have been removed, the first one with article 1 of the Law No. 3365, and the second one article 8 of Law No. 3074.

3.1.1.1. Property Tax

The property tax law numbered 1319 was accepted in 1970. These tax incomes which were collected by the central government until 1986 were left to the control of municipalities by Law No. 3239, dated 1985 (Bilici, 2004). Property tax has an important share in local governments’ tax income. Property tax consist of building tax and land tax.

The buildings and lands are subject to property tax in the territory of Turkey (1319 numbered Property Tax Law, 12th article). If the building and land have the owner or beneficial owner, they are property tax payers (1319 numbered Property Tax Law, 13th article). If the land and building don not have both of them, the property tax payers are the persons who use properties as if they were the owner. Property tax which is done with a procedure which determines
the values of lands and buildings every four years is collected by the municipalities on an annual basis (1319 numbered Property Tax Law, 3th-13th article).

Property tax rate is 2 per thousand for buildings, 1 per thousand for residences, 1 per thousand for lands, three per thousand for a piece of land (1319 numbered Property Tax Law, 8th-18th article). 15% of Property tax which was collected by municipalities was given to special provincial administration before the law numbered 5272 entered into force. If there had been a metropolitan municipality, 50% of tax property incomes would have been separated to them. Giving share to metropolitan municipalities and special provincial administrations from property tax has been removed as of 12.24.2004 (Bülbül, 2006).

3.1.1.2 Electricity and Natural Gas Consumption Tax

According to 34th article of municipal income law; the consumption of natural gas and electricity within boundaries of municipality is subject to electricity and natural gas consumption tax (2464 number of Law of Revenues Municipality, 34th article). The tax payers of electricity and gas consumption tax are the ones who consume them. The organizations who distribute electricity and natural gas are responsible for depositing taxes which are collected with the cost of sales to relevant municipality (2464 number of Law of Revenues Municipality, 35th article).

Electricity and Natural Gas Consumption Tax constitute sale price of the electricity and natural gas that is consumed (2464 number of Law of Revenues Municipality, 37th article). The taxes are collected 1% of the sale price of electricity that is consumed in Works like Transportation, loading, unloading, cooling, telegraph, telephone. The electricity which is consumed out of these intentions will be feed 5% on the consumed electricity (2464 number of Law of Revenues Municipality, 38th article).

The organizations which distribute natural gas and electricity are obliged to pay the taxes which they collect and notify them with a written statement until 20th of the following month during the same time period (2464 number of Law of Revenues Municipality, 39th article). The tax is part of district’s income. Share is not given to metropolitan municipalities from these taxes.

3.1.2.3. Cleaning up Environment Tax

According to the article 44th in the law income of municipalities the residences, offices and the places used for other occupation which are in the boundaries of municipalities and which are given services are obliged to pay cleaning up environment tax (2464 number of Law of Revenues Municipality, 44th article). Tax payers are the persons who are using the buildings. Being a tax payer starts with the usage of the building. The cleaning up environment tax is arranged according to amount of water consumption which is 15 kuruş (Kuruş is one percent of 1 Turkish Lira) per a cubic meter in metropolitan municipalities and it is 12 kuruş in other municipalities (2464 number of Law of Revenues Municipality, 44th article). The cleaning up environment tax which is arranged according to the amount of water consumption is also shown in water consumption bills (2464 number of Law of Revenues Municipality, 44th article).

The rate of cleaning up environment tax which constitutes % 1.7 in all incomes of municipality is % 15 on average in municipal incomes (Çınar and Güler, 2004).

3.1.1.4. Announcement and Advertising Tax

Within the municipal boundaries all kinds of advertisements and announcements are subject to advertising and announcement tax (2464 number of Law of Revenues Municipality, 12th article). Announcement and advertising tax payers are legal and real persons who give advertisements on behalf of themselves. Those who perform their jobs as a profession on advertisements and announcements and who give advertisement and announcement on the behalf of others are obliged to pay taxes to relevant municipality (2464 number of Law of Revenues Municipality, 13th article).

The ads and announcements are subjected to taxes which are advertised by tax payer and which are made by professionals. And the tax payer are obliged to accrue notices and advertisements with a written report until the evening of 20th of the following month before advertising (2464 number of Law of Revenues Municipality, 16th article).
This tax is the income of district municipalities. These tax revenues are not allocated to metropolitan municipalities. However taxes of the areas specified in Article 7 of the Law No. 5216 on Metropolitan Municipality and taxes of the buildings facing these areas are collected by metropolitan municipality for all announcements and advertisements.

3.1.1.5. Entertainment Tax

According to article 17 in the law on Municipal Revenues entertainment establishments located within the municipal boundaries with the neighboring areas are subject Entertainment Tax. Tax payers are a real or legal person who operates places of entertainment. (2464 number of Law of Revenues Municipality, 17th -18th article)

The cost of ticket which the payment of tax is added is calculated and the tax is collected by municipality during the introduction of a special stamp in the places entered by ticket. The tax which is paid together with the cost of tickets should be paid within 20 days of follow-up. Although the places where the ticket is not mandatory, the tax belonged to that month is paid to municipality, until the evening of 20th of the month following by every month (2464 number of Law of Revenues Municipality, 22th article).

75% of the amount collected in the aforementioned areas that it is transferred to account of the Ministry of Culture and Tourism, and 25% is transferred to the relevant municipality until the evening of the fifteenth day of the month following. These tax revenues are not allocated to metropolitan municipalities.

3.1.1.6. Communication Tax

According to the article 29 on the law of Municipal Revenues; within municipal boundaries fees of telephone and data communications which are collected by Telegraph, Telephone Administration is subject to communication tax (2464 number of Law of Revenues Municipality, 29th article). The tax payer who collects telephone and data fees is the administration of the Post and Telegraph Telephone. Communications tax proportion is 1% (2464 number of Law of Revenues Municipality, 32th article). This tax is the income of district municipalities. These tax revenues are not allocated to metropolitan municipalities.

3.1.1.7. Fire Insurance Tax

According to the article 40th on the Law of Municipal Revenues; movable and immovable property within the municipal boundaries and adjacent areas due to the premiums received for fire insurance are obliged to fire insurance tax. Insurance companies are obliged to pay the tax (2464 number of Law of Revenues Municipality, 41th article). Fire insurance tax is based on the amount of premiums collected for the fire insurance transactions (2464 number of Law of Revenues Municipality, 42th article). Fire Insurance tax proportion is 10% (2464 number of Law of Revenues Municipality, 43th article). This tax is the income of district municipalities entirely. These tax revenues are not allocated to metropolitan municipalities.

3.1.2. Fees

Fee is a type of tax which the municipality collects because of allowing a certain occupation (Öner, 2006). Occupancy fee, building construction fee, development related fees are important components of municipal fees. The total of these fees reaches approximately 75% (Çinar and Güler, 2004). For this reason, occupation fee, construction and related fees and building construction fee are handled under separate headings, the rest of the other fee incomes will be dealt with under the heading of other fee Income. These fees are the incomes of district municipalities entirely. These fees are not allocated to the Metropolitan Municipality of income.

3.1.2.1. Occupation Fee

Within the boundaries of the municipality anyone who occupies somewhere temporarily for making sell or doing any other occupation with the permission of authority or law is obliged to pay occupation fee (2464 number of Law of Revenues Municipality, 52th article). The tax payer is the person who occupies somewhere which is subjected to
occupation fee (2464 number of Law of Revenues Municipality, 53th article). The amount of fee to be paid to the occupation is determined basing on the location and purpose between £ 0.5 and £ 5 per an hour, for each square or the number of animals. Unauthorized occupation of places does not remove the fee paying (2464 number of Law of Revenues Municipality, 52th article).

3.1.2.2. Building Construction Fee

Within the municipal boundaries and the construction of any building, obtaining construction or renovation building license are subjected to building construction fee. The person who obtains building construction, additions or renovations license will pay construction fees (2464 number of Law of Revenues Municipality, 3th article). The base of construction mortar is the area which is separated to each unit of residential or business buildings (2464 number of Law of Revenues Municipality, 4th article). Building Construction Mortar is paid to relevant municipality according to schedule before obtaining licensee with receipt (2464 number of Law of Revenues Municipality, 6th article).

Table 2. The Tariff of Buildings Construction Fee

| Variety of Construction | Size per m² (TL) | The Lowest | The Highest |
|-------------------------|-----------------|------------|-------------|
| 1. Constructing residence: | | | |
| a. under the 100 m² | 0,5 | 1,5 |
| b. 102-102 m² | 1 | 3 |
| c. 121-150 m² | 1,5 | 4,5 |
| d. over the 200 m² | 2 | 6 |
| e. | 2,5 | 7,5 |
| 2. Working place construction | | | |
| a. under the 25 m² | 2 | 6 |
| b. 26-50 m² | 3 | 9 |
| c. 51 – 100 m² | 4 | 12 |
| d. over the 100 m² | 5 | 15 |

3.1.2.3. Zoning Related Fees

The following fees are collected by the municipality in accordance with zoning regulations (Aykaç, 2006).

a. According to zoning law within the boundaries of municipality to parcel an area for the first time is subjected to "parceling mortar",

b. Permitting to dig road, drain and showing places for moving excavation and earth moving waste material is subject to "permit of opening ground and Earth Excavation mortar"

c. In order to get certificate of occupancy, Occupancy Permit mortar must be paid.

The amount of the mortar depends on the type of service that is given. City council determines the time and type of payment.

3.1.2.4. Other Fee Revenues

Other fee income incomes include: Working in free days license fee, natural spring water fee, brokerage fee, butchering, controlling supervision of animal fee, control of measuring and weighing tools fee, registration and copy fee, inspection, license and report fee, health certificate fee.
3.1.2. Share of Participation to Fees

Municipalities receive a share for the services they give to citizens who benefit from those services. Amount will be calculated in proportion to the service which will be given. Participation shares include three types. These are participation shares to road, sewer and water systems.

3.2. Shares from the General Budget and State Revenues

In our country, revenues such as corporate taxes, tax groups which constitute the largest portion of the tax revenues are collected by the central government and the municipalities receive share according to a certain extent (Nadaroğlu, 1994).

Transferring a portion of the taxes which are collected to municipalities relate to population owned by the municipality, development degree of the municipality, financial condition and resources of municipality, geographical location and tourist situations in municipality. Transferring a portion of the taxes which are collected to municipalities is done with approval of the Ministry of Finance, Ministry of Interior, the Ministry of Public Works and Settlement together with the Prime Minister (Bülbül, 2006).

With the law numbered 2380 ratio of the shares allocated to municipalities has been accepted as 9.25% to municipalities and 1.70% to the special provincial administrations on the amount of the total of general budget tax revenues (Bülbül, 2006).

3.3. State Aids which is done by General and Special Budget Administrations

Municipalities can be aided with grants which have general and special purpose. General aids: There is no limit or requirement about spending of such assistance to where, how, and in what way. Aim is to strengthen the financial structure of the municipality. However the special-purpose grants are the aids which are given for the fulfillment of a specific service. In another application, municipality’s debts to, state treasury, municipal banks, state banks are wiped off or laid down a time limit (Akdiş, 1998).

Municipalities are aided by various ministries. The aid which is reserved from allowance assistance by Ministry of Interior to municipalities and the aid which is allocated from fuel and consumption shares and shares reserved for allowance from the same budget by the Ministry of Public Works and Settlement are transferred to municipalities. The fund which is reserved from implementation regulations and the allowance which is reserved from budget is transferred to municipalities according to public housing law numbered 2989 by Ministry of Tourism.

The aids are also transferred to municipalities by ministry of culture from the fund which is reserved from funds contributing to restoration of cultural heritage and the aids from national and international events. The fund from the share which is used according to law numbered 3418 by the Ministry of State for Sports and the aids from the emergency support program of Ministry of Environment, Housing Development Administration and State Planning Organization (SPO) are transferred to municipalities.

According to local governments official web page; the aids which are transferred to municipalities from the allowance which is placed in various ministries budgets are listed below:

a. Municipal Fund
b. Local government’s fund
c. Fuel consumption fund
d. Preventing environmental pollution fund
e. Municipalities zoning application fund
f. Municipalities fund development applications
g. Slum fund
h. Zoning amnesty fund
i. Fund of the Ministry of Culture
j. Aid to municipal government of tourist regions fund
k. To help the families of soldiers who need fund
l. Developing traffic services fund
m. The aids which are transferred to locale municipalities which have priority in development within SPO.

In addition to the revenues of the municipalities described above, the shares which is transferred from museum entrance fees and the mines, the fees which are collected in accordance with the services given, the fees from municipal projects, incomes from selling or renting of real estate and property, fines, the aids collected from citizens in order to provide financial resources, the fees collected from private businesses for the services given can be shown within the incomes of municipalities (Öner, 2006).

3.4. Municipal Loaning

Loaning is an important financial source of municipalities in recent years. The loaning factor which was entered to the system of municipal income in the 80’s and which is growing rapidly has become an important factor which should not be underestimated (Bülbül, 2006). The loaning income is a type of income which differs from incomes which are transferred from central government and local administrations.

As other incomes are steady and relatively regular, loaning is temporary. For this reason, loaning has been classified as an exceptional resource within the traditional municipal finance. In addition, the sources acquired through loaning differ from central and local incomes with it’s feature of paying back. Because of this feature the sources obtained through loaning, the source is a type of expenditure at the same time. Another feature that makes debt different from other income is it’s continuous appearance that is dependent on a particular project for investment expenditures, not for current account deficit expenditures this resource is not current expenditures for capital expenditures (Öner, 2006).

4. Conclusion

As mentioned in the study, municipalities have mainly three types of financing sources. The taxes which is obtained from local sources is the main income. Taxes that are within the main sources constitute the most important revenues of municipality. The most important type of tax within municipal incomes is property tax. Electricity and gas consumption tax takes the second place; the cleaning up environment tax takes the third place. When we evaluate total municipal taxes, property tax constitutes 60% of municipal taxes on average. Electricity and gas taxes constitute 20%, and cleaning up the environment tax constitutes 15% of municipal taxes. These three taxes constitute approximately 95% of all municipal taxes. The second and third sources are incomes the have the nature of transfer.

Looking at the Municipal income in total income ratio, the shares given from general budget revenues constitutes 50%. Auxiliary incomes expressed as; fines, municipal property income, special assistance, funds and other incomes by taking second place reaches a rate of 30%.

10% by the municipal tax revenues, 5% by municipal fees, 4% by operating revenues of municipality and 1% by participation to share of the expenditure also take place. Comparing the main incomes of municipality with state aids which is transferred to municipalities by ignoring the factor of loaning lead to the conclusion that the municipalities in terms of financing are dependent on central government. As confusion it has been observed that financing of municipalities are provided by the central government largely. This situation constitutes an obstacle to the administrative and financial autonomy of local governments.

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