

MOVABLE PROPERTY MANAGEMENT REGULATION

Presidential Decree Date: 9/10/2024 Number: 9014
Date of Publication in the Official Gazette: 10/10/2024 Issue Number: 32688

CHAPTER ONE

Introductory Provisions

Aim

ARTICLE 1 - (1) The purpose of this Regulation is to register, safeguard and use movable property belonging to public administrations, regardless of its source and method of acquisition, and to provide an account of its management, and to appoint movable property management officers in the central and provincial administrations and those responsible for their duties. The purpose is to determine who will carry out the task and to establish the procedures and principles regarding the temporary allocation of movable assets among public administrations.

Scope

ARTICLE 2 - (1) This Regulation covers public administrations within the scope of general administration and their movable property.

(2) The provisions of the special legislation shall apply to the registration of movable property of the Turkish Armed Forces, Gendarmerie General Command, Coast Guard Command, National Intelligence Agency Presidency and General Directorate of Security, and their management and internal audit.

(3) The provisions of this Regulation shall not apply to raw materials and semi-finished and finished products used in factories, workshops and similar production facilities within the scope of the administrations. The procedures and principles determined in their own regulatory procedures shall apply to these.

(4) The provisions of special legislation shall apply to movable property entrusted to public administrations for safekeeping until the completion of any process or the issuance of a decision in accordance with their duties.

(5) The provisions determined in the special legislation regarding the transfer of surplus movable assets belonging to public administrations to other public administrations free of charge, movable assets that cannot be transferred, and transfer and registration procedures shall be applied.

Rest

ARTICLE 3- (1) This Regulation is based on the Public Financial Law No. 5018 dated 10/12/2003. This has been prepared based on the first paragraph of Article 44 of the Administration and Control Law.

Definitions

ARTICLE 4 - (1) In the implementation of this Regulation;

a) Warehouse: A storage facility for movable assets belonging to public administrations, until they are put into use or the place where it is kept when it is returned from use,

b) Ministry: The Ministry of Treasury and Finance,

c) Durable movable assets: Their types and code numbers are shown in the Movable Asset Code List;

1) Facilities, machinery and equipment,

2) Vehicles,

3) Fixed assets,

c) Fixed Assets: Movable assets acquired for a specific service, usable for a long period without a fixed time limit, and not destroyed by use, whose types and code numbers are shown in the Movable Assets Code List.

d) Fair value: Knowledgeable and willing to perform a transaction without collusion under market conditions. the amount agreed upon between parties for the exchange of an asset or the settlement of a debt,

e) Spending unit: The central unit to which appropriations are allocated in the public administration budget and which has spending authority, and the non-central unit to which spending authority is granted by an appropriation transfer document.

f) Spending authority: The highest-ranking manager of the spending unit,

g) Scrap: Movable assets that have completed their economic lifespan, or that, even if they have not completed their lifespan, can no longer be used for their intended purpose due to technical and physical reasons, or that have been decommissioned due to irreparable or uneconomical malfunctions, as well as scraps, waste, and leftover pieces obtained during production.

g) Surplus movable assets: Movable assets that arise due to compelling or unforeseen reasons and which, as a result of research and evaluation, are found to be unusable by the central and non-central units of the public administration.

h) Nominal value: The lowest amount used in accounting records for the accounting of economic assets that have completed their economic life but are still in use, and for economic assets whose true value cannot be determined or is not deemed appropriate to be determined, but which must be recorded in the accounts.

i) Machinery, equipment and tools: Used for production and service purposes, with their types and codes. All types of machinery, equipment and tools whose numbers are shown in the Movable Property Code List,

i) Financial services unit: Duties listed in Article 60 of Law No. 5018. the unit that does it,

j) Virtual warehouse: Tracking of movable assets within the facility solely through electronic means. the warehouse created for the purpose of being able to do this,

k) Movable Assets: Movable assets whose types and code numbers are shown in the Movable Assets Code List.

l) Movable Asset Level I Detail Code: The movable asset account shown in the Movable Asset Code List. the two-digit detail code that follows the code,

m) Movable Asset Level II Detail Code: Movable Asset Level I Detail Code shown in the Movable Asset Code List. The two-digit detail code that follows the detail code.

n) Movable Asset Information System: An electronic/software system prepared by the relevant administration to ensure the creation, recording, transmission, storage, and presentation of records, documents, and similar content required within the framework of movable asset registration and management processes, to be used in the implementation of this Regulation; ensuring data security and accuracy; protecting the content, metadata, format, and relational characteristics of the data; providing evidence for the functions or processes to which the data is related; observing interoperability standards and security policies between relevant processes; and being open to integration.

o) Movable Asset Account Code: The relevant account code in the framework chart of accounts of the General Administrative Accounting Regulation, which was put into effect by the Council of Ministers Decision dated 3/12/2014 and numbered 2014/7052, and in which the movable asset is recorded.

(o) Movable asset registration officer: The officers who receive movable assets, store them in the warehouses under their responsibility, deliver them to their users and places of use, keep records according to the procedures and principles specified in this Regulation, prepare the relevant documents and tables, and are accountable to the movable asset control officer and the expenditure officer within the framework of accountability in these matters.

p) Movable Asset Code List: The list prepared by the Ministry of Treasury and Finance, which will be kept up-to-date on the Ministry's website, and which shows the movable assets within the scope of this Regulation together with their Movable Asset Account Code, Movable Asset Level I Detail Code, Movable Asset Level II Detail Code and, if any, subsequent level detail codes.

r) Movable Asset Code: The code used to track the movable asset in detail in the records, formed by combining the Movable Asset Account Code, Movable Asset Level I Detail Code, Movable Asset Level II Detail Code, and any subsequent level detail codes.

s) Movable asset consolidation officer: The officer responsible for consolidating the movable asset accounts of the expenditure units received from the movable asset registration authorities, preparing the movable asset account statements, and submitting them to the movable asset consolidation officer in the next higher organization of their unit.

(s) Movable asset control officer: The officer who checks the compliance of the documents and tables related to the movable asset management account prepared by the movable asset registration officer with the legislation and financial statements, signs the Movable Asset Management Account Table of the Spending Unit, and is accountable to the spending authority in these matters.

t) Vehicles: Those used for passenger and freight transport, as well as those equipped with various devices for special purposes, and whose types and code numbers are listed in the Movable Property Code List.
the vehicles shown,

u) Facility: A system consisting of integrated machines and devices that transmit, distribute, or carry the energy, sound, image, and similar data produced by a machine or device, or that collect and record data from a distance, and that regulate the order between machines or devices; which can be moved to another location when necessary and is tracked in virtual warehouse records until it becomes unusable; its types and code numbers are Movable Asset Codes.

The systems shown in the list,

u) Consumable materials: Materials used in the production of a specific service, which are consumed as a result of use, or which, after being used for a period of time, partially or completely lose their original properties and become unusable, and whose types and code numbers are shown in the Movable Property Code List.

v) Senior Executive: In ministries, the minister in terms of service units directly reporting to the minister, the deputy ministers in terms of service units reporting to deputy ministers, the highest-ranking executive in other public administrations, the governor in provincial special administrations, and the mayor in municipalities.

y) Asset transaction slip: A document used in asset management transactions such as the acquisition, management, allocation, transfer, and disposal of movable and immovable properties, rights, and other assets belonging to public administrations.
It expresses.

PART TWO

Responsibilities and Officials

Responsibility

ARTICLE 5 - (1) Spending authorities are responsible for ensuring that movable assets are acquired, used, controlled, and kept in a transparent and accessible manner in accordance with the procedures and principles specified in this Regulation, in an effective, economical, efficient and lawful manner. Spending authorities fulfill their responsibility for keeping movable asset records in accordance with the provisions of this Regulation and preparing the movable asset management account through movable asset record officers and movable asset control officers.

(2) Spending authorities are authorized to check or have checked whether the transactions and records relating to movable property are made in accordance with the procedure; to take or have taken the necessary actions to recover compensation from the relevant parties for movable property that is broken, damaged or lost as a result of intent, fault or negligence.

(3) Public officials who are responsible for the safekeeping of movable property belonging to public administrations or to whom movable property is delivered for use must keep this property in the best possible condition, carry out or have carried out the necessary maintenance and repairs, use it in accordance with the purpose for which it was given, and return it upon termination of duty or departure from duty.

(4) Durable movable assets given to public officials for their use cannot be transferred to another person by their users. If the users leave their posts, the said movable assets must be returned to the warehouse. The personnel's relationship with the institution cannot be terminated until this delivery is made.

(5) Regarding public losses caused by those responsible for the safekeeping and management of movable property, due to the failure to take necessary precautions or show due diligence, resulting in the movable property becoming unusable or being destroyed, 27/9/2006

The provisions of the Regulation on Procedures and Principles Regarding the Collection of Public Losses, which was put into effect by the Council of Ministers Decision dated and numbered 2006/11058, shall apply.

(6) Public damage caused by the intent, fault, negligence or carelessness of public officials to whom movable property is delivered for use shall be collected based on the fair value determined by the valuation commission, by applying the provisions of the relevant legislation. Public damage occurring in durable movable property allocated to the common use area shall be collected based on the intent, fault or negligence of the public officials to whom the damage is delivered, by applying the provisions of the relevant legislation.

It is collected from those responsible.

(7) Damages caused by persons who are not public officials shall be collected by applying general provisions.

(8) Wear and tear resulting from the nature or ordinary use of movable property

No liability is accepted for losses determined in accordance with proper procedures.

Movable asset registration officials and movable asset control officials

ARTICLE 6 - (1) Movable asset registration officers are appointed by the expenditure authorities from among the personnel who have the knowledge and qualifications to carry out movable asset registration and transactions in accordance with the procedure specified in this Regulation, regardless of their official or work title.

In diplomatic missions abroad, movable asset registration officers are appointed by the heads of missions. In expenditure units with a high volume of movable asset transactions, more than one movable asset registration officer may be appointed. If deemed necessary by public administrations, the movable asset records of multiple expenditure units may be managed by a single movable asset registration officer, provided that the records are kept separately for each expenditure unit.

(2) Movable asset control officers are appointed by the spending authorities from among their assistants or managers at a lower level to check the conformity of the documents and tables related to the movable asset management account prepared by the movable asset registration officer with the legislation and financial statements, and other records and transactions made as needed.

In spending units where there are no personnel holding a managerial title other than the spending authority, this task is performed by the spending authority.

(3) The duties of movable property control officer and movable property registration officer cannot be combined in the same person.

(4) The duties and responsibilities of the movable property registration authorities are as follows:

a) To receive movable assets acquired by the spending unit, after inspection and acceptance, by counting, weighing, and measuring them according to their type and characteristics, to make entry records, and to keep movable assets that are not directly consumed or put into use in the warehouses under its responsibility.
to do.

(b) To inspect and accept movable assets that cannot be inspected and accepted immediately, and to prevent their use before final acceptance, except for consumables whose final acceptance can only be made after a certain period of use due to their characteristics.

c) To keep records of the entry and exit of movable assets, to prepare the relevant documents and tables, and to send the movable asset management account statements to the consolidated officer upon request.

c) To deliver movable assets deemed suitable for consumption or use to the relevant parties.

d) Protection of movable property against fire, wetting, deterioration, theft and similar hazards.

To take and ensure that the necessary measures are taken for its protection.

e) To report any shortages in the warehouse due to theft or extraordinary circumstances to the spending authority.

f) To conduct inventory counts and stock control, up to the minimum amount determined by the spending authority.

Reporting movable assets that fall below the stock level to the spending authority.

g) To inspect, count, and have counts conducted of durable movable assets in use at their locations.

g) To assist the spending unit in planning its material needs.

h) To prepare the management account for the movable assets for which he/she keeps records and submit it to the spending authority.

to deliver to the movable property control authority for presentation.

i) Occurring in their warehouses due to intent, fault, negligence or carelessness

To be responsible for losses and deficiencies.

i) Not to leave their posts until they have transferred and handed over their warehouses.

(5) The duties and responsibilities of the movable property control authorities are as follows:

a) To verify that the documents and tables relating to the movable property management account prepared by the movable property registration officer comply with the legislation and financial statements, and to check other records and transactions as needed.

b) By signing the Movable Property Management Account Statement of the Spending Unit, the expenditure is made. to present to the authority.

(6) Movable asset registration officers and movable asset control officers are jointly responsible to the spending authority for the accuracy of the documents and tables they prepare and sign.

movable asset consolidation officers

ARTICLE 7 - (1) A consolidated officer is appointed at the center, reporting to the financial services unit manager, to consolidate the movable property accounts of the public administration and to prepare the Detailed Account Statement of the Administration's Movable Property Management and the Summary Account Statement of the Administration's Movable Property Management on behalf of the senior manager.

(2) If deemed necessary by the financial services unit, consolidation officers may be appointed by the top executives of the district, provincial and regional organizations, and by the spending authorities in the central spending units.

(3) In public administrations that carry out movable property records and transactions in movable property information systems created for this purpose; the table which forms the basis for the preparation of the Detailed Account Table of the Administration's Movable Property Management and the Summary Table of the Administration's Movable Property Management Account.

The Movable Asset Account Statement, required by central expenditure units and reports, is retrieved from the movable asset information system by consolidated officers when necessary; a separate document-based Movable Asset Account Statement is not requested from central expenditure units or consolidated officers in the field.

Duties and responsibilities of accounting officers regarding movable asset accounts.

ARTICLE 8 - (1) Accounting records relating to movable property transactions are made by accounting officers in accordance with the relevant accounting regulations issued based on the General Administrative Accounting Regulation and the provisions of this Regulation.

(2) Accounting officers are responsible for checking and approving the conformity of the amounts shown in the Expenditure Unit Movable Property Management Account Schedule prepared by the expenditure units with the accounting records, and then sending it to the expenditure authority.

(3) The responsibilities of accounting officers regarding their duties in this Regulation are limited to examining and approving the accounting records related to movable property transactions in accordance with the supporting documents and the Movable Property Management Account Tables of the Expenditure Units prepared by the expenditure units and submitting them to the expenditure authority.

CHAPTER THREE

Notebooks, Documents and Tables

Notebooks

ARTICLE 9 - (1) The registers to be kept in movable property transactions, according to their characteristics, are as follows:

a) Consumable Materials Register: This register contains the consumables shown in the Movable Asset Code List. It is used for recording the entry and exit of materials.

b) Register of Durable Movable Assets: This register is used to record durable movable assets listed in the Movable Asset Code List. Separate entry and exit records are kept for each durable movable asset.

c) Museum Register: This register contains books for items exhibited in museums or kept for exhibition. Records are kept for the movable assets held. A separate record is made for each movable asset.

c) Library Register: This register contains the manuscript and printed rare books in libraries. Records are kept for books and non-book materials. A separate record is kept for each movable asset.

(2) The Ministry is authorized to determine the form, format and examples of the registers to be used in the implementation of this Regulation and to make changes to them. The Ministry publishes the updated versions of the register examples it has created in the relevant section of the Ministry's website.

Documents and tables

ARTICLE 10- (1) In movable property transactions, the following documents are required depending on the type of transaction: Rulers are used:

a) Asset Transaction Slip: Asset Transaction Slips are prepared to serve as the basis for records when movable assets are received and accepted in accordance with relevant legislation, when movable assets are transferred between warehouses and when their value increases as a result of substantial repairs and additions that alter the characteristics of durable movable assets. Asset Transaction Slips are prepared in at least three copies and assigned a serial number starting from "1" at the beginning of each fiscal year.

The Transaction Slip cannot bear a date prior to the date of the document on which it is based. In cases where the Asset Transaction Slip cannot be prepared electronically, it must be printed with serial and sequence numbers.

Asset Transaction Slips are used. The relevant articles of this Regulation apply to copies of the issued Asset Transaction Slips. Except for those purchased and stored or archived for future use, and bound volumes of periodicals, Asset Transaction Slips are not issued in the following cases:

1) Sand, gravel, garden soil, garden fertilizer and similar materials consumed from the moment of purchase, as well as electricity, water and natural gas supplied from transmission and distribution lines. purchases.

2) Spare parts used in the maintenance and repair of facilities, machinery, equipment, vehicles, and construction machinery, as well as fixed assets, by service providers; and fuel, liquefied petroleum gas (LPG), and oils directly loaded into vehicle tanks.

3) Gas refilling for kitchen-type gas cylinders and fire extinguisher cylinders that are consumed quickly, gas and liquid refilling for cylinders in laboratories, medical gas refilling for medical gas cylinders, and printer cartridge refilling.

4) Periodicals such as magazines and newspapers, and libraries that do not have archival qualities. materials.

5) Food and beverages purchased from the representation and promotion expenses allocation of the budget.

b) Movable Asset Delivery Certificate: A Movable Asset Delivery Certificate is issued when land vehicles and construction machinery listed in the Movable Asset Code List are given to personnel who will use them continuously. For land vehicles and construction machinery used in workplaces operating on a shift basis, the Movable Asset Delivery Certificate is issued in the name of the responsible manager who coordinates the work at the workplace.

The responsible manager keeps track of the vehicle or construction equipment entrusted to them and its user in separate records. A Certificate of Delivery of Movable Assets is also issued when fixed assets, machinery, and equipment are given for use by public officials.

c) Movable Asset Request Form: When movable assets are requested from the warehouse, a Movable Asset Request Form is prepared and bears the approval of the requesting party. Work request documents opened for maintenance and repairs carried out by public administrations using their internal resources also serve in place of the Movable Asset Request Form.

c) Durable Movable Assets List: A Durable Movable Assets List is prepared for movable assets listed in the Movable Assets Code List that are allocated to common areas such as rooms, offices, sections, passageways, workshops, garages, service areas, and gardens. A Movable Assets Delivery Certificate is not issued for these.

The Durable Movable Assets List is signed by the requesting unit official and/or, if applicable, the person responsible for the common areas.

d) Temporary Receipt for Movable Assets: In cases where inspection and acceptance cannot be carried out immediately, a Temporary Receipt for Movable Assets is issued in duplicate for the temporary receipt of movable assets. A copy of the Provisional Receipt for Movable Assets is given to the person delivering the movable asset. After the inspection and acceptance process, an Asset Transaction Slip is prepared for the accepted movable assets, and the date and number of the Asset Transaction Slip are recorded on the copy of the Provisional Receipt for Movable Assets kept in the file. For movable assets not accepted after the inspection and acceptance process, the Provisional Receipt for Movable Assets given to the relevant party is retrieved and combined with the copy in the file. If the Temporary Receipt for Movable Property cannot be retrieved, a statement indicating the situation will be written on the copy.

e) Deletion Proposal and Approval Report: For the movable property;

1) Loss due to any reason such as theft, natural disasters, or fire, due to shortages during inventory, death of movable property, wear and tear, breakage or deterioration. scrapping,

2) Having completed its economic lifespan, or even if it hasn't, due to technical and physical deficiencies. Scrapping due to becoming unusable for various reasons,

In order to ensure the removal of movable assets from the records in such cases, a Proposal and Approval Report for Deletion from Records is prepared in duplicate. The Proposal and Approval Report for Deletion from Records is signed by a commission consisting of at least three people appointed by the spending authority and approved by the spending authority. If there are minutes, reports, or similar documents documenting the situation regarding the matters specified in sub-paragraph (1) of this paragraph, the Proposal and Approval Report for Deletion from Records prepared for the movable assets to be removed from the records is approved by the spending authority without the need to establish a commission. One copy of the report is attached to the Asset Transaction Slip prepared as the basis for the exit record, and one copy is attached to the Asset Transaction Slip to be sent to the accounting unit. A consolidated report showing the quantity, recorded value, total amount, and reasons for removal of the movable assets removed from the records under this paragraph is prepared.

The report is submitted to senior management by the financial services unit within the first month of the following year.

f) Warehouse Transfer and Delivery Report: A Warehouse Transfer and Delivery Report is prepared for warehouse transfer and delivery transactions between movable asset registration authorities. Movable assets are recorded in the Warehouse Transfer and Delivery Report according to their movable asset codes. The Warehouse Transfer and Delivery Report shows the movable assets that should be in the warehouse according to the records, the quantities actually found during the inventory count, and any surpluses and shortages. The Warehouse Transfer and Delivery Report is prepared in triplicate; one copy is given to the transferor, one copy to the transferee, and one copy is kept in the file. It is hidden.

g) Inventory Report: During the inventory process of movable assets, an Inventory Report is prepared according to the Movable Asset Level II Detail Code, and the movable assets are recorded in the Inventory Report at the Movable Asset Code level. One copy of the pages of the Inventory Report relating to the surplus or shortage is attached to the Asset Transaction Slip prepared for entry-exit transactions, and another copy is attached to the copy of the Asset Transaction Slip to be sent to the accounting unit. Inventory Reports are kept as a whole in the file.

g) Inventory and Listing of Movable Assets: In the year-end accounting procedures of the movable asset registration authorities, an Inventory and Listing of Movable Assets is prepared for each group of movable assets shown in the Level I Detail Code of Movable Assets, and the movable assets are recorded in the Inventory and Listing of Movable Assets at the Level II Detail Code level.

The amount shown in the "Carryover to Next Year" column must equal the amount shown in the "Amount Found During Inventory" column of the Inventory Count Records at the end of the year.

h) Expenditure Unit Movable Property Management Account Schedule: In order to prepare the movable property management account of the expenditure unit, the movable property registration officer prepares the Expenditure Unit Movable Property Management Account Schedule for each group of movable assets shown in the Movable Property Level I Detail Code by expenditure unit, and the movable assets are recorded in the Expenditure Unit Movable Property Management Account Schedule at the Movable Property Level II Detail Code level.

i) Movable Asset Account Statement: Movable Asset Account Statements are prepared by movable asset consolidation officers for the calculation of movable asset accounts at the district, provincial, regional, foreign representation, and central units.

The Movable Asset Management Account Statement of the Expenditure Unit is used as the basis for the Movable Asset I.

The Movable Asset Account is prepared for each group of movable assets shown in the Level Detail Code.

Movable assets are recorded in the register at the Level II Detail code level.

i) Detailed Account Statement for the Management of Movable Assets: Based on the Movable Assets Account Statement received from the movable assets consolidation officers, the Detailed Account Statement for the Management of Movable Assets is prepared by the central movable assets consolidation officer for the purpose of preparing the movable assets management account of the public administration. This statement is used for each group of movable assets shown in the Movable Assets Level I Detail Code, and the assets are recorded in the Detailed Account Statement for the Management of Movable Assets at the Movable Assets Level II Detail Code level.

j) Summary Sheet of the Administrative Movable Property Management Account: In the procedures for preparing the movable property management account of the public administration, a Summary Sheet of the Administrative Movable Property Management Account is prepared for each group of movable assets shown in the Movable Property Account Code, and the movable assets are recorded in the Summary Sheet of the Administrative Movable Property Management Account at the Movable Property Level I Detail Code level.

k) Museum/Library Management Account Statement: This statement is used to provide management accounts for movable assets of historical and artistic value held by public administrations or in museums, as well as rare manuscripts and printed books and other materials found in libraries.

The Management Account Statement is prepared.

l) Facility Components List: A Facility Components List is prepared to show the main components that make up the movable assets to be registered as a facility, separately according to their types and characteristics. Movable assets added to and removed from the facility are also tracked separately in a document format determined by the administration.

(2) The Ministry is authorized to determine the form, format and examples of the slips, documents, lists, receipts, minutes and tables to be used in the implementation of this Regulation and to make changes to them. The Ministry is authorized to determine the form, format and examples of the slips, documents, lists,

The Ministry publishes updated versions of receipts, minutes, and schedules in the relevant section of its website.

(3) The approval process for the receipts, documents, lists, transcripts, minutes and tables created electronically and to be used in the implementation of this Regulation may be carried out by the expenditure authority and the accounting authority, as appropriate, using electronic signatures in the movable property information systems, and by other officials with system approval. Records of the actions taken by the officials involved in the process on the applications are kept in the database.

Regulations that can be made by public administrations and the books, documents and tables kept in electronic format

ARTICLE 11- (1) All entry and exit records of movable assets and the ledgers, documents and tables to be used in the implementation of this Regulation shall be kept in electronic format. Organization and archiving are essential. However, as required by law, printouts may be taken for use in another process, for submission to or sending to the competent authorities when needed.

(2) Public administrations may make special arrangements provided they adhere to the procedures and principles set forth in this Regulation and obtain the approval of the Ministry, and may use other books, documents and tables in addition to the books, documents and tables included in this Regulation when necessary.

(3) In ledgers, documents and tables prepared in electronic format, if deemed necessary Additional columns and rows can be added in this way.

CHAPTER FOUR

Movable Property Transactions

Registration of movable assets

ARTICLE 12- (1) It is essential that all movable assets and related transactions are recorded by public administrations. Movable asset records are kept in the management account by expenditure units. It is kept in a way that will serve as the basis for its provision. Each record must be supported by documentation.

(2) In this context;

a) Movable assets carried over from the previous year, as well as movable assets acquired or disposed of in any way during the current year,

b) Reductions in movable assets due to loss, spoilage, wear and tear, and similar reasons,

c) Surpluses revealed as a result of the count,

They are recorded and tracked in terms of quantity and value.

Registration time, registration value, and valuation commission.

ARTICLE 13- (1) Movable assets are considered as input when they are received by the public administration for use, regardless of the method of acquisition; and as a result of various reasons when they are given for consumption, sold, transferred to other expenditure units, donated or given as aid.

When an item becomes unusable, is scrapped, or is lost, stolen, or destroyed due to the death of a movable asset, a record of its departure is made.

(2) Entry and exit records are made based on the Asset Transaction Slip. In entry and exit records;

a) In cases of acquisition by purchase and value-enhancing modifications, the cost price,

b) In cases of gratuitous transfer, becoming unusable, destruction, and being scrapped, the registered value;

c) For movable assets acquired through donations and aid; if the value is stated by the donor or aider with a supporting document, that value shall be used; if there is no specific value, the value determined by the valuation committee shall be used.

c) In movable assets acquired through domestic production, the cost price is the price of the movable assets. In cases where it cannot be determined, the value is determined by the valuation commission.

d) In the case of movable property acquired through excavation or confiscation, the value determined by the valuation commission,

e) Insurance values or appraised values of works of art, and the fact that they are not insured.

or, if the value cannot be determined, a token fee,

is taken as the basis.

(3) The valuation committee is formed with at least three people, including the movable property registration officer and a specialist in the field, with the approval of the spending authority. The committee may utilize the chamber of commerce, chamber of industry, stock exchange, professional organizations, other relevant organizations or administrations that purchase movable property of the same nature, and the results of price research in the valuation.

(4) In determining the cost of movable assets acquired through purchase, the relevant provisions of the General Administrative Accounting Regulation shall be applied. If there are expenses shown collectively for various movable assets in the invoice, the expenses shall be distributed proportionally to the purchase prices of the movable assets. Movable assets shall be shown separately in the invoice according to their types in a manner that will serve as the basis for the records.

Increase in value of durable movable assets.

ARTICLE 14- (1) Except for maintenance and repair expenses incurred to ensure the continuity of use, value-enhancing expenses incurred for purposes such as changing the nature, usage, service quality and benefits derived from durable movable assets, are added to the recorded cost value of the movable asset by issuing an Asset Transaction Slip. For value enhancement, the total invoice amount is taken as the basis for transactions performed in the service departments of durable movable assets, and the total recorded value of the materials used is taken as the basis for transactions performed with internal resources.

(2) Value differences arising from inflation adjustments, additional price differences and similar transactions in the accounts of durable movable assets are added to the recorded cost value of the movable asset by preparing an Asset Transaction Slip.

(3) The procedures and principles determined by the Ministry shall be applied in determining the values to be added to durable movable assets due to value-enhancing expenditures, inflation adjustment, additional price difference and similar transactions.

Entry procedures for purchased movable assets

ARTICLE 15- (1) For purchased movable assets, three copies of the Asset Register shall be prepared after delivery. A transaction slip is prepared.

(2) For movable assets purchased from a central location and delivered directly to more than one unit, two copies of the Temporary Receipt for Movable Assets are prepared by the units to which the movable assets are delivered, and one copy is sent to the purchasing unit. Based on this receipt, the purchasing unit prepares an Asset Transaction Slip to be used as the basis for payment and its own entry records. The Temporary Receipt for Movable Assets received from other units is attached to the copy of the Asset Transaction Slip that remains in the administration.

After the purchasing unit completes the entry records, an Asset Transaction Slip will be prepared, and the exit records will be created on behalf of the other relevant units.

(3) One copy of the Asset Transaction Slip is attached to the payment order document, and another copy is attached to the copy of the payment order document remaining in the expenditure unit. The other copy is filed sequentially together with the inspection and acceptance committee report or the acceptance document issued by the administrative authority.

(4) No Asset Transaction Slip is issued when paying for periodicals such as magazines and newspapers purchased. If the volumes of the said publications are bound together, an Asset Transaction Slip is issued and they are recorded in the records after they are bound.

(5) Within the scope of maintenance, repair and service procurement contracts by public administrations or Movable assets, including facilities and other office machinery and equipment, that are received along with buildings acquired through purchase but are not integral parts of the building, are recorded in the movable asset records using the inventory process option, based on their value as shown in the documentation, if any, or, if no such documentation exists, at their fair value determined by the commission.

Entry of movable assets acquired through donations and aid.

ARTICLE 16- (1) When movable assets acquired as donations and aid within the framework of Article 40 of Law No. 5018 and other legislation are received, an Asset Transaction Slip is prepared by the movable asset registration officer and recorded in the records. A copy of the Asset Transaction Slip is given or sent to the donor or aider.

Entry of surplus movable assets

ARTICLE 17- (1) Movable assets found in excess as a result of the inventory count are recorded in the records by preparing an Asset Transaction Slip. In recording the surplus movable assets, if there is a movable asset of the same type that was entered in the last year, that value is taken as the basis; otherwise, the value determined by the valuation committee is taken as the basis.

Entry of returned movable assets

ARTICLE 18- (1) Any consumable materials returned for any reason are received in return for a document bearing the approval of the unit official who made the return and specifying the type and quantity of the returned material. If there is a movable property of the same type that was entered within the last year, its value is used; otherwise, the value determined by the valuation committee is used as the basis for the re-entry record by preparing an Asset Transaction Slip. A copy of the slip is given to the person who returned the movable property.

(2) Movable goods classified as consumables in the Movable Goods Code List that can be reused by registering them, reformatting them, or filling them in must be returned to the warehouse after the completion of the task.

The procedures outlined in the first paragraph shall apply to movable property returned in this manner.

(3) No Asset Transaction Slip is issued for durable movable assets that are returned by the relevant parties for any reason. The Movable Asset Delivery Certificate issued when these movable assets were given for use is returned to the person with the relevant section regarding the return of the movable asset signed, and the records are updated accordingly.

Entry of transferred movable assets

ARTICLE 19- (1) Movable assets transferred free of charge by public administrations are recorded in the Asset Transaction Slip to be prepared based on the value shown in the Asset Transaction Slip of the transferring administration.

(2) Movable assets purchased by a public administration and delivered to another public administration based on the duties and authority given by the relevant legislation are recorded in the Asset Transaction Slip, which will be prepared based on the value shown in the invoice.

(3) A copy of the Asset Transaction Slips shall be sent to the transferring administration within seven days to be attached to the Asset Transaction Slip which forms the basis of the exit record.

(4) Transportation expenses incurred by the receiving administration are not related to the value of the movable property.

(5) An Asset Transaction Slip is prepared when receiving movable assets transferred between the warehouses of the various expenditure units of the same public administration, and a copy of the Asset Transaction Slip is given to the relevant movable asset registration officer.

(6) The Asset Transaction Slip prepared for the transfer of movable assets between the warehouses of the same expenditure unit is not sent to the accounting unit.

(7) The provision of the first paragraph shall also apply to movables transferred free of charge by public institutions and organizations not covered by Law No. 5018 to public administrations within the scope of the law.

Entry of movable assets acquired from the liquidation administration.

ARTICLE 20- (1) The provisions of the regulation on liquidation procedures put into effect pursuant to Article 178 of the Customs Law No. 4458 dated 27/10/1999.

Within this framework, an Asset Transaction Slip is prepared and recorded for movable assets acquired by public administrations. A copy of the Asset Transaction Slip is given to the relevant administrative official who delivered the movable asset. is given.

Entry procedures for movable assets produced domestically and movable assets acquired through excavation or confiscation.

ARTICLE 21- (1) Movable assets acquired as specified below are recorded by preparing an Asset Transaction Slip:

- a) Movable assets produced by public administrations using their own internal resources for their own use.
 - b) Economically valuable products such as timber, firewood, and fruit produced from trees grown on land owned by public administrations.
 - c) Newborns are transported alive.
 - c) Movable cultural assets found in archaeological excavations carried out by public administrations or other movable assets exhibited in museums in accordance with the relevant legislation.
 - d) Items whose confiscation has been ordered by a court decision or whose ownership has been seized through administrative sanctions.
- Movable assets that have been definitively transferred to public ownership and given to the public administration for its use.
- e) Training materials and spare parts obtained from scrapped movable assets.

(2) The entry record of the movables specified in subparagraph (d) of the first paragraph is made by the public administration to which the movables are given for use. If any of these movables cannot be used, they are liquidated without being recorded, as determined in the relevant legislation.

Exit through consumption

ARTICLE 22- (1) Consumable materials are recorded as exits with an Asset Transaction Slip to be issued in return for a Movable Property Request Document. However, if there is a record or similar document indicating that the movable property, which is consumed directly without physically entering the warehouse, has been delivered to the relevant party, a Movable Property Request Document is not required for its exit from the records with an Asset Transaction Slip. Documents relating to purchasing and internal production requests are also supporting documents. It is accepted as such.

(2) Durable goods produced by public administrations with their internal resources for their own use
The provisions of the first paragraph also apply to movable assets used in the production of movable assets.

(3) No consumable materials can be released without issuing an Asset Transaction Slip.

(4) Except for mandatory situations arising from the nature of the work, such as the approaching expiry dates of consumable materials, project-based material purchases, and the procurement of consumable materials by central purchasing units to be delivered to other units, consumption
The exit records of materials are kept on a "first in, first out" basis, taking into account the priority order of their entry into the warehouses and based on the entry fees.

Making durable movable goods available for use.

ARTICLE 23- (1) Movable assets other than facilities, vehicles and construction machinery

The request is made by preparing a Request Form. The requested durable movable assets are delivered to the relevant party.

The property is made available for use after a suitable Delivery Document for Movable Assets is prepared.

(2) Appropriate Movable Property Delivery Certificate is given to the relevant person when land vehicles and construction machinery are given to the officer responsible for their management or to the user, based on the approval of the competent authority. It is arranged.

(3) Transfer of vehicles other than land vehicles to the responsible person or users and

The procedures and documents to be prepared regarding delivery will be determined separately by public administrations.

(4) Library materials given to readers and researchers in libraries are Movable

The loan is tracked by the administrations' loan tracking systems before a delivery receipt is issued.

(5) Necessary entries are made in the Durable Movable Assets Register based on the Movable Assets Delivery Document.

One copy of the Movable Assets Delivery Document is kept in the file, and one copy is given to the officials to whom the movable assets are delivered.

(6) Movable assets are given to common areas such as rooms, offices, sections, passageways, halls, workshops, garages, service areas and gardens by preparing a Durable Movable Assets List and obtaining the signature of the requesting unit official and/or the common area manager, if any.

(7) Durable movables given for the use of non-public officials and legal entities are given for the common use of the coordination unit and are handed over to the relevant party with a record. The coordination unit is responsible for tracking these movables.

(8) A Certificate of Delivery of Movable Assets is issued in the name of the administrative personnel responsible for coordination for durable movable assets allocated for use in events. The relevant personnel are responsible for tracking and safekeeping the movable assets delivered to them.

Exit by transfer

ARTICLE 24- (1) The release of surplus movable assets transferred free of charge by public administrations is done by preparing an Asset Transaction Slip. A copy of the Asset Transaction Slip is given to the administration to which the movable asset is transferred. The Asset Transaction Slip received from the receiving administration is attached to the prepared Asset Transaction Slip.

(2) An Asset Transaction Slip is prepared for movable assets transferred between the warehouses of the various expenditure units of the same public administration, and a copy of the Asset Transaction Slip is given to the movable asset registration officer of the expenditure unit to which the asset is transferred.

(3) Asset Transactions also apply to the transfer of movable assets between the warehouses of the same expenditure unit. The receipt is prepared, but these Asset Transaction Receipts are not sent to the accounting unit.

Dispatch of movable property given as donation or aid

ARTICLE 25 - (1) Movable assets given as donations or aid to real or legal persons in the country or abroad in accordance with the relevant legislation are removed from the records with an Asset Transaction Slip to be prepared based on the approval or decision of the competent authority. A copy of the approval or decision is attached to the Asset Transaction Slip.

Exit by sale

ARTICLE 26- (1) Movable assets sold within the framework of the relevant legislation are recorded as exits by preparing an Asset Transaction Slip. A copy of the decision or approval regarding the sale is included in the Asset Transaction Slip. It is attached to the copy.

Discontinued due to becoming unusable, being lost, or a shortage in the count.

ARTICLE 27- (1) Losses due to changes in the characteristics, weights or quantities of consumable materials, movable assets found to be missing during inventory, movable assets lost due to theft, loss, natural disasters, or movable assets rendered unusable due to wear, breakage or deterioration, as well as movable assets in the event of the death of a living movable asset, are removed from the records by preparing a Proposal and Approval Report for Deletion from Records and an Asset Transaction Slip.

(2) Flags that are old, faded, torn and unusable,

The provisions of the first paragraph shall also apply to deliveries to the relevant places in accordance with the provisions specified in the legislation.

(3) In the cases specified in the first and second paragraphs, the spending authority shall evaluate whether there is intent, fault, negligence or carelessness, and if necessary, the provisions of Article 5 shall be applied according to the results of the investigation.

(4) Movable assets returned to the contractor to be replaced with a new one under a guarantee or insurance undertaking are removed from the records with an Asset Transaction Slip to be prepared based on the Deletion Offer and Approval Report, and a new one is entered into the records.

(5) Provided that there is a provision in the contract for the purchase of goods signed between the public administration and the contractor and no price difference or additional cost is requested; movable assets whose useful life has expired or is about to expire and which are replaced with those with a longer useful life are removed from the records with the Asset Transaction Slip to be prepared based on the Deletion Proposal and Approval Report and the new ones are recorded.

Departure due to scrapping.

ARTICLE 28 - (1) Movable assets that have completed their economic lifespan or that are deemed unusable for technical and physical reasons and should be decommissioned (including movable assets listed in the Facility Components Table) are evaluated by a commission consisting of at least three persons, one of whom must be an expert in the field, as determined by the spending authority. If there is insufficient number or quality of personnel, commissions may be formed with the participation of members requested from other public administrations.

(2) As a result of the evaluation by the Commission, it is deemed appropriate to be scrapped

The reasoned decision regarding the movable assets that cannot be seen is reported to the spending authority.

(3) For those decided by the Commission to be scrapped, a Deregistration Proposal and Approval Report is prepared.

(4) Movable assets decided to be scrapped are approved by the spending authority.

It is removed from the records.

(5) Movable assets which are deemed by the commission to be formed by the spending authority pursuant to the first paragraph to have no economic value or to be destroyed for technical, health, safety and similar reasons, are destroyed with the approval of the spending authority. The destruction is carried out by the commission or by expert persons under the supervision of the commission. A destruction report is also prepared for this process. Special legislation provisions are taken into account first in the destruction process.

(6) Movable assets that are scrapped in the foreign representations of the administrations are dealt with locally by the relevant authorities. They are sold within the framework of the legislation, or destroyed if sale is not possible.

(7) Movable assets that are scrapped or destroyed are removed from the records by preparing an Asset Transaction Slip. A copy of the Deregistration Proposal and Approval Report is attached to the Asset Transaction Slip.

(8) The provisions of the Law No. 7330 on Machinery and Chemical Industry Inc., dated 30/6/2021, shall apply to scrapped movable goods that have economic value, without prejudice to the provisions of special legislation.

(9) In accordance with the relevant legislation, if the vehicles and machinery and equipment covered by comprehensive insurance are scrapped and removed from the records after the risk, the scrap can be given to the insurance company based on the general terms and conditions of comprehensive insurance. In this case, the actual value at the time of the risk is collected from the insurance company.

Regarding movable assets belonging to expenditure units that have been divided, merged, or abolished. actions to be taken

ARTICLE 29- (1) Movable assets of expenditure units that are decided to be divided, merged or abolished due to changes in the organizational structures of public administrations as a result of restructuring;

a) If a unit that has been divided into a separate expenditure unit is left for the use of that unit, an exit is made in the records of the divided expenditure unit, and an entry is made in the records of the newly formed expenditure unit.

b) Records of the unit that was abolished as a result of a merger with another expenditure unit exit, entry into the records of the merged unit,

c) In case of abolition, an exit entry is made in the records of the abolished expenditure unit, and an entry is made in the records of the expenditure unit to which it has been decided to transfer it.

It is recorded.

(2) Entry and exit records are made with the Asset Transaction Slip. The Asset Transaction Slip is prepared. A copy of each receipt is sent to the accounting department.

Reporting movable asset entry and exit transactions to the accounting unit.

ARTICLE 30- (1) A copy of the Asset Transaction Slips issued by the movable asset registration authorities for the entry of movable assets acquired through purchase and for value-enhancing expenditures, which are tracked in the relevant stock and tangible fixed asset accounts in the accounting records of public administrations, shall be sent to the accounting unit as an annex to the payment order document. A copy of the Asset Transaction Slips issued for the entry of movable assets acquired in other ways and for the exit of movable assets tracked in tangible fixed asset accounts must be sent to the accounting unit within ten days at the latest following the date of issuance and in any case before the end of the fiscal year.

(2) System approval on Asset Transaction Slips, created by the public administrations within the scope in the structural file format determined by the Ministry and kept in a common database and sent to the accounting unit within the framework of integration, is considered as a signature in terms of financial responsibility. These slips are not sent to the accounting unit with a wet signature.

(3) Asset Transaction Slips issued for the exit of consumable materials tracked in the accounting records under "150-Raw Materials and Supplies Account" are not sent to the accounting unit. Instead, an approved list of consumable materials, organized on a monthly basis in public administrations, based on the Movable Asset Level II Detail Code, is sent to the accounting unit in the period following the relevant period, and the final period list is sent no later than the end of the working day of the last working day of the year. The Ministry is authorized to make changes to these periods.

(4) Accounting officers record the amounts shown in the Asset Transaction Slips sent to them regarding movable asset entry and exit transactions in the relevant accounts according to the Movable Asset Level II Detail Code.

CHAPTER FIVE

Transfer and Temporary Allocation of Movable Assets Between Public Administrations

Transfer and temporary allocation free of charge between public administrations.

ARTICLE 31- (1) Public administrations shall transfer surplus movable assets to those who need these movable assets. They can transfer it to other public administrations free of charge or allocate it temporarily.

(2) The non-transferable movable assets and the procedures and principles regarding the transfer and registration of these movable assets are determined by the Ministry of Environment, Urbanization and Climate Change in accordance with the third paragraph of Article 45 of Law No. 5018.

(3) The surplus movable assets shall be temporarily transferred to other public administrations that need these movable assets. The procedures and principles regarding allocation are determined by the Ministry.

(4) In the transfer, temporary allocation and registration procedures of movables to be transferred or temporarily allocated from one public administration to another, the books, slips, documents, lists, receipts, minutes and tables specified in this Regulation may be used as appropriate.

CHAPTER SIX

Inventory Count and Warehouse Transfer Procedures

Counting and post-counting procedures

ARTICLE 32- (1) Movable assets belonging to public administrations shall be paid at the end of the year and at the end of the expenditure. The count is carried out when and under circumstances deemed necessary by the authorities.

(2) Inventory of movable assets is carried out by an inventory committee consisting of at least three people, chaired by the spending authority or a person he/she designates, with the participation of the movable asset registration officer.

(3) During the inventory period, the entry and exit of movable property may be stopped by the spending authority upon the request of the inventory committee, provided that the service is not interrupted and necessary precautions are taken for movable property that may be damaged. Taking the necessary precautions during the inventory is the duty and responsibility of the inventory committee.

(4) The inventory committee shall first ensure that the procedures are carried out for the movable assets that are stated by the movable asset registration officer to be in the warehouse or have left the warehouse but for which no document has been issued and no records have been made. After the "Quantity in Warehouse According to Records" column of the Inventory Report is filled in based on the ledger records, the movable assets in the warehouses are counted physically and the quantities found are recorded in the "Quantity Found in Warehouse" column of the Inventory Report.

(5) After the warehouse inventory process is completed, movable assets located in common areas such as rooms, offices, sections, passageways, halls, workshops, garages, service areas and gardens are counted based on the Durable Movable Assets Lists, and the counting results are shown in the Inventory Report.

For movable assets given to public officials for use with a movable asset delivery document, the information in the "Amount Given to Individuals According to Records" column of the Inventory Report is taken into consideration without conducting an inventory count.

(6) If there is a difference between the amount found in the count and the amount recorded, the count of the movables with the difference in amount is repeated once more. If there is still a difference, this amount is recorded in the "Excess" or "Deficient" column.

(7) If the inventory committee determines that the actual quantities of movable assets are less than the recorded quantities, a Proposal and Approval Report for Deletion from Records and an Asset Transaction Slip are prepared; if it determines that there are excess quantities, an Asset Transaction Slip is prepared to ensure that the ledger records are consistent with the inventory results.

(8) A copy of the issued entry and exit documents is made for accounting purposes. It is sent to the accounting department.

(9) After ensuring the records are consistent with the counting results, the Inventory and List of Movable Assets is prepared by the inventory committee. The list is signed by the inventory committee and the movable asset registration officer. This list, along with the attached inventory report and the entry and exit documents prepared according to the inventory results, constitute the year-end account of the movable asset registration officer.

Warehouse transfer procedures

ARTICLE 33- (1) Movable property registration officers cannot leave their posts without transferring the movable property in the warehouses under their responsibility and the related records and documents to their successors. The newly appointed movable property registration officers are also obliged to search for and obtain the said records and documents.

(2) Delivering the movable assets in their warehouses and the records and documents relating to the movable asset transactions. Movable assets and supporting records and documents under the responsibility of movable asset registration officers who fail to report for duty or are unable to transfer and hand over due to compelling reasons such as resignation, illness, arrest, death, or dismissal, are transferred and handed over to the new movable asset registration officer through the transfer committee. The transfer committee consists of at least three people, chaired by a person designated by the spending authority and including the movable asset registration officer who is taking over the warehouse. Until the warehouse transfer process is completed, movable asset transactions are handled by the new movable asset registration officer.

(3) The transfer of warehouses is done by preparing a Warehouse Transfer and Delivery Report.

(4) In the case of temporary absences of movable property registration officers, such as temporary assignments, unpaid leave, or sick leave, not exceeding ten days, and if there is no other movable property registration officer authorized for the warehouse, the warehouse may be kept closed by the spending authority by taking the necessary measures considering the needs of the administration. This period may be extended by the spending authority if necessary.

CHAPTER SEVEN

Movable Property Accounts and Tables

Movable property management account

ARTICLE 34- (1) The movable property management account is prepared by the movable property registration officer on a per-expenditure basis, as a basis for the control and audit by the expenditure officer of whether the movable property records and transactions are carried out in accordance with the procedure, as required by the responsibility imposed on the expenditure unit and expenditure authorities by Law No. 5018 regarding the use and management of resources, and is signed by the movable property control officer after checking its conformity with the records, documents and financial statements. The movable property management account shows the movable property transferred from the previous year, the movable property that entered and left during the year and the movable property that was transferred to the next year, as well as the surpluses and shortages found in the year-end inventory.

(2) The movable property management account consists of the following tables:

- a) Inventory Report regarding the end-of-year census.
- b) Inventory and Listing of Movable Assets.
- c) Expenditure Unit Movable Property Management Account Schedule; for museums and libraries.

Museum/Library Management Account Statement for expenditure units operating in the field.

c) Shows the serial number of the most recent Asset Transaction Slip issued as of the end of the year.
amount.

(3) The movable property management account is prepared by the movable property registration authorities as follows:

a) Based on the Inventory and Listing of Movable Assets approved by the Inventory Board, the Movable Asset Management Account Statement of the Expenditure Unit, the Museum Management Account Statement, or the Library Management Account Statement is prepared, as appropriate. Public administrations that possess movable assets of historical or artistic value, as well as library materials, may prepare the relevant of these statements separately if deemed necessary.

b) The schedules prepared in accordance with clause (a) and signed by the movable property control officer are checked for compliance with the accounting records and sent to the accounting officer for approval.

c) The Inventory and Listing of Movable Assets and, if any, Asset Transaction Slips relating to the outgoing and/or incoming items found to be missing and/or in excess during the inventory are attached to the tables approved by the accounting officer as conforming to the accounting records, and are submitted to the spending authority in a file.

c) The movable property management account is approved by the spending authority after it is determined that the movable property records and transactions have been properly carried out and after the Movable Property Management Account Table of the Spending Unit is found to be in accordance with the Movable Property Inventory and Listing Table. The movable property management account of the spending unit is kept at the central office, to be presented or sent when requested by the competent authorities, while the account of the overseas organization is kept at the central office.

Detailed Accounting Statement for the Management of Movable Assets of the Administration Management Account Summary Sheet

ARTICLE 35- (1) The expenditure unit movable property management account tables prepared by the central consolidation officers, for foreign representations and central and provincial expenditure units, are first combined separately according to the Level I Detail Code to form the Administration Movable Property Management Detailed Account Table, and the Administration Movable Property Management Account Summary Table is prepared by combining them according to movable property account groups.

(2) If the movable property registration procedures of the foreign organizations of public administrations are delayed until after the offsetting period due to extraordinary circumstances such as war or internal unrest in the country where they are located, as well as difficulties in transportation and communication and deficiencies in infrastructure; the difference between the Administrative Movable Property Management Account Tables and the balance sheets is shown in the footnotes of the administrative movable property account tables.

(3) Detailed Accounting Sheet of the Administration's Movable Property Management and the Administration's Movable Property Management
A copy of the Summary Account Statement, signed by the relevant parties, is attached to the administration's final accounts.

CHAPTER EIGHT Numbering and Coding System

Numbering of durable movable assets

ARTICLE 36- (1) A registration number is given to the durable movable property registered by the movable property registration authority. This number is given by writing, engraving, stamping or labeling.

The numbering is permanently indicated on the movable property by means of adhesive. This procedure is not applied to movable properties that cannot be numbered due to their physical or functional characteristics.

(2) The registration number consists of three groups of digits. The first group of digits is the Durable of the movable property. The movable asset code, as recorded in the Register of Movable Assets for detailed tracking, consists of the following digits: the second group of digits comprises the last two digits of the year the asset was registered; and the third group of digits is the entry sequence number assigned to the asset.

(3) Records kept in electronic format are given in a specific order of entry. This number replaces the registration number specified in the second paragraph.

Asset codes and detailed chart of accounts.

ARTICLE 37- (1) After the level detail codes of the movable property determined by the Ministry Detailed codes can be determined by public administrations.

(2) The detailed accounting plans of the public administrations within the scope are determined in accordance with the Movable Property Code List.

Coding of spending units and warehouses.

ARTICLE 38- (1) A code number is assigned to the expenditure units and warehouses attached to them in the public administrations within the scope, according to the following principles:

a) The institutional code assigned to the spending unit in the administration's budget classification is used as the spending unit code. Administrations may, when deemed necessary, use an accounting unit code, tax identification number, and other codes in addition to the institutional code in their movable asset information systems. They can use similar codes.

b) Warehouses within spending units are assigned a one-level, two-character code by spending authorities. This code indicates the number of warehouses belonging to the same spending unit. The warehouse is identified together with the code of the spending unit to which it belongs.

(2) These codes are used in the documents and tables prepared by the movable property registration authorities and movable property consolidation officers regarding movable property transactions.

CHAPTER NINE

Miscellaneous and Final Provisions

Correction of registration errors

ARTICLE 39- (1) In case of errors in the code, unit cost, quantity, and similar records of the movable property, the erroneous record is corrected with a new Asset Transaction Slip to be prepared upon the approval of the spending authority. The error is corrected by entering the correct data with a subsequent Asset Transaction Slip. A copy of the Asset Transaction Slips related to the corrections affecting the accounting records is sent to the accounting unit.

(2) Recording errors detected until the end of the offsetting period are recorded in the accounts of the year to which they relate; recording errors detected later are recorded in the accounts of the current year.

It will be corrected.

Authority

ARTICLE 40 - (1) The Ministry;

a) To implement a barcode system for tracking movable assets and to determine the procedures and principles related thereto,

b) Regulations regarding the electronic submission of movable property management account information.
to do,

c) Movable asset records and transactions of public administrations within the scope of central government
To obtain information regarding movable asset transactions through integration with central information and management systems implemented and managed by the Ministry, or through movable asset information systems managed by the administrations, and to determine the procedures and principles related to these.

c) Sale to spending units and other public administrations with the approval of spending authorities.
to determine the monetary amount for the movable assets to be acquired,
is authorized.

References in repealed regulations and legislation

ARTICLE 41- (1) With the Council of Ministers Decision dated 28/12/2006 and numbered 2006/11545
The Movable Property Management Regulation that was put into effect has been repealed.

(2) References in the legislation to the Movable Property Management Regulation and the Inventory Instructions, which were repealed by the first paragraph, shall be deemed to be references to this Regulation, references to the movable property registration and control officer shall be deemed to be references to the movable property registration officer, references to the Movable Property Final Account shall be deemed to be references to the Administration's Movable Property Management Account, and references to the Movable Property Transaction Slip shall be deemed to be references to the Asset Transaction Slip.

Procedures and transition period for mobile IT systems.

TEMPORARY ARTICLE 1- (1) Until 31/12/2025, the slips, documents, lists, receipts, minutes and tables to be used in the movable information systems used by public administrations shall be brought into conformity with the form published in the relevant section of the Ministry's website and put into use.

(2) Until the movable information systems of public administrations are brought into compliance with the procedures and principles set forth in this Regulation, the books, documents and tables annexed to the regulation repealed by Article 41 shall continue to be used.

Force

ARTICLE 42 - (1) This Regulation shall enter into force on the date of its publication.

Executive

ARTICLE 43 - (1) The President shall execute the provisions of this Regulation.