

REGULATIONS ON CENTRAL GOVERNMENT EXPENDITURE DOCUMENTS

PART ONE

General Provisions

CHAPTER ONE

Purpose, Scope, Basis, and Definitions

Purpose Article 1- The purpose of this Regulation is to determine the supporting documents to be attached to payment documents in expenditures within the scope of the performance and accounting of financial transactions in public administrations under central government, and to define the form and types of those documents that must be regulated in this Regulation.

Scope

Article 2 - This Regulation covers the supporting documents to be attached to payment documents in expenditures made by public administrations within the scope of central government in accordance with their relevant legislation, and those documents whose form and types must be regulated in this Regulation.

Rest

Article 3 - This Regulation is based on the Public Financial Management and Control Law No. 5018 dated 10/12/2003. It has been prepared based on the provisions of Article 33 of the law.

Definitions

Article 4 - In this Regulation;

Ministry: The Ministry of Finance,

Public administrations within the scope of central government: Law No. 5018 on Public Financial Management and Control
The public administrations within the scope of the general budget listed in Schedule (I) annexed to the law, the administrations within the scope of the special budget listed in Schedule (II), and the regulatory and supervisory institutions listed in Schedule (III), Payment document:

General Administration document prepared by the administrations for final payments to be made from the budget.
Payment Order Document No. 1 in Annex 1 of the Accounting Regulation; and for payments to be made by prepayment, Accounting Transaction Slip No. 2 in Annex 2 of the said Regulation,

Expenditure instruction: A document indicating the subject of the expenditure, its justification, the duration of the work or service to be performed, its legal basis, its amount, the available appropriation, its classification, the method of implementation, and the information regarding those responsible for its implementation, and bearing the signature of the expenditure authority, in order for an expenditure not subject to public procurement legislation to be paid temporarily or permanently on behalf of the administration.

Approval document: For procurements made through tender procedures, the tender approval documents specified as standard forms in public procurement legislation; for direct procurement or exceptional procurements specified in public procurement legislation, the type and nature of the work to be procured, project number (if any), quantity, estimated cost (where necessary), available budget and allocation, procedure to be applied in the procurement, advance payment and price difference.

If applicable, a document indicating the conditions and bearing the signature of the spending authority,

Invoice: In the purchase of goods or services, an invoice is issued based on the nature of the work, goods, or services, or the method of purchase.
Documents that need to be organized according to location;

a) The invoice,

b) Documents that serve as substitutes for invoices, such as self-employment receipts, expense vouchers, producer receipts, entry and passenger transportation tickets, and electronic passenger tickets issued by companies that are members of the International Air Transport Association,

c) Appendix 1 of this Regulation obtained from those who are not legally obliged to prepare the above documents.
Sample numbered Expense Receipt,

d) Regulations issued by public institutions and organizations and the Public Financial Management and Control Law No. 5018
The receipt containing the minimum information specified in the regulation regarding the working procedures and principles of accounting officer trustees, issued pursuant to Article 61 of the Law,

e) For payments related to works, services, and goods purchased abroad, invoices or similar documents with attached translations prepared in accordance with local custom and approved by the unit head or the authorities specified in the relevant legislation,

Market price research report: In procurements made through direct procurement without the establishment of a tender committee, this refers to the report numbered 2 in Annex 2 of this Regulation, signed by the person or persons assigned to make the procurement, showing the offers received as a result of the market price research, the price deemed appropriate, and the contractor.

PART TWO

Documents to be Used

Payment documents and supporting documents to be attached.

Article 5 - (Amended paragraph: RG-5/11/2016-29879) The payment document is submitted to the accounting unit in two copies, along with the supporting documents specified in the Regulation. The supporting documents are attached to the first copy of the payment document, and the second copy of the payment document is kept in the accounting unit.

Supporting documents are documents prepared and approved by designated individuals or commissions, certifying that public expenditures have been made and realized in accordance with established procedures and principles. The supporting documents to be attached as payment documents for public expenditures to be made in the form of final or advance payments are listed below.

a) In final payments;

For final payments to be made from the budget in cash or by offsetting, the documents specified in the relevant articles of the General Administrative Accounting Regulation, according to the type of expenditure, are attached as supporting documents to the Payment Order Document (Annex 1).

b) Regarding advance payments;

1) For advance payments made in the form of advances or loans;

- Spending instructions, approval document for purchases to be made according to tender regulations,
- Credit authorization letter where necessary;

2) In advances to be given to contractors as required by legislation;

- Spending instruction, approval document for purchases to be made according to tender regulations,
- Certified copy of the receipt for the advance payment guarantee,
- Ministry's letter of approval or the senior manager's decision, if necessary.

Accounting Transaction Voucher No. 2, Annex 2 of the General Administrative Accounting Regulation

It is attached as supporting documentation.

The first copy of the payment document must be accompanied by the original supporting documents, or certified copies if the originals cannot be obtained for legal reasons. Attaching the originals of the invoice and the movable property transaction slip is essential. However, in cases where the original cannot be obtained due to force majeure events such as loss, tearing, or burning, payment may be made by attaching certified copies of the invoice and/or movable property transaction slip. Certified copies must bear the name, surname, title, signature, and official seal of the relevant unit official who approved them, as well as the date of approval.

In transactions made using a shared database created electronically, since data entry is considered a task, no additional document proving this data is attached to the payment receipt.

(Additional paragraph: RG-5/11/2016-29879) The Ministry is authorized to determine the procedures and principles regarding the creation, recording, transmission, storage, and presentation of documents related to the transactions within the scope of this Regulation in electronic format, independently of formal requirements.

The procedures and principles regarding the implementation of the third and fourth paragraphs shall be determined by the Ministry.

Commitment file

Article 6 - In payments related to all types of procurement of goods and services and construction works to be made through tender or direct procurement procedures; the approval document, the decision of the tender committee, and the direct procurement procedure carried out without the establishment of a tender committee in accordance with Article 22 of the Public Procurement Law No. 4734 shall be required.

The commitment file, which includes the market price research report (Example: 2) or the standard form determined in the tender legislation for single-source procurements within the scope of clauses a, b and c of the said article, the contract if a contract is made, and other documents deemed necessary by the Ministry, is given to the accounting officer in two copies, one original and one certified copy (one copy if the price of the committed work is accrued in one go), before payment or together with the first progress payment.

The original copy of the commitment file, the first copy of the payment document (**Amended wording: RG-5/11/2016-29879**) _____ It is attached to a copy. However, if the costs of goods and services and construction works are accrued more than once, the documents other than the commitment file among the documents listed in the relevant article of the Regulation are attached for other payments. The certified copy of the commitment file is attached if the cost is accrued more than once. The records of progress payments are kept in the accounting department for verification purposes.

Payment certificate

Article 7 – In construction works and service procurements to be carried out through tender or direct procurement procedures, the following progress payment reports are prepared for the payment of the amounts for the commitments fulfilled according to the contract provisions: a) Construction Works

Progress Payment Report (Example: 3): This report consists of documents that form the basis for calculating the interim and final progress payment amounts to be paid to the contractor in construction works. The relevant pages and other necessary documents are prepared according to the type of construction, signed by the contractor and the construction supervision personnel, and approved by the authorized authority.

b) Service Works Payment Report (Example: 4): This report consists of documents used to calculate the interim and final payment amounts to be paid to the contractor for service works. Depending on the type of service and the nature of the work, only the relevant pages and other necessary documents are prepared, signed by the contractor and the inspection personnel, and approved by the authorized authority.

CHAPTER THREE

Persons to be Paid

To whom the payment will be made

Article 8 – Payment shall be made to the creditor or, as the situation permits, to their representative, guardian, trustee, or authorized agent in the case of natural persons; to the heirs in the event of the creditor's death; and in the case of legal entities, to their legal representatives or the representatives they have appointed; and to the trustee in cases requiring the appointment of a trustee.

The recipient of the payment is determined based on the following documents: a) For payments to agents, the original or a notarized copy of the power of attorney authorizing the agent to collect payments on behalf of the creditor.

b) In payments to guardians, the Turkish Republic (TR) identity numbers of the guardians and children (**Amended wording: RG-3/4/2012-28253**) must be considered. Identity numbers; court order for payments to court-appointed guardians.

c) For payments to guardians, a court order regarding the appointment of the guardian is required.

d) In payments to heirs, a certificate of inheritance is required.

e) In the payment of receivables of legal entities to their legal representatives, (**Deleted phrase: RG-29/7/2021-**
31552) A document showing that the person concerned is authorized to collect the payment; in the case of payments to their appointed representatives, only a power of attorney prepared by a notary public is required. f)

In the case of payments to trustees, the court order regarding the appointment of the trustee.

g) Receipts are issued to those assigned to collect receivables from official institutions and organizations.

For payments to be made, an authorization document issued by the relevant department and bearing the signature of the person concerned is required.

h) For payments to persons who have acquired any claim, a notarized document must be provided.
Assignment of receivables.

i) For the payment of monthly salaries, wages, and similar regular payments to public personnel, a Letter of Appointment of Trustee (Example: 5) is required, which is issued in writing by the spending authorities to the trustees.

j) Travel expenses, medical expenses and similar individual receivables of public personnel, as well as travel expenses, teaching fees, attendance fees, conference fees and other payments made to non-public personnel for their services.

For payments of similar receivables to their trustees, a Personal Trustee Application Form (Example: 6) is required for each payment.

k) In payments to informants who wish to remain anonymous, made through their agents, Assignment letter from the relevant department.

l) For payments made by transferring funds to the bank accounts of the beneficiaries, a written request from the creditor, approved by the spending unit, is required (If the creditor's bank account number is included on the invoice issued by the beneficiaries, a separate written request is not required).

Of the documents listed above, those specified in clauses (a), (b), (c), (d), (e), and (f) are recorded in the Power of Attorney/Judgment Register (Example: 7) and kept in a file to be opened in the accounting unit. The relevant party's status is checked before each payment is made. Apart from the authorization document issued by the relevant department to those assigned to collect receivables of official institutions and organizations, other documents identifying the persons to whom payments will be made are included in the payment document (**Amended wording: RG-5/11/2016-**).

(29879) is added to the first copy.

In public administrations with treatment facilities, if the amounts due for reimbursement from payments collected for treatment cannot be paid to the patient for various reasons by the accounting units, the payment is made to the person other than the patient whose identity is specified on the receipt issued at the time of payment. In this case, a power of attorney is not required. Certified copies of the identification documents of the persons receiving the payment are attached to the payment document.

In cases where the Treasury or other public administrations are found guilty, a power of attorney is not required for the payment of court costs and attorney fees awarded in favor of the opposing party to the attorneys of the party named in the submitted judgment.

Those whose power of attorney or representation has been revoked must notify the accounting unit in writing by those revoking it. Upon receipt of the revocation notice, this fact is recorded in the "explanation" column of the Power of Attorney/Judgment Register, and the date and number of the revocation notice are written on the power of attorney itself.

Assignment letters for the payment of monthly salaries, wages, and similar regular payments to public personnel are submitted to the accounting unit along with the payment document in the first month of the fiscal year. In case of a change of authorized person, the new authorized person is notified to the accounting unit with a separate assignment letter. Assignment letters are kept in files opened in the accounting unit.

PART II

Documents Required Depending on the Type of Expenditure

CHAPTER ONE

Personnel Expenses

Article 9 -

For monthly salaries and payments made together with monthly salaries, the following documents shall be attached to the Monthly Payroll or Overseas Monthly Payroll (Example: 8 or 8/A) and Personnel Notification (Example: 9), and, depending on the situation, to the payment document for the first month in which the payment was made.

- a) For initial appointments, appointment confirmation and letter of commencement of employment.
- b) In case of transfers, the appointment approval, letter of commencement of employment and Personnel Transfer Notification (Example: 10); Departure and Arrival Notification with sample number (10/A) for the transfer of military personnel.
- c) Promotion approval (Promotion approval is not required for automatic grade advancements).
- d) In cases of suspension from duty, the approval or written consent of the competent authority is required.
- e) For reinstatement of those suspended from duty, approval from the competent authority and a letter of commencement of duty are required.
- f) In the payment of salaries to those who have been suspended from duty for the period they were suspended, spending instruction.
- g) In paid power of attorney cases, power of attorney approval and letter of commencement of work.
- h) For second assignment payments, second assignment approval and letter of commencement of employment.
- i) For returning to work after unpaid leave and military service, letter of commencement of employment.

For payments in the first month of the fiscal year, a list approved by the human resources department showing the length of service for seniority pay purposes must be attached to the payment document. In other months, a list of those whose employment status has changed is attached to the payment document.

(Amended paragraph: RG-11/10/2017-30207) The appointment approvals of graduates from various schools of the Turkish Armed Forces, the Gendarmerie General Command, and the Coast Guard Command are attached to the payment document for the second month.

Salary increases, compensation, and similar payments

Article 10 - Salary increases, compensation, and similar payments to be made to public officials in accordance with the legislation.

The following documents are attached to the payment receipt for payments.

a) In order to receive foreign language compensation, a foreign language exam results certificate and proof of education must be submitted. For those for whom a foreign language proficiency assessment is not deemed necessary, a letter from the human resources department is required.

b) In payments to be made pursuant to the Law No. 3160 dated 28/2/1985 on Compensation for Flight Services of the Security Organization, the approval of the competent authority indicating that the person is part of the flight crew; in payments to those who are not part of the flight crew but are assigned pursuant to Article 5 of the same Law, the assignment letter; in payments of wear and tear compensation, the approval of the minister; in payments of martyrdom compensation, the approval of the competent authority; in payments of disability compensation, the approval of the competent authority and a report indicating the degree of disability.

c) In accordance with the Law No. 2330 on Monetary Compensation and Monthly Allowance dated 3/11/1980 and the Regulation on Monetary Compensation and Monthly Allowance published in the Official Gazette No. 21469 dated 18/1/1993, a monetary compensation commission decision approved by the competent authorities is required for the payment of monetary compensation in cases of injury, disability, or death.

d) Martial law service allowance in accordance with the Martial Law Act No. 1402 dated 13/5/1971
Payment, assignment approval and Martial Law Service Allowance Payroll (Example: 11).

e) In accordance with the provisions of the Civil Servants Law No. 657 dated 14/7/1965, the payment of additional compensation to members of the security and armed forces and active intelligence officers requires the approval of the Prime Minister.

f) In accordance with the Flight, Parachute, Submarine, Diver and Frogman Services Compensation Law No. 2629 dated 28/2/1982 and the Turkish Armed Forces Personnel Law No. 926 dated 27/7/1967, the Flight, Diving and Jumping Services Compensation Payroll (Example: 12) is used for the compensation payments to be made.

g) Increases and compensation to be made in accordance with special legislation, other than those listed in the paragraphs above.
For similar payments, approval from the competent authority specified in the relevant legislation is required.

The foreign language exam results certificate, approval, letter and report specified in paragraphs (a), (b), (d) and (e) above must be attached to the payment document for the first payment of each fiscal year.

Compensation paid along with monthly salaries is shown on the Monthly Payslip; compensation not paid along with monthly salaries is shown separately. This is shown on the special payroll or the Miscellaneous Payments Payroll (Example: 13).

The main schedules and distribution lists relating to occupational risk, occupational difficulty, financial liability compensation, and difficulty in recruiting personnel allowances, as well as special service allowances, must be attached to the payment document for the month following the month in which they were approved by the financial services unit.

Article 11 - Representation allowances for

the Prime Minister and Ministers, and other allowances to be paid together with salaries, in accordance with the Law No. 3055 dated 9/10/1984 on Representation Allowances of the Prime Minister and Ministers and Allowances and Travel Expenses of Ministers Appointed from Outside, are paid with the Monthly Payroll (Example: 8).

Social assistance

Article 12 - Social assistance payments to public personnel shall be made according to the type of payment.

The following documents are required:

a) **(Amended: RG-3/4/2012-28253)** Marriage allowance: Family allowance notification (Sample No: 14) payment
It is linked to the document.

b) Family Allowance: This allowance, paid along with monthly salaries, is paid based on the Family Allowance Notification (Example: 14) received upon the employee's initial employment. This notification includes any changes in the employee's spouse or child status receiving family allowance, as well as reassignment through transfer.

It is renewed in this way. Notifications are made on the first page of the payment document (**Amended wording: RG-5/11/2016-29879**). _____
It is added to the copy.

c) Maternity benefit: The applicant's petition stating the place and date of birth is attached to the payment document. d) Death benefit: The applicant's petition stating the place and date of death is attached to the payment document.

It is attached to the document. For death benefits to be paid for children who are stillborn at term, the relevant report must also be provided.

e) Food allowance: In accordance with the Law No. 2155 dated 22/6/1978 on the Provision of Food Allowances to Certain Public Personnel, a document indicating the amount of the food allowance for the relevant month.

f) Clothing allowance: In the case of clothing allowance or sewing cost payments that must be given in cash;

- Approval from the competent authority specified in the relevant legislation,
- Miscellaneous Payments Payroll (Example: 13)
- The decision of the competent authorities indicating the amount of the payment,

It is attached to the payment document.

Additional work compensation

Article 13 - For the payment of additional lesson and overtime fees, attendance fees, meeting fees, conference fees, and other additional work fees, the following documents are required, depending on the situation, along with the Miscellaneous Payments Payroll (Example: 13).

a) In accordance with the Law No. 439 dated 5/3/1964 concerning the Weekly Teaching Hours and Additional Teaching Fees of Teachers in Higher and Secondary Schools affiliated with the Ministry of National Education, the additional teaching fees to be paid are as follows:

- Additional Lesson Fee Schedule (Example: 15)
- The name of the course to be taught per month, the weekly class hours, and the names of additional subject courses.

Confirmation showing weekly lesson hours,

- Weekly lesson schedule, and if there are any changes to the paid lesson hours, approval of the change and the weekly lesson schedule.

b) In the payment of lecture fees to those assigned to teach for a fee in vocational schools, training centers, courses, seminars and in-service training activities established for the purpose of training personnel;

- Assignment approval,
- Additional Lesson Fee Schedule (Example: 15)

c) In accordance with the Higher Education Personnel Law No. 2914 dated 10/11/1983, regarding the additional lecture fees to be paid;

- Higher Education Additional Course Fee Schedule (Example: 15/A)
- Approval and academic calendar showing the course load distribution in the first month of each academic term.

(Approval will be required again if there are any changes to the program.)

- d) Regarding the payment of overtime wages;
- Approval showing the hourly overtime pay to be paid,
- A schedule showing the number of days and hours worked by personnel who worked overtime.

e) In the payment of attendance fees and meeting expenses for commission and board members;

- The competent authority to determine the amount to be paid for those not specified in the relevant legislation.

approval or letter,

- An authorized list showing the full names of the members and the number of meetings they attended.

f) Regarding the payment of conference fees;

- The expense instruction shows the number of conferences to be given and the fee to be paid for each conference.

- The relevant department's letter regarding the holding of the conference.

It is attached to the payment document.

The approval and academic calendar mentioned in paragraphs (a), (b) and (c) above must be attached to the payment document for the first tuition fee of each academic year; and the approval or letter specified in paragraphs (d) and (e) must be attached to the first payment document of the fiscal year.

Awards and Bonuses

Article 14 – In the payment of awards and bonuses to public personnel, the following documents are required along with the Miscellaneous Payments Payroll (Example: 13). However, in the payment of bonuses to be given in accordance with the Law No. 4926 on Combating Smuggling dated 10/7/2003 and its related Regulation, the Miscellaneous Payments Payroll is not required, as the Confiscated Goods Bonuses Table (Example: 16) will be prepared. a) Successful performance of duties compared to peers in accordance with the provisions of the Civil Servants Law No. 657

in the awards to be given to civil servants who do this;

Approval from the relevant or affiliated minister; in cases where an additional one-month bonus is required.

Prime Minister's approval,

b) Turkish Armed Forces Personnel Law No. 926 and Law No. 17421 dated August 7, 1981

In accordance with the Turkish Armed Forces Award Regulations published in the Official Gazette, the awards to be given will be as follows:

Prepared by the evaluation boards and subject to approval by the authority administering the award funds.

If the award is given without the list going through evaluation boards, the approval of the competent authority is required.

c) Rewards to be given in accordance with the Law No. 4926 on Combating Smuggling and its related Regulation;

1- Regarding the payment of rewards for smuggled goods;

- Spending instruction,

- Valuation report,

- Certified copy of the final court decision.

- Table of Rewards for Confiscated Goods (Example: 16)

-In arrests made with informants, identifying the officer who received the tip and who will receive the informant's reward.

writing,

2- Regarding the payment of rewards for smuggled weapons and ammunition;

- Spending instruction,

- Valuation report,

-For those caught in possession of property, a letter from the public prosecutor's office stating that a public prosecution has been initiated is required for the payment of the first installment of bonuses; for the payment of the second installment of bonuses, a certified copy of the final court decision is required.

- For items seized without an owner, a certified copy of the finalized expropriation order is required.

- Table of Rewards for Confiscated Goods (Example: 16)

-In arrests made with informants, identifying the officer who received the tip and who will receive the informant's reward.

writing,

3- In the payment of prize money for narcotics;

- Spending instruction,

- Expert report,

-For those caught in possession of property, a letter from the public prosecutor's office stating that a public prosecution has been initiated is required for the payment of the first installment of bonuses; for the payment of the second installment of bonuses, a certified copy of the final court decision is required.

- For those seized without an owner, a final compulsory seizure order or a certified copy thereof,

- Table of Rewards for Confiscated Goods (Example: 16)

-In arrests made with informants, identifying the officer who received the tip and who will receive the informant's reward.

writing,

d) In the rewards to be paid pursuant to Article 86 of the Law on the Security Organization No. 3201 dated 4/6/1937;

- The election commission decision bearing the approval of the Minister of Interior,

e) In the bonus and premium payments to be made pursuant to the Animal Breeding Law No. 4631 dated 28/2/2001;

1- Payment of artificial insemination bonuses must be made by the center bearing the approval of the relevant ministry.

commission decision,

2- In artificial insemination premiums;

- Central commission decision bearing the approval of the relevant ministry,

- Chart showing the premium amount,

f) The Law on the Protection of Cultural and Natural Heritage, dated 21/7/1983 and numbered 2863, and related laws.

In accordance with the regulations, the bonuses to be given are as follows:

- Spending instruction,

- A written record or document indicating the appraised value of the discovered asset.

g) In accordance with the Law No. 1567 on Protecting the Value of Turkish Currency, dated 20/2/1930, the following bonuses will be awarded:

- Approval from the Minister to whom the Undersecretariat of Treasury is affiliated.

- Receipt confirming the collection of the imposed fine.

h) The Law No. 1481 dated 8/9/1971 on the Prevention of Certain Acts Affecting Public Order and

In the awards to be given in accordance with the relevant Regulation;

- Award committee decision,

- Approval of the Minister of

Interior, i) Law No. 4848 dated 16/4/2003 on the Organization and Duties of the Ministry of Culture and Tourism

In accordance with the law and related regulations, the payment of awards to be given to individuals, groups and organizations that have demonstrated outstanding achievement in matters falling within the scope of the Ministry of Culture and Tourism's duties;

- Evaluation board decision,

- The amount of the reward or prize is determined by a joint decision of the Ministry of Finance and the relevant ministry.

j) Reporting of Assessment and Payment Transactions Contrary to Law No. 1156 dated 25/6/1927

In accordance with the Law on the Awarding of Bonuses to Those Who Have Done So, the bonuses to be given will be as follows:

- Spending instructions showing the accuracy of the report and the amount of the reward to be given,

k) Law No. 1905 dated 26/12/1931 concerning Movable and Immovable Assets and their Usufruct Rights

In accordance with the Law on Rewards to be Given to Those Who Report Concealed Permanent Taxes;

1- Regarding bonuses to be given in relation to movable and immovable property;

- Approval from the Minister of Finance,

- A final document proving that the reported assets or the usufruct rights thereto belong to the Treasury.

court decision or certified copy of title deed,

- A document showing the market value of the goods in question.

2- Regarding bonuses to be given for the final assessment and collection of taxes and penalties related to reporting on permanent taxes;

- Approval from the Minister of Finance,

- Informant Result Detection and Bonus Calculation Sheet (Example: 17)

l) In accordance with the Law No. 4536 dated 24/2/2000 on the Principles to be Applied to Explosive Materials and Suspicious Objects Found at Sea and Within the Country and its related regulations, the awards to be given will be as follows:

- Letter from the Chief of General Staff, m)

Organization and Duties of the General Directorate of Youth and Sports, dated 21/5/1986 and numbered 3289

In accordance with the relevant law and regulations, awards will be given to athletes, technical directors, and coaches who have demonstrated outstanding achievement in sports services and activities;

- Approval of the relevant minister or director general, as specified in the legislation.

n) Incentive awards, service gifts, and commendation bonuses as required by the legislation of institutions and organizations.

in the payment of other awards to its personnel under similar names;

- Approval from the competent authority specified in the relevant legislation,

It is attached to the payment document.

In accordance with the legislation listed in the paragraphs above, it will be given to persons who are not public employees.

The provisions of this article also apply to the payment of awards and bonuses.

Contract staff salaries

Article 15 – The following documents are required for the payment of wages to personnel employed under contract.

- Domestically, Monthly Payroll (Example: 8) and Personnel Notification (Example: 9); in foreign missions

For the payment of salaries to contract personnel employed, whether they are Turkish citizens or foreign nationals, the Overseas Contract Personnel Salary Slip (Example: 18) is used.

- Letter of commencement of employment, -
Contract, are attached to the payment document.

For contract personnel, the documents specified in the relevant articles of the Regulation, depending on the type of payment, are required for compensation, social benefits, overtime pay, and other payments to be made according to their contracts.

The contract and the letter of commencement of employment must be attached to the payment document for the first payment.

Workers' wages

Article 16 – For workers employed in jobs covered by the Labor Law No. 4857 dated 22/5/2003, the following documents are required for wages and monthly payments made together with wages, depending on the type of payment:

- a) In wage payments;
- Personnel Notification (Example: 9),
 - For initial employment, transfers and promotions, Employee Movement Approval (Example: 20),
 - Employee Payroll Slip (Example: 19)

It is attached to the payment document.

When paying workers for overtime, national holidays, weekend holidays, public holidays, and annual leave, the relevant approval must also be obtained.

- b) For marriage, birth, and death benefit payments; the documents specified in Article 12 of the Regulation are attached to the payment document.

- c) In clothing allowance payments;

-For cash payments, the Miscellaneous Payments Slip (Example: 13) is attached to the payment document.

- d) In severance pay payments; - Expense instruction,

- Service record,
- A document showing the calculation of severance pay.
- If there is a military service debt, the relevant document.
- A document showing whether or not the employee received severance pay when leaving their previous jobs.
- For those retiring, a document from the Social Security Institution confirming eligibility for retirement.

It is attached to the payment document.

- e) In severance pay payments;

- Spending instruction,
- Service record,
- A document showing the calculation of severance pay.

It is attached to the payment document.

Two certified copies of the collective bargaining agreement with the unions are submitted to the accounting unit at the beginning of the period to serve as the basis for payments. **(Amended sentence: RG-5/11/2016-29879)** One copy of the collective bargaining agreement is attached to the first copy of the payment order document.

Temporary Staff Expenses

Article 17 – The following documents are required for the payment of temporary staff expenses.

- a) For the payment of wages to workers employed for periods not exceeding 30 working days and without a visa: -
Expenditure

- instruction,
- Employee Payroll Slip (Example: 19)

It is attached to the payment document.

b) In the payment of wages to part-time employees employed in temporary services such as census, propaganda, surveys, live modeling and similar activities in accordance with Article 4/c of the Civil Servants Law No. 657 or special legislation, as well as the wages of apprentice candidates, apprentices and intern students;

- Spending instruction,
- Miscellaneous Payments Payroll (Example: 13), - Time sheet, if necessary.

It is attached to the payment document.

c) In the payment of insurance premiums in accordance with the Apprenticeship and Vocational Training Law No. 3308 dated 5/6/1986;

- Monthly Insurance Premium Statement,
- Approved list of apprentice candidates, apprentices, or students.

It is attached to the payment document.

Private and non-commissioned officer allowances and ration payments

Article 18 - The following documents are required for the payment of allowances and rations to soldiers and non-commissioned officers.

a) In the payment of allowances to privates and non-commissioned officers (**Deleted phrase: RG-5/11/2016-29879**) (...), Privates and Non-Commissioned Officers Allowance Summary Payroll (Example: 21),

b) In cases where the allowances and rations of gendarmerie soldiers and non-commissioned officers are paid as an advance (**Amended wording: RG-5/11/2016-29879**), a document showing the number of soldiers and non-commissioned officers and the amount of the allowance and rations; c) In the

deduction of said advances and in the payment of allowances and rations for other soldiers and non-commissioned officers whose meals cannot be provided from the mess hall, as well as the rations for army nurses, midwives and caregivers;

- Soldier and Non-Commissioned Officer Allowance Distribution Payroll / Soldier, Non-Commissioned Officer and Army Nurse, Midwife and Caregiver Allowance Payment Distribution Slip (Example: 22)

- The document regarding the determination of the allowance for the relevant month.

d) In the payment of ration allowances for soldiers and non-commissioned officers during rest and recuperation periods;

- The document regarding the determination of the amount of the ration allowance.

-Medical board report,

It is attached to the payment document.

If the medical board reports for soldiers and non-commissioned officers on rest and convalescence leave are not prepared in a timely manner, the physician's report or patient discharge certificate is attached to the payment document. However, the medical board report prepared later is kept by the spending unit that incurred the expense, to be presented upon request.

Tuition fees

Article 19 - The documents required for payment of various expenses to students are listed below.

a) In the payment of allowances to military students, the Military Student Allowance Payroll (Example: 23),

b) In the payment of ration allowances for military students in the rest and recuperation areas;

- Letter regarding the determination of the amount of the ration allowance,

- Health board report,

If the medical board reports for military students on rest and recuperation are not prepared in a timely manner, the physician's report or discharge certificate will be attached to the payment document. However, the medical board report, which is prepared later, will be kept by the expenditure unit that made the expense for submission upon request.

c) Civil Servants Law No. 657 and Primary Education Law No. 2684 dated 17/6/1982

The Law on Providing Free Boarding or Scholarship Education to Secondary School Students and Social Assistance to Them, dated 15/6/1989 and numbered 3580, concerns Higher Education Institutions Training Teachers and Education Specialists.

Regarding the Education of Students with Free Boarding or Scholarships in Institutions and the Social Assistance to be Provided to Them

In the payment of scholarships, allowances, fees, or other social assistance to be paid from the budget of the relevant ministry or institution in accordance with the provisions of the law and other regulations;

-Student Expenses Statement (Example: 24)

d) Student loans and contribution loans from the General Directorate of Higher Education Credit and Dormitories Institution in the payment of scholarship expenses;

- Spending instruction,

-For the payment of scholarships and student loans, a list approved by the unit responsible for scholarship and loan services will be prepared by bank branch, showing the loan amount to be paid per student, the number of students, and the total loan amount to be paid; for the payment of contribution loans, a list approved by the unit responsible for loan services will be prepared, showing the total contribution amount to be paid to each university.

e) Regarding the reimbursement of expenses incurred by students for books, stationery, and similar items, as well as tuition fees;

- Spending instruction,

- Invoice, (Invoice contents relating to book and stationery expenses must be compulsory for education)

(This must be confirmed by the relevant school administration.)

f) The Ministry of National Education School Boarding Houses Law No. 2698 dated 11/7/1982 and the Schools Affiliated with the Ministry of National Education published in the Official Gazette No. 18206 dated 30/10/1983

According to the Boarding Schools Regulation, when transferring the boarding school fees to be covered by the State for students receiving free boarding to the boarding school account;

- An approved list prepared by the school administration showing the names of the students and the amount of the fee for each student.

g) In the payment of amounts deducted from the boarding fees of children of personnel subject to the provisions of the Civil Servants Law No. 657, the Turkish Armed Forces Personnel Law No. 926, the Higher Education Personnel Law No. 2914, and other laws, which must be covered by the State;

- The students' full names, their parents' official titles, and the discount applied to each student.

a list approved by the school administration showing the interest rate and installment amounts,

h) In accordance with the agreements made, regarding the payment of scholarships to foreign students studying in domestic educational institutions;

- Approval showing the amount of the scholarship to be given and the amount of other payments,

- A certified copy of the agreement will be included in the first payment of the fiscal year.

- International Students Scholarship Expense Statement (Example: 25)

i) In accordance with the provisions of the Higher Education Law No. 2547 dated 4/11/1981, the Law on Students to be Sent to Foreign Countries No. 1416 dated 8/4/1929, and other relevant legislation, monthly salaries, travel allowances, and other payments to students pursuing undergraduate and postgraduate studies abroad shall be calculated as follows:

- Spending instruction,

-International Student Expenses Payroll (Example: 25/A)

- A document indicating the arrival date of the person being sent to the relevant country.

It is attached to the payment document.

For other payments requiring documentation, the invoice, insurance policy, or other documents related to the expenditure must be attached to the payment document along with the expenditure instruction. Ministerial approval is also required where necessary.

Expense documents obtained abroad and their translations must be submitted to the education consultancy or It must bear the approval of the attaché or foreign representative office.

This applies to payments made to students at specific periods, such as scholarships, allowances, or monthly payments.

The approvals must be attached to the payment document for the first payment of the fiscal year.

PART TWO

Medical and Funeral Expenses

Treatment costs

Article 20 – (Amended: RG-22/7/2009-27296)(1)

The supporting documents required for payment of the costs of medicines and various prostheses and orthoses, devices and materials used for treatment purposes, as well as service expenses, provided to pharmacies, official and private health institutions and organizations, and personnel are listed below.

a) Regarding payments to pharmacies;

- Document regarding the patient's referral,

- Prescriptions for medicines with QR codes within the scope of the Human Medicinal Products Packaging and Labeling Regulation published in the Official Gazette dated 12/8/2005 and numbered 25904; for medicines outside the scope, prescriptions with attached drug price coupons and barcode diagrams.

- A list showing the breakdown of prescriptions by individual.

- Invoice

It is attached to the payment document.

In places where secure electronic signature prescribing has been implemented, a separate prescription is not required as proof of use. If a breakdown is provided on the invoice, a separate list is not necessary. However, if the medications dispensed to a patient include medications with QR codes, it is mandatory to prepare a list of these medications and have this list approved by the spending unit.

A copy of the agreement made with the pharmacy each fiscal year is included in the accounting records along with the first payment document. It is given to the relevant unit and kept in a file to be opened by the accounting unit.

b) Regarding the reimbursement of medical expenses incurred by the personnel;

- Document regarding the patient's referral,

- Prescriptions for medical supplies, prescriptions for medicines with QR codes within the scope of the Human Medicinal Products Packaging and Labeling Regulation, and for medicines outside the scope, prescriptions with attached drug price coupons and barcode diagrams,

- Invoice

It is attached to the payment document.

In places where secure electronic signature prescribing has been implemented, a separate prescription is no longer required as proof of ownership.

When paying for medicines imported from abroad, if an invoice cannot be provided, price coupons will be used as the basis. If these are also unavailable, payment will be made based on the prices determined by the Ministry of Health.

c) In cases where medicines needed under personal prescriptions approved by the Ministry of Health are imported and delivered to the individual by the Turkish Pharmacists Association, the costs of the medicines will be paid to the Turkish Pharmacists Association;

- Document regarding the patient's referral,

- Prescriptions,

- A list showing the breakdown of prescriptions by individual.

- Invoice

It is attached to the payment document.

If a breakdown is provided on the invoice, a separate list is not required.

d) In payments to official and private health institutions and organizations;

- Document regarding the patient's referral,

- Invoice,

- Patient discharge summary (epicrisis) for inpatients

It is attached to the payment document.

If the treatment costs of more than one person are shown on the same invoice, the tests performed and An approved list showing a detailed breakdown of the treatment received by each individual is also required.

Documents provided for the payment of expenses related to treatments to be performed abroad and Translations of these documents must be approved by the head of the mission or the relevant unit.

According to the legislation, payment will be made based on a doctor's or health board report. In such cases, the report must also be attached to the payment document.

For the payment of medical expenses of officers, military officials, non-commissioned officers, their retirees, and their family members, the documents specified in the health affairs section of the Turkish Armed Forces Internal Service Regulations, published in the Official Gazette dated 6/9/1961 and numbered 10899, are required.

In paying the medical expenses of family members of personnel who benefit from medical services.

The patient referral document specified in subparagraphs (a), (b), (c) and (d) of the first paragraph is not required.

Funeral expenses

Article 21 - Regarding the payment of funeral expenses;

a) If the funeral is handled by a health institution or organization or the municipality, the relevant institution or organization shall handle the matter. or invoice issued by the municipality,

b) If the funeral is handled by a staff member appointed by the institution to which the employee belongs, or by their family or relatives, invoices, retail sales receipts, or sales receipts from cash registers relating to the expenses incurred must be provided.

It is attached to the payment document.

If the deceased needs to be transported to another location, the transportation and burial expenses will be paid according to the principles outlined above.

For those who died abroad and whose remains are brought back to Turkey, translations of documents related to expenses incurred abroad and their conformity to local rates must be approved by the competent mission head or specialized unit.

For the payment of funeral expenses for officers, military officials, non-commissioned officers, their retirees, and their family members, the documents specified in the health affairs section of the Turkish Armed Forces Internal Service Regulations are required.

CHAPTER THREE

Travel expenses

Domestic temporary assignment travel allowance

Article 22 - The following documents are required for the payment of domestic temporary assignment allowances, depending on the circumstances: is sought.

a) For the payment of domestic temporary assignment allowances; -

Assignment letter or expense instruction, - Domestic/International

Temporary Assignment Allowance Notification (Example: 27),

-The invoice for the fees paid for accommodation is attached to the payment document.

b) Regarding the payment of travel expenses for temporary domestic assignments of audit personnel;

- Domestic/International Temporary Assignment Travel Allowance Notification (Example: 27)

- Invoice for accommodation fees - In case of renting a house or guesthouse from

private individuals, the original rental agreement is required for the first payment, and a certified copy for subsequent payments; if the rent payment is made by depositing it into a bank account, the bank receipt is also attached to the payment document.

Domestic permanent duty travel allowance

Article 23 – Regarding the payment of domestic permanent duty travel allowances;

- Appointment approval for appointments, expenditure instructions in other cases,

- Domestic/International Permanent Assignment Travel Allowance Notification (Example: 28)

- For locations not shown on the official distance map, an approved distance chart obtained from the relevant authorities.

It is attached to the payment document.

In the payment of compensation to public officials who request retirement or are retired, to those subject to lump-sum payment provisions, to those whose employment is terminated for non-disciplinary reasons after being reinstated while retired, and to reserve officers who are discharged, and to the legal heirs of those who die while on duty, the approval of the competent authority is attached to the payment document, in accordance with the relevant legislation.

Compensation paid in return for travel expenses

Article 24 - Payment of compensation for travel expenses and travel card fees

The following documents are required:

- a) Regarding the payment of compensation to those who perform mobile duties outside their official place of employment;
 - Miscellaneous Payments Payroll (Example: 13)
 - Mobile task assignment list approved by the financial services unit.
- b) In the payment of compensation to those who actually work on the land;
 - Miscellaneous Payments Payroll (Example: 13)
- c) In the payment of travel card costs for civil servants and employees who work on a mobile basis in their place of duty with titles such as tax collector, inspection officer, trustee, cashier, purchasing officer, notification officer, postal and document distributor, follow-up officer, and bailiff, as well as personnel who do not hold the aforementioned titles but actually perform these services;

- The names, surnames, and titles of the individuals concerned, and a confirmation showing that they actually performed these duties.
- Invoice from the vehicle operator.
- The list of personnel to be issued travel cards, approved by the financial services unit, is attached to the payment document.

The mobile duty roster and the list of personnel to be given travel cards will be prepared at the beginning of the fiscal year.

It must be attached to the payment document for the payment.

Overseas temporary assignment travel allowance

Article 25 - Regarding the payment of travel allowances for temporary assignments abroad;

- Assignment letter or expense instruction,
- Domestic / International Temporary Assignment Travel Allowance Notification (Example: 27)
- The invoice for the fees paid for accommodation is attached to the payment document.

Certified translations of the invoices for accommodation must also be attached to the payment document.

Overseas permanent assignment travel allowance

Article 26 - Regarding the payment of travel allowances for permanent overseas assignments;

- Appointment approval for appointments, expenditure instructions in other cases,
 - Domestic/International Permanent Assignment Travel Allowance Notification (Example: 28)
- It is attached to the payment document.

Other provisions regarding travel expenses

Article 27 - Regarding the payment of travel expenses;

a) In cases where it is necessary to travel by a route other than the one that should be followed or by a vehicle other than the one that should be used, approval must be obtained from the competent authority.
or the report,

(b) In the case of air travel, the passenger ticket; if a refund is required due to the non-use of one of the departure or return flights registered on the ticket, a document showing the actual travel expenses; and in the case of foreign delegations and representatives, if their return flights are provided to them, a document stating that the institution has covered these expenses and signed by the relevant unit official.

c) For journeys made by taxi (excluding taxi fares within municipal boundaries), an invoice or retail sales receipt or sales receipt from payment recording devices,

d) In the payment of temporary assignment travel allowances in advance, the assignment letter or expenditure document is required. the instruction; and in the case of advance payment of continuous duty travel allowances, the appointment approval,

e) For those sent for examinations to determine their professional and health qualifications related to their duties, or at the discretion of their institutions, and for those sent to courses or schools outside their place of employment to improve their professional knowledge within the country, a document showing their participation in the said examination or course.

f) In case of inability to continue the journey due to the reasons specified in the Travel Allowance Law No. 6245 dated 10/2/1954, a document obtained from the civil or military authorities proving this situation must be submitted in order for daily allowances for the delayed days to be paid.

g) If the appointments of those assigned to another location on a permanent basis are cancelled, the relevant...
Approved documents showing the approval and the amount of compensation to be paid, along with the vehicle tickets received,

h) Being temporarily assigned to another location and subsequently reassigned
Regarding the refund of ticket fees for cancelled tickets, a written document confirming this and the transportation tickets must be submitted.

i) For the payment of travel expenses for domestic or international treatment; a document indicating that the patient is referred to a treatment facility outside their place of residence or that treatment abroad is necessary (If it is necessary for the patient to be accompanied to the place of referral, this must also be indicated on the document.)

It must be linked to the payment document.

During group travel for inspections, courses, competitions, shows or similar purposes,
Instead of temporary assignment travel allowance notifications, a Group Travel Allowance Notification (Example: 29) is prepared.

CHAPTER FOUR

Operation Expenses and Service Procurement Expenses

Bey'iye membership fee payments

Article 28 - In the payment of commission fees (sales commission) to dealers, a list approved by the accounting unit showing the date, number and amount of receipts related to the valuable papers given for sale shall be provided.

It is attached to the payment document.

Court fees and expenses, and payments for debts related to court judgments.

Article 29 – (Amended including its title: Official Gazette-5/11/2016-29879)

The following documents are required for the payment of court fees and expenses, enforcement fees, and debts arising from court judgments: a) For

payments related to court fees and expenses;

- Receipt issued by the court, enforcement office, or notary public; - In cases

where a receipt cannot be issued; Court Expenses List (Example: 30) prepared by the prosecuting party and approved by the relevant court or department (For postal expenses incurred by the prosecuting party in proceedings conducted in courts elsewhere, this list is approved by the department head.)

- If the payment is made electronically in relation to the National Judicial Network Project (UYAP); an approved list obtained from the UYAP Information System or from a bank located within Turkey where the UYAP Information System infrastructure is installed, containing information about the paying authority, the court or enforcement office to which the application was made, the file number, the type and amount of the payment made,

b) In the payment of debts based on court judgments, court and enforcement fees, and attorney's fees to be paid to the plaintiff or their representative;

- In cases where the law requires the judgment to be final in order for it to be enforced, the judgment must be final.
court order,

-A court judgment for which the competent authority has not decided to suspend execution (suspend its enforcement),

- In the payment of debts arising from the recognition of a right through settlement, whether before or after litigation or enforcement proceedings, a decision of the authority or body authorized to settle according to the legislation, and a settlement agreement or arbitration award, shall be substituted for a court decision.

c) In accordance with Article 325 of the Code of Civil Procedure No. 6100 dated 12/1/2011

In addition to the documents requested in paragraph (a) of the first clause, a court decision is required for payments to be made.

d) In travel allowance payments to officials authorized to represent the Treasury;

- Domestic/International Temporary Assignment Travel Allowance Notification (Example: 27)

- **(Addition: RG-11/10/2017-30207)** In inspection procedures, inspection report; in seizure procedures, seizure record,

It is attached to the payment document.

Article 30 – In accordance with the Law No. 5233 on Compensation for Damages Arising from Terrorism and Counter-Terrorism, dated 17/7/2004, and its related regulations, the payment of damages to be settled amicably shall be made in cash;

-A settlement agreement specifying the amount of damages to be paid, signed by the chairman of the damage assessment commission and the creditor or their representative.

-Approval of the Governor or, where necessary, approval of the Minister of Interior,

It is attached to the payment document.

Covert intelligence and covert defense service expenditures

Article 31 - Covert intelligence and covert defense service expenses are governed by the Public Finance Law No. 5018.

This is carried out in accordance with the principles of the decree specified in Article 24 of the Management and Control Law.

Compensation payments to insured persons

Article 32 – In compensation payments to be made to policyholders by the Natural Disaster Insurance Institution;

-Certified copy of the title deed.

-Expert report on damage assessment,

- Spending instruction,

It is attached to the payment document.

Payments relating to taxes, duties, fees and similar expenses.

Article 33 – Excluding taxes, duties, and fees paid during the purchase of goods or services; vehicle taxes, emission measurement expenses, municipal duties and fees, notary fees, inspection and licensing fees, and similar expenses, as well as other tax, duty, and fee payments;

- Spending instruction,

- Received,

It is attached to the payment document.

Fees for expert opinions, specialist services, witness testimony, and similar services.

Article 34 - In the payment of fees for expert opinions, expertise, witness testimony and similar services;

- Cabinet Decree, court decision, investigator's decision or decision of authorized bodies,

- Miscellaneous Payments Payroll (Example: 13)

It is attached to the payment document.

Article 35 - Payments based

on tariff: The following documents are required for the payment of commission fees and prosecution expenses for monopolistic advertising, insurance, and subscription fees for newspapers, magazines, radio, television, and similar media offered by public institutions and organizations or by private legal entities under a concession right under the supervision and control of public institutions and organizations: a) For the payment of commission fees; - Expenditure instruction,

- Invoice (receipt for bank commission fees),

b) Regarding the payment of prosecution costs;

- Court decision or decision of competent authorities,

- Miscellaneous Payments Payroll (Example: 13)

c) Regarding the payment of advertising expenses;

- Spending instruction,

- Invoice, -

Date and media type (newspaper, radio, television, etc.) of the advertisement

written record or minutes regarding the fact that it was done,

d) In the payment of insurance expenses;

- Spending instruction,

- Insurance policy or endorsement,

e) In paying subscription fees for newspapers, magazines, radio, television and similar media;

- Spending instruction,

- Invoice,

It is attached to the payment document.

Expenses for attending courses and meetings

Article 36 - In the payment of participation expenses of those attending courses and meetings organized by public institutions and organizations, professional associations, societies and foundations;

- Assignment letter,
- Invoice, or in cases where an invoice cannot be issued, a document showing the participation fee.
- Document proving participation in the course and meeting.

It is attached to the payment document.

For language courses opened within the country by domestic or foreign associations, foundations, or organizations, and whose qualifications are accepted by the Ministry of National Education, the approval of the competent authority specified in the relevant legislation is required instead of an assignment letter when paying the tuition fees that the administration is obliged to cover.

The assignment letter or the authorized authority's approval on the payment document for the first payment of the fiscal year.

It needs to be connected.

Election expenses

Article 37 - In accordance with the Law No. 298 on the Basic Provisions of Elections and Voter Registers dated 26/4/1961, the salaries to be paid to the chairpersons and members of the election boards, as well as to the assigned officials, employees, political party representatives, and those hired from outside, for their work within the assigned area shall be determined as follows:

- Spending instruction,
- Miscellaneous Payments Payroll (Example: 13)

It is attached to the payment document.

Purchases made pursuant to the aforementioned Law shall be processed in accordance with the provisions of the Regulation regarding purchases.

Honorary consulates' fees and expenses

Article 38 - In accordance with Law No. 2349 dated 9/12/1933, regarding the payment of dues and expenses of honorary consulates;

- A list showing the account of the membership fees and the details of the expenses incurred, prepared by the honorary consul, translated and approved by the relevant embassy.

- Approval from the Ministry of Foreign Affairs,

It is attached to the payment document.

Copyright and translation fees

Article 39 - The following documents are required for the payment of copyright and translation expenses, depending on the type of expense.

a) Payments to be made in accordance with the provisions of the Regulation on Copyright and Processing Fees to be Paid by Public Institutions and Organizations:

- 1- In payments for royalties, processing (including translation), and similar fees;
 - The relevant editorial board decision approved by the competent authority,
 - Copyright and Translation Work Assignment Agreement (Example: 32),
 - Copyright and Translation Fee Calculation Sheet (Example: 33 or 33/A)
 - Invoice,

2- In the payment of fees to non-civil servant experts from outside the institution who will be assigned to review, editing, proofreading or coordination tasks;

- Approval from the competent authority regarding whether the work requires review, correction, editing, or coordination services, and the determination of the fee to be paid.

- Copyright and Translation Fee Calculation Sheet (Example: 33)

- Invoice,

3- Regarding fee payments to members of the editorial board:

- Spending instruction,
- Miscellaneous Payments Payroll (Example: 13)

4- Regarding the payment of prizes for works obtained through competitions;

- Broadcasting board decision bearing the approval of the competent authority,
- b) In payments to be made in accordance with the organizations' specific broadcasting regulations; -
Broadcasting commission decision,
- Agreement,
- Copyright and Translation Fee Calculation Sheet (Example: 33)
- Invoice,

c) In accordance with the Regulation on Fees for Determining the Bibliographic Information of Manuscripts and Printed Works in Arabic Script and Sharia Registers, Preparing Catalogues of Foreign Language and Turkish Works, and Translating Sharia Registers into Turkish, payments will be made as follows:

- Expenditure instruction,
- The payment slip attached to the aforementioned Regulation,
- Invoice,

d) In translation fee payments to be made in accordance with the Public Procurement Law No. 4734 dated 4/1/2002;

- Commitment file,
- Invoice,
- Service Works Payment Report (Example: 4)

It is attached to the payment document.

Legal fees

Article 40 – (Amended: Official Gazette - 5/11/2016-29879)

The following documents are required for payment of legal services fees.

a) In the payment of attorney fees for persons against whom lawsuits have been filed pursuant to the provisions of the Police Duties and Powers Law No. 2559 dated 4/7/1934 and the Turkish Armed Forces Internal Service Law No. 211 dated 4/1/1961;

- Special commission decision bearing the approval of the relevant authority,
- Invoice,

a) In the payment of attorney fees

and other expenses of those who fall within the scope of the Civil Servants Law No. 657, the Turkish Armed Forces Personnel Law No. 926, the Specialist Non-Commissioned Officers Law No. 3269 dated 18/3/1986, the Specialist Gendarmerie Law No. 3466 dated 28/5/1988 and the Contracted Non-Commissioned Officers and Soldiers Law No. 6191 dated 10/3/2011, and who have had public lawsuits filed against them due to their duties and have been acquitted;

- A final court decision regarding the acquittal of the person concerned,
- Invoice for expenses incurred in relation to the lawsuit,

It is attached to the payment document.

c) In accordance with the Law No. 3713 on Combating Terrorism, dated 12/4/1991, in the fight against terrorism

In the payment of fees to lawyers hired for the assigned tasks;

- Special commission decision bearing the approval of the relevant authority,
- Invoice,
- Payments to the plaintiff's personnel require the approval of the relevant Minister.

(d) In the payment of legal services

purchased in accordance with Article 5 of the Decree Law No. 659 dated 26/9/2011 on the Provision of Legal Services in Public Administrations and Special Budget Administrations within the Scope of the General Budget; the documents specified in Article 46 of the Regulation titled "Various service purchases" and, in cases foreseen in the Regulation on the Procedures and Principles Regarding the Purchase of Services from Independent Lawyers, which entered into force with the Council of Ministers Decision No. 2012/4096 dated 24/12/2012, the approval of the relevant Minister is also required.

In the payment of legal fees and other anticipated expenses, the relevant legislation shall apply.

If additional documents are requested in accordance with the regulation, these documents are attached to the payment document.

Project competition prizes and project incentive and support expenses

Article 41 - Payment of project competition prizes and project incentive and support expenses

The following documents are required:

- a) In the payment of project prizes related to the competition;
 - Spending instruction,
 - Jury minutes determining the award winners, - If the awards

have not been determined beforehand, a minutes document indicating the amount of the awards (prizes and honorable mentions).

- Invoice,

It is attached to the payment document.

- b) In the payment of project incentive and support expenses to be made in accordance with the relevant legislation;
 - The expenditure instruction requires the approval of the senior manager in cases specified in the relevant legislation.

-Agreement,

- Approval from the competent commission,

-Invoice,

It is attached to the payment document.

For the payment of project incentive and support expenses, as well as the procurement of goods and services and travel expenses in accordance with tender regulations, the documents specified in the relevant articles of the Regulation shall be submitted.
is sought.

Maintenance and repair expenses for machinery, equipment, vehicles, and fixtures.

Article 42 - In the payment of expenses related to the maintenance of machinery, equipment, vehicles, and fixtures, as well as all kinds of repairs thereto;

- Commitment file,
- Invoice,
- Service Works Payment Report (Example: 4)

It is attached to the payment document.

Transportation and communication expenses

Article 43 - The following documents are required for the payment of transportation and communication expenses.

a) In the payment of usage and subscription fees for all types of telephone, telex, and fax lines and similar transportation and communication tools offered by public institutions and organizations or by private legal entities under a concession right within the supervision and control of public institutions and organizations, as well as the costs of telegraph and postage stamps;

-A bill showing the distinction between official and private charges for domestic and international intercity phone calls, approved by the relevant department head based on the user's declaration.

It is attached to the payment document.

b) In the payment of all line usage and subscription fees for telephone, telex, fax and similar transportation and communication tools that are not monopolistic or are procured in accordance with tender regulations;

- Commitment file,

- An invoice showing the distinction between official and private charges for domestic and international intercity phone calls, approved by the relevant department head based on the user's declaration.

It is attached to the payment document.

c) In the payment of subscription fees for television and similar means accessed via a connection (telephone, cable, internet, etc.), as well as subscription fees for information such as computer communication and news agencies; - Commitment file,

- The invoice

is attached to the payment document.

Transportation costs

Article 44 - The following documents shall be required for the payment of transportation costs, depending on the type of transportation:
is sought.

a) In the payment of transportation expenses incurred through tenders;

- Commitment file,
- Invoice,
- Service Works Payment Report (Example: 4)

It is attached to the payment document.

In the payment of expenses related to transportation services to be carried out from abroad, in addition to the documents specified in paragraph (a) above, the original bill of lading and, in the case of transactions carried out by administrations without computer systems, a certified copy of the delivery receipt must also be attached to the payment document. In administrations with computer systems, the original consignee copy of the bill of lading serves as the delivery receipt.

b) In the payment of transportation expenses incurred with vehicles whose fares are specified;

- Certificate of approval,
- Invoice,

It is attached to the payment document.

c) In the case of the free conscription and deployment of soldiers, the payment of transportation and food costs related to their travel by means of transportation with an unspecified fare;

- Distribution Slip for Transport and Food Costs of Deployed Soldiers (Example: 34)

It is attached to the payment document.

Rents

Article 45 - The following documents are required for the payment of rental fees, depending on the type of rental.

a) Regarding the payment of rental fees for the property;

- Commitment file,
- Invoice,

It is attached to the payment document.

b) In the payment of rental fees for machinery, tools, vehicles and transport equipment, as well as rental fees for computer systems and software;

- Commitment file,
- Invoice,
- Service Works Payment Report (Example: 4)

It is attached to the payment document.

Article 46 - Payment of

expenses related to maintenance, repair, consultancy, research and development, accounting, surveys, cleaning, agricultural pest control, afforestation, erosion control, food preparation and distribution, meetings, courses, protection and security, insurance, studies and projects, mapping and cadastre, planning, urban development implementation, printing and publishing, photography, film procurement, computer services (excluding software and hardware acquired as intangible rights) and similar service procurements made through tender or direct procurement procedures;

- Commitment file,
- Invoice (insurance policy or endorsement for payment of insurance expenses),
- Service Works Payment Report (Example: 4)

It is attached to the payment document.

CHAPTER FIVE

Representation and Promotion Expenses

Representation, hospitality, ceremony, fair and promotional expenses

Article 47 - In the payment of expenses related to the procurement of goods and services and construction works for representation, hospitality, ceremonies, fairs, promotion and similar activities, the documents specified in the relevant articles of this Regulation shall be required.

In the payment of representation and hospitality expenses incurred by personnel assigned to host foreign guests and delegations, and by escorts assigned in accordance with relevant regulations;

- Spending instruction,
- Invoice, retail sales receipt or sales receipt and order slip from payment recording devices,
- Host Account Statement (Example: 35),

It is attached to the payment document.

In the expenditure instruction to be obtained for the payment of representation and hospitality expenses related to the banquet, The number of guests and invitees, as well as the expenses the host will incur, are specified.

CHAPTER SIX

Expenses for the Acquisition of Goods, Materials and Intangible

Rights: Purchase of consumable goods and materials, fixtures and fittings, machinery, equipment and vehicles. expenses

Article 48 - In the payment of expenses related to the purchase of all kinds of consumer goods and materials, as well as fixed assets, machinery, equipment and vehicles; - Commitment

file,

- Invoice,
- Inspection and acceptance committee report,
- The movable property

transaction slip is attached to the payment document.

In cases where medicines, medical supplies, and test and examination supplies, which cannot be stockpiled due to their nature and are to be used in emergency situations, are procured in accordance with Article 22(f) of the Public Procurement Law No. 4734, a document stating that the procurement was carried out due to an emergency and that stockpiling is not possible shall also be attached to the payment document.

For purchases from abroad, in addition to the above documents;

- A document proving that the foreign currency was transferred abroad by the bank.
- Bill of lading,

It is attached to the payment document.

In cases where taxes paid on purchases made from abroad are reimbursed by the administration, a certified copy of the invoice will be required instead of the original.

For goods and materials purchased from a central location but delivered to units outside that location, the movable property transaction slip issued by the purchasing center, based on the units' receipt documents, is attached to the payment document.

Electricity, water, natural gas and similar consumption expenses

Article 49 - In the payment of electricity, water, natural gas and similar consumption expenses;

a) In the payment of monopolistic electricity, water, natural gas and similar consumption expenses offered by public institutions and organizations or by private legal entities under a concession right under the supervision and control of public institutions and organizations; -Invoice,

b) In the payment of electricity, water, natural gas and similar consumption expenses that are not monopolistic and are procured in accordance with tender regulations;

- Commitment file,
- Invoice,

It is attached to the payment document.

If apartments with different budgets share the same building and electricity, water, natural gas, and similar consumption is measured with only one meter, then instead of a bill, a copy of the bill, a document showing the consumption cost for each apartment, and the contract must be attached to the payment document.

Art acquisitions

Article 50 - The following documents are required for payment of expenses related to the acquisition of works of art.

a) In accordance with Law No. 2863 on the Protection of Cultural and Natural Heritage and its related regulations, In the payment of expenses related to movable cultural and natural assets to be acquired by museums;

- Spending instruction,
- Invoice,
- The decision of the evaluation committee,
- Movable property transaction slip,

b) In state painting and sculpture exhibitions, by a selection committee duly established.

In the payment of the costs of the paintings, artwork, and sculptures that have been selected and decided upon;

- Spending instruction,
- Selection committee decision,
- Invoice,
- Movable property transaction slip,

c) In the payment of prices for all kinds of paintings, artworks and sculptures to be purchased from artists, institutions or organizations;

- Approval from the competent authority specified in the relevant legislation,
- Invoice,
- Movable property transaction slip,

It is attached to the payment document.

CHAPTER SEVEN

Real Estate Acquisitions, Expropriation and Nationalization Compensation, Repair Costs

Real estate purchase prices

Article 51 - The documents required for payment of real estate purchase prices are listed below.

a) In procurements to be made in accordance with the provisions of the Public Procurement Law No. 4734;

- Commitment file,
- Certified copy of the title deed or cadastral survey document.

b) In the payment of the proceeds from the transfer of ownership of immovable properties in accordance with the provisions of the Law No.

6183 on the Collection Procedure of Public Receivables dated 21/7/1953;

- The letter from the authority that decided on the transfer,
- Sales commission decision,
- Certified copy of the title deed or cadastral survey document.

It is attached to the payment document.

Compensation for expropriation

Article 52 - In the payment of expropriation compensation pursuant to the Expropriation Law No. 2942 dated 4/11/1983;

a) In expropriations to be carried out using the purchase method;

- Expropriation decision,
- Valuation committee decision, - Minutes signed

by the owner or authorized representative and the conciliation committee,

- A certified copy of the official document confirming the transfer of ownership of the immovable property to the administration, b) In expropriations where the purchase procedure is not applied;

- Expropriation decision,
- Valuation committee decision,
- In cases where the parties reach an agreement on the price in court, the administration's written confirmation that an agreement has been reached.

- The court instruction, which grants the administration a period of time to deposit the expropriation compensation (or the first installment in cases of expropriations to be paid in installments) agreed upon by the parties or determined by the judge if the parties cannot agree, into a bank account in the name of the rightful owner or possessor, or to block the account in a bank account in the name of a person who will be identified later or who will prove ownership, is attached to the payment document.

Nationalization equivalents

Article 53 - In cases where public interest necessitates it, as per Law No. 3082 dated 1/12/1984, the Public

In accordance with the provisions of the Law on the Procedures and Principles for the Nationalization of Private Enterprises Providing Services, the payment of nationalization compensation shall be made as follows:

- The nationalization decision,
- Decision of the valuation and appraisal committee,

It is attached to the payment document.

Construction, installation and repair expenses

Article 54 - (Amended: Official Gazette - 16/11/2013-28823)

In the payment of construction, facility and repair expenses;

- Commitment file,
- Invoice,
- Construction Works Payment Report (Example: 3)

It is attached to the payment document.

However, in works directly commissioned to the Housing Development Administration or other public legal entities responsible and authorized for research, project, contracting, financing and construction processes related to construction works, in accordance with the legislation, within the framework of the protocols to be drawn up;

- Approval from the authority authorized by the relevant legislation,
- Invoice,
- Protocol,
- Payment Tracking Form (Example: 3/A)

It is attached to the payment document.

CHAPTER EIGHT

Borrowing Cost Expenses

Interest, discount, and other borrowing expenses

Article 55 – Interest, discounts and other borrowing expenses related to public borrowings

The following documents are required for payment.

- a) In the payment of interest, discount, and other borrowing expenses on domestic government debt; 1- In the payment of expenses incurred in accordance with the amortization plan, the Central Bank of the Republic of Turkey

Payment schedule received from the bank, and/or approved schedule prepared by the relevant unit,

- 2- In case of early payment or bill of exchange outside of the amortization plan;

-Ministerial approval,

-A document approved by the relevant unit showing the details of the payment made.

- 3- In the payment of borrowing expenses other than those mentioned above, the following shall be made:

a document approved by the relevant unit showing the details of the payment,

- b) In the payment of interest, discounts and other borrowing expenses on government external debt;

- 1- In the case of borrowings made through agreements put into effect by a Cabinet Decree;

- Council of Ministers Decision,

- Payment schedule or creditor payment notification prepared according to the terms specified in the agreement text,

- 2- In external borrowing through bond issuance;

- Depending on the nature of the debt, it includes information on external borrowing through the issuance of bonds.

notification form or creditor payment notification,

It is attached to the payment document.

The Cabinet Decision is attached to the payment document for the first payment.

CHAPTER NINE

Operational Losses, Treasury Assistance, and Other Transfer Expenditures

Operational losses and treasury grants

Article 56 – The following documents are required for the payment of operational losses and treasury grants:

is sought.

a) By the Undersecretariat of Treasury;

1- Regarding payments to institutions and organizations for their operational losses:

- Spending instruction

- A table approved by the relevant unit showing the finalized operational loss; for advance payments, a table approved by the relevant unit showing the amount of funds allocated to the organization, the amount used, and the remaining funds; 2- For payments to be made as Treasury assistance;

- Spending instruction,

- A table approved by the relevant unit showing the amount of funds allocated to the relevant administration, the amount used, and the amount of funds remaining.

It is attached to the payment document.

b) **(Amended: RG-26/10/2024-32704)** In cases where social security institutions are assigned a task other than those given to them by their own legislation, payments will be made to the Treasury to cover the cost of the performance of this task;

- Spending instruction,

- A document issued by the relevant social security institution showing the amount to be paid.

It is attached to the payment document.

Article 57 – Participation shares, capital formations, aid, shares, transfers to households **and similar payments**

The following documents are required for similar payments.

a) In payments relating to participation shares in institutions, capital formations, economic transfers and aid, and financial transfers;

- Approval from the authority authorized by the relevant legislation or a Cabinet Decree,

- In payments based on an agreement, contract or protocol,

b) In the payment of shares to be given to other administrations, institutions and organizations from the taxes, fees, duties and similar revenues collected by public administrations; the approval of the senior executive of the public administration to which the revenue belongs is required, and in the payment of shares to be given to other public administrations from general budget revenues in accordance with the relevant legislation, the approval of the Minister of Finance is required.

c) Businesses that provide meal assistance to students residing in dormitories in exchange for coupons.

in the payments to be made;

- Spending instruction,

- A list approved by the competent authority showing the number of students, the number of days, and the amounts.

- Invoice,

d) Scholarships paid to foreign students studying in domestic educational institutions,

In the payment of expenses other than allowance and similar expenses;

- Spending instruction,

- Invoice,

It is attached to the payment document.

Political parties, associations, unions, ballot boxes, institutions, trade unions, foundations, and similar organizations. payments to organizations

Article 58 - The following documents are required for payments made to political parties, associations, unions, funds, institutions, trade unions, foundations and similar organizations, as well as public institutions and organizations, in the form of assistance for their food services.

a) Regarding payments to political parties;

- Ministerial approval,

- A statement showing the amount of aid to be paid.

b) For payments made to associations, funds, institutions, trade unions, foundations and similar organizations, as well as public administrations, in the form of assistance for their food services, the approval of the senior executive of the public administration making the payment is required (or the approval of the relevant minister in cases where ministerial approval is required by special legislation).

It is attached to the payment document.

CHAPTER TEN

Other Expenses

Procurements within the scope of Articles 3 and Annex 10 of the Public Procurement Law No. 4734, and procurements to be made by administrations from their affiliated revolving funds (Amended title: RG-11/10/2017-30207)

Article 59 - The following documents are required for the payment of procurement costs under Article 3 of the Public Procurement Law and for purchases made by administrations from their own revolving funds.

a) In the payment of product purchase prices specified in paragraph (a) of Article 3 of the Public Procurement Law;

- Certificate of approval,

- Invoice,

-The contract may be amended where necessary.

-Inspection and acceptance committee report (if necessary), or if the acceptance process is carried out by the administration, a document prepared by the administration.

- Movable property transaction slip,

It is attached to the payment order document.

According to the same paragraph, in the payment of service procurement fees to be made pursuant to the provisions of the Forest Law No. 6831 dated 31/8/1956; Approval Certificate, Miscellaneous Payments Payroll (Example: 13) and, where required, invoice are required.

If the purchase price is incurred more than once, the Approval Certificate and, if applicable, the relevant documents are required.
The contract is attached to the payment document for the first payment.

b) In the payment of expenses related to procurements specified in paragraphs (b), (d), (f), (i) and (j) of Article 3 of the Public Procurement Law, the provisions of the relevant articles of this Regulation regarding the supporting documents required for the payment of goods and services procurement and construction expenses shall apply, without prejudice to the provisions of special legislation.

c) In accordance with Article 3(c) of the Public Procurement Law, for the procurement of goods and services and construction works to be carried out with external financing provided under international agreements and where different tender procedures and principles are specified in the financing agreement, it is essential that the documents specified in the relevant articles of the Regulation, according to the types of expenses, be attached to the payment document. For documents prepared in a foreign language, their Turkish translations approved by the administrations are attached to the payment document together with the original invoice, while the originals of other documents are kept by the administrations.

For procurement of goods and services and construction works to be carried out with external financing, the commitment file prepared should be accompanied by an expenditure instruction instead of an approval document;

- Specifications (excluding technical specifications),

- Minutes regarding the publication of the announcement,

- Creditor's approval document, if required in the loan agreement.

- Certified copy of the receipt for the security deposit.

- Stamp duty receipt related to the decision,

- In addition, notification forms prepared in accordance with the Regulation on Principles and Procedures Regarding the Recording, Budgeting and Accounting of External Project Loans and External Debt, indicating that the external financing used has been budgeted,

is closed.

The places where the commitment document should be submitted and sent, and the number of copies, are specified in Article 6 of the Regulation.
The provisions of article n apply.

The payment of fees for all consulting and credit rating services related to borrowing from international capital markets shall be made in accordance with the "Miscellaneous Service Procurement" section of the Regulation.

The documents specified in Article 46 are required. For documents issued in a foreign language, their Turkish translations, approved by the relevant administrations, are attached to the original invoice and payment receipt; the originals of the other documents are kept by the relevant administrations.

d) In the payment of expenses for the procurement of goods and services from the organizations listed in paragraph (e) of Article 3 of the Public Procurement Law;

- Certificate of approval,
- Procurement of goods and services exceeding the monetary limit specified in public procurement legislation.

commission decision,

- Protocol, where necessary.
- Invoice,
- Service Procurement Payment Report (Example: 4),
- In cases where necessary, the inspection and acceptance committee report and the acceptance process to be carried out by the administration.

in this case, a document prepared by the administration,

- Movable asset transaction slip for the purchase of goods and materials,

It is attached to the payment document.

If the costs of goods and services are incurred more than once, an approval document is required.

In procurements requiring a protocol, the protocol is attached to the payment document for the first payment.

e) In procurements to be made from the State Supply Office and from the revolving funds affiliated with the administrations;

- Certificate of Approval,
- Invoice,
- In case necessary, the inspection and acceptance committee report and the acceptance process to be carried out by the administration.

in this case, a document prepared by the administration,

- Movable property transaction slip,

It is attached to the payment document.

If the cost of goods and materials is incurred more than once, the approval certificate...

It is attached to the payment document for the first payment.

f) **(Added: Official Gazette-11/10/2017-30207)** In accordance with Article 10 of the Public Procurement Law, in the payment of expenses related to the procurement of goods and services within the scope of the Fostering Opportunities and Improving Technology in Education (FATYH) Project;

- Certificate of Approval,
- The contract, if deemed necessary to be amended,
- Invoice,
- Where necessary, the movable property transaction slip, the inspection and acceptance committee report, and the acceptance process.

If it is done by the administration, then a document prepared by the administration.

It is attached to the payment document.

In the payment of expenses for Fatih Project Components Service Procurement, which provides access to digital education content based on internet access;

- Certificate of Approval,
- The contract, if deemed necessary to be amended,
- Invoice,
- Any documents specified in the contract,

It is attached to the payment document.

If the purchase price is incurred more than once, the Approval Certificate and, if applicable, the relevant documents are required.

The contract is attached to the payment document for the first payment.

Expenditures made by foreign missions

Article 60 - Advances sent to foreign missions and credits granted shall be allocated from each budget item.

For expenditures made from this arrangement, a Reconciliation Statement (Example: 36) is prepared on a periodic basis.

This notification;

- Invoice and Receipt Translation and Curriculum Schedule prepared for each item of the budget (Example: 37),

- Foreign exchange sales document,

- The order of the Ministry of Foreign Affairs for advances used from consular revenue,

is closed.

The Offset Notification (Example: 36) and its attachments, and depending on the situation, the movable asset transaction slip, are attached to the payment document.

Lending and helping

Article 61 - Those who are determined by the Ministry of Foreign Affairs to be in a difficult or destitute situation in foreign countries
For Turkish citizens who are detained and need to return home, for their return journey and food expenses;

- a) In the repayment of money lent with the expectation of being repaid;

- Promissory Note (Example: 38),

- b) In the repayment of funds given as aid;

- A document prepared by the consulate stating that the person is in need and including their signature confirming receipt of the money.

It is attached to the payment document.

Payments of debts arising from embezzlement

Article 62 – (Amended including its title: Official Gazette-5/11/2016-29879)

In debt payments arising from the embezzlement by the relevant official of funds deposited with, collected by, or held in custody by the enforcement office pursuant to the Enforcement and Bankruptcy Law No. 2004 dated 9/6/1932;

- Letter from the public prosecutor's office conducting the investigation,

- A document proving that the money has been deposited with the enforcement office.

It is attached to the payment document.

PART THREE

Miscellaneous Provisions

CHAPTER ONE

General Provisions

Purchases to be made in accordance with subparagraph (d) of article 22 of the Public Procurement Law No. 4734

Article 63 - Directly in accordance with subparagraph (d) of Article 22 of the Public Procurement Law No. 4734

In the payment of costs for goods and services procured through the procurement method and for construction works;

- Certificate of Approval

- Market Price Survey Report,

- The contract, if deemed necessary to be amended,

- Invoice,

- Inspection and acceptance committee report, or if the acceptance process is carried out by the administration, by the administration.

regulated document,

- For purchases of goods and materials, a movable property transaction slip is required.

It is attached to the payment document.

Other provisions regarding the documents required for payment of the aforementioned purchase prices are stated below.

a) In addition to the documents specified in the first paragraph, the following documents are required for the payment of expenses related to the purchase of consumer goods, materials, fixtures, machinery, equipment, and vehicles from abroad:

- A document proving that the foreign currency was transferred abroad by the bank.

- The bill of lading is attached to the payment

document.

In cases where taxes paid on purchases made from abroad are reimbursed by the administration, a certified copy of the invoice will be required instead of the original.

For goods and materials purchased from a central location but delivered to units outside that location, the movable property transaction slip issued by the purchasing center, based on the units' receipt documents, is attached to the payment document.

b) Translation fees and expenses for electricity, water, natural gas, transportation, and communication.

No document proving that the inspection and acceptance process has been completed is required for payment.

c) In the payment of expenses related to transportation services to be arranged from abroad, the provisions specified in the first paragraph shall apply.

In addition to the documents;

-Original bill of lading,

-In transactions carried out by administrations that do not have a computer system, a certified copy of the delivery receipt (order),

It is attached to the payment document.

In administrations equipped with computer systems, the original copy of the consignee's bill of lading serves as proof of delivery.

If the costs of goods and services or construction works are incurred more than once, approval documents, market price research reports, and, if applicable, documents other than the contract will be required for other payments.

Other documents required for procurements made according to public procurement legislation.

Article 64 - In the payment of the costs of goods and services procurement and construction works carried out in accordance with public procurement legislation, in addition to the documents listed in the relevant articles of this Regulation, the following documents, depending on the situation, shall also be attached to the payment document. Certified copies of these documents shall also be obtained separately to be added to the commitment files kept in the accounting unit.

a) In case of transfer of contracts, the transfer agreement,

b) If an extension is granted, the decision and approval regarding this,

c) Final account documents for the payment of final acceptance differences,

d) If an increase in work not foreseen in the contract becomes necessary and this increase is carried out by the contractor, the approval document and the document regarding the additional performance guarantee.

Article 65 - Documents Required in Cases Where a Visa or Approval is Necessary:

In cases where the relevant legislation specifies the need for a visa or approval for expenditures made by public administrations, the visa letter or schedules and approval letters, as appropriate, shall be attached to the payment document for the first payment.

Even if the preliminary financial control does not result in an approval, when payments for purchases made by spending authorities are processed, a written opinion stating that the purchase is not approved must also be attached to the payment document.

Exceptional provisions regarding movable property transaction receipts.

Article 66 - (Amended: Official Gazette - 11/10/2017 - 30207)

Movable Property Law, enacted by the Council of Ministers Decision No. 2006/11545 dated 28/12/2006.

In cases where the issuance of a movable property transaction slip is not stipulated in the Property Management Regulation, this document is not required.

The Turkish Armed Forces, the Gendarmerie General Command, the Coast Guard Command, and the National Intelligence Organization and General Directorate of Security Movable Property Management Regulation, enacted by the Council of Ministers on June 21, 2010, with decision number 2010/616, regarding the attachment of the document to be prepared at the time of movable property acquisition to the payment document, are reserved.

PART TWO

Final Provisions

Arrangements to be made in extraordinary circumstances and in case of new expenses.

Article 67 - The Ministry;

a) In case of evacuation due to war, administrative and military reasons, or other extraordinary circumstances in paying urgent expenses that must be incurred,

b) A new expense arising from a change in legislation is subject to amendment to this Regulation. payment until it is done

They are authorized to determine the supporting documents to be attached to the payment document, separately according to the type of expense.

Expenditures related to measures to be taken and aid to be provided due to natural disasters are made within the framework of the procedures and principles specified in the Disaster Expenditures Regulation published in the Official Gazette dated 25/9/2005 and numbered 25947.

Temporary Article 1 - Until the Movable Property Management Regulation enters into force, the movable property transaction slip mentioned in this Regulation shall be replaced by an inventory receipt included in the Inventory Instructions annex, or by a document prescribed in the special legislation of the administrations to be used in place of this receipt.

Temporary Article 2 - Until the Regulation stipulated in Article 44 of the Public Financial Management and Control Law No. 5018 enters into force, the provisions of the Army Property Management Regulation shall continue to be applied in the movable property transactions of the Turkish Armed Forces.

Temporary Article 3 – (Added: Official Gazette-16/11/2013-28823)

When offsetting advance payments made for works specified in the second paragraph of Article 54 of the Regulation prior to the effective date of this article, an official approval, an invoice, and an administratively approved copy of the protocol shall be attached to the payment document.

Repealed provisions

Article 68 - State Expenditure Law published in the Official Gazette dated 14/10/1991 and numbered 21021

The Regulation on Documents, along with its annexes and amendments, has been repealed.

Force

Article 69 - This Regulation shall enter into force on 1/1/2006.

Executive

Article 70 - The Minister of Finance shall execute the provisions of this Regulation.

(1) This amendment shall enter into force on the date of its publication, effective from 1/7/2009.

	The Official Gazette in which the regulation was published	
	Date	Number
	31/12/2005	26040 (3rd Supplement)
	Official Gazette where the Regulations Amending the Regulation are Published	
	Newspapers	
	Dates:	Number
1.	22/7/2009,	27296
2.	3/4/2012,	28253
3.	16/11/2013,	28823
4.	5/11/2016,	29879
5.	11/10/2017,	30207
6.	29/7/2021,	31552
7.	26/10/2024	32704

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