

**WORKING PROCEDURES OF STRATEGY DEVELOPMENT UNITS
REGULATIONS ON ITS PRINCIPLES**

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CHAPTER ONE

Purpose and Scope, Basis and Definitions

Purpose and scope

ARTICLE 1 — The purpose of this Regulation is to define the working procedures of strategy development units. to regulate its principles.

This Regulation covers public administrations within the scope of general administration, excluding regulatory and supervisory bodies.

Basis

ARTICLE 2 — This Regulation has been prepared based on Article 60 of the Public Financial Management and Control Law No. 5018 dated 10/12/2003 and Article 15 of Law No. 5436 dated 22/12/2005.

Definitions

ARTICLE 3 — In this Regulation: a) Ministry: The Ministry of Finance, b) Spending unit: The unit of the public administration to which appropriations are allocated and which has spending authority in the budget, c)

Administration: General administration, excluding regulatory and supervisory institutions.

d) Law: The Public Financial Management and

Control Law No. 5018 dated 10/12/2003, e) Director: The directorates where strategy development and financial services are carried out, each public administration within its scope

his manager,

f) Strategy development units: Strategy development directorates and strategy development department heads and directorates responsible for strategy development and financial services,

g) Senior executive: The undersecretary in ministries, the minister in the Ministry of National Defence, and other public officials. the highest-ranking executive in provincial administrations, the governor in provincial special administrations, and the mayor in municipalities,

It expresses.

PART TWO

Functions, Tasks, and Structure of Strategy Development Units

Strategy development units

ARTICLE 4 — The duties of the strategy development units are the functions specified below:

It is carried out within the scope of:

- a) Strategic management and planning.
 - 1) Defining the mission.
 - 2) Setting corporate and individual goals.
 - 3) Data analysis and research and development.
- b) Developing performance and quality metrics. c)

Management information

system. d) Financial services.

- 1) Budget and performance program.
- 2) Accounting, final accounts, and reporting. 3)

Internal control.

Depending on the scope of duties and organizational structure of the administrations, these functions are carried out by sub-units. These functions can be combined and carried out by one or more sub-units, or a single function can be carried out by multiple sub-units.

However, internal control activities carried out within the scope of the financial services function must be performed by a separate subunit and personnel, distinct from those performing other activities. In administrations outside the scope of the general budget, the accounting authority is fulfilled by the manager of the subunit responsible for the accounting, final accounts, and reporting functions of the strategy development unit.

Article 5 — The following tasks are carried out by the strategy development units: a) To determine the medium and long-term strategies and policies of the administration

within the framework of national development strategies and policies, annual programs, and government programs, and to conduct the necessary studies to establish its objectives.

b) To develop performance and quality criteria in matters falling within the administration's scope of duties, and to fulfill other tasks assigned within this scope.

c) Information regarding the management of the administration, the improvement of services, and performance. Collecting, analyzing, and interpreting data.

d) To examine external factors affecting services within the administration's scope of responsibility, conduct internal capacity research, analyze the effectiveness and satisfaction levels of services, and conduct general research.

e) To provide services related to management information systems.

f) To carry out the secretariat services of the Strategy Development Board, if established within the administration. g) To coordinate the preparation of the administration's strategic plan and performance program and to carry out the work of consolidating the results. h) To prepare the administration's budget, including budget estimates for the following two years, in accordance with the strategic plan and annual performance program, and to monitor and evaluate the compliance of the administration's activities

with these plans. i) To prepare a detailed expenditure program within the framework of the budget principles and guidelines to be determined in accordance with the legislation, and to ensure that the appropriation is sent to the relevant units

taking into account service requirements. j) To maintain budget records and collect data on budget implementation results. To evaluate and prepare the final budget accounts and financial statistics.

k) To accrue administrative revenues and manage revenues and receivables within the framework of relevant legislation.

l) To carry out follow-up and collection

procedures. m) To perform accounting services in administrations outside the scope of the general

budget. n) To prepare the administration's activity report, also based on the unit activity reports prepared by the expenditure units. o) To prepare

summary tables regarding movable and immovable assets owned or used by the administration. p) To coordinate the preparation of the

administration's investment program and the results of its implementation.

to monitor and prepare the annual investment evaluation report.

p) To carry out the financial affairs and transactions of the administration that need to be followed up with other administrations, and finalize.

r) To provide necessary information and advice to senior management and spending authorities regarding the implementation of financial laws and other relevant legislation. s) To conduct preliminary financial control activities.

t) To work on establishing, implementing, and improving the internal control system and its standards; to make necessary preparations to increase the effectiveness and efficiency of senior management's internal audit function. u) To perform other

duties assigned by the Minister and/or senior management.

Strategic management and planning function

ARTICLE 6 — To be carried out within the scope of the strategic management and planning function.

The tasks are as follows:

a) To create a preparatory program for the administration's strategic planning efforts, to provide or arrange for the training and consultancy services needed in the administration's strategic planning process, and to coordinate strategic planning activities.

b) To carry out other support services related to strategic planning. c) To prepare the administrative activity report. d)

To conduct studies to define the administration's mission.

e) To examine external factors that may affect services in matters falling within the administration's scope of responsibility. f) To identify new service opportunities and take measures against threats that hinder effectiveness and efficiency. to take.

g) To conduct internal capacity research, analyze service effectiveness and beneficiary satisfaction, and conduct general research. h) To identify the strengths and weaknesses of the administration. i) To carry out research and development activities related to the administration's field of duty. j) To collect, classify, and analyze information and data related to the administration's activities.

ARTICLE 7 — The tasks to be carried out within the scope of the performance and quality criteria development function are as follows: a) Developing performance and quality criteria in matters falling within the administration's area of responsibility. b) Providing information and guidance on the management of the administration, the improvement of services, and performance.

Collecting, analyzing, and interpreting data.

c) To evaluate the compliance of the administration and/or units with the specified performance and quality criteria and present the findings to the senior management.

Article 8 — The tasks to be carried out within the scope of the management information system function are as follows: a) To perform services related to management information systems in cooperation with relevant units, if any. b) To carry out studies for the development of the management information system. c) To perform statistical record keeping and quality control processes.

Financial services function

ARTICLE 9 — The tasks to be carried out within the scope of the financial services function are as follows: a) Budget and performance program;

- 1) To coordinate the preparation of performance programs,
- 2) Preparing the budget,
- 3) Preparing a detailed expenditure or financing program,
- 4) To carry out budget transactions and maintain records, 5) To prepare appropriation transfer documents,
- 6) To carry out the accrual of revenues and the follow-up procedures for income and receivables.
- 7) To coordinate the preparation of the investment program and the results of its implementation. to monitor and prepare the annual investment evaluation report,
- 8) Reporting budget implementation results; preventing problems and increasing effectiveness. to produce measures,
- 9) To monitor and evaluate the compliance of administrative activities with the strategic plan, performance program, and budget.

b) Accounting, final accounts and reporting;

1) Performing accounting services in administrations outside the scope of the general budget, 2) Preparing the final budget accounts, 3) Preparing summary tables for the asset management period, 4) Preparing financial statistics. c)

Internal control; 1) Establishing the internal control system, implementing its standards and developing it. to conduct studies,

2) To prepare standards on matters within the administration's scope of duties,

3) To carry out preliminary financial control,

4) To propose measures to eliminate discrepancies between objectives and results and to increase effectiveness.

CHAPTER THREE

Tasks and Procedures of Strategy Development Units

Coordination of Strategic Planning Activities ARTICLE

10 — The coordination of the preparation, updating, and renewal of the strategic plan is carried out by the strategy development units. The participation of representatives from other units of the administration is ensured in the strategic plan preparation work carried out by the strategy development units. The regulations made pursuant to Article 9 of the Law are also complied with in strategic planning activities.

Coordination of Performance Program Preparations

ARTICLE 11 — The coordination of the preparation and amendment of the performance program is carried out by the strategy development units. The documents, tables, and necessary materials to be used in these studies are sent by the strategy development units to other relevant units of the administration.

Unit performance programs are prepared by the units and sent to the strategy development units within the specified timeframe. The strategy development units then prepare the administration performance program based on these unit performance programs. Representatives from the relevant units of the administration participate in the preparation of the performance program conducted by the strategy development units. The regulations made pursuant to Article 9 of the Law are also complied with in the preparation of the performance program.

Article 12 — Preparation

of the Budget: The documents, tables, and necessary materials to be used in the preparation of the budget are sent by the strategy development units to the relevant units of the administration. Each spending unit prepares its budget proposal and sends it to the strategy development units along with its unit performance program. The administration's budget proposal is prepared by the strategy development units after consultations with representatives of the spending units.

Budget proposals of public administrations within the central government are submitted to the Ministry, while performance programs of these administrations are sent to the Ministry and the Undersecretariat of the State Planning Organization, signed by the senior executive and the relevant minister. The preparation of budget proposals for these administrations is based on the medium-term program, the medium-term financial plan, the administration's strategic plan, the budget call and budget preparation guide, the investment circular, and the investment program preparation guide.

Organization in the preparation of budgets of social security institutions and local administrations laws and other relevant legislation are taken into consideration.

Article 13 - Coordination of Investment Program Preparations:

The documents, tables, and necessary materials to be used in the preparation of the administrations' investment program proposals are sent by the strategy development units to the relevant units of the administration. Spending units prepare their investment program proposals and send them to the strategy development units. The administration's investment program proposal is prepared by the strategy development units after consultations with representatives of the spending units.

The preparation of investment program proposals is based on the medium-term program, the medium-term financial plan, the administration's strategic plan, the budget call and budget preparation guide, the investment circular, and the investment program preparation guide.

Investment program proposals of social security institutions and local administrations The law, organizational laws, and other relevant legislation are taken into consideration in its preparation.

Article 14 — Preparation and Implementation of Detailed Expenditure and Financing Programs: Detailed expenditure and financing programs are prepared by the strategy development units, taking into account the proposals of the expenditure units, and approved by the senior management.

Public administrations within the general budget prepare detailed expenditure programs and submit them to the Ministry for approval. Budget appropriations are used in accordance with the detailed expenditure programs and release rates approved by the Ministry, taking into account cash planning, within the framework of the principles determined by the Ministry.

Special budget administrations and social security institutions prepare detailed financing programs. They prepare and make their expenditures in accordance with this program.

The preparation, approval, implementation, and monitoring of detailed expenditure and financing programs shall be carried out in accordance with the procedures and principles determined by the Ministry.

Detailed expenditure and financing programs of local administrations are prepared in accordance with the provisions of the relevant legislation and approved by the senior executive.

Article 15 — Budget transactions are carried out, recorded, and monitored by strategy development units in coordination with spending units.

The budget transactions of public administrations within the general budget and administrations with special budgets are carried out, recorded, and monitored in accordance with the Law, the central government budget law, and regulations enacted by the Ministry, while the budget transactions of local administrations and social security institutions are carried out, recorded, and monitored in accordance with their respective legislation.

Budget records and transactions are handled by the strategy development unit manager or someone authorized by them. It is carried out with the approval of the personnel and kept open to the spending units of the administration.

Article 16 — Preparation of Appropriation Transfer Documents:

Approved appropriation transfer documents, prepared by the spending authorities of the central organization and forwarded to the strategy development units, are checked by the strategy development units and sent to the non-central units. However, in administrations where institutional classification cannot be made in their budgets and appropriations cannot be allocated to their units, appropriation transfer documents may also be prepared by the strategy development units with the approval of the senior manager.

In public administrations under central government control, the preparation, approval, transmission, registration, and reduction of appropriation transfer documents are carried out according to the procedures and principles determined by the Ministry.

Local administrations and social security institutions carry out these procedures within the framework of the relevant legislation.

Article 17 — Accrual of revenues, monitoring and collection of revenues and

receivables: Unless there is a specific regulation in the relevant legislation, the accrual of administrative revenues, monitoring of revenues and receivables, and collection of these revenues and receivables in administrations outside the scope of the general budget are carried out by strategy development units.

If, as a result of the administrations' actions, a situation arises requiring the accrual of any revenue or the follow-up and collection of revenues and receivables, the relevant unit notifies the strategy development units so that the necessary action can be taken.

Article 18 — Preliminary financial

control procedures are carried out by expenditure units and strategy development units. The preliminary financial control process consists of preparing financial decisions and transactions, initiating commitments, carrying out tasks and transactions, and documenting them.

Administrations take the necessary pre-financial control measures to ensure that resources are used effectively, economically, and efficiently in accordance with their intended purposes and legislation. Establishing an effective pre-financial control mechanism is the responsibility of the administrations.

The minimum controls to be carried out in spending units, the procedures and principles of financial decisions and transactions to be subjected to preliminary financial control by strategy development units, and the standards and methods related to preliminary financial control are determined by the Ministry.

Administrations carry out preliminary financial control procedures in accordance with the regulations made by the Ministry. Regulations may be made to allow financial decisions and transactions other than those determined by the Ministry to be controlled by strategy development units within the same procedures and principles. In the regulations to be made by the administrations, the financial decisions and transactions to be subjected to preliminary financial control by strategy development units are determined in terms of type, amount, and subject matter, taking into account risky areas.

Regulations made by administrations regarding internal control and preliminary financial control within their areas of responsibility are put into effect with the approval of the senior executive and notified to the Ministry within ten working days following the approval.

The results of the preliminary financial control conducted by the strategy development units are communicated to the relevant spending unit in writing, either by providing an opinion or by adding a note to the supporting document. The written opinion resulting from the preliminary financial control must be kept in the file related to the financial transaction, and a copy must be attached to the payment order document. In cases where the strategy development units do not provide a favorable opinion as a result of the preliminary financial control, records of the transactions carried out by the spending authorities are kept and reported to the senior manager on a monthly basis. These records are also presented to the auditors during internal and external audits.

Article 19 — Records of movable and immovable

assets owned by, allocated to, or used by the administration, as well as transactions related thereto, shall be kept by the persons specified in the relevant legislation. Movable asset records shall be organized by the administration's units and sent to the strategy development units within the timeframe specified in the legislation. These records shall be consolidated by the strategy development units on an administration basis, and summary tables shall be prepared by adding the immovable asset records.

Article 20 — Except for the provisions of Law No.

4059 dated 9/12/1994, the accounting services of public administrations within the scope of the general budget are carried out by the Ministry, while the accounting services of public administrations outside the scope of the general budget are carried out by the strategy development units of these administrations. Accounting services are performed by accounting officers within the framework of the Law and related legislation.

Administrations shall notify the Court of Accounts and the Ministry of their accounting units, appointed or assigned accounting officers, their areas of responsibility, and any changes thereto, within five working days at the latest from the date of commencement of duty or change.

Preparation of the final budget account.

ARTICLE 21 — The final budget accounts are prepared taking into account the budget implementation results and the strategy. It is prepared by the development units.

The final budget accounts of public administrations within the central government are prepared by the strategy development units in accordance with the procedures and principles determined by the Ministry, approved by the senior manager and the relevant minister, and sent to the Ministry to be included in the final accounts law draft.

The final budget accounts of local administrations and social security institutions are prepared in accordance with the provisions of the relevant legislation.

Article 22 — Reporting of Budget Implementation

Results: All reports, tables, and documents relating to budget implementation results are prepared by the strategy development units. In administrations within the scope of the general budget, a copy of the financial statements prepared as a result of accounting services is sent by the accounting authorities to the strategy development units.

Article 23 — Preparation of the Administrative

Activity Report : Activity reports are prepared in accordance with Article 41 of the Law and the regulations made based on this article. Unit activity reports prepared by the spending units are sent to the strategy development units to be used as a basis for the preparation of the administrative activity report. The administrative activity report is prepared by the strategy development units in coordination with the spending units and approved by the senior manager and the minister to whom it is affiliated, related or associated.

Activity reports of local administrations and social security institutions, in accordance with the relevant legislation. It is prepared taking into account the regulations in question.

Article 24 — Preparation of the Investment Evaluation Report:

The expenditure units implementing the investment projects shall send the information and documents forming the basis for the preparation of the annual investment evaluation report to the strategy development units. The annual investment evaluation report, regarding the realization and implementation results of the investment projects, shall be prepared by the strategy development units and sent to the Court of Accounts, the Ministry, and the Undersecretariat of the State Planning Organization by the end of March of the following year.

Preparation of financial statistics

ARTICLE 25 — Statistical information forming the basis for the preparation of financial statistics of public administrations within the central government is prepared by strategy development units and sent to the Ministry.

Financial statistics of public administrations outside the scope of central government are compiled by the Ministry. It is prepared in accordance with the established principles and sent to the Ministry within the specified period.

Article 26 — Monitoring of Financial Affairs and Transactions with

Other Administrations: The financial affairs and transactions of administrations with other administrations are monitored and finalized by the strategy development units, ensuring coordination among the spending units. Correspondence regarding this matter is handled by the strategy development units.

Obligation to provide consultancy services and information.

ARTICLE 27 — Strategy development units are obligated to provide the information requested by spending units regarding their respective units and to offer financial advisory services to spending units. For this purpose, the necessary information and documentation on financial management and control and auditing are created and monitored by the strategy development units within the scope of their authority and duties.

Spending units develop strategies regarding changes in fiscal legislation. They are informed by the development units through appropriate tools.

Regarding the implementation of regulations and decisions on financial matters, written information clarifying and guiding the implementation may be provided by strategy development units, taking into account the opinions of the relevant administrations when necessary.

Internal control system and standards

ARTICLE 28 — Strategy development units conduct studies on the establishment, implementation, and improvement of the internal control system and report the results of their work to the senior management presents.

Provided they do not conflict with the law and the standards determined by the Ministry, standards for all methods, processes, and specific procedures deemed necessary by the administration are prepared by the strategy development units and submitted to the senior management for approval.

CHAPTER FOUR

Other Provisions

Local administrations and administrations where strategy development units are

not established ARTICLE 29 — The duties other than those specified in subparagraphs (a), (b), (c), (d), (e) and (f) of the first paragraph of Article 5 shall be performed by the units to be established in local administrations within the framework of the provisions of the relevant legislation; and in administrations where a strategy development unit is not established, by the units carrying out financial services in the existing structures of these administrations, in accordance with the provisions of this Regulation.

Article 30 — Heads of Strategy Development, Heads of Strategy Development Departments, and Directors are the managers of the strategy development units and are responsible to the senior manager for the timely and proper performance of their units' duties.

Managers of strategy development units may delegate some of their duties and responsibilities to subordinate unit managers, provided that the limits of such delegation are clearly defined, in writing, and do not violate the law, and with the approval of the senior manager. The delegation of authority shall be communicated to the relevant parties through appropriate means.

Article 31 — Cooperation and

Coordination in Activities: Regular meetings are held at least once a month, chaired by the head of the strategy development unit and attended by the heads of the sub-units, to evaluate the activities and work of the strategy development units and to take necessary measures. At these meetings, the activities and completed tasks, problems, opinions, and suggestions of the strategy development units are evaluated, and information sharing, cooperation, and coordination are ensured.

Separation of

Duties ARTICLE 32 — The duties of spending authority and accounting authority cannot be combined in the same person. Those performing preliminary financial control duties in strategy development units cannot be assigned to tasks such as preparing approval documents and their annexes, specifications and contract drafts, documenting financial decisions and transactions, and receiving goods and services; nor can they serve as chairpersons or members of the tender committee or the inspection and acceptance committee. They can't.

Article 33 — Ledgers, records, and documents to be used in strategy development units may also be prepared electronically, containing the same information. Ledgers, records, and documents prepared in this way shall be kept in files opened according to their subject matter, with printouts taken when necessary, page numbers assigned, and signed by the authorized persons.

Document Registration System and

Correspondence ARTICLE 34 — All documents received by and sent to strategy development units are registered without delay and tracked in the incoming and outgoing document register. Correspondence is classified, filed according to the standard file plan, and preserved according to the archival system.

Force

ARTICLE 35 — This Regulation shall enter into force on the date of its publication, effective from 1/1/2006.

Executive

ARTICLE 36 — The Council of Ministers shall execute the provisions of this Regulation.