

Regarding the Procedures and Principles for the Collection of Public Losses REGULATIONS

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In accordance with Presidential Decree No. 1147 dated 14/6/2019, published in the Official Gazette No. 30802 dated 15/6/2019, this Regulation has been added to the Presidential Regulations section.

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CHAPTER ONE

Purpose, Scope, Basis, and Definitions

Aim

ARTICLE 1 - (1) The purpose of this Regulation is to control, inspect, examine, finalize or judge.

The aim is to determine the procedures and principles for the recovery of public losses identified as a result.

Scope

ARTICLE 2 - (1) This Regulation covers receivables arising from public losses identified in public administrations within the scope of general administration, excluding regulatory and supervisory institutions.

(2) The provisions of the Regulation on the Determination of the Types and Amounts of Damages Caused to the State and Individuals by Civil Servants, the Follow-up, Responsibilities of their Superiors, and Other Procedures to be Followed, which was put into effect by the Council of Ministers Decision No. 83/6510 dated 27/6/1983 pursuant to Article 13 of the Law No. 657, shall apply to the damages caused to the State by civil servants employed in public administrations within the scope of the first paragraph of Article 1 of the Civil Servants Law No. 657 dated 14/7/1965, due to their failure to take the necessary measures to protect the movable and immovable properties under their use and to keep them ready for service at all times, and to the damages they cause to individuals in relation to their duties subject to public law.

Rest

ARTICLE 3 - (1) This Regulation has been prepared based on Article 71 of the Public Financial Management and Control Law No. 5018 dated 10/12/2003.

Definitions

ARTICLE 4- (1) (Amended: RG-15/6/2019-30802-CK-1147/1 art.) In the implementation of this Regulation;

a) Legal unit: The unit within public administrations that provides legal services.

b) Relevant: The natural and/or legal person or persons who have received an undue or excessive payment,

c) Public resources: Public revenues, movable and immovable assets, including resources obtained through borrowing. money, receivables and rights, and all kinds of assets held in accounts,

c) Public damage: Decisions or actions contrary to legislation resulting from the intent, fault, or negligence of public officials. or damages arising from preventing an increase in public funds or causing a decrease in them as a result of their actions,

d) Law: The Public Financial Management and Control Law No. 5018, e) Assets:

Monetary property that a person may own and be liable for in order to constitute a legal entity. all of their rights and obligations

f) Accounting unit: The unit where accounting services are performed, including the collection of income and receivables, payment of expenses and debts to rightful owners, receipt, safekeeping, distribution, and sending of money and values expressed in monetary terms, as well as all other financial transactions, and recording and reporting of these transactions; g) Accounting officer: The duly appointed certified

manager responsible for the execution of accounting services and the management of the accounting unit; y) Market value: The normal purchase and sale price of a good, work, or service at the place

and date of its procurement; h) Responsible: The public official who caused the public loss; y) Unit authorized to pursue: Strategy development units at the center, and the unit to which the strategy development unit is subordinate at the regional level.

The units authorized by the senior management to handle debt collection,

i) Senior executive: In ministries, the minister in relation to service units directly subordinate to them, the deputy ministers in relation to service units subordinate to them, the highest-ranking executive in other public administrations, the governor in provincial special administrations, and the mayor in municipalities.

It expresses.

PART TWO

Liability, Detection, Notification, and Follow-up in Cases of Public Damage

Responsibility

ARTICLE 5 - (1) In accordance with the relevant articles of the law, public officials are responsible for ensuring that public resources are obtained, managed, used, protected, and kept ready for service at all times in an effective, economical, efficient and lawful manner, and for taking the necessary measures to prevent their misuse.

(2) Recovery of public damage determined as a result of control, inspection, examination, final judgment or trial.

The payment process includes both public officials and other relevant parties.

Determining public damage

ARTICLE 6 - (1) In determining public damage;

a) In return for the work performed, goods or services received, as specified or stipulated in the relevant legislation.

Making payments exceeding the amount specified in decisions, approvals, contracts, and similar documents.

b) Except in cases stipulated in the relevant legislation, making payments before the work is done or the goods or services are received.

c) In the case of transfer-type expenses, making excessive or unjustified payments,

- c) Contracting work or purchasing goods or services at a price higher than the market value by commissions or individuals appointed in accordance with the relevant legislation,
 - d) Failure to carry out the leasing, allocation, management, use, and disposal of assets belonging to public administrations in accordance with the legislation,
 - e) Damage to movable property handed over to officials,
 - f) Failure to carry out the assessment, accrual, or collection of administrative revenues in accordance with the legislation,
 - g) Due to the public administration's failure to fulfill its obligations in accordance with the legislation, the public administration is liable.
- (g) Imposing additional financial burdens such as interest, compensation, late payment penalties, and fines, and making payments even though not foreseen in the legislation.
- is taken as the basis.

Identifying and reporting public losses.

ARTICLE 7 - (Amended: RG-15/6/2019-30802-CK-1147/2 art.)

- (1) Public damage is determined by taking into account the matters specified in Article 6;
- a) Control, inspection or examination,
 - b) Final judgment by the Court of Accounts, c) Trial,

It is determined as a result.

- (2) The written documents, minutes, reports, judgments and similar documents regarding the detected public damage are sent to the relevant public administration.

Assessment of damage identified as a result of inspection, audit, or examination.

ARTICLE 7/A- (Ek:RG-15/6/2019-30802-CK-1147/3 md.)

(1) Matters relating to damages identified as a result of control, audit or inspection are submitted to the evaluation of the senior manager at the center and the highest-ranking manager of the administration at the regional level, together with the Evaluation Form in Annex-1, which includes the opinion of the relevant spending authority and is prepared by the spending unit. If deemed necessary, the senior manager at the center and the highest-ranking manager of the administration at the regional level may consult the legal unit, the responsible parties and/or the relevant parties. The evaluation is finalized within sixty days.

(2) If the duties of the highest-ranking executive and the spending authority of the provincial administration are combined in the same person, the evaluation is made by the highest-ranking executive of the relevant spending unit in the center to which the provincial unit is attached. However, if the duties of the highest-ranking executive and the spending authority of the provincial administration are combined in the same person, but the damage determined did not occur with the decision or approval of the spending authority, the evaluation is made by the highest-ranking executive in the provincial administration.

- (3) The following points are taken into consideration together in evaluating the findings regarding public damage:

- a) The existence of decisions, actions, or omissions by public officials that are contrary to the law.
- b) The occurrence of public harm as a result of a decision, action, or deed that is contrary to the legislation.
- c) Identification of those responsible and involved.
- c) Establishing a causal link to demonstrate that the public damage resulted from the responsible party's intent, fault, or negligence.

(4) If it is decided that public damage has occurred in the evaluation made by the senior manager or the highest-ranking manager of the administration in the province, the Evaluation Form and the documents regarding the determination of the damage are sent to the unit authorized to follow up.

(5) If the determined damage is paid in full by the responsible parties and/or those concerned, or if a written commitment is made to pay it, the said receivable will be collected by making a debt accrual entry without the need for the procedures specified in the above paragraphs.

(6) If, as a result of the control, audit or inspection, it is determined that the damage does not constitute public damage but is a receivable that needs to be collected, this receivable shall be pursued and collected in accordance with general provisions.

Determination of public loss by the Court of Accounts**MADDE 7/B- (Ek:RG-15/6/2019-30802-CK-1147/3 md.)**

(1) As a result of the audit conducted by the Court of Accounts auditors, queries concerning public damage and sent to the senior manager for informational purposes are forwarded to the local authorities if they concern the provinces. Depending on the relevant authority, the senior manager or the highest-ranking manager of the administration in the provinces may, if deemed necessary, accept these queries as a report and initiate control, audit and investigation and subject them to evaluation in accordance with the provisions of Article 7/A of the Regulation. If, as a result of the evaluation, it is decided that there is a public damage or a receivable that needs to be collected even if it does not constitute a public damage, follow-up and collection procedures are initiated against the responsible parties and/or those concerned. In addition, the process regarding the responsible parties continues in accordance with the Court of Accounts Law No. 6085 dated 3/12/2010.

(2) If the inquiries regarding public damage are definitively settled by the Court of Accounts' ruling, the collection of the receivable is carried out by the unit authorized to do so. If it is not paid voluntarily, the relevant receivable collection file is transferred to the legal unit by the unit authorized to do so.

Determination of public damage through judicial proceedings.**MADDE 7/C- (Ek:RG-15/6/2019-30802-CK-1147/3 md.)**

(1) After the courts determine that the decision is within the scope of Article 71 of the Law and that there is public damage, the receivables are followed up and collected by the legal unit authorized to represent the administration. The legal unit authorized to represent the administration informs the unit authorized to follow up on the court decision and the collection made, and ensures that accounting records are made regarding the transactions.

Debt collection file

ARTICLE 8 - (1) A debt collection file is opened by the authorized unit for each of the receivables arising from public damages that have been identified and reported to public administrations.(1)

(1) *With the article 4 of the Presidential Decree No. 1147 published in the Official Gazette No. 30802 dated 15/6/2019, this*
The phrase "by strategy development units at the center and in the provinces" in the paragraph has been removed.

(2) If, as a result of the evaluation of the control, audit or investigation conducted by the Court of Accounts based on the inquiries prepared by the Court of Accounts, it is decided that public damage has occurred, a receivables collection file is opened in accordance with the provisions of the above paragraph.

(3) All documents relating to the determination, follow-up and collection of receivables are kept in the receivables file.

Article 9 - (1) (Amended: RG-15/6/2019-30802-CK-1147/5 art.) Receivables arising from public losses

reported by the Court of Accounts or court judgments shall be recorded in the accounting records in the name of the responsible parties and relevant parties by the unit authorized to pursue the claim within five working days from the date the judgments reach the administrations; receivables arising from public losses determined as a result of control, audit or inspection shall be recorded in the accounting records in the name of the responsible parties and relevant parties by the unit authorized to pursue the claim within five working days from the date the evaluation form regarding the evaluation result to be made according to Article 7/A reaches the unit authorized to pursue the claim. The interest commencement date shall also be specified in the letter written to the accounting unit. Regarding public losses that are installment-based...

A copy of the decision regarding the accrued receivables is also sent to the accounting unit within five business days from the date of the decision.

The same procedure is followed if, as a result of the evaluation conducted following the audit by the Court of Accounts, it is determined that public damage has occurred.

(2) The accounting unit records the reports based on the Court of Accounts' rulings in the name of those specified in the rulings; the reports based on court decisions in the name of those who are stated in the decision to be liable for compensation; and the others in the name of the responsible parties and those concerned.(1)

(3) A collection tracking file is opened for each receivable recorded in the accounting records.

(4) In other matters relating to the recording and monitoring of receivables arising from public losses in accounting records, the procedures and principles determined in the accounting regulations to which public administrations are subject shall be applied.

Notification and follow-up of receivables arising from public losses.

ARTICLE 10 - (Amended: RG-15/6/2019-30802-CK-1147/6 art.)

(1) Claims arising from public damage shall be sent by the authorized unit to the known addresses of the responsible parties and those concerned, with their signatures. It is notified by way of receipt or in accordance with the provisions of the Notification Law No. 7201 dated 11/2/1959.

(2) The notification process for the receivables arising from public damage determined as a result of control, audit or inspection to the responsible parties and relevant parties shall commence within five working days from the date the evaluation form is delivered to the unit authorized to follow up, after the evaluation process to be carried out in accordance with Article 7/A is completed. The notification shall specify the amount of the debt, its reason, the date of its occurrence, the interest commencement date, and the place of payment, and the responsible parties and/or relevant parties shall be given thirty days to make a payment, objection or offer a settlement.

a) Any objections from those responsible and/or interested parties will be finalized within 15 days. Applications not finalized within this period will be considered rejected. The objection will be finalized by the senior manager at the central office, or by the highest-ranking manager of the administration at the regional level, and if deemed necessary, by consulting the spending unit and/or the legal unit.

(1) *With the article 5 of the Presidential Decree No. 1147 published in the Official Gazette dated 15/6/2019 and numbered 30802, the phrase "specified responsible persons" in this paragraph was changed to "specified persons" and the phrase "judicial, administrative or military" in the same paragraph was abolished.*

b) Settlement applications, including installment payment requests from those responsible and/or interested parties, are finalized in accordance with the provisions 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, in public administrations within the scope of the general budget and in special budget administrations, and in accordance with the provisions of their special legislation in other public administrations within the scope.

c) The unit authorized to monitor the secretariat services for the evaluation of appeals and settlement applications is responsible for their execution.

(3) The same procedure is followed when notifying the responsible parties and relevant parties of the public loss receivables that are reported to be collected as a result of the evaluation made upon the audit inquiries.

(4) If the public damage receivables are not paid voluntarily by the responsible parties and/or relevant parties within the time limit despite the notification, or if no settlement offer or objection is made, the relevant receivables file is sent to the legal unit authorized to represent the public administration by the unit authorized to pursue the collection of the receivables within five working days from the end of the period, or within five working days from the date of rejection of the settlement offer or objection by the administration, and in any case after the 30-day payment period.

(5) The provisions of the Court of Accounts Law No. 6085 shall apply to the notification of the final Court of Accounts rulings.

(6) The decision regarding the receivables arising from public damage, which is decided by the courts and notified to the parties.

Follow-up procedures are initiated without waiting for the final decision.

CHAPTER THREE

Collection of Receivables Arising from Public Damages

Securing the claim arising from public loss.

ARTICLE 11- (1) If the conditions for precautionary attachment stipulated in the Enforcement and Bankruptcy Law No. 2004 dated 9/6/1932 exist and the senior executive of the public administration deems it necessary, precautionary attachment is placed on the property, rights and receivables of the responsible parties and those concerned by the creditor public administration, by obtaining a decision from the competent court in order to secure the public receivable until the court decision or the Court of Accounts ruling is served.

(2) The enforcement of the decision is requested from the enforcement office within ten days from the date the provisional attachment decision is issued. Otherwise, the provisional attachment order is automatically lifted. If the enforcement office delays in implementing the provisional attachment order, the legal unit authorized to represent the creditor public administration applies to the enforcement court to which the enforcement office responsible for implementing the order is affiliated, requesting that the order be enforced.

Methods of collecting receivables arising from public losses

ARTICLE 12- (1) Claims arising from public damage shall be collected from the responsible parties and/or those concerned, from the date the damage occurred. It will be collected together with interest calculated in accordance with the relevant legislation.

(2) The public losses identified;

a) To be paid voluntarily and amicably,

b) **(Amended: RG-15/6/2019-30802-CK-1147/7 art.)** Turkish Code of Obligations No. 6098 dated 11/1/2011 to be exchanged according to the provisions,

c) The provisions of Law No. 2004 shall apply.

It is collected in this way.

Collection by consent and peaceful means

ARTICLE 13- (1) Claims arising from public damages shall be paid voluntarily by the responsible parties and/or those concerned or by the relevant parties. It can be paid amicably within the framework of the legislation.

(2) **(Repealed: RG-15/6/2019-30802-CK-1147/8 art.)**

(3) (**Amended: RG-15/6/2019-30802-CK-1147/8 art.**) If the payment of the claim arising from public damage is secured through settlement within the framework of the relevant legislation, it can be collected by deducting it from the monthly salary with the written consent of the responsible party and/or the relevant party, starting from the beginning of the month following the date on which the settlement process becomes final. In case of voluntary and lump-sum payment, the responsible party and/or It can be collected by deducting it from the monthly salary upon the written request of the person concerned.

(4) The amount of deduction to be made from monthly salaries, any monthly salaries, allowances, raises made to the responsible parties and/or those concerned, It cannot be less than one-quarter or more than one-third of their net monthly payments, including compensation.

Collection by barter

ARTICLE 14- (1) (**Amended: RG-15/6/2019-30802-CK-1147/9 art.**) Claims arising from public damage may be collected from the claims of the responsible parties and those concerned that should be collected from the public administration within the framework of general provisions, by way of offsetting in accordance with the provisions of Law No. 6098.

(2) For collection by way of set-off; a)

The creditor public administration and the responsible party and/or the interested party must be in a mutual creditor and debtor position,

b) The debt and receivables to be exchanged must be in cash,

c) Both the debt and the receivable to be offset must be due and payable.

c) Before any offsetting takes place, the responsible party and/or the relevant party must be notified in writing that their receivable will be offset against their debt, or it must be stated that their receivable will be offset against their debt when they demand it.

is necessary.

(3) (**Repealed: RG-15/6/2019-30802-CK-1147/9 art.**)

Collection through enforcement proceedings

ARTICLE 15- (1) In cases where the responsible parties and/or those involved are determined by the Court of Accounts and court rulings, Claims arising from public losses not voluntarily paid by the parties shall be collected in accordance with the provisions of Law No. 2004.

(2) (**Amended: RG-15/6/2019-30802-CK-1147/10 art.**) For the Court of Accounts rulings, the unit authorized to pursue them, and for court rulings, the legal unit authorized to represent the public administration, shall conduct an income and asset investigation from the departments that keep records of assets subject to registration, such as the land registry, tax office, traffic branch, social security institutions, banks and other relevant places, of the responsible parties and the relevant parties. If, in the investigation conducted by the units authorized to pursue them, there is an asset subject to attachment, the debt collection file is completed and sent to the legal unit authorized to represent the public administration for enforcement proceedings. In cases where the units authorized to pursue them cannot conduct an asset investigation, or if deemed necessary by the legal units, an asset investigation may be conducted at any time for the pursuit and collection of public losses. If deemed necessary, asset investigations may also be conducted by the legal units during the execution phase of decisions taken regarding the collection of public losses after the cases pursued.

(3) (**Amended: RG-15/6/2019-30802-CK-1147/10 art.**) As a result of the investigation, the responsible and/or relevant parties If no assets can be identified, proceedings will be conducted in accordance with the provisions of Article 21.

CHAPTER FOUR

Installment payment

Article 16 - Installment Payment of Receivables Arising from Public

Damages (Amended: RG-15/6/2019-30802-CK-1147/11 art.)

(1) Claims arising from public damage shall be paid by the public administration upon the request of the responsible parties and/or those concerned. It can be paid in installments.

(2) The installment period is a maximum of five years, during which time the principal debt must be collected together with interest.

(3) Installment payment procedures in public administrations within the scope of the general budget and in administrations with special budgets are carried out in accordance with the provisions of the Decree Law No. 659, and in other public administrations within the scope, in accordance with the provisions of the relevant legislation.

(4) Upon the written request for installment payment from the responsible parties and/or interested parties, a payment plan is drawn up between the responsible party and/or interested party and the unit authorized to pursue the payment, specifying the duration of the installment, the number and amounts of installments and the payment times. A "promissory note and guarantee" is obtained from the responsible parties and/or those concerned, stating that they will make regular payments in accordance with the payment plan and on time.

(5) The responsible parties and/or those concerned may pay the first installment amount specified in the petition immediately, and the subsequent installments regularly, together with interest, to the accounting unit until the approval of the competent authority regarding the installment requests is received. If the installment amount agreed upon in the installment plan approval obtained from the competent authority exceeds the amount of installments already paid, the total difference for the installment periods elapsed since the first installment date specified in the approval will be collected in full upfront.

(6) If one of the installments is not paid in full on time and with interest in accordance with the payment schedule and the "promissory note and guarantee", the entire receivable becomes due. The said receivable shall be pursued and collected in accordance with general provisions, together with the interest calculated in accordance with Article 51 of the Law on the Collection Procedure of Public Receivables No. 6183 dated 21/7/1953, from the date it becomes due.

CHAPTER FIVE

Date the Public Loss Occurred and the Start Date of Interest

Date the public loss occurred

ARTICLE 17- (1) Public damage;

a) In the case of cash and warehouse shortages, and other shortages of accounting officers and trustees, on the date the shortage occurred,

In cases where this date is unknown, on the date the event was detected,

b) In cases of unjustified and excessive payments made in exchange for work, goods or services, exceeding the amount determined in the relevant legislation or in the decision, approval or contract stipulated in the legislation, as well as in transfer-type expenses, on the date the payment is made,

c) In cases of loss, theft, or damage to movable property, whether registered or not, that is under the management and use of the public administration or delivered to its users, the date of the incident; if this date is unknown, the date of detection of the incident,

c) In cases of unjustified payments made without work being done, goods or services being received, or not foreseen in the legislation, on the date the payment is made

d) In cases where the assessment, accrual, and collection processes of administrative revenues are not carried out in accordance with the legislation, on the date the transaction in question became time-barred,

e) In cases where revenue collection through deductions from payments is insufficient, the amount collected shall be considered as revenue. on the date it should be recorded

It is considered to have formed.

Interest on receivables arising from public losses

ARTICLE 18 - (1) The starting date for the interest to be calculated in accordance with the relevant legislation on receivables arising from public damage is, as a rule, the date on which the damage occurred.

(2) In receivables arising from public damage determined by the Court of Accounts and court judgments, the starting date for interest is stated in the judgment. If there is a provision regarding the commencement of interest, it is the specified date; otherwise, it is the date of the decision.(1)

(3) If the amount of payment made by the responsible parties and/or those concerned does not cover the entire principal amount and interest amount of the receivable. In this case, the amount paid will be offset proportionally against the principal and interest of the due receivables.

(4) Interest cannot be charged again by including interest in the principal amount of the debt.

(5) **(Added: RG-15/6/2019-30802-CK-1147/12 art.)** Interest at the rate of the agreement date is applied to the installment receivables. Interest from the date of the occurrence of public damage to the date of the agreement is calculated separately. The principal and the calculated interest are shown separately in the payment plan. In the payment of installments, interest is calculated only on the principal for the period from the date of the agreement to the payment date.

(6) **(Added: RG-15/6/2019-30802-CK-1147/12 art.)** In cases where there is no provision to the contrary regarding the interest to be applied to receivables arising from public damage, the provisions of the Law on Legal Interest and Default Interest No. 3095 dated 4/12/1984 shall apply.

CHAPTER SIX

Statute of Limitations and Write-off of Claims Arising from Public Damages: Statute of limitations in the determination and collection of public damages.

ARTICLE 19 - (1) The statute of limitations for claims arising from public damage is ten years, subject to the general provisions that interrupt and suspend the statute of limitations.

(2) The statute of limitations begins at the beginning of the fiscal year following the date on which the public loss is deemed to have occurred in Article 17. It starts operating and ends at the end of the tenth year.

(3) Interest on receivables arising from public damages whose principal debt has become time-barred also becomes time-barred.

(4) Payments made voluntarily by the responsible parties and/or those concerned are accepted even if the statute of limitations has expired.

Circumstances that interrupt or suspend the statute of limitations

ARTICLE 20 - (1) The statute of limitations for receivables arising from public damage is interrupted in the cases specified in Law No. 6098. In cases where the statute of limitations is interrupted, a new statute of limitations period begins to run from the date of interruption. If the responsible party and/or the interested party acknowledges the debt with a promissory note or the debt is determined by a court decision, the new statute of limitations period is ten years.(2)

(2) The statute of limitations is suspended in the cases specified in Law No. 6098. When this situation ceases, the statute of limitations resumes from where it was left. continues to operate from the ground.(2)

Article 21 - (Amended: RG-15/6/2019-30802-CK-1147/14 art.) Write-off of receivables arising from public damages.

(1) Senior executives are authorized to remove from the records any receivables arising from public damages that cannot be pursued or collected due to compelling or force majeure reasons, and which are not subject to litigation or enforcement proceedings, up to the amount shown in the central government budget law.

(1) With the article 12 of the Presidential Decree No. 1147 published in the Official Gazette No. 30802 dated 15/6/2019, this The phrase “, judicial, administrative and military” in the paragraph has been changed to “and”.

(2) With the article 13 of the Presidential Decree No. 1147 published in the Official Gazette No. 30802 dated 15/6/2019, this The number “818” in the paragraphs has been changed to “6098”.

(2) Senior executives are authorized to remove from the records any public damage receivables that are not subject to litigation or enforcement proceedings, up to the amount shown in the central government budget law, if it is understood that the costs of pursuing the collection will exceed the principal amount of the receivables.

(3) The waiver of the pursuit and collection of receivables of public administrations within the scope of the general budget and special budget administrations other than those specified in the first and second paragraphs shall be carried out in accordance with the provisions of the Decree Law No. 659, and in other administrations in accordance with the provisions of their special legislation.

(4) The authorized unit sends the approval that the collection of the receivable has been abandoned to the accounting unit, and the receivable is removed from the accounting records.

(5) In cases where a decision is made against the public administration in a lawsuit filed for the collection of the receivable and the judgment becomes final by being upheld by the Court of Cassation, or the appeal is withdrawn with the approval of the competent authority as there is no benefit for the public administration, the Court of Cassation's decision or the approval of withdrawal of the appeal and the related adverse court decision are sent by the legal unit to the unit authorized to pursue the case. These units then forward certified copies of these documents to the relevant accounting unit to ensure that the receivable is removed from the records.

CHAPTER SEVEN

Final Provisions

Other provisions

ARTICLE 22 – (1) The following provisions shall be complied with in the pursuit and collection of receivables arising from public damage.

a) **(Repealed: RG-15/6/2019-30802-CK-1147/15 art.)**

b) Unit managers responsible for debt collection must monitor the progress of debt collection proceedings referred to court or enforcement offices with the relevant legal departments, ensure that funds reported as collected by enforcement offices are deposited into the accounting unit's cashier's office or bank account, and offset against the debts of those responsible and/or involved parties.

c) (**Amended: RG-15/6/2019-30802-CK-1147/15 art.**) In cases where movable property under the management and use of the public administration is lost, stolen, diminished, or damaged, public losses determined according to the provisions of the Movable Property Management Regulation, enacted by the Council of Ministers Decision dated 28/12/2006 and numbered 2006/11545, and the Movable Property Management Regulation of the Turkish Armed Forces, National Intelligence Organization, and General Directorate of Security, enacted by the Council of Ministers Decision dated 21/6/2010 and numbered 2010/616, which do not fall within the scope of the second paragraph of Article 2, shall be collected in accordance with the provisions of this Regulation.

c) (**Added: RG-15/6/2019-30802-CK-1147/15 art.**) Senior executives shall limit the powers determined by this Regulation.
It can be transferred provided it is clearly specified and in writing.

d) (**Added: RG-15/6/2019-30802-CK-1147/15 art.**) Amounts collected by the accounting unit shall be deposited by the end of the relevant month.

The matter is reported to the unit authorized to follow up.

Tracking and collection of public loss receivables electronically.

ARTICLE 23 - (Repealed: RG-15/6/2019-30802-CK-1147/16 art.)

TEMPORARY ARTICLE 1- (1) The follow-up files relating to the amounts recorded in the accounts receivable from persons which are being followed up by the treasuries in accordance with Article 20 of the repealed Law No. 1050 on General Accounting and other relevant legislation on the date this Regulation enters into force, shall be delivered to the relevant provincial unit managers authorized to follow up in the central office and in the provinces, against signature, within two months from the date of publication of this Regulation.

(2) For each follow-up file to be submitted, the dates of follow-up actions and correspondence made up to the submission date shall be recorded.
A summary showing the numbers, amounts collected, and the date and number of the receipts is prepared and placed in the file.

(3) If there is more than one follow-up file to be submitted to the same administration, a list of the follow-up files shall be made and attached to the list.
It is delivered to the relevant unit.

(4) Case files that have become time-barred due to lack of follow-up are not transferred to the relevant units.

Force

ARTICLE 24- (1) This Regulation, prepared after obtaining the opinion of the Court of Accounts, shall be effective from 1/1/2006.
It enters into force on the date of its publication.

Executive

ARTICLE 25 - (1) The President shall execute the provisions of this Regulation.(1)

(1) The phrase "Council of Ministers" in this paragraph was changed to "President" by Article 17 of the Presidential Decree No. 1147 published in the Official Gazette No. 30802 dated 15/6/2019.

By the Council of Ministers Decision No. 2006/11058 dated 27/9/2006			
ADDITIONS AND AMENDMENTS TO THE REGULATION THAT HAS BEEN PUT INTO EFFECT			
TABLE SHOWING THE EFFECTIVE DATES OF THE REGULATIONS			
Additions and Amendments The regulation enters into force. The Decision that was made		Council of Ministers Decree No. 2006/11058 Put into effect by the Board's decision. The Regulation that was put in place Changed Articles	Effective Date
Date	Number		
14/6/2019	1147	4, 7, 7/A, 7/B, 7/C, 8, 9, 10, 12, 13, 14, 15, 16, 18, 20, 21, 22, 23, 25	15/6/2019

EVALUATION FORM						
		Home	Name		Tax Identification Number	
Accounting Unit:						
Spending Unit:						
Name of the person who prepared/identified the report:						
DATE AND NUMBER OF THE REPORT PREPARED	YOU DAMAGE where it was formed HISTORY	RESPONSIBLE PARTIES		CONCERNED PARTIES		AMOUNT OF DAMAGE (TL)
		NAME SURNAME	Turkish Republic/ Tax Number	NAME LAST NAME	Turkish Republic/ Tax Number	
Subject of public loss:						
OPINION OF THE SPENDING AUTHORITY						
The matters contained in the documents regarding the identified public loss have been examined;						
It has been concluded that public funds have been wasted and that this damage must be pursued and recovered.						☐
It has been concluded that no public damage has occurred.*						☐
It was concluded that no public loss occurred, but a receivable arose that needed to be pursued and collected.						☐
Signature						
History						
Spending Authority						
(Unit Head)						
Reason*:						
Note: Once this section is signed by the spending authority, the form is submitted to the senior manager/top executive.						
EVALUATION BY THE SENIOR MANAGER/HIGEST MANAGER IN THE REGION:						
Following an examination of the matters contained in the documents regarding the identified public loss;						
It has been determined that public funds have been wasted and that this damage needs to be investigated and recovered.						☐
It has been concluded that no public damage has occurred.*						☐
It was determined that no public loss occurred, but a receivable arose that needed to be pursued and collected.						☐
Signature						
History						
Chief Executive / Top Executive						

Reason*:

*If the pursuit and collection of public funds is deemed inappropriate, the justification section is filled out.

Note: If it is determined that there is a public loss or a receivable to be collected, this form is added to the receivables collection file and sent to the relevant collection unit. If no follow-up or collection is foreseen, this form is kept in the file.