

PUBLIC PRELIMINARY FINANCIAL CONTROL REGULATION

CHAPTER ONE

Introductory Provisions

Purpose and scope

ARTICLE 1 - (1) The purpose of this Regulation is to determine the principles, methods, procedures and processes for carrying out preliminary financial control activities in public administrations within the scope of general administration, excluding the regulatory and supervisory institutions listed in Annex (III) of the Public Financial Management and Control Law No. 5018 dated 10/12/2003.

Rest

ARTICLE 2 - (1) This Regulation has been prepared based on Articles 55 and 58 of the Public Financial Management and Control Law No. 5018 dated 10/12/2003 and Article 220/A of the Presidential Decree No. 1 on the Presidential Organization.

Definitions

ARTICLE 3- (1) In this Regulation;

- a) Ministry: The Ministry of Treasury and Finance,
- (b) Implementation officer: Individuals who, upon receiving an expenditure instruction, are responsible for the processes involved in executing the work, purchasing goods or services, carrying out the necessary procedures for receiving the goods or services, documenting the process, and preparing the required documents for payment.
- c) Opinion letter: A written opinion, in physical or electronic form, regarding whether financial decisions and transactions are found to be appropriate as a result of the preliminary financial control, or a commentary written on the supporting document.
- c) Spending unit: The public administration unit to which appropriations are allocated in the budget and which has spending authority. units and units to which appropriations are sent with the appropriation transfer document
- d) Spending authority: The authority to allocate funds in the budget or the authority to allocate funds via a fund transfer document. the top executive of each spending unit to which it was sent,
- e) Administration: Each public administration within the scope of general administration, excluding regulatory and supervisory institutions.
- f) Law: The Public Financial Management and Control Law No. 5018 dated 10/12/2003,
- g) Financial services unit: Strategy development directorates and strategy development departments, as well as directorates where strategy development and financial services are performed, units established in local administrations within the framework of the provisions in the relevant legislation, and in administrations where these units have not been established, the unit that carries out financial services in the existing structures of these administrations.
- g) Financial services unit manager: In strategy development directorates, the head; in strategy development department directorates, the department head; in directorates where strategy development and financial services are performed, the manager of the units established in accordance with the provisions of the relevant legislation in local administrations; and in other administrations, the unit manager who carries out the financial services of the administrations.
- h) Preliminary financial control: The control of the financial decisions and transactions of administrations regarding their revenues, expenditures, assets and liabilities in terms of their compliance with the administration's budget, budget allocation, available appropriation amount, detailed expenditure program and detailed financing program, central government budget law and other financial legislation provisions, and the effective, economical and efficient use of resources.
- i) Senior Manager: The senior manager as defined in Article 11 of Law No. 5018, It expresses.

PART TWO

Scope, Nature, Process and Procedure of Preliminary Financial Control

Scope of preliminary financial control

ARTICLE 4 - (1) The preliminary financial control task is carried out by the expenditure units and the financial services unit within the framework of the administrations' management responsibility.

(2) Preliminary financial control consists of controls carried out at the stage of transactions in the expenditure units and controls carried out by the financial services unit. Financial services unit

The preliminary financial control to be carried out by this unit consists of the controls specified in this Regulation and the controls foreseen to be carried out by this unit within the framework of the arrangements to be made by the administrations.

(3) Financial decisions and transactions regarding income, expenses, assets and liabilities are controlled by the expenditure units and the financial services unit in terms of their compliance with the administration's budget, budget allocation, available appropriation amount, detailed expenditure or financing programs, central government budget law, savings measures and other financial legislation provisions. Financial decisions and transactions are also controlled by the expenditure units in terms of the effective, economical and efficient use of resources.

The nature of prior financial control.

ARTICLE 5 - (1) Whether or not a favorable opinion is given as a result of the preliminary financial control is advisory and preventive in nature and is not binding on the expenditure authority in the implementation of financial decisions and transactions.

(2) If it is decided to implement the financial decisions and transactions that are not approved by the financial services unit as a result of the preliminary financial control, a reasoned letter is sent to the financial services unit by the spending authority and the said letter is attached to the payment order document or the file of financial decisions and transactions subject to preliminary financial control.

(3) The fact that financial decisions and transactions are subject to prior financial control and that a favorable opinion is given as a result of prior financial control does not relieve the spending authorities and implementing officers of their responsibility.

Preliminary financial control process and procedure in spending units

ARTICLE 6 - (1) Process control is carried out in spending units. In process control, each transaction is designed and implemented to include the control of previous transactions. Those who are responsible for the execution of financial transactions also control the transactions before the transaction they will perform. In order to ensure process control, transaction instructions and process flowcharts, including preliminary financial control lists showing the controls to be performed, are prepared and put into effect by the spending authority.

(2) In line with the regulations determined by the Ministry, compliance of financial decisions and transactions with public internal control components and standards is ensured.

(3) Spending authorities are responsible for ensuring that spending instructions comply with budget principles and regulations, the Law and other legislation, that appropriations are used effectively, economically and efficiently, and for carrying out the procedures required within the framework of the Law.

(4) The implementing officers carry out the tasks of having the work done, purchasing the goods or services, carrying out the procedures for receiving the goods or services, documenting them and preparing the necessary documents for payment, upon receiving the expenditure instruction. The implementing officers are responsible for the accuracy of the documents they prepare, their compliance with the legislation and the effective, economical and efficient use of resources.

(5) The implementing officer responsible for preparing the payment order document is appointed by the spending authorities from among his/her assistants or the top-level managers closest to him/her in the hierarchy, one or more of them. The preliminary financial control task to be performed on the payment order document and its annexes in the spending units is carried out by the implementing officer assigned to prepare the payment order document.

(6) As a result of the preliminary financial control carried out by the implementing officer responsible for preparing the payment order document in the spending units, the note "Checked and found suitable" is written on the payment order document. The implementing officer responsible for preparing the payment order document attaches the preliminary financial control list showing the controls he/she has made to the payment order document.

(7) In the procurement of goods and services and construction works to be carried out by the investment monitoring and coordination directorates of the provinces by means of resource transfer within the scope of the first paragraph of article 28/A of the Law No. 3152 on the High Disciplinary Board of the Ministry of Interior and Some Regulations Regarding Provincial Investments and Services dated 14/2/1985 and numbered 22/2/2005, and in the investments to be carried out by the provincial special administrations by means of resource transfer based on the relevant progress reports within the scope of the third paragraph of article 6 of the Provincial Special Administration Law No. 5302 dated 22/2/2005, the provincial director of the administration making the resource transfer in the province, upon the proposal of the spending authority, by the governorship,

The deputy director or equivalent authority may be designated as the implementing officer who issues the payment order document.

Preliminary financial control process and procedure in the financial services unit.

ARTICLE 7 - (1) The preliminary financial control of the financial decisions and transactions specified in this Regulation is carried out by the financial services unit. Preliminary financial control lists showing the controls to be carried out are prepared by the financial services unit and put into effect with the approval of the senior manager. The results of the implementation are monitored by the financial services unit in periods determined by the administration and reported to the senior manager.

(2) Financial decisions and transactions and their annexes subject to the preliminary financial control of the financial services unit, Before being signed by the spending authority, it is sent to the financial services unit for review.

(3) An opinion letter is prepared as a result of the controls carried out by the financial services unit and sent to the relevant expenditure unit together with the preliminary financial control list showing the controls carried out. In the opinion letter, it is clearly stated whether the financial decision and transaction are deemed appropriate as a result of the control.

(4) If the financial decision and transaction are deemed inappropriate, an opinion letter stating the reasons is written and sent to the relevant unit, along with the financial decision and transaction documents subject to control.

In financial decisions and transactions that have deficiencies that can be remedied in accordance with the legislation, a written opinion may be prepared stating these deficiencies and how they can be corrected, and indicating that the transaction is deemed appropriate on the condition that these deficiencies are corrected.

(5) The opinion letter of the financial services unit is attached to the relevant transaction file and payment order document.

(6) Those who carry out the preliminary financial control process in the financial services unit are only administratively responsible for the opinions they give regarding the compliance of the financial decisions and transactions subject to the preliminary financial control of the financial services unit with the administration's budget, budget allocation, available appropriation amount, detailed expenditure or financing program, central government budget law and other financial legislation provisions and savings measures. This responsibility is limited to the matters included in the preliminary financial control lists to be prepared by the financial services unit.

Control authority in the financial services unit.

ARTICLE 8 - (1) The authority for preliminary financial control in the financial services unit belongs to the financial services unit manager. The opinion written as a result of the control is signed by the financial services unit manager. The financial services unit manager may delegate this authority to his/her assistant or to the sub-unit manager who carries out the preliminary financial control task of the unit, provided that the limits are clearly stated in writing. However, the authority for preliminary financial control regarding commitment documents and contract drafts exceeding twenty million Turkish Lira in the procurement of goods and services and sixty million Turkish Lira in construction works cannot be delegated.

(2) Preliminary financial control in case the financial services unit manager is the spending authority.
The task is carried out by the sub-unit manager responsible for preliminary financial control.

(3) The control of financial decisions and transactions subject to the preliminary financial control of the financial services unit is the responsibility of the unit.
This is carried out by the sub-unit responsible for preliminary financial control.

The principle of separation of duties

ARTICLE 9 - (1) The duties of the spending authority and the accounting authority cannot be combined in the same person. Those who perform the preliminary financial control duties in the financial services unit cannot be assigned to the preparation and implementation of financial decisions and transactions such as the preparation of approval documents and their annexes, specifications and contract drafts, the documentation of financial decisions and transactions, and the receipt of goods and services, and they cannot be the chairman or members of the tender commission and the inspection and acceptance commission.

CHAPTER THREE

Financial Decisions and Transactions Subject to Preliminary Financial Control by the Financial Services Unit

Commitment documents and draft contracts

ARTICLE 10- (1) The amount of commitment documents and draft contracts that require expenditure, whether or not they are subject to tender laws, of the administrations for the purchase of goods and services shall not exceed ten million Turkish Lira.

Construction projects exceeding thirty million Turkish Liras are subject to preliminary financial control. This includes construction projects of the Ministry of Environment, Urbanization and Climate Change, the Ministry of Transport and Infrastructure, the General Directorate of Highways, and the General Directorate of State Hydraulic Works, as well as those falling under the first paragraph of Article 28/A of Law No. 3152.

In construction projects to be carried out by the provincial investment monitoring and coordination directorates and provincial special administrations within the scope of the third paragraph of Article 6 of Law No. 5302 on Provincial Special Administrations, this amount shall be applied as double. Administrations are authorized to determine different amounts based on risk analyses at the central and regional organization and unit levels, provided they remain within the determined amounts and obtain approval from the senior manager.

(2) Commitment documents and draft contracts for all kinds of goods and services procured locally for the needs of the Turkish Armed Forces, Gendarmerie General Command and Coast Guard Command Units sent abroad in accordance with the article 1 of the Law No. 3833 dated 2/7/1992 on Authorizing Commitments Extending to Future Years for the Purpose of Realizing the Strategic Target Plan of the Turkish Armed Forces, are not subject to control regardless of the amount of the projects included in the annual programs approved by the President, international agreements and Presidential decrees, and commitment documents for expenditures made within the scope of the Expropriation Law No. 2942 dated 4/11/1983.

(3) The approval document for the procurement of goods and services and construction works subject to the preliminary financial control of the financial services unit within the scope of this article is sent to the financial services unit for control within the framework of the relevant legislation, together with the supporting documents, before it is signed by the spending authority.

(4) The preliminary financial control procedures to be carried out within the scope of this article shall be finalized by the financial services unit within ten working days at the latest, and the opinion letter prepared within the same period shall be sent to the relevant expenditure unit together with the transaction file.

Fund transfer documents

ARTICLE 11- (1) The distribution of budget appropriations is made by means of appropriation transfer documents. After being signed by the spending authority, the appropriation transfer documents are sent to the financial services unit for verification. Appropriation transfer documents that are checked for compliance with the central government budget law or budget, budget appropriation, detailed expenditure or financing programs, and the procedures and principles regarding the distribution and use of budget appropriations, and found to be compliant, are finalized within three working days at the latest. Appropriation transfer documents that are deemed unsuitable are sent to the spending authority with a reasoned opinion letter.

(2) If the appropriation transfer documents are approved electronically by sub-units other than the sub-unit of the administration's financial services unit that performs the preliminary financial control task, it is deemed that preliminary financial control has been carried out and a favorable opinion has been given.

Fund transfer processes

ARTICLE 12- (1) Transfers to be made by public administrations within the scope of central government in accordance with the Law and the central government budget law, and transfers to be made by other administrations within the framework of the relevant regulations, are subject to preliminary financial control by the financial services unit upon the request of the expenditure units and are finalized within two working days at the latest.

(2) Transfer requests that are found to be contrary to the legislation are sent to the spending authority with a reasoned opinion letter.

(3) If the appropriation transfers are prepared and approved electronically by sub-units other than the sub-unit of the administration's financial services unit that carries out the preliminary financial control task, it is deemed that preliminary financial control has been carried out and a favorable opinion has been given.

Staff and position allocation charts

ARTICLE 13- (1) The staff and position distribution tables of the administrations subject to the Presidential Decree No. 2 on General Staff and Procedures are subject to control within the framework of the provisions of the said Presidential Decree.

(2) Staff and position distribution tables are checked by the financial services unit within five working days at the latest. Payments to the relevant parties are made according to these approved staff and position distribution tables. Changes to these tables are also checked in the same way.

(3) Staff and positions in administrations not subject to Presidential Decree No. 2
The creation and modifications are checked within the same period.

(4) Turkish Armed Forces, Gendarmerie General Command, Coast Guard Command and
Annexes (I), (IV) and (V) to Presidential Decree No. 2 of the Gendarmerie and Coast Guard Academy

The provisions of this article shall not apply to personnel other than those listed in the numbered schedules, as well as to the positions and cadres of personnel in the Gendarmerie Services Class and the Coast Guard Services Class, and to positions and cadres that must remain confidential for reasons of national security.

Travel card lists

ARTICLE 14- (1) In accordance with Article 48 of the Travel Allowance Law No. 6245 dated 10/2/1954, the list of personnel to be issued travel cards is checked by the financial services unit, based on the principles jointly determined by the Ministry of Interior, the Ministry of Treasury and Finance and the Ministry of Transport and Infrastructure, by evaluating the proposals of the units. Requests related to this are checked within a maximum of three working days in terms of compliance with the principles mentioned above and the regulations made by the Ministry and the adequacy of the budget allocation. Requests that are not deemed appropriate are sent to the relevant unit with a reasoned opinion letter.

Mobile duty allowance schedules

ARTICLE 15- (1) Mobile duty assignment lists prepared separately for each unit, region, province and district according to the organizational structures and needs of the administrations are checked by the financial services unit. These assignment lists are checked within three working days at the latest in terms of compliance with Law No. 6245, the regulations made based on this Law, the appropriations allocated for this purpose in the annual budget and the tables approved by the Ministry. Requests that are not deemed appropriate are sent to the relevant unit with a reasoned opinion letter.

Temporary worker positions

ARTICLE 16- (1) The distribution of the number of temporary worker positions (man/month) to be employed in the administrations within the scope of the Law No. 5620 dated 4/4/2007 on the Transfer of Temporary Workers in Public Sector Positions to Permanent Worker Positions or Contractual Personnel Status, Employment of Temporary Workers and Amendments to Certain Laws, by months and units, is subject to control by the administrations determined in the relevant legislation after its approval.

(2) Temporary worker positions are checked by the financial services unit within five working days at the latest. Tables deemed unsuitable during the review process are sent to the relevant unit with a reasoned opinion letter.

Supplementary payment schedules

ARTICLE 17- (1) In accordance with the Presidential decree enacted pursuant to Article 152 of the Civil Servants Law No. 657 dated 14/7/1965, which determines which civil servants employed in the administrations covered by the Civil Servants Law No. 657 and its additional temporary Article 9, which will receive salary increases and allowances, the amounts of salary increases and allowances to be paid, and the payment procedures and principles, the lists showing the cadre or job titles, classes, grades, numbers and service locations of the personnel to whom salary increases and allowances will be paid, and the amounts of salary increases and allowances to be paid accordingly, and the distribution of these by units, are sent to the financial services unit for control at least ten working days before the end of the control period determined in the relevant legislation, and are controlled by the financial services unit. The control process and the approval of the tables by the senior manager are carried out within the framework of the procedures and principles determined in the aforementioned Presidential decree. A reasoned opinion letter regarding the tables deemed unsuitable as a result of the inspection is sent to the relevant unit.

Number of contracted personnel and their contracts

ARTICLE 18 - (1) Contracts to be made with personnel to be employed in accordance with the position lists established and approved for procurement in each administration pursuant to the relevant legislation and the approved standard contract are subject to control. These contracts are examined in terms of their compliance with the position lists established and approved for procurement pursuant to the relevant legislation and the approved standard contract, their relevant laws, other legislation and the regulations foreseen in their budgets, and are finalized within five working days at the latest. Contracts that are deemed unsuitable are sent to the relevant unit with a reasoned opinion letter.

Overseas rental income contribution

ARTICLE 19- (1) The transaction file containing the documents regarding the payment of overseas rent allowance to the personnel who are subject to the Law No. 657 and the Turkish Armed Forces Personnel Law No. 926 dated 27/7/1967 and who are assigned to overseas positions on permanent duty is prepared by the units and sent to the financial services unit for control. Requests regarding overseas rent allowance are sent to the central office of the year.

In accordance with the administrative budget law, requests are examined by the Ministry for compliance with the procedures and principles determined by the Ministry, and a favorable opinion is given on requests found to be suitable within a maximum of three working days. Requests deemed unsuitable are sent to the relevant unit with a reasoned opinion letter.

Income-generating transactions

ARTICLE 20- (1) Transactions related to sale, lease, exchange and establishment of non-proprietary rights of ownership within the scope of the State Tender Law No. 2886 dated 8/9/1983, excluding those related to immovables under the private ownership of the Treasury and places under the control and disposition of the State, are subject to preliminary financial control if the amount of the draft contract exceeds ten million Turkish Lira.

(2) Documents forming the basis of the approval document for revenue-generating transactions subject to the preliminary financial control of the financial services unit within the scope of this article are sent to the financial services unit before approval is obtained. Requests for opinions regarding these transactions are finalized within seven working days at the latest, and an opinion letter is sent to the relevant expenditure unit within the same period.

(3) The tender process file relating to the transactions within the scope of the first paragraph is sent to the financial services unit after the decision of the tender committee is taken. The tender process file, which is checked by the financial services unit within seven working days at the latest in accordance with the provisions of Law No. 2886, is sent to the relevant expenditure unit with an opinion letter within the same period.

Overseas temporary assignment per diem payments

ARTICLE 21- (1) Payment order regarding temporary assignments abroad in accordance with Law No. 6245
The documents and supporting documents are subject to preliminary financial control by the financial services unit.

(2) The payment order document is sent to the financial services unit together with its annexes before it is signed by the spending authority. The payment order document and its annexes are checked by the financial services unit within ten working days at the latest, in accordance with the provisions of the Decision on Daily Allowances to be Given for Trips to the Turkish Republic of Northern Cyprus and the Decision on Overseas Daily Allowances issued pursuant to Article 34 of Law No. 6245.

(3) Those that are deemed unsuitable as a result of the control are sent to the relevant spending unit with a reasoned opinion letter.

Progress payments in construction projects

ARTICLE 22- (1) Payments exceeding sixty million Turkish Lira for construction contracts (including those exempted from this Law by Articles 2 and 3 of this Law and other laws) that were tendered within the scope of the Public Procurement Law No. 4734 dated 4/1/2002 are subject to the preliminary financial control of the financial services unit. For the administrations listed in the first paragraph of Article 10, this amount is applied as double.

(2) The payment order document regarding the said entitlement payments is sent to the financial services unit together with its annexes before it is signed by the expenditure authority. The payment order document and its annexes are checked by the financial services unit within ten working days at the latest, in accordance with the relevant legislation.

(3) Requests that are deemed unsuitable as a result of the control are subject to an expense with a reasoned opinion letter.
It is sent to the relevant unit.

Calculating the impact of draft legislation on the budget.

ARTICLE 23- (1) In the process of obtaining opinions in accordance with the relevant legislation for draft legislation that reduces revenue or increases expenditure and imposes obligations on the administration, the budget impact form, which is mandatory to be prepared within the scope of the Regulation on the Procedures and Principles for Legislation Preparation, which was put into effect by the Presidential Decree No. 5210 dated 23/2/2022, is subjected to control by the financial services unit; and it is evaluated in terms of its effects on the administration's strategic plan, performance program and budget within the framework of the medium-term program.

CHAPTER FOUR

Miscellaneous and Final Provisions

Regulations to be made by the administrations

ARTICLE 24 - (1) The administrations may make arrangements for the financial decisions and transactions other than those specified in this Regulation to be checked by the financial services unit. The arrangements to be made in this regard shall be put into effect with the approval of the senior manager.

These regulations specify the financial decisions and transactions that will be subject to prior financial control by the financial services unit.

The types, amounts, and subjects of the projects are determined by considering the risky areas and are evaluated once a year.

(2) The regulations regarding preliminary financial control shall be notified to the Ministry within ten working days following the approval of the senior executive.

Financial decisions and transactions that were not approved

ARTICLE 25 - (1) Records of transactions carried out by spending authorities, even though no favorable opinion is given as a result of the preliminary financial control, are kept by the financial services unit and reported to the senior manager on a monthly basis. These records are also presented to the auditors during internal and external audits.

Control period

ARTICLE 26 - (1) The financial services unit is obliged to complete the control procedures within the periods specified in this Regulation and to notify the relevant unit of the result. The business day following the date of the document entry registration of the financial services unit is taken as the basis for determining the start date of the periods. These periods may be increased by up to one fold upon the request of the financial services unit and the approval of the senior manager.

Business and transactions carried out electronically.

ARTICLE 27 - (1) The works and transactions included within the scope of this Regulation shall also be carried out electronically. realizable.

Monetary amounts

ARTICLE 28 - (1) The monetary amounts included in this Regulation shall be increased annually, to be applied from the beginning of the following year, based on the latest revaluation rate determined pursuant to the provisions of the Tax Procedure Law No. 213 dated 4/1/1961, and the updated amounts shall be announced by the Ministry. In the amounts determined as a result of the update, the digits after the decimal point shall not be taken into account.

(2) Value added tax is not included in the amounts specified in this Regulation.

Regulation and coordination task

ARTICLE 29 - (1) The Ministry is responsible and authorized to ensure coordination regarding the methods and standards related to preliminary financial control, to make the necessary arrangements and to issue guiding manuals in practice, within the framework of the Law and this Regulation.

(2) Administrations are obliged to provide all information requested by the Ministry regarding preliminary financial control.

Eliminating doubts

ARTICLE 30 - (1) To resolve any doubts that may arise in the implementation of this Regulation

The ministry has the authority.

Transitional provision

TEMPORARY ARTICLE 1- (1) The preliminary financial control lists mentioned in Articles 6 and 7 shall be prepared and put into effect no later than 1/1/2026.

(2) Procedures initiated before the entry into force of this Regulation shall be considered as having been initiated at the time of initiation of the procedure. It is concluded according to the legislation in force at that time.

Force

ARTICLE 31- (1) This Regulation shall enter into force on the date of its publication.

Executive

ARTICLE 32 - (1) The Minister of Treasury and Finance shall execute the provisions of this Regulation.