

PUBLIC FINANCIAL MANAGEMENT AND CONTROL LAW

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PART ONE

General Provisions

CHAPTER ONE

Purpose, Scope and Definitions

Purpose Article 1- The purpose of this Law is to regulate the structure and functioning of public financial administration, the preparation and implementation of public budgets, the accounting, reporting, and financial control of all financial transactions, in order to ensure the effective, economical, and efficient acquisition and use of public resources in line with the policies and objectives included in development plans and programs, and to ensure accountability and financial transparency.

Scope

Article 2- This Law covers the financial management and control of public administrations within the scope of general administration, consisting of central government public administrations, social security institutions, and local administrations.

The use and control of resources provided to public administrations from domestic and foreign sources, including European Union funds, are also subject to the provisions of this Law, without prejudice to the provisions of international agreements.

Regulatory and supervisory bodies may apply only Articles 3, 7, 8, 12, 15, 17, 18, and 19 of this Law. It is subject to articles 25, 42, 43, 44, 47, 48, 49, 50, 51, 52, 53, 54, 68 and 76.1

Definitions

Article 3 - Exclusively for the application of this Law; a) Public administrations within the scope of general administration: Public administrations within the scope of central administration, social security institutions and local administrations, as determined according to international

classifications, b) Public administrations within the scope of central administration: Annexes (I), (II) and (III) to this Law public administrations listed in the numbered tables,

c) Regulatory and supervisory institutions: The institutions listed in Schedule (III) annexed to this Law,

¹ By Article 10 of Law No. 5436 dated 22/12/2005, the number "42" was added after the number "25", the number "44" was added after the number "43", and the number "78" was added after the number "76" in this paragraph.

- d) Social security institutions: Public institutions listed in Schedule (IV) annexed to this Law.
their institutions,
- e) Local administration: Municipalities, provincial special administrations, and the unions and administrations affiliated with or established by them, or of which they are members, that carry out public activities with their powers limited to a specific geographical area and
services.² f) Budget: Estimates of revenues and expenditures for a specific period and their implementation.
the document showing the relevant matters and duly put into effect,
- g) Public resources: Public revenues, including resources obtained through borrowing.
movable and immovable assets, cash in accounts, receivables and rights, and all kinds of values,
- h) Public expenditure: Costs of works carried out, goods and services purchased based on laws or presidential decrees, social security contributions, interest on domestic and foreign debt, general borrowing expenses, differences arising from discounted sales of borrowing instruments, economic, financial and social transfers, donations and aid given, and other expenses.
- i) Public revenue: Taxes, duties, fees, fund deductions, shares or similar revenues collected based on laws, interest, surcharges and penalty revenues, all kinds of revenues obtained from movable and immovable property, revenues obtained in return for services, revenues obtained from the premium sale of debt instruments, social security premium deductions, donations and aid received, and other revenues.
- j) Special revenue: Revenues obtained from the activities of the administrations within the scope of the general budget, other than public duty and service, as specified in their relevant laws or Presidential decrees, and from the delivery of goods and services that can be priced, and shown in the general budget.⁽³⁾ k) Spending unit: The unit to which an appropriation
is allocated in the public administration budget and which has spending authority, l) Public financial management: The management
of public resources in accordance with defined standards
legal and administrative systems and processes that will ensure effective, economical and efficient use,
- m) Financial control: The control system, institutional structure, methods, and processes established to ensure that public resources are used effectively, economically, and efficiently in accordance with the rules determined by the relevant legislation and for the specified purposes.
- n) Strategic plan: A plan that includes the medium and long-term objectives, fundamental principles and policies, targets and priorities, performance indicators, methods to be followed to achieve these, and resource allocation of public administrations.
- o) Fiscal year: The calendar year,
It expresses.

² By Article 10 of Law No. 5436 dated 22/12/2005, the phrase "and the unions and administrations they established" in this paragraph was changed to "and the unions and administrations affiliated with them, established by them, or of which they are members".

³ With Article 213 of the Decree Law No. 703 dated 2/7/2018, the phrase "or Presidential decrees" was added after the phrase "laws" in clause (h), and the phrase "or Presidential decrees" was added after the phrase "relevant laws" in clause (j).

PART TWO

Public Finance

Public finances

Article 4 - Public finance; collection of revenues, expenditures, and deficits.

Financing encompasses the management of public assets, liabilities, and other obligations.

Public finance is managed according to the principles of centralized and local administration. The duties of public administrations are clearly defined in their respective laws or presidential decrees and are the basis for the allocation of resources.⁴

Article 5 - The fundamental principles of

public finance are as follows: a) Public financial management is

established and implemented as a coherent whole. b) Public finances are implemented in a way

that ensures the accountability of public officials. c) Fiscal policy is formulated in a manner consistent with

macroeconomic and social objectives.

and is implemented.

d) Public financial management is carried out in accordance with the budgetary authority of the Grand National Assembly of

Turkey. e) Public financial management ensures financial

discipline. f) Public financial management ensures economic, financial and social efficiency together.

It creates the necessary environment for the formation of public preferences.

g) In the production of goods and services by public administrations and in meeting their needs, it is essential to conduct cost-benefit or cost-effectiveness analyses, as well as other necessary economic and social analyses, in accordance with the principles of economic or social efficiency. Subject to the provisions of the relevant laws,

the principles of public finance shall apply.

The procedures and principles regarding its implementation are determined and monitored by the President.⁵

Treasury Union

Article 6 - Revenues, expenditures, and collections of public administrations within the scope of central government, Payments, cash planning, and debt management are conducted in a manner that ensures treasury unity.

All revenues of the public administrations listed in Schedule (I) annexed to this Law shall be transferred to the Treasury.

They enter the cashier's offices, and their expenses are paid from these offices. These administrations cannot open private cashier's offices.

The provisions of Laws No. 4059 dated 9.12.1994 and No. 4749 dated 28.3.2002 shall apply to all types of domestic and foreign borrowing, receiving grants from abroad, lending and granting and related repayments, Treasury guarantees, Treasury receivables, cash management and other related matters.

⁴ By Article 213 of the Decree Law No. 703 dated 2/7/2018, the phrase "or in Presidential decrees" was added after the phrase "in the relevant laws" in this paragraph.

⁵ By Article 213 of the Decree Law No. 703 dated 2/7/2018, the phrase "by the Ministry of Finance" in this paragraph was changed to "by the President".

(Additional paragraph: 25/6/2009-5917/47 art.) Collection and payment transactions carried out by the accounting units performing accounting services of the public administrations listed in Schedule (I) annexed to this Law may be carried out through the Central Bank of the Republic of Turkey, using secure electronic signatures or in accordance with the security criteria to be determined by the Central Bank, within the framework of instructions given electronically. The Ministry of Treasury and Finance is authorized to include other public administrations within the scope of general administration in the scope of application and to determine the procedures and principles regarding the application, by obtaining the opinion of the Central Bank of the Republic of Turkey.⁶

CHAPTER THREE General

Principles of the Use of Public Resources Financial Transparency

Article 7- In order to

ensure oversight in the acquisition and use of all types of public resources, the public shall be informed in a timely manner. To this end: a) Duties, powers, and responsibilities shall be clearly defined; b)

Government policies, development plans, annual programs, strategic plans, and

budgets shall be prepared, discussed in authorized bodies, implemented, and the results and reports of implementation shall be made public and accessible.

c) Incentives provided by public administrations within the scope of general administration and

The support programs should be announced to the public at specific intervals, not exceeding one year.

d) A standard accounting system for public accounts and generally accepted accounting principles.

It is mandatory that it be established according to an accounting system that conforms to its principles.

Public administrations are responsible for making the necessary arrangements and taking measures to ensure financial transparency, and these matters are monitored by the Ministry of Treasury and Finance.⁷

Accountability Article 8 - Those

responsible and authorized for the acquisition and use of all types of public resources are responsible for ensuring that these resources are acquired, used, accounted for, reported, and that necessary measures are taken to prevent misuse in an effective, economical, efficient, and lawful manner, and are obliged to be accountable to the authorized authorities.

⁶ By Article 213 of the Decree Law No. 703 dated 2/7/2018, the phrase "the Ministry of Finance, after obtaining the opinion of the Undersecretariat of Treasury and the Central Bank of the Republic of Turkey" in this paragraph was changed to "the Ministry of Treasury and Finance, after obtaining the opinion of the Central Bank of the Republic of Turkey".

⁷ By Article 213 of the Decree Law No. 703 dated 2/7/2018, the phrase "by the Ministry of Finance" in this paragraph was changed to "by the Ministry of Treasury and Finance".

Strategic planning and performance-based program budget⁸⁹

Article 9 - Public administrations shall prepare development plans as determined by the President.

policies, programs, relevant legislation and the fundamental principles they have adopted for the future

to establish their mission and vision, to define strategic goals and measurable objectives,

to measure their performance according to predetermined indicators and this process

They prepare strategic plans using participatory methods in order to monitor and evaluate them.⁽⁸⁾

Public administrations must ensure that public services are delivered at the desired level and quality.

their budgets and resource allocations on a program and project basis; their strategic plans, annual objectives and

They must base their objectives on performance indicators.

Public administrations that will be responsible for preparing strategic plans and strategic planning

determining the timeline for the process, strategic plans, policies, development plans and programs.

The procedures and principles for its association are determined by the President.⁽⁸⁾

(Additional paragraph: 24/7/2008-5793/30 art.) (Amended paragraph: RG-16/10/2020-7254/1 art.)

Public administrations will carry out their activities in accordance with the program budget, and the resources for these activities will be determined accordingly.

It prepares a performance program that includes needs, aims, objectives, and performance indicators.

(Amended sentence: RG-16/10/2020-7254/1 art.) Public administrations prepare their budgets for development

plan, Presidential program, medium-term program, (...)10 Presidential annual

the program, in line with its strategic plans and program structure, and based on performance.

They prepare the budgets of public administrations according to the performance criteria defined in strategic plans.

compliance with indicators and the activities that administrations will carry out within this framework, and performance

Other matters relating to substantial budgeting are determined by the President.⁽⁸⁾

(Additional paragraph: RG-16/10/2020-7254/1 art.) Public administrations, with their budgets and strategic plans and

objective, systematic and regular for monitoring and evaluating performance programs

It collects and analyzes data. Monitoring and evaluation results are included in the administration's activity reports.

It is shown.

Performance indicators deemed appropriate by the President for the relevant public administration,

These indicators are included in the budgets of organizations. Performance audits are conducted within the framework of these indicators.

is carried out.⁽⁸⁾

⁸ By Article 213 of the Decree Law No. 703 dated 2/7/2018, the phrase "policies determined by the President" was added after the phrase "development plans" in the first paragraph of this article, and the phrase "policies" was added after the phrase "strategic plans" in the third paragraph. Furthermore, the phrase "the Undersecretariat of the State Planning Organization is authorized to determine the principles" in the same paragraph was changed to "the principles are determined by the President," the phrase "the Ministry of Finance is authorized to determine the matters" in the fifth paragraph was changed to "the matters are determined by the President," and the phrase "to be determined jointly by the Ministry of Finance, the Undersecretariat of the State Planning Organization, and the relevant public administration" in the sixth paragraph was changed to "as deemed appropriate by the President for the relevant public administration."

⁹ This article heading was incorporated into the text by Article 1 of Law No. 7254 dated 16/10/2020.
It has been modified as follows.

¹⁰ With Article 8 of Law No. 7319 dated 20/5/2021, the phrase "medium-term financial" in this paragraph was amended.
The phrase "plan" has been removed from the text of the article.

CHAPTER FOUR

Accountability of Ministers and Senior Executives

Ministers¹¹¹²

Article 10 - Ministers shall implement the policies determined by the President.

with the strategic plans of ministries and affiliated, related and associated organizations

their budgets should be prepared in accordance with development plans and annual programs and

from its implementation, and ensuring coordination and cooperation with other ministries within this framework.

The Higher Education Council and the Measurement, Selection and Placement Center are responsible for this.

The chairmanship is given to the Minister of National Education for universities and high-tech institutes, and to local authorities.

It belongs to the Minister of Environment and Urbanization for the administrations.⁽¹¹⁾¹³

(Amended second paragraph: 24/7/2008-5793/31 art.) Ministers shall ensure the effective use of public resources. economical and efficient use, and legal and financial matters against the President.

They are responsible.⁽¹¹⁾

Ministers are responsible for the purposes, objectives, strategies, assets, liabilities, and responsibilities of their administrations.

We inform the public about our annual performance programs within the first month of each fiscal year.

They inform.¹⁴

Senior executives

Article 11 - The highest-ranking executive in ministries and other public administrations, and in provincial special administrations...

In their administrations, the governor and in municipalities, the mayor are the top executives. **(Second sentence repealed:**

(3/10/2016-Decree Law-676/69 article; Accepted as is: 1/2/2018-7070/55 article) (Additional sentence: 2/7/2018-)

(Decree Law 703/213, Article 213) The highest-ranking executive in ministries is determined by the President.¹⁵

Senior executives ensure that their administrations' strategic plans and budgets align with the development plan, annually.

programs that are in line with the institution's strategic plan and performance objectives and service requirements

from the preparation and implementation of resources under their responsibility in an effective and economical manner

and ensuring their efficient acquisition and use, preventing their loss and misuse

from prevention, to overseeing and monitoring the functioning of the financial management and control system, and

fulfilling the duties and responsibilities specified in the laws and presidential decrees

They are responsible to the Minister for bringing it about; and in local administrations, to their councils.⁽¹⁵⁾

¹¹ By Article 213 of the Decree Law No. 703 dated 2/7/2018, the phrase "the implementation of government policy and its ministries" in the first paragraph of this article was changed to "the implementation of policies determined by the President and its ministries", and the phrase "to the Prime Minister and the Grand National Assembly of Turkey" in the second paragraph was changed to "to the President".

¹² By Article 11 of Law No. 6114 dated 17/2/2011, the phrase "Presidency of the Measurement, Selection and Placement Center," was added after the phrase "Council of Higher Education," in this article.

¹³ The word "Ministry of Interior" in this paragraph was removed by Article 28 of Law No. 7153 dated 29/11/2018. It has been changed to "Environment and Urbanization".

¹⁴ With Article 10 of Law No. 5436 dated 22/12/2005, the word "plans" in the last paragraph of Article 10 was changed to "programs"; and the phrases "financial control officer" and "and accounting officer" in the last paragraph of Article 11 were removed from the text.

¹⁵ By Article 213 of the Decree Law No. 703 dated 2/7/2018, the phrase "undersecretary" in the first paragraph of this article was changed to "and", and the phrase "in this Law" in the second paragraph was changed to "in laws and Presidential decrees".

Senior executives, spending authorities, and the financial services unit fulfill the requirements of this responsibility. and they do so through internal auditors.⁽¹⁴⁾

PART TWO

Public Administration Budgets

CHAPTER ONE

General Provisions

Budget Types and Scope Article

12- The budgets of administrations within the scope of general administration are prepared and implemented as central government budgets, social security institution budgets, and local administration budgets. Public administrations cannot create budgets under any other name besides these.

The central government budget consists of the budgets of the public administrations listed in Schedules (I), (II) and (III) annexed to this Law.

The general budget is the budget of the public administrations included in the State legal entity and listed in Schedule (I) annexed to this Law. The

special budget is the budget of each public administration which is established to carry out a specific public service, to which revenues are allocated, which is authorized to make expenditures from these revenues, whose establishment and working principles are regulated by law or Presidential decree and which are listed in Schedule (II) annexed to this Law.⁽¹⁶⁾

The regulatory and supervisory institution budget is the budget of each regulatory and supervisory institution which is organized as a board, institution or supreme board by law or Presidential decree and is included in the table numbered (III) annexed to this Law.⁽¹⁶⁾

The social security institution budget is the budget of each public administration established by law or Presidential decree to provide social security services and listed in Schedule (IV) annexed to this Law.⁽¹⁶⁾

The local government budget is the budget of public administrations within the scope of local government.

Budget principles

Article 13 - The following principles shall be observed in the preparation, implementation and control of budgets:

- a) In the preparation and implementation of budgets, macroeconomic stability shall be taken into consideration. Achieving sustainable development is essential.
- b) The spending authority granted to public administrations through the budget is determined by laws or by the Presidency. It is used to fulfill the duties and services regulated by its decrees.¹⁷

¹⁶ By Article 213 of the Decree Law No. 703 dated 2/7/2018, the phrase "by special law" in the fourth paragraph of this article has been changed to "by law or Presidential decree", the phrase "by special laws" in the fifth paragraph has been changed to "by law or Presidential decree", and the phrase "by law" in the sixth paragraph has been changed to "by law or Presidential decree".

¹⁷ By Article 213 of the Decree Law No. 703 dated 2/7/2018, the phrase "or by Presidential decrees" was added after the word "by laws" in this paragraph.

c) Budgets are prepared, implemented, and controlled in accordance with the policies, objectives, and priorities included in development plans and programs, as well as the strategic plans, performance indicators, and cost-benefit analysis of the administrations. d) Budgets are

prepared with budget estimates for the following two years, taking into account strategic plans.

(e) The budget ensures a comprehensive

and transparent view of public financial transactions.¹⁸ (f) All revenues and expenditures are shown gross in the budgets. (g) It is essential that certain revenues are not allocated to

certain expenditures. (h) It is essential to ensure the balance of revenues

and expenditures in the budgets. (i) Budgets cannot be implemented

unless they are accepted or approved by the Grand National Assembly of Turkey or the competent bodies before the start of the year to which they belong.

j) Budgets shall not include matters unrelated to the budget. k) **(Amended:**

RG-16/10/2020-7254/2 art.) Budgets shall be prepared and implemented based on a program structure, subject to a classification determined by the Presidency in accordance with international standards, in a way that allows for the observation of institutional and economic results.

l) Clarity, accuracy, and financial transparency are the guiding principles in reporting budget revenue and expenditure estimates and implementation results.

m) All revenues and expenditures of public administrations are shown in their budgets.

n) Public services are provided through appropriations included in the budgets and methods determined by legislation.

(a) In budgets, appropriations are allocated to achieve specific purposes.

Draft laws that will affect revenues and expenditures

Article 14 - (Amended including its title: 2/7/2018-KHK-703/213 art.)

The financial burden that will be imposed by legislative proposals that will cause a decrease in public revenues or an increase in public expenditures and will oblige public administrations is calculated for a period of at least three years within the framework of the medium-term program (...) ¹⁹ and added to the proposals. In legislative proposals related to social security, actuarial calculations for at least twenty years are included.

CHAPTER TWO

Central Government Budget Law Scope

and Regulation of the Central Government Budget Law²⁰ Article 15-

The central government budget law is the law that shows the revenue and expenditure estimates of the public administrations within the scope of the central government, and authorizes and permits their implementation and execution.

¹⁸ Article 10 of Law No. 5436 dated 22/12/2005 amended the phrase "The budget ensures a comprehensive and transparent view of the government's financial transactions" in this paragraph to "The budget ensures a comprehensive and transparent view of public financial transactions."

¹⁹ By Article 8 of Law No. 7319 dated 20/5/2021, the phrase "and financial plan" in this paragraph was removed from the text of the article.

²⁰ While this section was titled "Scope of the Central Government Budget Law," it was amended by Law No. 6338 dated 29/6/2012. The text has been amended as indicated in Article 10 of the aforementioned Law.

The central government budget law includes revenue and expenditure estimates for the current year and the following two years. the amount of any budget deficit or surplus, how the deficit will be closed, or how the surplus will be addressed because of tax exemptions, exceptions and discounts and similar practices. The foregone tax revenues, borrowing and guarantee limits will be recognized in the implementation of the budgets. Authorities, attached schedules, to be applied to revenues and expenditures during the fiscal year. The regulations include the income and expenditure of each public administration within the central government. Estimates may be shown in separate sections or tables in the central government budget law.²¹

(Additional paragraph: 29/6/2012-6338/10 art.) (Amended: RG-16/10/2020-7254/3 art.) Central Sections of the expenditure schedule of the administrative budget law, based on analytical budget classification. They are collected and organized according to the programs.

(Additional paragraph: 29/6/2012-6338/10 art.) (Amended: RG-16/10/2020-7254/3 art.) Relevant The term "Order" used in the legislation regarding expenses refers to the first stage of program classification. its level, all levels of institutional and financial type classification, and economic. The first two levels of classification, in terms of debt payments, refer to the term "related service arrangement". It refers to the relevant arrangements by which the services in question are carried out.

Medium-term programme (...)22 and budget preparation guide23

Article 16 - (Amended first paragraph: 2/7/2018-Decree Law-703/213 art.) Presidency

The central government prepares the budget bill proposal and, for this purpose, collaborates with the relevant public administrations. It ensures coordination.

(Amended second paragraph: 2/7/2018-Decree Law-703/213 art.) Central government budget. The preparation process will be completed by the President no later than the end of the first week of September. in line with development plans, strategic plans and the requirements of general economic conditions macroeconomic policies, principles, targets, and key economic indicators. Total revenue and expenditure estimates for the next three years, budget balance and borrowing situation. The medium-term program, which includes the budget ceiling proposals of public administrations, has been published in the Official Gazette. It begins with its publication.²⁴

(Third paragraph repealed: 20/5/2021-7319/8 art.)

(Amended fourth paragraph: 2/7/2018-Decree Law-703/213 art.) In this context, the public to guide the process of preparing budget proposals and investment programs of their administrations; Budget Call and its accompanying Budget Preparation Guide, and Investment Circular and its accompanying Investment Programme. The Preparation Guide will be prepared by the Presidency and submitted no later than September 15th. It is published in the Official Gazette.

²¹ The phrase "...and will not be applied partially or completely..." in this paragraph refers to the Constitution. It was annulled by the Court's decision dated 2/6/2009, numbered E.: 2004/10, K.: 2009/68.

²² By Article 8 of Law No. 7319 dated 20/5/2021, the phrase ", financial plan" in this heading was removed from the heading text.

²³ With Article 17 of Decree Law No. 659 dated 26/9/2011, the phrase "until the end of May" in the second paragraph of this article was changed to "at the latest by the end of the first week of September", the word "June" in the third paragraph was changed to "at the latest by September", and the phrase "until the end of June" in the fourth paragraph was changed to "at the latest by the fifteenth of September".

²⁴ By Article 8 of Law No. 7319 dated 20/5/2021, the phrase "approved to include" in this paragraph was changed to "including total revenue and expenditure estimates for the next three years, budget balance and borrowing status, and the appropriation ceiling proposals of public administrations".

The Budget Preparation Guide and the Investment Program Preparation Guide help in preparing budget proposals. general principles that public administrations must follow to serve as a basis for its preparation, objectively and measurable standards, calculation methods, and the tables to be used in relation thereto. and includes examples of tables and other information.

Preparation of the central government budget.

Article 17 - In the preparation of income and expenditure proposals;

- a) The key figures, principles and guidelines determined in the medium-term program,²⁵
- b) Development plan and annual program priorities and the institution's strategic plans

budget ceilings determined within the framework,

- c) A multi-year budgeting approach that is consistent with the strategic plans of public administrations,
- d) The administration's performance objectives,

is taken into consideration.

Public administrations, taking into account the budget requests of their central and non-central units It prepares expenditure proposals. The general budget revenue proposal is prepared by the Presidency, and other... Revenue proposals for budgets are prepared by the relevant administrations.²⁶

(Amended third paragraph: 22/12/2005-5436/10 art.) Expenditure and revenue proposals, economic and will allow for financial analysis, ensuring accountability and transparency. in this way, determined by the Presidency in accordance with international standards. It is prepared according to the classification system.⁽²⁶⁾

Public administrations, with their strategic plans, adhere to the principles outlined in the Budget Preparation Guide. Within this framework, it prepares reasoned budget revenue and expenditure proposals and submits them to the relevant authorities. It must be sent to the Presidency, signed, no later than the end of September. **(Repealed)**
second sentence: 2/7/2018-KHK-703/213 art.)⁽²⁶⁾²⁷

After the budget proposals are submitted to the Presidency, they are discussed with the officials of public administrations. Discussions can be held regarding the expense and revenue proposals.⁽²⁶⁾

(Amended by RG-16/10/2020-7254/4 art.) Regulatory and supervisory institutions shall prepare their budgets. three-year budgeting approach, strategic plans and performance programs, and program structure. It prepares them based on the classification levels defined in this Law.

Submission of the central government budget bill²⁸

Article 18 - (Amended first paragraph: 2/7/2018-KHK-703/213 art.) Central administration

The budget bill must be submitted by the President at least seventy-five days before the start of the fiscal year. It is submitted to the Grand National Assembly of Türkiye.

²⁵ By Article 8 of Law No. 7319 dated 20/5/2021, the phrase "in the program and financial plan" in this paragraph was changed to "in the program".

²⁶ By Article 213 of the Decree Law No. 703 dated 2/7/2018, the phrases "by the Ministry of Finance" in these paragraphs were changed to "by the Presidency" and the phrases "Ministry of Finance" were changed to "to the Presidency".

²⁷ The word "July" in this paragraph was removed by Article 17 of Decree Law No. 659 dated 26/9/2011. "latest September" has been added.

²⁸ By Article 213 of the Decree Law No. 703 dated 2/7/2018, the word "draft" in the title of this article was changed to "proposal", the word "to the draft" in the second paragraph was changed to "to the proposal", and the phrase "by the Presidency" was added after the phrase "to be taken into consideration" in the same paragraph.

The central government budget bill is being considered in the Grand National Assembly of Türkiye.

(28) a) Budget justification including the medium-term program, 29 b) Annual economic report,

c) Tax exemptions, exceptions and reductions and similar practices

abandoned by the Presidency to be

taken into consideration during the period.

d) Public revenue schedule, e)

Public debt management report, f) Budget

performance of public administrations within the scope of general administration for the last two years.

and revenue and expenditure estimates for the following two years,

f) Budget estimates of local administrations and social security institutions, g) **(Repealed:**

22/12/2005-5436/10 art.) h) Those not within the scope

of the central government but receiving aid from the central government budget

A list of public administrations and other institutions and organizations

is included.

The Grand National Assembly of Türkiye, the Court of Accounts, and regulatory and supervisory institutions submit their budgets directly to the Grand National Assembly of Türkiye and a copy to the Presidency by the end of September.³⁰31

Discussion of the central government budget bill 32 Article 19- The Grand

National Assembly of Turkey discusses the text of the central government budget bill, articles, expenditure and revenue schedules by public administrations and (...)(32) votes.

The central government budget law is published in the Official Gazette before the beginning of the fiscal year.⁽³²⁾

The public investment program is declared by the President in accordance with the central government budget law (...)(32) within fifteen days from the date of entry into force of the said Law.

It is published in the newspaper.⁽³²⁾

(Amended third paragraph: 2/7/2018-Decree Law-703/213 art.) If the central government budget law cannot be enacted within the prescribed time, a provisional budget law shall be issued. Provisional budget appropriations shall be determined based on a certain percentage of the previous year's initial budget appropriations. If a provisional budget law also cannot be issued, the previous year's budget shall be applied, increased according to the revaluation rate, until a new budget law is adopted.

With the entry into force of the current year's budget, the provisional budget or the budget determined by increasing it according to the revaluation rate ends, and the expenditures made, commitments undertaken, and revenues collected up to that date are included in the current year's budget.

²⁹ With Article 8 of Law No. 7319 dated 20/5/2021, the phrase "Medium-term financial" in this paragraph was amended. The phrase "plan" has been changed to "medium-term program".

³⁰ By Article 10 of Law No. 5436 dated 22/12/2005, the phrase "Turkish Grand National Assembly" was added to the beginning of this paragraph.

The phrase "with the National Assembly and the Court of Accounts" has been added.

³¹ This paragraph was amended by Article 213 of the Decree Law No. 703 dated 2/7/2018.

The phrase "To the Ministry of Finance" has been changed to "To the Presidency".

³² By Article 213 of the Decree Law No. 703 dated 2/7/2018, the word "draft" in the title and first paragraph of this article was changed to "proposal," the phrase "in sections" in the same paragraph was removed from the text of the article, the phrase "prepared by the Undersecretariat of the State Planning Organization and" in the second paragraph was removed from the text of the article, and the phrase "Council of Ministers" in the same paragraph was changed to "President."

If the appropriations in the budgets of public administrations within the central government are insufficient, or in order to provide unforeseen services, supplementary budgets may be prepared by law, provided that corresponding revenues are shown.

CHAPTER THREE

Principles of Budget Implementation

Use of Appropriations Article

20- The following principles shall be observed in the use of budget appropriations: (a) **(Amended: 22/12/2005-5436/10 art.)** Public administrations within the scope of the general budget shall prepare detailed expenditure programs and send them to the Presidency for approval.

Budget appropriations are used in accordance with the detailed expenditure programmes and release rates approved by the Presidency, taking into account cash planning, within the framework of the principles to be determined by the Presidency.

(33) (b) **(Amended: 22/12/2005-5436/10 art.)** Special budget administrations and social security institutions They prepare detailed financing programs and make expenditures in accordance with these programs.

(c) **(Amended: 22/12/2005-5436/10 art.)** The procedures and principles regarding the preparation, approval, implementation and monitoring of detailed expenditure and financing programs are determined by the Presidency. d) Public administrations cannot

make expenditures exceeding the appropriations included in their budgets.

The appropriations allocated in the budget are used to cover the works carried out, goods and services purchased, and other expenses incurred within the year, in accordance with the purposes for which they were allocated. However, debts from previous years that could not be paid in the relevant fiscal year and transferred to an escrow account, and debts subject to court judgments, which have not expired due to the statute of limitations, are paid from the current year's budget of the relevant public administration.

e) **(Added: 29/6/2012-6338/11 art.)** In accordance with the relevant legislation, new appropriations, revenue codes and financing codes may be opened in the budgets of public administrations within the scope of central government, in cases required by the service during the year, within the framework of the procedures and principles determined by the

Presidency.³⁴ f) **(Amended: 22/12/2005-5436/10 art.)** Appropriations not used in the current year are cancelled

at the end of the year. g) In extraordinary circumstances such as general or partial mobilization, declaration of war or (...) ⁽³⁵⁾ compulsory military preparations, the existing appropriations in the budgets of the Ministry of National Defense, the Gendarmerie General Command and the Coast Guard Command may be combined and used, provided that the total appropriations of these administrations are not exceeded. In this case, if the existing appropriations are insufficient, additional expenditures up to fifteen percent of the total appropriation amount may

³³ By Article 213 of the Decree Law No. 703 dated 2/7/2018, the phrase "to the Ministry of Finance" in subparagraph (a) of the first paragraph of this article was changed to "to the Presidency", and the phrases "by the Ministry of Finance" in subparagraphs (a) and (c) were changed to "by the Presidency".

³⁴ By Article 11 of Law No. 6338 dated 29/6/2012, after subparagraph (d) of this article Clause (e) has been added and the existing clauses have been renumbered accordingly.

³⁵ With Article 213 of the Decree Law No. 703 dated 2/7/2018, the phrase "by the Ministry of Finance" in clause (e) was changed to "by the Presidency" and the phrase "by the decision of the Council of Ministers" in clause (g) was removed from the text of the article.

In the cases listed above, expenses related to transportation and transfer may be covered with the approval of the spending authorities. The necessary amount of advance payment may be given to the appointed trustees and to the allocated funds. It is settled within one month .(34)(35)

Budget transfers

Article 21 - (Amended: 16/11/2016-6761/1 art.)

Transfers of appropriations between the budgets of public administrations within the central government. This is done by law. However, achieving savings in expenditures requires a balanced and effective budget policy. to carry out the central government's general budget allocations, provided that they do not exceed ten percent. Authority regarding the transfer of appropriations between the budgets of public administrations within the scope of the administration. The procedures and principles are determined in the central government budget law.

Public administrations under central government control, the appropriation in the budget item to which the transfer will be made. They can allocate up to twenty percent of their own budgets through appropriations. However, if needed... In this case, budget transfer transactions exceeding twenty percent of the initial appropriations of the institution's budget. The Presidency will make investments for the year, not exceeding twenty percent of the total. If changes are made to the projects included in the supplementary investment schedules of the program to carry out all inter-appointment fund transfer transactions required by the change. The relevant authorities are authorized.³⁶

Transfers have been made from the personnel expense appropriations within the budgets of public administrations. appropriations transferred from appropriations and reserve appropriations to other appropriations. It cannot be transferred. However, in projects included in the additional investment schedules of the year's investment program. If changes are made, funds can be transferred from the relevant accounts to other accounts.

Sending funds to non-central units

Article 22 - Spending authorities of central organizations of public administrations, and those outside the central organization by issuing Fund Transfer Documents to units for use in their needs. They send the funds.

Procedures for allocating funds to public administrations under central government control. The Minister of Treasury and Finance is authorized to determine the principles.³⁷

Reserve fund 38

Article 23 - The services and purposes specified in the central government budget law. to carry out, address funding shortages or provide services not foreseen in the budgets for, the administrations listed in Schedule (I) annexed to this Law and those listed in Schedule (II)

³⁶ By Article 213 of the Decree Law No. 703 dated 2/7/2018, the phrase "Ministry of Finance" in this paragraph was changed to "Presidency".

³⁷ This paragraph was amended by Article 213 of the Decree Law No. 703 dated 2/7/2018. The phrase "Minister of Finance" has been changed to "Minister of Treasury and Finance".

³⁸ With Article 213 of the Decree Law No. 703 dated 2/7/2018, the phrase "to the budget of the Ministry of Finance" in the first sentence of the first paragraph of this article was repealed, the phrase "Minister of Finance" in the second sentence of the same paragraph was changed to "President", and the phrase "by the Ministry of Finance" in the second paragraph was changed to "by the Presidency".

to be transferred from administrations to the budgets of those specified in the central government budget law
In this way, reserve funds of up to two percent of the general budget appropriations (...) (38) can be set aside.
The President is authorized to make transfers from the budget. (38) (39)

Types, amounts, and administrations of transfers made from the reserve fund during the fiscal year.
The distribution is announced by the Presidency within fifteen days following the end of the year. (38)

Secret funds (40)

Article 24 - Covert funds; secret intelligence and secret defense services, State
national security and high interests, the requirements of state prestige, political, social and cultural
to be used for State and Government requirements relating to purposes and extraordinary services
This is an allocation included in the Presidential budget. It is determined by laws or the Presidency.
other public institutions that carry out intelligence services required by the tasks assigned by their decrees
Secret funds can also be included in the budgets of the administrations. Secret funds may not be used for purposes other than these.
Personal expenses of the President and his family, as well as the administration, propaganda, and other expenses of political parties.
It cannot be used for election purposes. The total amount of funds allocated for this purpose in the relevant year,
It cannot exceed five per thousand of the total initial appropriations of the general budget. (40) (41)

The covert funds included in the budgets of the Presidency and other related administrations
place of use, who will incur the expense, method of keeping and closing the accounts,
The President will determine which documents will be transferred to the new authorized person if the person responsible for the expenditure changes.
is determined by. (40)

Expenditures related to discretionary funds are determined according to the principles set by the President.
is performed and paid. (40)

(Additional paragraph: 27/3/2015-6639/39 art.; Repealed paragraph: 2/7/2018-KHK-703/213 art.)

Public investment projects (42)

Article 25 - (Amended first paragraph: 2/7/2018-Decree Law-703/213 art.) Public investment
Projects are prepared, implemented, and monitored within the framework of relevant legislation.

³⁹ With the 10th article of Law No. 5436 dated 22/12/2005, the phrase "administrations" in Schedule (I) was changed to "administrations in Schedule (I) and those administrations in Schedule (II) that will be shown in the central government budget law" and incorporated into the text.

⁴⁰ By Article 213 of the Decree Law No. 703 dated 2/7/2018, the phrase "and to the budgets of the Prime Ministry" in the first paragraph of this article was changed to "to its budget", the phrase "or by Presidential decrees" was added after the phrase "by laws", and the phrase "excluding and of the President, the Prime Minister and their families" in the same paragraph was changed to "excluding, the President and his family", the phrase "Prime Ministry" in the second paragraph was changed to "Presidency" and the phrase "Prime Minister" in the same paragraph was changed to "President", and the phrase "based on the principles of the decree signed by the Prime Minister, the Minister of Finance and the relevant Minister" in the third paragraph was changed to "based on the principles determined by the President".

⁴¹ By Article 39 of Law No. 6639 dated 27/3/2015, the phrase "Government necessities" in this paragraph was changed to "State and Government necessities", the phrase "to the Prime Ministry budget" was changed to "to the Presidency and Prime Ministry budgets", and the phrase "the Prime Minister and his family" was changed to "the President, the Prime Minister and their families".

⁴² By Article 213 of the Decree Law No. 703 dated 2/7/2018, the phrase "to the approval of the Ministry of Development" in the third paragraph of this article was changed to "to the approval", the phrase "by the Undersecretariat of the State Planning Organization" in the fourth paragraph was changed to "by the Presidency", and the phrase "to the Ministry of Finance and the Undersecretariat of the State Planning Organization" in the fifth paragraph was changed to "to the Presidency and the Ministry of Treasury and Finance".

(Second paragraph repealed: 2/7/2018-Decree Law-703/213 art.)

(Additional paragraph: 29/6/2012-6338/12 art.) The construction and facilities required for the defense sector, infrastructure, construction, housing and facilities, and NATO infrastructure investments, as well as the expropriations related to them, and the procurement and services included in the strategic target plan, which are included in the appropriations for the procurement of goods and services in the budgets of the Ministry of National Defence, the Gendarmerie General Command and the Coast Guard Command, are not subject to visa and are not included in the additional investment schedules of the annual investment program.⁽⁴²⁾

The investment projects of the administrations listed in Schedule (III) annexed to this Law are included in the annual investment program for information. In addition, the procedures and principles regarding the implementation and monitoring of the investments of social security institutions and local administrations are determined by the Presidency.
(42)

The results of the realization and implementation of public investment projects are sent to the Court of Accounts, the Presidency and the Ministry of Treasury and Finance by the relevant public administration in the form of a report by the end of March of the following year.⁽⁴²⁾

(Amended sixth paragraph: 2/7/2018-KHK-703/213 art.) New public investment project proposals, excluding those related to disasters, whose project cost exceeds the limit determined in the Presidential Decree on the Implementation, Coordination and Monitoring of the Annual Program, shall be submitted together with a feasibility study including benefit-cost or cost-effectiveness analyses and environmental analyses.

Article 26 - Entering into an

Undertaking : An undertaking is entering into a future payment obligation in exchange for having work done or receiving goods or services, based on the terms of a duly prepared contract or the provisions of law or a Presidential decree.

No commitments can be made for projects for which sufficient funds are not available in the budget. The commitment period is limited to the fiscal year. Spending authorities may enter into commitments within the limits of the allocated funds. The funds allocated for the amount undertaken are reserved; they cannot be used for other works or for the purchase of goods or services.⁴³

Article 27 - Commitments Carried

Over to the Following Year : For the following works and services, which, due to their nature, cannot be limited to the fiscal year and are continuous, commitments may be undertaken, with the approval of the relevant senior manager, for each work, up to fifty percent of the appropriations foreseen in their budgets, not exceeding June of the following year and not exceeding twelve months: a) Construction, repair, study and project works of the

Turkish Armed Forces, research and development projects, procurement of clothing and food, procurement of machinery and equipment, weapons and ammunition and equipment, and their maintenance, repair and manufacturing works.

⁴³ By Article 213 of the Decree Law No. 703 dated 2/7/2018, the phrase "or Presidential decree" was added after the phrase "contractual principles or law" in the first sentence of this paragraph.

b) Needs for food, fuel, petroleum products, and lubricating oils. c)

Medicines, vaccines, serums, and medical supplies that are difficult to obtain and protect. d)

Purchase, transportation, protection and security of periodicals, cleaning and catering services.⁴⁴ e)

(Amended: 22/12/2005-5436/10 art.) Financial liability insurance for vehicles and transportation insurance taken out to insure the shipment of weapons, weapon-equipment, and ammunition procured from abroad against all kinds of risks.

f) **(Amended: 22/12/2005-5436/10 art.)** Maintenance works of machinery and equipment, roads and highways, computer and communication systems; all kinds of repair works and electronic information access services. g) **(Added:**

25/4/2007-5628/1 art.; Amended: 3/10/2016-KHK-676/32 art.; Accepted as is: 1/2/2018-7070/27 art.)

Construction, repair, study and project works, research and development projects, food and clothing purchases, machinery and equipment purchases and weapons, ammunition and equipment purchases of the General Directorate of Security, the General Command of Gendarmerie and the Coast Guard Command.

h) **(Added: 24/7/2008-5793/32 art.)** The study and

project works of the Undersecretariat of the National Intelligence Organization, research and development projects, procurement of machinery, weapons-ammunition, equipment and systems, and their maintenance, repair and manufacturing works. ⁵) **(Added: 4/4/2015-6645/77 art.)** Active

workforce activities carried out by the Turkish Employment Agency.
courses and programs within the scope of services

(Additional second paragraph: 22/12/2005-5436/10 art.) However, the provision that the allocations in their budgets shall not exceed fifty percent for the works listed in subparagraph (d) applies to the Ministry of National Education.

It is not searched.

Commitments extending to future years⁴⁵

Article 28- Public administrations within the scope of central government may undertake commitments extending to future years for investment projects that cannot be completed within one fiscal year.⁽⁴⁴⁾

In accordance with the Law No. 3833 dated 2.7.1992, to undertake commitments extending into future years for the projects included in the Turkish Armed Forces Strategic Target Plan, (...)(⁴⁵)

The Ministry of National Defence (...)(⁴⁵) is authorized.⁽⁴⁵⁾

(Additional paragraph: 3/10/2016-Decree Law-676/33 art.; Accepted as is: 1/2/2018-7070/28 art.)

The Ministry of Interior is authorized to enter into multi-year contracts for procurements related to public order and security services of the General Directorate of Security, the General Command of Gendarmerie, and the Coast Guard Command that cannot be completed within a single fiscal year.

⁴⁴ With Article 10 of Law No. 5436 dated 22/12/2005, the phrase "protection and security" was added after the word "transportation" in subparagraph (d) of Article 27, and the phrase "upon the opinion of the Ministry of Finance and the Undersecretariat of the State Planning Organization" in the first paragraph of Article 28 was removed from the text.

⁴⁵ With Article 33 of Decree Law No. 676 dated 3/10/2016, the phrases "depending on the relevant authority" and "or the Ministry of Interior" in the second paragraph of this article were repealed, and subsequently, this provision was adopted verbatim and enacted into law with Article 28 of Law No. 7070 dated 1/2/2018.

The Ministry of Foreign Affairs, with the approval of the Presidency, can establish diplomatic missions in foreign countries.

the purchase of a building or land, the construction of a building or the rental of a property spread over the coming years may engage in loading operations.⁴⁶

(Additional paragraph: 22/12/2005-5436/10 art.; Amended: 25/4/2007-5628/2 art.) In the annual budget the allocation of funds and for administrations within the scope of central government, the Presidency with approval; all kinds of machinery and equipment that are not economically feasible to acquire by purchase, Air and sea transport for equipment and vehicles, air ambulance and fire fighting purposes.

Renting or leasing vehicles; for disaster and emergency situations

services related to the operation of established logistics warehouses, food (within the scope of the fifth paragraph) (excluding food services) and personnel transportation services, as per Law No. 5369 dated 16/6/2005.

Fixed and payphone services provided according to the law, and emergency calls.

services, internet access services, maritime communications and navigation safety communications

services within the scope of the Electronic Communications Law No. 5809 dated 5/11/2008

electronic communication services, electricity and natural gas purchases, maps, plans, projects, surveys and Consultancy services, examination procedures carried out in accordance with Law No. 6114 dated 17/2/2011.

limited to printing, distribution, transportation, camera recording and monitoring, and exam security.

Purchases covered by confidentiality include periodical and non-periodical publications of national research and development institutions.

procurements, forest afforestation and management works, equipment, medicines, medical devices, vaccines in exchange for kits and For the procurement of antiserum; those to be obtained through financial leasing must have a term not exceeding three years.

or a commitment that extends over the following years with the approval of the senior management, starting from four years.

It is possible to undertake more than one, other than those listed in this paragraph . **(Additional sentence: 20/8/2016-6745/57 art.)**

other purchases of goods and services that are necessary or economically feasible to be spread throughout the year,

to determine the loading period not to exceed 3 years and the periods specified in this paragraph to be five

The President is authorized to increase it up to a certain number of times. 4748495051

⁴⁶ By Article 213 of the Decree Law No. 703 dated 2/7/2018, the phrase "with the approval of the Presidency" in this paragraph was changed to "with the approval of the Presidency".

⁴⁷ By Article 46 of Law No. 5793 dated 24/7/2008, the phrase "purchases of periodical and non-periodical publications of national research and development institutions" was added after the phrase "consultancy services" in this paragraph and incorporated into the text.

⁴⁸ By Article 51 of Law No. 6514 dated 2/1/2014, the phrase "drugs, medical devices" was added after the phrase "devices in exchange for kits" in this paragraph.

⁴⁹ By Article 14 of Law No. 6552 dated 10/9/2014, the phrase "services related to the operation of logistics depots established for disaster and emergency situations," was added after the phrase "procurement through financial leasing" in this paragraph; and the phrase "cleaning, food, protection and security" was changed to "food (excluding food services within the scope of the fifth paragraph) and".

⁵⁰ By Article 57 of Law No. 6745 dated 20/8/2016, the phrase "and internet access services provided to schools, map, plan, project, study and consultancy services," in this paragraph was changed to "internet access services, maritime communication and navigation safety communication services, electronic communication services within the scope of the Electronic Communication Law No. 5809 dated 5/11/2008, electricity and natural gas purchases, map, plan, project, study and consultancy services, printing, distribution, transmission, camera recording and monitoring, and purchases within the scope of examination security and confidentiality, limited to examination procedures carried out in accordance with Law No. 6114 dated 17/2/2011.

(Additional paragraph: 10/9/2014-6552/14 art.) Public administrations within the scope of general administration, Article 62, paragraph 1 of the Public Procurement Law No. 4734 dated 4/1/2002

In service procurements related to continuous works falling under clause (e),

The commitment period is three years, and in cases of necessity arising from the nature or duration of the work...

This period may be shortened with the approval of the senior manager, provided that a justification is given.

Providing aid from budgets⁵²

Article 29 - To natural or legal persons as defined in the law or Presidential decree

Public funds cannot be used, aid cannot be given, or benefits cannot be provided without a justification.

This cannot be provided. However, it is foreseen in the budgets of public administrations within the scope of general administration.

Provided that it is in the public interest, associations, foundations, unions, institutions, organizations, funds and similar entities may be established.

Assistance can be given to organizations.⁽⁵²⁾

The provision, use, monitoring, supervision, and public dissemination of these aids

The principles and procedures for its disclosure are determined by a regulation issued by the President.⁽⁵²⁾

Budget policy, monitoring of revenues and expenditures⁵³

Article 30 - The President shall make decisions regarding the implementation of the central government budget law.

to achieve savings in expenditures and to implement a consistent, balanced, and effective budget policy.

practices regarding income and expenses as determined by law and other regulations.

to take necessary measures to regulate, to set standards, to impose limitations,

to guide the determination and implementation of public employment policy, budget expenditure and

to monitor their implementation, to establish specific principles for the distribution and use of funds, and

It is authorized to make regulations that public administrations must comply with in these matters.⁽⁵³⁾

Determining all revenues and expenses, as well as debts and financial resources, of the general administration, and

In order to monitor this, public administrations within the scope of general administration and central government

Institutions, organizations, foundations, associations, and similar entities receiving assistance from the government budget;

income and expenditure forecasts, financial statements, and their debt and credit relationships with each other,

All information and documents relating to personnel expenses shall be submitted to the Presidency upon request.

They are obliged to provide this information. Those who fail to submit the information, documents, and account statements, or who fail to provide appropriate expenditure information, will be penalized.

taking necessary measures regarding public administrations and other organizations that fail to do so

The President is authorized.⁽⁵³⁾

⁵¹ By Article 213 of the Decree Law No. 703 dated 2/7/2018, the phrase "with the approval of the Ministry of Finance" in this paragraph was changed to "with the approval of the Presidency," and the phrase "the Council of Ministers upon the proposal of the Ministry of Finance" was changed to "the President."

⁵² By Article 213 of the Decree Law No. 703 dated 2/7/2018, the word "legal" in the first paragraph of this article was changed to "in the law or Presidential decree," and the phrase "to be prepared by the Ministry of Finance and issued by the Council of Ministers" in the second paragraph was changed to "issued by the President."

⁵³ By Article 213 of the Decree Law No. 703 dated 2/7/2018, the phrase "Minister of Finance" in the first paragraph of this article was changed to "President", the phrase "by laws, regulations, decrees and edicts" in the same paragraph was changed to "by laws and other legislation", the phrase "to the Ministry of Finance" in the second paragraph was changed to "to the Presidency" and the phrase "Minister of Finance" in the same paragraph was changed to "President", and the phrase "Ministry of Finance" in the third paragraph was changed to "Presidency".

(Amended last paragraph: 22/12/2005-5463/10 art.) Administrations within the scope of general administration announce to the public the results of the first six months of implementation of their budgets, expectations and targets for the second six months and their activities; the Presidency announces its financial situation, which includes the results of the first six months of implementation of the central government budget law, its financing status, expectations and targets for the second six months and its activities, in July.(53)

CHAPTER FOUR

Making Expenditures

Expenditure authority and authorized

person 54 Article 31- (Amended: 22/12/2005-5436/1 art.)

The highest-ranking executive of each spending unit to which funds are allocated in the budget is the spending authority.

However, in administrations where it is difficult to determine the spending authorities due to reasons such as organizational structure and personnel situation, and in administrations where spending units are not classified in their budgets, the spending authority may be exercised by the senior manager or persons designated by the senior manager; in local administrations, upon the approval of the Ministry of Interior or the Ministry of Environment and Urbanization, and in other administrations, upon the approval of the Ministry of Treasury and Finance.(54)55

In expenditures made by the decision of the board of directors, executive committee, commission or similar board or committee based on the authority given by the laws or Presidential decrees, the responsibility arising from the expenditure authority belongs to the board, committee or commission.(54)

(Additional paragraph: 29/6/2012-6338/13 art.) In the Council of Higher Education, universities, and high technology institutes, spending authorities are determined by the appropriation transfer document. In these administrations, the units to which appropriations are transferred via the appropriation transfer document are the spending units, and the highest-ranking manager of the unit to which the appropriation is transferred is the spending authority. **(Amended last sentence: 2/7/2018-KHK-703/213 art.)** The procedures and principles regarding the planning and use of the distribution of budget appropriations to the relevant units are determined by the Presidency, and the procedures and principles regarding their attachment to the appropriation transfer document are determined by the Ministry of Treasury and Finance.

In public administrations within the scope of general administration, the procedures and principles for determining the spending authorities in terms of administrations, central and non-central units and job titles, combining and delegating the spending authority to a higher management level are determined by the Ministry of Treasury and Finance. The delegation of spending authority does not eliminate the administrative responsibility of the delegator.(54)

Spending authorities may spend up to the amount allocated in the budget, while spending authorities who have been granted funds through a budget allocation document may spend only the amount of the allocated funds.

⁵⁴ By Article 213 of the Decree Law No. 703 dated 2/7/2018, the phrase "Ministry of Finance" in the second paragraph of this article was changed to "Ministry of Treasury and Finance", the phrase "or Presidential decrees" was added after the word "Laws" in the third paragraph, and the phrase "by the Ministry of Finance" in the fifth paragraph was changed to "by the Ministry of Treasury and Finance".

⁵⁵ By Article 28 of Law No. 7153 dated 29/11/2018, the phrase "Ministry of Interior" was removed from this paragraph. The phrase "or Environment and Urbanization" has been added afterwards.

Spending instructions and responsibilities

Article 32 - Expenditures from budgets are only possible with an expenditure instruction issued by the spending authority. Expenditure instructions include information on the justification for the service, the subject and amount of the work to be done, its duration, the available appropriation, the method of implementation, and those responsible for its implementation.

Spending authorities are responsible for ensuring that spending instructions comply with budget principles and regulations, laws and other legislation, that appropriations are used effectively, economically and efficiently, and for other actions they are required to take within the framework of this Law.⁵⁶

Article 33 - In order for an expenditure to be made from the budgets, it is necessary that the work, goods or services have been received or performed in accordance with the determined procedures and principles, that this has been approved by the assigned person or commissions, and that the necessary documentation for the realization of the expenditure has been prepared. **(Amended last sentence: 22/12/2005-5436/10 art.)** The realization of expenses is completed when the payment order document, prepared by the designated official appointed by the spending authorities, is signed by the spending authority and the amount is paid to the rightful recipient.

Implementation officers, upon receiving expenditure instructions, carry out the tasks of executing the work, purchasing goods or services, completing the receipt procedures, documenting the process, and preparing the necessary documents for payment.

(Additional third paragraph: 22/12/2005-5436/10 art.) In expenditures made by utilizing a common database created in an electronic environment, data entry operations are considered a duty. The principles and procedures for the implementation of this paragraph shall be determined by the Ministry of Treasury and Finance.⁵⁷

Implementing officers are responsible for the tasks and procedures they are required to carry out under this Law.

(Additional last paragraph: 22/12/2005-5436/10 art.; Amended paragraph: 2/7/2018-KHK-703/213 art.) The form and types of the documents required for the type of expenditure, including those related to public debt management, are determined by regulations issued by the Ministry of Treasury and Finance for public administrations within the scope of central government, by the Ministry of Interior or the Ministry of Environment and Urbanization for local administrations, and by the ministries to which they are affiliated or related for social security institutions, with the approval of the Ministry of Treasury and Finance.⁵⁸

Unpaid expenses and budgeted liabilities⁵⁹ Article 34-

(Amended: 22/12/2005-5436/2 art.)

⁵⁶ This paragraph was amended by Article 213 of the Decree Law No. 703 dated 2/7/2018. The phrase "with laws, regulations and bylaws" has been changed to "laws and".

⁵⁷ This paragraph was amended by Article 213 of the Decree Law No. 703 dated 2/7/2018. The phrase "by the Ministry of Finance" has been changed to "by the Ministry of Treasury and Finance".

⁵⁸ By Article 28 of Law No. 7153 dated 29/11/2018, the phrase "Ministry of Interior" was removed from this paragraph. The phrase "or Environment and Urbanization" has been added afterwards.

⁵⁹ This section was originally titled "Unpaid expenses and escrow accounts," but was amended as reflected in the text by Article 2 of Law No. 5436 dated 22/12/2005.

Amounts that cannot be paid despite being documented in a payment order are recorded as expenses in the budget. The funds are deposited into escrow accounts and paid from there. However, this applies when the goods are received or the service is rendered. Amounts in escrow accounts not claimed by the end of the fifth year following the fiscal year. The revenue is recorded in the budget. The amounts recorded as revenue are paid upon court order.

If public administrations' cash reserves are insufficient to cover all payments, expenses will be incurred. They are paid in the order in which they are recorded in the accounting records. However, in order of priority, according to the relevant laws, other taxes, duties, fees, premiums, fund deductions, shares and similar payments due to public administrations amounts, tariff-based payments, court-ordered debts, and late payment penalties in case of non-payment. or debts that will incur additional burdens such as interest, and escrow accounts that are required to be paid. Amounts are given priority.

Valid by creditors within five years from the end of the relevant fiscal year. without a valid excuse, because it was not requested in writing or the necessary documents were not provided. Unpaid debts become time-barred and are forfeited in favor of public administrations. In public administrations within the general budget, a commitment and a spending instruction. This relates to expenses not based on economic factors, which will be determined by the Presidency. created from codes and for which an allocation has been foreseen in the budget, but at the place and time it occurred. Expenses for which no appropriation is available; including the supporting expenditure documents. It is carried out in accordance with the procedure, recorded in the relevant accounts, and after the payment is received. will be paid. The appropriation transfer documents for these amounts must be submitted no later than the end of the fiscal year. The transaction is sent to the accounting department and the accounting process is completed. This paragraph... The procedures and principles regarding its implementation are determined by the Ministry of Treasury and Finance.⁶⁰

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Article 35 - (Amended first paragraph: 22/12/2005-5436/10 art.) The spending authority provided that it deems it appropriate and the corresponding payment is reserved, as stipulated in the relevant laws. urgent or necessary circumstances where the completion of the implementation procedures cannot be awaited. Advance payments can be made by providing advances or opening credit lines for expenses. The upper limits for advances are specified in the central government budget law.

As specified in the contract and not exceeding thirty percent of the commitment amount, Contractors may be paid off-budget advances against collateral. This is in accordance with relevant laws or regulations. The provisions of presidential decrees regarding the payment of advances outside the budget are reserved.⁽⁶²⁾

⁶⁰ By Article 213 of the Decree Law No. 703 dated 2/7/2018, the phrase "by the Ministry of Finance" in the first sentence of this paragraph was changed to "by the Presidency," and the phrase "by the Ministry of Finance" in the third sentence was changed to "by the Ministry of Treasury and Finance."

⁶¹ By Article 10 of Law No. 5436 dated 22/12/2005, the phrase "in other public administrations, to a special appropriation to be opened in the relevant administration's budget by the senior manager" in the second sentence of the third paragraph of this article was changed to "in other public administrations, to the relevant appropriation of the administration's budget by the senior manager"; and the phrase "amount of advance payment and offsetting period for expenditures to be made in mandatory cases," was added after the phrase "and the determination of their rates," in the sixth paragraph.

⁶² Article 213 of the Decree Law No. 703 dated 2/7/2018 added the phrase "or Presidential decrees" after the word "laws" in the second paragraph of this article, changed the phrase "Minister of Finance" to "President" in the third paragraph, and changed the phrase "to be prepared by the Ministry of Finance and issued by the Council of Ministers" to "issued by the President" in the sixth paragraph.

The remaining credits related to the opened letters of credit are carried over to the following year, but their appropriations are cancelled. The equivalent of the carried-over credits is recorded as an appropriation in the relevant appropriation of the administration budget by the President in public administrations within the scope of the general budget, and by the senior manager in other public administrations.(61)(62)

If, at the expiry dates of the contracts, some services have not yet been performed or the implementation of the contract has not commenced due to compelling reasons, but the relevant administration has granted an extension, and this extension extends into the following fiscal year, then the remaining contract amount is carried forward at the end of the year, and the provisions relating to letters of credit apply to the appropriations for these amounts. If the service corresponding to the carried-forward contract amount is performed within the extended period and the supporting documents are submitted, the amount is paid as an expense in the budget of the year in which the service was performed.

Each cashier is obligated to submit supporting documents for the amount spent from advance payments to the accounting officer within one month for advances and three months for loans, unless otherwise specified in the relevant laws, and to return any excess amount. The provisions of Law No. 6183 dated July 21, 1953, shall apply to advances not settled within the prescribed period.

The procedures and principles regarding the forms of advance payment, transfer and offsetting transactions, determination of the amount and rates of advance payments to be made in terms of administrations and types of expenditures, the amount of advance payment and offsetting period for expenditures to be made in mandatory cases, the assignment of trustees and other procedures in public administrations within the scope of central government are regulated by a regulation issued by the President. The procedures and principles regarding advance payment in other public administrations are regulated in their respective legislations taking into account the provisions of this article.(61)(62)

The provisions of Law No. 3833 dated 2.7.1992 regarding advance and credit transactions are reserved.

(Additional paragraph: 3/10/2016-KHK-676/34 art.; Accepted as is: 1/2/2018-7070/29 art.) The procedures regarding advance and credit transactions for procurements of public order and security services by the General Directorate of Security, the General Command of Gendarmerie, and the Coast Guard Command that cannot be completed within a fiscal year are regulated by a regulation issued by the Ministry of Interior.

CHAPTER FIVE Collection of Revenues Revenue policy

and principles Article 36- The

following principles shall be observed in the collection of revenues: a) **(Amended:**

2/7/2018-Decree Law-703/213 art.) Regarding revenue policies and practices

Principles, objectives, strategies and commitments are announced to the public at the beginning of each fiscal year.

b) Taxpayers and those responsible for paying their taxes, duties, fees and similar financial obligations.

The necessary services are provided so that they can easily fulfill their obligations.

c) Tax compliance by taxpayers and those responsible for taxation is encouraged.

d) Necessary measures are taken by the relevant administrations to protect the rights of taxpayers and to inform them about their obligations.

Basis of income⁶³

Article 37 - Taxes, duties, fees and similar financial obligations are imposed by law.

It is modified or removed.

Legal basis for the revenues of public administrations within the scope of general administration.

They are shown in the budgets. The revenues included in the budgets are shown according to the procedures specified in the relevant laws.

General budget revenues are assessed, accrued, and collected. The assessment, accrual, and collection of general budget revenues are the responsibility of the Treasury and...

by the Ministry of Finance or the administrations authorized according to the legislation regarding assessment and collection

is done.⁽⁶³⁾⁶⁴

Taxes, fees, charges and similar items collected by public administrations within the scope of general administration shares to be given from revenues to other administrations, institutions and organizations, public administration collecting the revenue This will be covered by the appropriations allocated for this purpose in the budget. Appropriations that can be used within the fiscal year.

The share will be calculated taking into account the amount collected in accordance with the relevant legal provisions.

It cannot exceed the amount. The calculated share amount must not exceed the amount of the appropriation allocated for this purpose.

In this case, additional appropriations can be made within the scope of the general budget, provided that the difference does not exceed the initial amount.

In administrations, the Minister of Treasury and Finance is authorized, and in other administrations, the senior executives are authorized.⁽⁶³⁾

The procedures and principles regarding the cancellation of income that has become time-barred are as follows:

Subject to the provisions of the laws, it is determined by the Ministry of Treasury and Finance.⁽⁶³⁾

Responsibility for collecting revenues

Article 38 - Those authorized and responsible for the assessment, accrual, and collection of public revenues, the timely and complete assessment, accrual and collection procedures stipulated in the laws is responsible for its implementation.

Private incomes

Article 39 - The amounts of special appropriations allocated to administrations in return for special revenues, The amount of special appropriations that can be used during the fiscal year is shown in the budgets of the relevant administrations. The amount of special revenue collected cannot exceed the allocated amount. The amount of special revenue collected exceeding the allocated amount... In that case, no additional funds can be allocated.

Regarding private revenues, in the relevant laws or Presidential decrees tariffs for the specified priceable goods and services, and the procedures and principles for their implementation, It is determined by the relevant public administrations after obtaining the opinion of the Ministry of Treasury and Finance.⁶⁵

Authority and procedures regarding the allocation, transfer to the next year, and cancellation of special revenues. This is specified in the central government budget law.

⁶³ By Article 213 of the Decree Law No. 703 dated 2/7/2018, the phrase "Ministry of Finance" in the second paragraph of this article was changed to "Ministry of Treasury and Finance", the phrase "Minister of Finance" in the third paragraph was changed to "Minister of Treasury and Finance", and the phrase "by the Ministry of Finance" in the fourth paragraph was changed to "by the Ministry of Treasury and Finance".

⁶⁴ By Article 10 of Law No. 5436 dated 22/12/2005, the phrase "or the administrations authorized according to the relevant legislation for assessment and collection" was added after the phrase "Ministry of Finance" in this paragraph.

⁶⁵ By Article 213 of the Decree Law No. 703 dated 2/7/2018, the phrase "or in Presidential decrees" was added after the phrase "in the relevant laws" in this paragraph, and the phrase "Ministry of Finance" was changed to "Ministry of Treasury and Finance".

Donations and aid

Article 40 - In return for public service, by any natural or legal person

Donations or aid cannot be collected under the guise of or in association with public services, or similar names.

Collection is not possible below this amount.

All donations and aid made to public administrations (...) ⁶⁶ are recorded as income. Cash

Non-existent donations and aid are recorded after being evaluated in accordance with the relevant legislation. ⁽⁶⁶⁾

Conditional donations and aid made to public administrations for use in the public good,

For those financed from external sources, the provisions of Law No. 4749 dated 28.3.2002 apply.

subject to confidentiality, if deemed appropriate by the senior executive of the administration that will provide the service.

In that case, the revenue will be allocated to an appropriation in the budget and will be spent for the purpose for which it is stipulated.

The allocation is recorded in this budget item. No transfers can be made from this allocation to another budget item for purposes other than its intended use.

Any amounts from these funds that remain unspent by the end of the fiscal year will be considered donations and aid.

The allocation is transferred to the following year's budget and recorded until the purpose is achieved. However, this

The remaining amounts from appropriations for which the purpose of allocation has been achieved, for the purpose of allocation

those that are insufficient in terms of implementation and those that do not exceed the amount determined in the annual budget.

public institutions within the general budget are canceling unspent appropriations that have been carried over for two years.

In their administrations, the President has authority, and in other public administrations, the top executive has authority. ⁶⁷

Donations and aid are requested back because they were not used or were used for purposes other than intended.

In that case, it is returned to the relevant party with an expenditure record in the budget. Conditional donations and aid must be made on time.

Damages resulting from non-use and expenses incurred due to misuse

Those found responsible will be made to pay.

CHAPTER SIX

Activity Reports and Final Accounts

Activity reports ⁶⁸

Article 41 - (Amended: 22/12/2005-5436/3 art.)

Accountability by senior executives and spending authorities to whom budget allocations are assigned.

Within the scope of their responsibilities, an annual activity report is prepared. Senior management and spending authorities...

Based on the unit activity reports prepared by the administration, it shows the results of its activities.

The administration prepares and publishes its activity report to the public. Public institutions within the central government...

Administrations and social security institutions submit a copy of their administrative activity reports to the Court of Accounts and

He sends it to the Presidency. ⁽⁶⁸⁾

⁶⁶ By Article 46 of Law No. 5793 dated 24/7/2008, the word "budgets" in the first sentence of this paragraph was removed from the text of the article.

⁶⁷ This paragraph was amended by Article 213 of the Decree Law No. 703 dated 2/7/2018. The phrase "Minister of Finance" has been changed to "President".

⁶⁸ By Article 213 of the Decree Law No. 703 dated 2/7/2018, the phrases "to the Ministry of Finance" in the first and second paragraphs of this article were changed to "to the Presidency", the phrase "by the Ministry of Finance" in the third paragraph was changed to "by the Presidency", the phrase "Ministry of Finance" in the same paragraph was changed to "Presidency", the phrase "Ministry of Finance" in the sixth paragraph was changed to "President", and the phrase "Ministry of Interior and" in the same paragraph was removed from the text of the article.

A copy of the administrative activity reports prepared by local administrations is sent to the Court of Accounts and the Ministry of Environment and Urbanization. The Ministry of Environment and Urbanization prepares a general activity report of local administrations, including its own evaluations, based on these reports and makes it public. A copy of the report is sent to the Court of Accounts and the Presidency.(68)69

The results of the activities of the administrations within the scope of the central government and the social security institutions in a fiscal year are shown in the general activity report to be prepared by the Presidency. This report also includes general assessments of the financial structures of the local administrations. The Presidency makes the general activity report public and sends a copy to the Court of Accounts.(68)

The Court of Accounts submits the activity reports of public administrations, excluding those of local administrations, the general activity report of local administrations, and the general activity report, along with its opinions taking into account the results of external audits, to the Grand National Assembly of Turkey. The Grand National Assembly of Turkey discusses the management and accountability responsibilities of public administrations regarding the acquisition and use of public resources within the framework of these reports and evaluations. The participation of the senior manager or their designated deputy, along with the relevant minister, in these discussions is mandatory. The activity report of

the administration is prepared to include general information about the relevant administration; financial information covering the resources used, budget targets and actual results, the reasons for any deviations, assets and liabilities, and information on the activities of the units, institutions, and organizations that received assistance; and activities and performance information carried out in accordance with the strategic plan and performance program.

The matters to be included in these reports, the preparation of the reports, their submission to the relevant administrations, their public disclosure and the timeframes for these processes and other procedures and principles, (...) (68) It is determined by a regulation to be issued by the President after taking the opinion of the Court of Accounts.(68)

Final Accounts Law

Article 42 - The Grand National Assembly of Turkey shall approve the central government budget law.

It exercises its authority to approve the application results through the final accounts law.

(Amended paragraph: 2/7/2018-KHK-703/213 art.) The final accounts bill is prepared by the Ministry of Treasury and Finance, taking into account accounting records and in accordance with the form of the central government budget law. This bill, together with its justification containing evaluations showing the results of one year of implementation in a comparative manner, is submitted to the Grand National Assembly of Turkey by the President by the end of June of the following fiscal year, and a copy is sent to the Court of Accounts.

In the annex to the final accounts bill; 70 a)

General balance sheet,

⁶⁹ By Article 28 of Law No. 7153 dated 29/11/2018, the word "Interior" in this paragraph was changed to "Environment and Urbanization". By

⁷⁰ Article 213 of Decree Law No. 703 dated 2/7/2018, the word "draft" in the third paragraph of Article 42 was changed to "proposal", the word "Ministry of Finance" in the same paragraph was changed to "Ministry of Treasury and Finance", the word "by the Ministry of Finance" in the fourth paragraph was changed to "by the Ministry of Treasury and Finance", and the word "draft" in the fifth paragraph was changed to "proposal".

b) Final account statement and explanation of budget revenues, c)

Final account statements and explanation of budget expenditures, d)

Distribution of budget revenues and expenditures by provinces and administrations, e)

Tables relating to state debts and Treasury guarantees, f) Table of public

receivables written off during the year, g) **(Added:**

22/12/2005-5436/10 art.) Summary tables of property management accounts, h) Other documents

deemed necessary by the Ministry of Treasury and Finance,(70)71 are included.

Final accounts of the budgets of public administrations within the central government

The procedures and principles regarding its regulation are determined by the Ministry of Treasury and Finance.(70)(71)

The activity reports of the administrations, the general activity report, the external audit general evaluation report and the final accounts bill and the central government budget bill are discussed together. However, these reports and the general conformity statement are discussed first in the committees of the Turkish Grand National Assembly.(70)

The final accounting of the implementation results of local government budgets and social security institution budgets is done in accordance with the provisions of the relevant laws.

Article 43 - The Court of Accounts

shall submit the general **conformity** statement it will prepare for the public administrations within the scope of central government to the Grand National Assembly of Turkey within seventy-five days at the latest, starting from the submission of the final accounts bill. (72)

General compliance statement; external audit reports, administrative activity reports and general

It is prepared taking into account the activity report.

The submission of the final accounts bill and the general conformity statement to the Grand National Assembly of Türkiye does not prevent audits that have not been finalized by the Court of Accounts for the relevant year and does not mean that the accounts have been finalized.(72)

PART THREE

Movable and Immovable Assets

Article 44 - Transactions concerning

movable and immovable property: The methods to be followed by public administrations within the scope of general administration in the acquisition, management, exchange, disposal of movable and immovable property, collection and follow-up of compensation for unauthorized use, management and protection of places under the control and disposition of the State, and eviction of occupied properties are regulated in the relevant laws. **(Amended second sentence: 22/12/2005-5436/10)**

⁷¹ With Article 10 of Law No. 5436 dated 22/12/2005, subparagraph (g) was added to the third paragraph and the existing subparagraph "(g)" was renumbered as subparagraph "h"; the phrase "Public administrations" in the fourth paragraph was changed to "Public administrations within the scope of central government".

⁷² By Article 213 of the Decree Law No. 703 dated 2/7/2018, the word "draft" in the first paragraph of this article was changed to "proposal", and the word "draft" in the third paragraph was changed to "proposal".

md.) The registration of these goods, the safekeeping and use of movable assets, the reporting of the asset management account, and Procedures for determining property management officers and those who will act on their behalf.
The principles are determined by regulations issued by the President.⁷³

(Amended second paragraph: 22/12/2005-5436/10 art.) Turkish Armed Forces, Gendarmerie General Command, Coast Guard Command, National Intelligence Agency and General Security
Regarding the registration of the Directorate's (...) ⁷⁴movable assets and their management and internal audit.
The procedures and principles are determined by the regulation issued by the President.⁽⁷⁴⁾⁷⁵⁷⁶

Acquisition of movable and immovable property⁷⁷

Article 45 - Public administrations within the scope of general administration are responsible for the mandatory provision of public services.
In cases where it deems necessary, it may acquire movable and immovable assets in the required quantity and quality, domestically or abroad.
Alternatively, they can acquire them by paying the price in cash or in installments, or through financial leasing.
Public administrations can carry out real estate purchase or expropriation transactions through delegation of authority.
can be carried out through another public administration. The acquisitions made by public administrations within the scope of the general budget.
Properties belonging to the Treasury are registered in the name of the Treasury, while properties belonging to other public administrations are registered in the name of their respective legal entities.
The properties are registered in the registry. Properties registered in the name of the Treasury are registered with the Ministry of Environment and Urbanization.
It is managed by. These registration procedures are carried out by the administration in whose name the registration is made, at the location of the immovable property.
It is reported to the relevant unit on the ground.⁽⁷⁷⁾

If goods produced by public administrations are used for their own consumption, these

The amounts are recorded as expenses in the relevant budget item at market value, and the corresponding amount is recorded as revenue.
Public administrations can sell their surplus movable assets and the public services they are obligated to provide.
it will be used in its services and will be taken back if it is not used for its intended purpose.
They can transfer their properties to other public administrations free of charge, provided that a note is placed in the land registry.
It can be transferred. The movable and immovable properties that cannot be transferred, and the procedures regarding transfer and registration processes are outlined below.
and principles are determined by the Ministry of Environment and Urbanization.⁽⁷⁷⁾
Disputes regarding the ownership of immovable properties between public administrations shall be resolved by the responsible authority.
It is resolved by the courts.

⁷³ By Article 213 of the Decree Law No. 703 dated 2/7/2018, the phrase "to be prepared by the Ministry of Finance and issued by the Council of Ministers" in this paragraph was changed to "issued by the President".

⁷⁴ By Article 46 of Law No. 5793 dated 24/7/2008, the phrase "for defense and security purposes" in this paragraph was removed from the text of the article.

⁷⁵ By Article 10 of Decree Law No. 678 dated 31/10/2016, the phrase "Turkish Armed Forces (including the Gendarmerie General Command and the Coast Guard Command)" in this paragraph was changed to "Turkish Armed Forces, Gendarmerie General Command, Coast Guard Command"; subsequently, this provision was adopted verbatim and enacted into law by Article 10 of Law No. 7071 dated 1/2/2018.

⁷⁶ The phrase "to be prepared jointly by the Ministries of National Defense, Interior and Finance and put into effect by the Council of Ministers" in this paragraph was changed to "issued by the President" by Article 213 of the Decree Law No. 703 dated 2/7/2018.

⁷⁷ By Article 213 of the Decree Law No. 703 dated 2/7/2018, the phrase "Ministry of Finance" in the first paragraph of this article was changed to "Ministry of Environment and Urbanization" and the phrase "by the Ministry of Finance" in the third paragraph was changed to "by the Ministry of Environment and Urbanization".

Sale of movable and immovable property⁷⁸

Article 46 - All movable and immovable assets of public administrations within the scope of the general budget.

The Ministry of Environment and Urbanization is authorized to sell these properties. The proceeds from the sales are added as revenue to the general budget.

It is recorded. The disposal of movable and immovable properties belonging to other public administrations is governed by the relevant laws and regulations.

It is possible with the decision of the authorized bodies specified in the presidential decrees.⁽⁷⁸⁾

The value of real estate belonging to public administrations under central government control is determined annually by the central government.

Those that exceed the limit specified in the administrative budget law are sold by presidential decree.⁽⁷⁸⁾

Real estate allocation

Article 47 - (Amended: 22/12/2005-5436/4 art.)

Public administrations, as specified in their laws or presidential decrees

In order to provide public services, they use the immovable properties they own under the control of the State.

and allocated the lands under their control to each other and to the village legal entities free of charge.

They can. The allocated property cannot be used for purposes other than those intended.⁷⁹

Real estate under the private ownership of the Treasury and under the control and disposition of the State

to allocate lands and to remove the allocation of those not necessary for public needs.

The Ministry of Urbanization has the authority to allocate and revoke the allocation of other properties, while the public owner has the authority to do so.

The administration is authorized. The principles and procedures regarding the implementation of this article are determined by the Ministry of Environment and Urbanization.

It will be determined by the regulation to be issued by the Ministry.⁸⁰

Special provisions in the laws are reserved.

Effectiveness and accountability in asset management.

Article 48 - Public administrations are responsible for the management, registration, safekeeping and use of movable assets.

They are responsible for wear and tear resulting from the nature or normal use of movable property.

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

Officials to whom movable property is entrusted for use are responsible for the protection and safeguarding of the movable property.

They are responsible for the damages caused. Public administrations must ensure that those responsible for the damages are held accountable.

is obliged to provide.

Acquisition, leasing, allocation, management, use and disposal of properties belonging to public administrations.

Extraction operations are carried out in accordance with the rules stipulated in the legislation and in line with the purpose of the service.

It is done according to the principle of efficiency and economy. Any actions or transactions that violate this principle will result in...

Those authorized to manage or use the goods are responsible for any damages.

⁷⁸ By Article 213 of the Decree Law No. 703 dated 2/7/2018, the phrase "Ministry of Finance" in the first paragraph of this article was changed to "Ministry of Environment and Urbanization", the phrase "in its special laws" in the same paragraph was changed to "in its laws and Presidential decrees", and the phrase "Council of Ministers" in the second paragraph was changed to "President".

⁷⁹ By Article 213 of the Decree Law No. 703 dated 2/7/2018, the phrase "or in Presidential decrees" was added after the word "in their laws" in this paragraph.

⁸⁰ By Article 213 of the Decree Law No. 703 dated 2/7/2018, the phrase "Ministry of Finance" in this paragraph has been changed to "Ministry of Environment and Urbanization" and the phrase "by the Ministry of Finance" in the same paragraph has been changed to "by the Ministry of Environment and Urbanization".

PART FOUR

Public Accounts and Financial Statistics

CHAPTER ONE

Public Accounts

Accounting system

Article 49 - (Amended: 22/12/2005-5436/5 art.)

The accounting system will ensure that decision-making, control, and accountability processes function effectively. and is established to serve as a basis for the preparation of financial reports and the final accounts.

It is carried out.

Public accounts are the revenues, expenditures, and assets of public administrations, as well as any financial transactions that result in financial consequences. any transactions that cause an increase or decrease in equity, guarantees and Management and control are carried out by recording liabilities in accounts in a defined order. It is kept to ensure that the necessary information is provided to the authorities and the public.

Accounting and reporting to be applied in public administrations within the scope of general administration. The standards are in accordance with international standards and are implemented within the Ministry of Treasury and Finance; Representatives from the Court of Accounts, the Ministry of Treasury and Finance, and other relevant institutions. This is determined by the State Accounting Standards Board, which will be formed with the participation of [participation]. The standards are published in the Official Gazette. The structure of the Board, its working procedures and principles, and other matters are also determined. These matters will be regulated by a regulation to be issued by the Ministry of Finance.⁸¹

Those assigned to this Board continue to perform their primary duties. The Chairman and members receive monthly payments. (3000) indicator figures for each meeting day, not exceeding two, civil servant monthly The meeting fee will be paid based on the amount obtained by multiplying the fee by the coefficient.

The framework chart of accounts to be implemented by public administrations within the scope of general administration. Matters relating to the form, duration, and types of reports to be prepared are determined by the Board. within the framework of accounting and reporting standards, issued by the President. It is regulated by regulation. 8283

Accounting procedures, chart of accounts, and the accounting of transactions. The regulation regarding the form and types of documents to be used is specified in the fifth paragraph. In accordance with the regulations, and after obtaining the opinions of the relevant administrations, the central government For public administrations within its scope, by the Ministry of Treasury and Finance; social security institutions

⁸¹ By Article 213 of the Decree Law No. 703 dated 2/7/2018, the phrase "Within the Ministry of Finance; Court of Accounts Presidency, Ministry of Finance, Undersecretariat of State Planning Organization, Undersecretariat of Treasury" in this paragraph was changed to "Within the Ministry of Treasury and Finance; Court of Accounts Presidency, Ministry of Treasury and Finance".

⁸² Article 18 of Law No. 5436 dated 22/12/2005 and the fifth and sixth paragraphs of Article 49 It has been stipulated that its articles will enter into force on 1/1/2007.

⁸³ With Article 213 of the Decree Law No. 703 dated 2/7/2018, the phrase "determined by the Ministry of Finance after obtaining the opinions of the relevant administrations and put into effect by a decision of the Council of Ministers" in the fifth paragraph of Article 49 was changed to "issued by the President", the phrases "by the Ministry of Finance" in the sixth paragraph were changed to "by the Ministry of Treasury and Finance", and the phrase "of the Ministry of Finance" in the same paragraph was changed to "of the Ministry of Treasury and Finance".

The detailed chart of accounts of public administrations within the scope of general administration are prepared by the relevant administrations, and for local administrations by the Ministries of Interior and Environment and Urbanization, with the approval of the Ministry of Treasury and Finance. The matters relating to the detailed chart of accounts of public administrations within the scope of general administration are determined by the Ministry of Treasury and Finance.⁽⁸²⁾⁽⁸³⁾⁸⁴

Recording Time 85

Article 50 - An economic value is accounted for when it is created, transformed into another form, exchanged, transferred, or ceases to exist.

All financial transactions must be accounted for, and every accounting entry must be supported by documentation.

(Second and third paragraphs repealed: 22/12/2005-5436/10 art.)

Article 51 - Public revenues and expenditures are shown in the accounts of the fiscal year in which they are accrued.

(Additional paragraph: 29/6/2012-6338/14 art.) Expenses to be accrued State accounting

The records show that this includes the fourth level of economic classification.

Budget revenues are accounted for in the year they are collected, and budget expenditures are accounted for in the year they are paid.

Public accounts are kept on a fiscal year basis. For payments actually made up to the end of the fiscal year that have not yet been offset, offsetting transactions may be carried out within one month following the end of the fiscal year, while preserving the available appropriations. In exceptional circumstances, this period may be extended by the Ministry of Treasury and Finance for a maximum of one month for budget expenditures and two months for other transactions.⁸⁶⁸⁷

PART TWO

Financial Statistics

Scope, core principles, and corporate environment.

Article 52 - Financial statistics shall be the financial records of public administrations within the scope of general administration. It includes transactions.

Financial statistics are prepared in accordance with international standards, based on data from accounting records and using statistical methods, by adequately trained personnel, within the framework of the principles of integrity, reliability, usability, methodological validity, and accessibility.

In the preparation of financial statistics, the managers of public administrations should use appropriate institutional methods. It takes the necessary measures to create the environment.

⁸⁴ With Article 28 of Law No. 7153 dated 29/11/2018, the phrase "Ministry of Interior" in this paragraph was amended. The phrase "by the Ministry" has been changed to "by the Ministries of Interior and Environment and Urbanization".

⁸⁵ Article 10 of Law No. 5436 dated 22/12/2005, includes the following in the heading of article 50: The phrase "and documents to be used" has been removed from the text.

⁸⁶ This paragraph was amended by Article 213 of the Decree Law No. 703 dated 2/7/2018. The phrase "Ministry of Finance" has been changed to "Ministry of Treasury and Finance".

⁸⁷ By Article 46 of Law No. 5793 dated 24/7/2008; the last sentence of this paragraph The word "five" has been changed to "two".

(Additional paragraph: 24/7/2008-5793/33 art.) Within the scope of general administration as defined in this Law.

Regardless of the definition of public administrations; for the purpose of compiling financial statistics, internationally in accordance with the classifications, (...)88 Central Bank of the Republic of Turkey and Turkish Statistical Institute By also taking into account the opinion of the institution, and also by creating a scope called the general administration sector. to determine and obtain financial data of public administrations within this scope, Treasury and Finance The Ministry is authorized.(88)

Preparation and publication of financial statistics89

Article 53 - Financial statistics of public administrations within the scope of general administration, Compiled by the Ministry of Treasury and Finance. Public administrations outside the scope of central government. It prepares financial statistics in accordance with established principles and within specified periods. Send it to the Ministry of Treasury and Finance.(89)

Financial statistics of public administrations within the central government are provided by the Treasury and... It is published monthly by the Ministry of Finance. It is provided to social security institutions and local administrations. financial statistics of public administrations within the scope of central government By being merged by the Ministry of Treasury and Finance, they are included in public administrations within the scope of general administration. Financial statistics are obtained and published on a quarterly basis.(89)

It is essential that financial statistics are understandable and easily accessible to users.

(Additional paragraph: 24/7/2008-5793/34 art.) Determined according to the last paragraph of Article 52

The Treasury and public administrations that fail to submit the data forming the basis of their financial statistics on time will be fined. The Ministry of Finance grants an additional month. If the data is not submitted even after the extended period... In such cases, upon the request of the Ministry of Treasury and Finance, the senior executives of the relevant public administration by the financial services unit manager and accounting officer, all types of monthly salaries, allowances, An administrative fine equal to the total amount of one month's net payments, including raises and compensation. The imposition of an administrative fine does not negate the obligation to provide information. Administrative fines are collected in accordance with the provisions of Article 73 of this Law.(89)

Evaluation of financial statistics

Article 54 - Financial statistics for the year shall be prepared within March of the following year; in terms of publication, accuracy, reliability and compliance with predetermined standards It is evaluated by the Court of Accounts, and the evaluation report prepared for this purpose is for Türkiye. It is sent to the Grand National Assembly and the Ministry of Treasury and Finance. This report contains... The Minister of Treasury and Finance takes the necessary measures regarding the assessments.90

⁸⁸ By Article 213 of the Decree Law No. 703 dated 2/7/2018, the phrase "Undersecretariat of the State Planning Organization, Undersecretariat of the Treasury," in this paragraph was repealed, and the phrase "Ministry of Finance" in the same paragraph was changed to "Ministry of Treasury and Finance."

⁸⁹ By Article 213 of the Decree Law No. 703 dated 2/7/2018, the phrases "by the Ministry of Finance" in the first, second and fourth paragraphs of this article were changed to "by the Ministry of Treasury and Finance", the phrase "to the Ministry of Finance" in the first paragraph was changed to "to the Ministry of Treasury and Finance", and the phrase "of the Ministry of Finance" in the fourth paragraph was changed to "of the Ministry of Treasury and Finance".

⁹⁰ By Article 213 of the Decree Law No. 703 dated 2/7/2018, the phrase "to the Ministry of Finance" in this paragraph was changed to "to the Ministry of Treasury and Finance" and the phrase "Minister of Finance" was changed to "Minister of Treasury and Finance".

PART FIVE Internal Control System

Article 55 - Definition of

Internal Control (Amended first paragraph: 22/12/2005-5436/10 art.) Internal control is the entirety of financial and other controls, including internal audit, established by the administration to ensure that activities are carried out effectively, economically, and efficiently in accordance with the administration's objectives, established policies, and legislation; to protect assets and resources; to ensure that accounting records are kept accurately and completely; and to ensure that financial and management information is produced in a timely and reliable manner.

Within the scope of their duties and powers, standards and methods relating to financial management and control processes are determined, developed, and harmonized by the Ministry of Treasury and Finance, while standards and methods relating to internal audit are determined, developed, and harmonized by the Internal Audit Coordination Board. They also ensure the coordination of systems and provide guidance services to public administrations.⁹¹⁹²

Article 56 - The purpose

of internal control is to: a) ensure the effective, economical, and efficient management of public revenues, expenditures, assets, and liabilities; b) ensure that public administrations operate in accordance with laws and other regulations; c) prevent irregularities and corruption in all financial decisions and transactions; d) obtain regular, timely, and reliable reports and information for decision-making and monitoring; e) **(Amended: 22/12/2005-5436/10 art.)** prevent misuse and waste of assets and protect against losses.

Article 57 - Structure and

Functioning of Control (Amended first paragraph: 22/12/2005-5436/10 art.) The financial management and control systems of public administrations consist of expenditure units, accounting and financial services, preliminary financial control, and internal audit.

In order to establish an adequate and effective control system, the relevant administrations' senior executives and other managers shall take the necessary measures, considering their duties, authorities, and responsibilities, to ensure professional values and an honest management approach, to delegate financial authority and responsibility to knowledgeable and competent managers and personnel, to ensure compliance with established standards, to prevent activities contrary to legislation, and to provide a suitable working environment and transparency through a comprehensive management approach.

⁹¹ The term "expenditure" in this paragraph was amended by Article 10 of Law No. 5436 dated 22/12/2005. The phrase "before" has been changed to "inside".

⁹² By Article 213 of the Decree Law No. 703 dated 2/7/2018, the phrase "financial management and internal control" in this paragraph was changed to "financial management and control" and the phrase "by the Ministry of Finance" in the same paragraph was changed to "by the Ministry of Treasury and Finance".

(Last paragraph repealed: 22/12/2005-5436/10 art.)

Preliminary financial control⁹³

Article 58 - (Amended: 22/12/2005-5436/6 art.) Preliminary

financial control is carried out in expenditure units during the execution of transactions.

This includes the checks carried out by the financial services unit.

The pre-financial control process consists of preparing financial decisions and transactions, initiating commitments, executing and documenting the work and transactions.

In public administrations, the task of preliminary financial control is carried out within the framework of management responsibility.

The minimum controls to be carried out during the execution of transactions in spending units, the procedures and principles of financial decisions and transactions to be subjected to preliminary financial control by the financial services unit, and the standards and methods related to preliminary financial control are determined by the Ministry of Treasury and Finance. Public administrations may make regulations on this matter, provided that they do not contradict these standards and methods.⁹⁴

Article 59 - Qualifications and Appointment of Financial Control

Officer (Repealed: 22/12/2005-5436/10 art.)

Financial services unit

Article 60 - (Amended: 22/12/2005-5436/7 art.)

In public administrations, the following tasks are carried out by the financial services unit: a) Coordinating the preparation of the administration's strategic plan and performance program and conducting the consolidation of their results. b) Preparing the administration's budget, including budget estimates

for the following two years, in accordance with the strategic plan and annual performance program, and monitoring and evaluating the compliance of the administration's activities with these plans. c) Preparing a detailed expenditure program within the framework of budget principles and

guidelines to be determined in accordance with the legislation, and ensuring that the appropriation is sent to the relevant units taking into account service requirements. d) Maintaining budget records and collecting data on budget implementation results.

To evaluate and prepare the final budget accounts and financial statistics.

- e) To accrue administrative revenues and manage revenues and receivables within the framework of relevant legislation.
- f) To carry out follow-up and collection procedures. g) To perform accounting services in administrations outside the scope of the general budget. h) To prepare the administration's activity report, also based on the unit activity reports prepared by the spending units.

⁹³ While this section was titled "Pre-expenditure control," Article 6 of Law No. 5436 dated 22/12/2005... The text has been amended as indicated in the article.

⁹⁴ This paragraph was amended by Article 213 of the Decree Law No. 703 dated 2/7/2018. The phrase "by the Ministry of Finance" has been changed to "by the Ministry of Treasury and Finance".

h) Regarding movable and immovable properties owned or used by the administration

To prepare summary tables.

i) To coordinate the preparation of the administration's investment program and the implementation results.

to monitor and prepare the annual investment evaluation report.

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

k) To provide necessary information and consultancy to the senior manager and spending authorities regarding the application of financial laws and other relevant legislation. l) To conduct preliminary financial

control activities. m) To work on the establishment,

implementation, and development of the internal control system and its standards. n) To perform other duties assigned by the senior manager regarding financial matters.

Financial transactions such as procurement, sale, construction, leasing, renting, maintenance and repair, and similar activities are carried out by the support services unit if they concern the entire administration, and by the spending units if they concern only the spending units. However, provided that the spending authority remains with the support services unit, these transactions may be carried out by the support services unit upon the request of the spending units and with the approval of the senior manager.

The structure of the financial services unit is specified in the organizational laws or Presidential decrees. The working procedures and principles of the financial services units are determined by a regulation issued by the President, taking into account the organizational structure of the administrations and ensuring that the functions of strategic planning, budget and performance program, accounting-final accounts and reporting, and internal control can be carried out by separate sub-units.⁹⁵

The duties of spending authority and accounting authority cannot be combined in the same person. Financial services. Those performing preliminary financial control duties within the unit cannot participate in the financial transaction process.

(Amended paragraph: 25/4/2007-5628/3 art.) Financial services assistant specialists and financial services specialists may be employed in the financial services units of administrations. In order to be appointed to the positions of financial services assistant specialist, in addition to the general conditions listed in Article 48 of the Civil Servants Law No. 657;

The following conditions are required: a) Graduation from a law, political science, economics, business administration, or economic and administrative sciences faculty offering at least four years of undergraduate education, or from a domestic or foreign educational institution whose equivalence is accepted by the competent

authorities; b) Passing the special competitive examination; c) Not

having reached the age of 30 as of the beginning of the year in which the examination is held.

⁹⁵ *Article 213 of the Decree Law No. 703 dated 2/7/2018 added the phrase "or in Presidential decrees" after the phrase "in organizational laws" in the third paragraph of Article 60; the phrase "prepared by the Ministry of Finance and issued by the Council of Ministers" in the same paragraph was changed to "issued by the President"; and in the sixth paragraph, the phrase "Ministry of Finance" was changed to "Ministry of Treasury and Finance" and the phrases "by the Ministry of Finance" were changed to "by the Ministry of Treasury and Finance".*

The special competitive examination consists of a written exam administered by the Student Selection and Placement Center (ÖSYM) on behalf of the Ministry of Treasury and Finance, and an oral exam conducted by the Ministry of Treasury and Finance. Those who succeed in the special competitive examination are determined by ÖSYM based on their ranking and preferences, and are appointed to the positions of assistant financial services specialist in various administrations. Those appointed to these positions gain the right to take a qualification exam after working and passing for at least three years.

Those who succeed in the qualification exam to be conducted by the Ministry of Treasury and Finance are appointed to the positions of financial services specialist. Those who fail the assistant financial services specialist period or the qualification exam are appointed to positions or posts suitable to their situation in the public administrations where they are employed, according to their employment type. The determination of the candidates who will participate in the special competitive exam, the conduct of the exams, their appointment and placement, their training, qualification exams and working procedures and principles are regulated by a regulation to be issued by the Ministry of Treasury and Finance. Those who work in the positions of financial services specialist in the administrations to which they are appointed for at least three years after being appointed to these positions in accordance with the Civil Servants Law No. 657 may be appointed to the positions with the same title in another public administration at their request and with the consent of their administrations.⁽⁹⁵⁾

Accounting services and the authority and responsibilities of the accounting officer.

Article 61 - (Amended first paragraph: 22/12/2005-5436/10 art.) Accounting services include the collection of revenues and receivables, payment of expenses to beneficiaries, receipt, safekeeping, delivery, and sending of money and values expressed in monetary terms, as well as all other financial transactions, and the recording and reporting of these transactions. Those who carry out these transactions are accounting officers. The position and title of the civil servant do not affect the qualifications of an accounting officer.

The accounting officer is responsible for the performance of these services and for maintaining accounting records in a proper, transparent, and accessible manner. Accounting services for public administrations within the scope of the general budget are carried out by the Ministry of Treasury and Finance. Accounting officers regularly provide the necessary information and reports to public administrations.⁹⁷

Accounting officers are obligated to verify the following on the payment order document and its accompanying documents during the payment process: a) the signatures of the authorized persons, b) the completeness of all documents listed in the relevant legislation relating to the payment, c) the absence of any material errors, and d) information regarding the identity of the beneficiary.

⁹⁶ While this section was titled "Accounting Services," Article 10 of Law No. 5436 dated 22/12/2005... The text has been amended as indicated in the article.

⁹⁷ By Article 213 of the Decree Law No. 703 dated 2/7/2018, the phrase "without prejudice to the provisions of Law No. 4059 dated 9.12.1994, the accounting services of public administrations within the scope of the general budget shall be provided by the Ministry of Finance" in this paragraph has been changed to "the accounting services of public administrations within the scope of the general budget shall be provided by the Ministry of Treasury and Finance".

Accounting officials cannot request documents other than those regulated in the relevant legislation.

Payment cannot be made if there are any errors or omissions regarding the matters listed above.

Payment order documents that are incomplete or contain errors will be sent to the nearest university for correction or completion.

It is sent in writing to the spending authority, along with the reasons, within a late business day.

Payment will be processed once the errors are corrected or the deficiencies are rectified.⁹⁸

Accounting officers maintain the books, records, and documents relating to their transactions and
It keeps it ready for inspection.

Accounting officials, the payment provisions in the second paragraph of Article 34.
and the payment control obligations specified in the third paragraph of this article

...is responsible for the controls that accounting officials will carry out in accordance with this Law.

Their responsibilities are limited to the documents they are required to review as part of their duties. **(Additional sentence:
(22/12/2005-5436/10 art.; Amended: 24/7/2008-5793/35 art.)** Duties and responsibilities of accounting officers .

the delegation of their authority to their assistants, accounting officials for any reason

Regulations regarding the provision of accounting services upon their departure from their duties

accounting officer in terms of being eligible to perform and take certification exams

The Ministry of Treasury and Finance is authorized to determine the duties of the deputy or equivalent.⁹⁹¹⁰⁰

Temporary deposits of money and values expressed in monetary terms, in the name and on behalf of the accounting officer.

Those authorized to receive, give, and send are the accounting officer's representatives.

Accounting officers' deputies are directly accountable to the accounting officer. Accounting

Appointment of authorized representatives, their powers, supervision, and the books and documents they will keep.

The procedures and principles regarding this and other matters will be issued by the Ministry of Treasury and Finance.

It is regulated by regulation.⁽¹⁰⁰⁾

Qualifications and Appointment of Accounting Officer¹⁰¹

Article 62 - (Amended: 22/12/2005-5436/8 art.)

Those to be appointed to perform the duties of accounting officer must comply with the Civil Servants Law No. 657.

In addition to the requirements specified in Article 48 of the Civil Servants Law, the following conditions must be met:

⁹⁸ With Article 10 of Law No. 5436 dated 22/12/2005, the phrase "The document is incomplete or incorrect, provided that it is also reported to the financial control officer" in the fourth paragraph has been changed to "The document is incomplete or incorrect"; the phrase "is an accounting agent" in the seventh paragraph has been changed to "is an accounting officer's agent"; the phrase "accounting agents" has been changed to "accounting officer's agents"; and the phrase "of the accounting agents" has been changed to "of the accounting officer's agents".

⁹⁹ The word "first" in this paragraph was removed by Article 35 of Law No. 5793 dated 24/7/2008.
It has been changed to "second".

¹⁰⁰ With Article 213 of the Decree Law No. 703 dated 2/7/2018, the phrase "Ministry of Finance" in the sixth paragraph of Article 61 was changed to "Ministry of Treasury and Finance" and the phrase "by the Ministry of Finance" in the seventh paragraph was changed to "by the Ministry of Treasury and Finance".

¹⁰¹ By Article 213 of the Decree Law No. 703 dated 2/7/2018, the phrase "without prejudice to the provisions of Law No. 4059 dated 9.12.1994, the accounting officer in public administrations within the scope of the general budget is the Ministry of Finance" in the third paragraph of this article was changed to "the accounting officer in public administrations within the scope of the general budget is the Ministry of Treasury and Finance", and the phrase "by the Ministry of Finance" in the fourth paragraph was changed to "by the Ministry of Treasury and Finance".

a) Having completed at least four years of higher education. b)

Having worked for at least four years in the accounting services of public administrations.

a) Holding an accounting officer assistant or equivalent position in these administrations. b)

Holding an accounting officer certificate. c) Not having

received any negative performance evaluations in the last three

years. d) Not having received any salary deduction or suspension of promotion penalties. e)

Possessing the knowledge and representation skills required for the position.

However, for those to be appointed as accounting officers in towns and district municipalities with a population of less than 25,000, and in local government unions, it is sufficient that they meet the conditions specified in subparagraphs (c), (d), (e) and (f) of the above paragraph, have at least a high school diploma, and have worked in the accounting services of public administrations for at least four years.

Accounting officer in public administrations within the general budget: Treasury and Finance Ministry

They are appointed by the Ministry, and in other public administrations by senior managers.⁽¹⁰¹⁾

The officers who will be accounting officers are subjected to professional training by the Ministry of Treasury and Finance, taking into account the nature of the job, and those who successfully complete this training are given a certificate.⁽¹⁰¹⁾

(Amended last paragraph: 24/7/2008-5793/36 art.) The application requirements for the accounting officer certificate program, the training of candidates, the training period, the certificate examination, the issuance of certificates, the performance of these processes separately or jointly in terms of public administrations within the scope of general administration, and the working procedures and principles of accounting officers are regulated by a regulation issued by the Ministry of Treasury and Finance.¹⁰²

Internal Audit

Article 63 - Internal audit is an independent, objective assurance and consulting activity carried out to evaluate and provide guidance on whether resources are managed according to the principles of economy, effectiveness, and efficiency, in order to add value to and improve the operations of public administration. These activities are carried out systematically, continuously, and with a disciplined approach, in accordance with generally accepted standards, to evaluate and improve the effectiveness of risk management, management, and control processes of the administration's management and control structures and financial transactions.

(Amendment, second paragraph: 22/12/2005-5436/10 art.) Internal audit is carried out by internal auditors.

(Added sentence: 22/12/2005-5436/10 art.) Taking into account the structure and number of personnel of public administrations, internal audit unit directorates directly reporting to the senior manager may be established upon the favorable opinion of the Internal Audit Coordination Board.¹⁰³

¹⁰² By Article 213 of the Decree Law No. 703 dated 2/7/2018, the phrase "prepared by the Ministry of Finance and put into effect by the Council of Ministers" in this paragraph was changed to "issued by the Ministry of Treasury and Finance".

¹⁰³ With Article 10 of Law No. 5436 dated 22/12/2005, the phrase "and is a consultancy activity that provides objective assurance" in the first sentence of Article 63 was changed to ", is an activity that provides objective assurance and consultancy."; the word "monitoring" in subparagraph (d) of Article 64 was changed to "supervising" and incorporated into the text, and the second sentence of Article 63 was arranged as the second paragraph.

Internal auditor's duties

Article 64 - The annual internal audit program of public administrations shall include the recommendations of the senior executive.

The report is prepared by internal auditors, taking into account the following, and approved by the senior management.

The internal auditor performs the following duties: a) Evaluating the management and control structures of public administrations based on objective risk analyses. b) Conducting reviews regarding the effective, economical, and efficient use of resources. and to make suggestions.

c) To conduct a legal compliance audit after the expenditure. d) To audit and evaluate the compliance of the administration's expenditures, decisions and dispositions regarding financial transactions with the aims and policies, development plan, programs, strategic plans and performance programs.(103)

e) To conduct system audits of financial management and control processes and to address these issues. to make suggestions.

f) To make recommendations for improvements based on the audit results. g) To initiate an investigation as a result of the audit or based on the audit results.

When a situation arises, report it to the highest-ranking official of the relevant administration.

The internal auditor performs these duties in accordance with the guidelines set by the Internal Audit Coordination Board. It is carried out in accordance with internationally accepted control and inspection standards.

Internal auditors are independent in their duties and cannot be assigned or compelled to perform any tasks outside their primary responsibilities. Internal

auditors submit their reports directly to senior management. These reports are evaluated by senior management and forwarded to the relevant departments and the financial services unit for necessary action. Internal audit reports and the actions taken based on them are sent by senior management to the Internal Audit Coordination Board within a maximum of two months.

Qualifications and Appointment of Internal Auditors¹⁰⁴

Article 65 - Those to be appointed as internal auditors must meet the requirements specified in Article 48 of the Civil Servants Law No. 657, as well as the following conditions: a) Internal Audit Coordination Board,

taking into account the characteristics of the relevant public administration.

Having completed at least four years of higher education in fields determined by [the relevant authority].

b) At least five years as an audit officer in public administrations or Internal Audit

Having worked for at least eight years in the fields determined by the Coordination Board.

c) Possessing the knowledge, qualifications, and representation skills required by the profession.

¹⁰⁴ By Article 213 of the Decree Law No. 703 dated 2/7/2018, the phrase "by the Ministry of Finance" in the first sentence of the second paragraph of this article was removed, and the phrase "to be prepared by the Internal Audit Coordination Board and issued by the Ministry of Finance" in the fourth sentence was changed to "issued by the President," and the phrase "to be prepared by the Internal Audit Coordination Board and issued by the Council of Ministers upon the proposal of the Ministry of Finance" in the third paragraph was changed to "issued by the President."

d) Meeting other requirements deemed necessary by the Internal Audit Coordination Board.

Those who will be appointed as internal auditors to public administrations are subjected to internal audit training under the coordination of the Internal Audit Coordination Board. The training program is prepared in such a way as to provide internal auditor candidates with sufficient knowledge on audit, budget, financial control, public procurement legislation, accounting, personnel legislation, European Union legislation and other professional issues. Those who successfully complete this training are given a certificate. The duration, subjects and procedures to be carried out as a result of the training and other matters are regulated by the regulation issued by the President.⁽¹⁰⁴⁾

(Amended first sentence: 22/12/2005-5436/10 art.) Internal auditors are appointed by the Minister upon the proposal of senior executives in ministries and affiliated administrations, and by senior executives in other administrations, from among certified candidates, and are dismissed in the same manner. The number of internal auditors in public administrations, their working procedures and principles, and other matters are determined by a regulation issued by the President.⁽¹⁰⁴⁾

Internal Audit Coordination Board Article 66 -

(Amended paragraph: 2/7/2018-KHK-703/213 art.) The Internal Audit Coordination Board, affiliated with the Ministry of Treasury and Finance, consists of seven members.

When deemed necessary, the Internal Audit Coordination Board may invite experts to meetings for technical assistance and consultation, provided they do not have voting rights.

The working procedures and principles of the Board, as well as other matters, shall be regulated by a regulation to be issued by the Ministry of Treasury and Finance upon the recommendation of the Internal Audit Coordination Board.¹⁰⁵

Those assigned to the Internal Audit Coordination Board continue to perform their primary duties.

The meeting fee for the chairman and members shall be calculated by multiplying the indicator figure (3000) by the civil servant monthly salary coefficient for each meeting day, not exceeding four meetings per month.

It is paid.

Article 67 - Duties of the Internal Audit Coordination Board : The

Internal Audit Coordination Board, in order to monitor the internal audit systems of public administrations and to serve as an independent and impartial body, carries out the following duties: a) To determine audit and reporting standards related to internal audit, and to prepare and develop audit guides. b) To develop risk assessment methods in line with international practices and audit standards. c)

To ensure cooperation with the audit units of public administrations. d) To take necessary measures to eliminate corruption or irregularities.

To make recommendations regarding its adoption.

e) To make recommendations to public administrations to have internal auditors conduct unscheduled special audits in areas involving risk.

¹⁰⁵ This paragraph was amended by Article 213 of the Decree Law No. 703 dated 2/7/2018. The word "Finance" in the field has been changed to "Treasury and Finance".

f) Organizing training programs for internal auditors. g)

Assisting in resolving disagreements between internal auditors and senior management. h) Evaluating and consolidating the results of

internal audit reports of administrations.

To submit an annual report to the Minister of Treasury and Finance and to make it public.¹⁰⁶

i) **(Amended: 22/12/2005-5436/10 art.)** Whether or not to appoint internal auditors for administrations and district and town municipalities, taking into account transaction volumes and personnel numbers. to make a decision.

j) To determine other procedures regarding the appointment of internal

auditors. k) To determine the ethical rules that internal auditors

must adhere to. l) **(Added: 22/12/2005-5436/10 art.)** To organize the quality assurance and development program and evaluate internal audit units within this scope.

PART SIX

External Audit

Article 68 -

External Audit : The purpose of post-expenditure external audits conducted by the Court of Accounts is to examine the financial activities, decisions, and transactions of public administrations within the scope of general administration, in terms of their compliance with laws, institutional aims, objectives, and plans, within the framework of accountability, and to report the results to the Grand National Assembly of Turkey.

External auditing, taking into account generally accepted international auditing standards, includes:

a) Financial auditing of the reliability and accuracy of financial statements based on public administration accounts and related documents, and determining whether the financial transactions of public administrations regarding their revenues, expenditures, and assets comply with laws and other legal regulations.

b) Whether public resources are used effectively, economically and efficiently.

Identifying, measuring, and evaluating activity results in terms of performance,

It is accomplished in this manner.

During external audits, reports prepared by internal auditors of public administrations,

This information is provided to the Court of Accounts auditors upon request.

As a result of the audits, the reports prepared regarding the matters specified in paragraphs (a) and (b) of the second clause are consolidated by administration, and a copy is given to the relevant public administration for the senior manager to respond to. The Court of Accounts submits the general external audit evaluation report, which it prepares taking into account the audit reports and the responses to them, to the Grand National Assembly of Türkiye.

The audit by the Court of Accounts involves determining whether the revenue, expenditure, and asset accounts of public administrations within the scope of general administration, and the transactions related to these accounts, comply with legal regulations.

¹⁰⁶ This clause was added by Article 213 of the Decree Law No. 703 dated 2/7/2018.
The word "Finance" in the field has been changed to "Treasury and Finance".

External audit and other matters relating to the settlement of accounts are specified in the relevant law. It is arranged.

(...)107 Audit by the Court of Accounts(107)

Article 69- (...) (107) The audit of the Court of Accounts is carried out annually by a commission appointed by the Presidency of the Grand National Assembly of Turkey on behalf of the Grand National Assembly of Turkey, consisting of audit personnel with the necessary professional qualifications, based on the accounts and related documents. (107)

PART SEVEN

Sanctions and Authorities Overspending

Article 70 - Spending authorities who issue spending instructions that do not cause public damage but are contrary to budgets, detailed expenditure programs, release rates, or exceed the amount of appropriations in the appropriation transfer documents, shall be fined up to twice the total of their net monthly payments, including all salaries, allowances, raises, and compensation.

public loss

Article 71 - (Amended first paragraph: 25/4/2007-5628/4 art.) Public damage is the prevention of an increase in or the causing of a decrease in public resources as a result of decisions, actions, or omissions contrary to legislation, stemming from the intent, fault, or negligence of public officials.

The following factors shall be considered

in determining public damage: a) Making payments exceeding the amount determined for work, goods, or services; b) Making payments without receiving goods or having work or services performed; c) Making excessive or unjustified payments in transfer-type expenditures; d) Purchasing or commissioning work, goods, or services at a price higher than the market value; e) Failure to carry out the assessment, accrual, or collection of administrative revenues in accordance with the

legislation; f) **(Repealed: 22/12/2005-5436/10**

art.) g) Making payments not foreseen in the legislation.

(Amended third paragraph: 22/12/2005-5436/10 art.) Public damage determined as a result of control, audit, investigation, final judgment or trial shall be collected from the relevant parties together with interest calculated according to the relevant legislation from the date the damage occurred.

¹⁰⁷ While the original title of this article was "Auditing by the Court of Accounts," it was amended by Article 10 of Law No. 5436 dated 22/12/2005, and the phrase "Turkish Grand National Assembly and" was added to the beginning of the article; subsequently, the phrases "Turkish Grand National Assembly and" in the title and text of the article were removed by Article 55 of Law No. 6009 dated 23/7/2010.

Money, goods, and valuables that were not received have been received; services that were not provided have been provided; a false document that presents construction, repair, or production that has not been carried out as completed or finished Those who, by regulating, prevent an increase in public resources or cause a decrease in them, those who knowingly prepared, signed, or approved such evidentiary documents The provisions of the Turkish Penal Code or other laws relating to these acts shall apply. In addition, those who commit these acts will receive a net monthly payment, including all salaries, allowances, raises, and compensation. Fines of up to twice the amount of the payments are imposed.

(Amended last paragraph: 25/4/2007-5628/4 art.) Public damage is defined as the damage caused by... Procedures and principles regarding the collection of taxes from public officials or other natural and legal persons. It is regulated by a regulation issued by the President.¹⁰⁸

Unauthorized collection and payment

Article 72 - As prescribed by laws or presidential decrees No natural or legal person, unless authorized, may collect or make payments on behalf of the public.¹⁰⁹ Unauthorized collection and payment, in exchange for public service or public Collecting donations or aid in connection with their services, or collecting payments under other names, or In cases where payments are made; the said amounts are from those who made unauthorized collections or payments. collected, recorded as revenue in the budget according to its relevance, or deposited for return to the relevant parties. They are recorded in their accounts. In addition, legal and administrative actions are taken against them in accordance with the relevant laws. The necessary procedures will be carried out.

Fines and competent authorities

Article 73 - The monetary penalties specified in this Law shall be imposed by the senior executive of the relevant public administration. The fines are imposed by [the relevant authority]. The fines commence at the beginning of the month following the decision, and without the need to obtain any court order; all monthly payments and allowances made to the relevant parties, Salary increases, including compensation, are collected by deducting one-quarter of the net monthly payments.

Statute of limitations

Article 74 - Where public damage has occurred and the monetary penalties specified in this Law... starting from the beginning of the fiscal year following the year in which the act requiring its issuance was committed Subject to general provisions that interrupt and suspend the statute of limitations, until the end of the tenth year. Public losses and fines that cannot be identified and collected until then become subject to statute of limitations.¹¹⁰

¹⁰⁸ By Article 213 of the Decree Law No. 703 dated 2/7/2018, the phrase "to be issued by the Council of Ministers upon the proposal of the Ministry of Finance" in this paragraph was changed to "issued by the President".

¹⁰⁹ By Article 213 of the Decree Law No. 703 dated 2/7/2018, the phrase "or Presidential decrees" was added after the word "Laws" in this paragraph.

¹¹⁰ By Article 10 of Law No. 5436 dated 22/12/2005, the phrase "without prejudice to the general provisions that interrupt and suspend the statute of limitations" was added after the phrase "to begin with" in this article and incorporated into the text.

PART EIGHT

Other Provisions

Article 75 - Audit of the financial management and control system (Amended including its title: 2/7/2018-KHK-703/213 art.)

In cases where the financial management and control system is weakened, or indications of corruption or public damage emerge, the President orders an inspection of all financial management and control systems, financial decisions, and transactions of public administrations to ensure compliance with the legislation.

Responsibility of public administrations

Article 76 - All records, information and documents relating to financial decisions and transactions shall be public. They are regularly maintained by the administrations.

Public administrations and officials are obliged to submit information and documents related to financial management and control systems, as well as the preparation, implementation, finalization, accounting, and reporting of the budget, to those assigned to conduct audits; to take measures to ensure the proper performance of the task; and to provide all necessary assistance and facilities.

Social Security Institutions and Local Administrations

Article 77 - The preparation and implementation of the budgets of social security institutions and local administrations, as well as other financial transactions, are subject to the provisions of the relevant laws, without prejudice to the provisions of this Law. However, the detailed expenditure programs and financing programs of social security institutions and local administrations are prepared, discussed, and approved together with their budgets. Appropriations are also used in accordance with these procedures and principles.

In cases where the financial management and control system is weakened, or where signs of corruption or public damage emerge; upon the request of the relevant governor for provincial special administrations or the relevant mayor for municipalities, or directly with the approval of the President, the Minister of Interior shall have the authorized audit personnel inspect all financial management and control systems, financial decisions and transactions of the relevant local administrations in terms of their compliance with the legislation. A copy of the reports prepared as a result of these inspections shall be sent to the Internal Audit Coordination Board, and another copy shall be sent to the relevant governor or mayor for the necessary actions to be taken.¹¹¹

Article 78 - Revenue Share to be Collected

from Institutions: A fee up to fifteen percent of the gross revenue of public economic enterprises and public companies shall be collected and recorded as revenue in the general budget. The institutions and organizations from which this fee will be collected, the revenue share rates, and the place and time of payment shall be determined by the President. Revenue shares not paid on time shall be subject to a penalty applied at a rate determined by the President, in accordance with Law No. 6183 dated July 21, 1953.

¹¹¹ *With Article 213 of the Decree Law No. 703 dated 2/7/2018, the words "entirely" and "specifically" in this paragraph were repealed, and the word "Prime Minister" in the same paragraph was changed to "President".*

It is collected accordingly. The calculated increase is the amount that the institution or organization is authorized to pay these shares. It is taken from the officials. However, the increase is for the additional periods granted by the Ministry of Treasury and Finance. Not applicable.112113

(Amended second paragraph: 22/12/2005-5436/10 art.) Regulatory and supervisory institutions

Revenue surpluses that will be generated in three-month periods will be announced on the fifteenth of the following month every three months. This amount is transferred to the general budget. This provision also applies to the Istanbul Stock Exchange. will be applied. If the said amounts are not paid within the specified period, the unpaid amounts will be subject to Article 6183. According to the aforementioned law, the debt will be pursued and collected, including the application of a late payment penalty.

Write-off of public debts

Article 79 - (Amended: 29/6/2012-6338/15 art.)

Without prejudice to the provisions of special legislation, recorded in the administration's accounts
Within the scope of the Law No. 6183 on the Procedure for the Collection of Public Receivables, dated 21/7/1953
excluding public receivables that are being monitored;

- a) For which follow-up and collection are no longer possible due to necessary or force majeure reasons,
 - b) If it is determined that the costs of pursuing collection will exceed the principal amount of the debt,
- from public receivables up to the amounts specified in the central government budget law

Senior managers are authorized to remove those from the records. The amount determined according to clause (a).
Those public receivables exceeding the limit that are foreseen to be written off are also included in the central government budget law.
It is shown.

Yetki114

Article 80 - Necessary regulations regarding the implementation of the provisions of this Law.

The Ministry of Treasury and Finance is authorized to do so.(114)

PART NINE

Repealed Provisions, Transitional Provisions and Entry into Force

Repealed provisions

Article 81 - Without prejudice to the provisions of the temporary articles of this Law;

- a) Law No. 1050 on General Accounting and its additions and amendments,
- b) Articles 30, 32, 33, 36, 37 of the Court of Accounts Law No. 832 and others

provisions of these articles that are contrary to this Law,

¹¹² By Article 28 of Law No. 5335 dated 21/4/2005, the phrase "specified in the central government budget law" in the second sentence of this paragraph was changed to "determined by the Council of Ministers," and the phrase "specified in the central government budget law" in the third sentence was changed to "determined by the Council of Ministers," and these changes were incorporated into the text.

¹¹³ By Article 213 of the Decree Law No. 703 dated 2/7/2018, the phrases "by the Council of Ministers" in this paragraph were changed to "by the President" and the phrase "by the Ministry of Finance" was changed to "by the Ministry of Treasury and Finance".

¹¹⁴ Article 213 of the Decree Law No. 703 dated 2/7/2018 amends this article.
The phrase "Ministry of Finance" has been changed to "Ministry of Treasury and Finance".

c) Regarding the public administrations within the scope of this Law, the Law No. 211 dated 4.1.1961

Except for articles 98-106 of the aforementioned law, other laws numbered 1050

The General Accounting Law, the Travel Allowance Law No. 6245, and the Court of Accounts Law No. 832

provisions that provide exceptions or exemptions to which it is not subject

d) The third paragraph of Article 14 of Law No. 4749 dated 28.03.2002,

e) Article 15 of Law No. 4481 dated 26.11.1999,

f) Provisions of other laws that conflict with this Law,

It has been repealed.

Ek Madde 1- (Ek: 22/12/2005-5436/11 md.)

The accounting services of the Grand National Assembly of Türkiye and the Court of Accounts are provided by the Grand National Assembly of Türkiye.

The Speaker of the National Assembly, and the Presidential accounting services, are under the Presidency.

This is carried out by accounting officers appointed by [the relevant authority].¹¹⁵

Joint fund account¹¹⁶

Ek Madde 2- (1/7/2006-5538/20 md.)

All income of funds established by various legislation is transferred to the Central Bank of the Republic of Türkiye.

It is deposited into a joint fund account opened at the bank in the name of the Ministry of Treasury and Finance. This

Inter-fund shares and deductions stipulated in the relevant legislation from the income deposited into the account in Türkiye

This is done by the Central Bank of the Republic.⁽¹¹⁶⁾

The revenues of the Support and Price Stabilization Fund, after deductions, are...

The revenues are recorded in the general budget schedule marked (B) based on these amounts. This Fund provides its services.

It fulfills this with the appropriations included in Schedule (A) of the budget. However, from the revenues of this Fund

loan principal repayments, loan interest, borrowing and sales revenue, general budget (B)

The expenses of the relevant Fund are recorded directly from the joint fund account without being recorded as income in the marked schedule.

It will be transferred to your account.

The revenues and expenditures of excluded funds are not linked to the budget.

However, the income from these funds, collected in a joint fund account, is distributed by the President.

Deductions can be made at the rates and amounts determined and recorded as revenue in the general budget.⁽¹¹⁶⁾

The funds shall conduct their services and expenditures according to the principles and procedures set forth in their own legislation.

They carry out the collection, monitoring, recording, accounting, and auditing of fund revenues.

The duration, principles and procedures related to this are determined by the Ministry of Treasury and Finance.⁽¹¹⁶⁾

¹¹⁵ By Article 213 of the Decree Law No. 703 dated 2/7/2018, the phrase "appointed by the Secretary General of the Presidency" in this paragraph was changed to "assigned by the Presidency".

¹¹⁶ By Article 213 of the Decree Law No. 703 dated 2/7/2018, the phrase "Undersecretariat of Treasury" in the first paragraph of this article was changed to "Ministry of Treasury and Finance", the phrase "with the approval of the Prime Minister upon the joint proposal of the Minister of Finance and the Minister to whom the Undersecretariat of Treasury is affiliated" in the third paragraph was changed to "by the President", and the phrase "jointly by the Ministry of Finance and the Undersecretariat of Treasury" in the fourth paragraph was changed to "by the Ministry of Treasury and Finance".

(Amended paragraph: 2/7/2018-KHK-703/213 art.) Except for those established by law and decree-law, funds that no longer serve their purpose may be liquidated by the President. The Minister of Treasury and Finance is authorized to make all necessary arrangements regarding their liquidation. The President may transfer funds from the expenditure accounts of the funds. The transferred amount is transferred from the income account of the fund to which it was transferred to the joint fund account, and from there, the entire amount is transferred to the expenditure account.

After deductions made from funds outside the budget scope in accordance with their own regulations and transfers between funds, the remaining amount is transferred by the Central Bank of the Republic of Turkey to the expenditure account of the relevant fund.

Procurement of goods and services and construction works within the scope of the

FATyH Project - Additional Article 3 - (Added: 2/12/2016-6764/53 art.)

Within the scope of the Fostering Opportunities and Improving Technology in Education (FATyH) Project, the Ministry of National Education may enter into multi-year contracts of up to 15 years, with the approval of the senior management, for software, hardware, digital content procurement, internet access services, network infrastructure, R&D center, data center establishment, and all related maintenance, repair, and operation works.

Additional Article 4 - (Added: 28/11/2017-7061/78 art.)¹¹⁷ All

works and transactions within the scope of this Law may be carried out electronically.

In relation to the implementation of this article, the Ministry of Treasury and Finance;(117) a) Creating ledgers, records, documents and similar contents in electronic format, to determine the procedures and principles regarding recording, transmission, preservation and presentation, b) To create a certificate infrastructure or utilize existing infrastructures to ensure the source, integrity, confidentiality, and security of transactions carried out electronically, c) Procedures regarding all interoperability standards for relevant information systems.

and is authorized to determine

the principles.

The Ministry of Treasury and Finance shall, in its determinations under this article, take into account the Court of Accounts. he gets his approval .(117)

Ek Madde 5- (Ek: 2/7/2018-KHK-703/213 md.)

The Presidential decree shall specify in which of the annexes to this Law the administrations established by Presidential decrees are included.

¹¹⁷ Article 213 of the Decree Law No. 703 dated 2/7/2018 amends this article. The phrases "Ministry of Finance" have been changed to "Ministry of Treasury and Finance".

Ek Madde 6- (Ek: 2/7/2018-KHK-703/213 md.)

Except for transfers from personnel expenditure appropriations to other appropriations made within the framework of the reorganization of public administrations under the central government by law or presidential decree, these transactions are not subject to the limitations on appropriation transfers stipulated in Article 21 of this Law and the annual central government budget law.

The President is authorized to carry out the budget procedures required for the reorganization of public administrations, and to make all necessary arrangements regarding the implementation of the budget and the preparation of final accounts.

Until the reorganization process of public administrations is completed, necessary expenditures will be made from the budget of the closed administration or the relevant administration.

No activity reports are prepared for the closed expenditure units and administrations. The annual activity results of these units and administrations are shown in the activity reports of the administrations to which their duties, powers, and responsibilities have been transferred.

Force Majeure

ADDITIONAL ARTICLE 7 – (Added: 16/4/2020-7244/10 art.)

In cases of force majeure such as natural disasters like earthquakes, fires, and floods, as well as epidemics or the failure of the Ministry of Treasury and Finance's information systems for any reason, the methods for creating, recording, transmitting, storing, and presenting data, information, and documents shall be determined by the Ministry of Treasury and Finance.

In cases of force majeure, no penalties such as late payment interest, late payment surcharges, or fines will be applied to those concerned due to delays that may occur in transactions carried out through the information systems of the Ministry of Treasury and Finance.

EK MADDE 8- (Ek:20/5/2021-7319/9 md.)

References to the medium-term financial plan in legislation shall be deemed to be references to the medium-term program.

Temporary Article 1 - In public administrations whose financial operations were carried out by the Ministry of Finance prior to the entry into force of this article, the duties to be performed under this Law shall be carried out by the units of the Ministry of Finance until a financial management and control system is established. If the criteria determined by the Ministry of Finance are met, the delegation of authority to these public administrations shall be carried out on an administration-by-administration basis upon the proposal of the Ministry of Finance.

In other public administrations, the tasks related to the financial management and control process stipulated in this Law shall be carried out by similar units and officials in terms of duties and authority until a financial management and control system is established. In these public administrations, similar units and officials in terms of duties and authority shall be determined by the relevant senior manager upon the approval of the Ministry of Finance.

The Ministry of Finance, within the scope of its guidance and coordination duties, assists in the establishment of financial management and control systems in public administrations.

The transition period cannot extend beyond December 31, 2007.

Temporary Article 2 - The regulations, bylaws and other arrangements foreseen in this Law shall be the first. It will be published by December 31, 2004.

Temporary Article 3 - Until the Board specified in Article 49 of this Law makes a determination, the accounting standards to be applied in public administrations within the scope of general administration shall be determined by the Ministry of Finance.

Temporary Article 4 - In order to ensure compliance with the financial management and control system foreseen in this Law, the necessary changes in the legislation related to the administrations within the scope of the Law and in the Rules of Procedure of the Grand National Assembly of Turkey shall be made no later than 31.12.2007.¹¹⁸

The law regulating the revenues that the administrations within the scope of the general budget will obtain from activities other than public duty and service and from the delivery of goods and services that are of a priceable nature and specified in their relevant laws, shall be put into effect by 31.12.2007.⁽¹¹⁸⁾

Temporary Article 5 - (Amended: 22/12/2005-5436/9 art.) As of 31.12.2005; a) Those who are currently serving in the Ministry of Finance as Head of Budget Department, Accounting Manager, Revenue Treasury Manager, Property Manager, Treasury Manager, Tax Office Manager, Tax Manager, Military Accountant, State Accounting Specialist and Accounting Auditor, as well as those who have previously held these positions for at least five years, shall be appointed as Accounting Officers in public administrations; (excluding State Accounting Specialist Assistants and Accounting Auditor Assistants) their assistants and those whose job title is accountant shall be appointed as Accounting Officer Assistants.

b) Those working as primary responsible persons in the accounting units of special budget administrations, local administrations, and social security institutions, as well as those who have previously held this position for at least five years, and those who are the heads of budget departments, revenue and expenditure departments, accounting departments, revenue managers, budget managers, and accounting managers in these administrations. Accounting Officer,

c) Court of Accounts Auditor, Prime Ministry Inspector, Supreme Audit Board Auditor, Financial Inspector, Accountant, Budget Controller, Accounting Controller, Revenue Officer Controller, National Real Estate Controller, Liquidation Affairs and Revolving Fund Enterprises Controller, Those working in Treasury Controller positions, as well as those who have previously held these positions for at least five years, may become Internal Auditors in public administrations.

d) Those who are Inspectors or Controllers in Ministries, Undersecretariats, Presidencies and General Directorates, as well as those who have previously held these positions for at least five years, may become Internal Auditors in their own administrations, special budget administrations, local administrations and social security institutions.

¹¹⁸ The phrases "31.12.2004" in this article refer to Article 10 of Law No. 5436 dated 22/12/2005. The date was changed to "31.12.2007" by the relevant article and incorporated into the text.

e) Accountants, National Real Estate and Tax Inspectors, and those who have previously held these positions for at least five years; in special budget administrations and local administrations; Municipal Inspectors and Accounting Supervisors, and those who have previously held these positions for at least five years; Internal Auditors in local administrations.

They can be appointed until December 31, 2007.

Those who were primarily responsible for accounting services in public administrations as of December 31, 2005, will continue to perform the duties of accounting officer in their respective public administrations until a certified accounting officer is appointed, starting from January 1, 2006. If these individuals fail to obtain the certificate, they will be assigned to a position appropriate to their qualifications.

However, in administrations where treasury services were carried out by the Ministry of Finance prior to the effective date of this article, accounting services shall be carried out by persons designated by the Ministry of Finance until an accounting officer is appointed.

Those who will be appointed to perform the duties of accounting officer as specified in clauses (a) and (b) must undergo professional training provided by the Ministry of Finance and obtain a certificate by successfully passing the examination. However, those who have been appointed to these positions through examination from among those listed in clauses (a) and (b) are exempt from the examination requirement for appointment as accounting officers.

Those appointed to the duties specified in clauses (c), (d) and (e) shall undergo training on the implementation of the system foreseen in this Law. The consent of the person concerned and their administration shall be obtained for the appointments.

(Additional paragraph: 24/7/2008-5793/37 art.) In public administrations, it is essential to appoint accounting officers from among those who have obtained a certificate in accordance with the third paragraph. If appointments cannot be made from among those who have obtained such a certificate, until the Ministry of Finance mandates the appointment of accounting officers who have obtained a certificate, individuals determined by the Ministry of Finance in public administrations within the scope of the general budget, and by senior executives in other public administrations, shall be assigned to perform accounting services in accordance with the procedures and principles determined by the Ministry of Finance.

Temporary Article 6 - (Repealed: 22/12/2005-5436/10 art.)

Temporary Article 7 - (Repealed: 22/12/2005-5436/10 art.)

Temporary Article 8 - The chairman and members of the Internal Audit Coordination Board shall be appointed in accordance with this Law. They are appointed within two months of publication.

Temporary Article 9 - Other laws regarding the General Accounting Law No. 1050
References made shall be deemed to be references to this Law.

Temporary Article 10 - The external audit of the transactions of regulatory and supervisory institutions and special budget administrations, which are subject to the audit of the Court of Accounts for the first time with this Law, up to December 31, 2005, shall continue to be carried out in accordance with the provisions of their respective laws.

Temporary Article 11 - (First paragraph repealed: 24/7/2008-5793/38 art.)

(Amended second paragraph: 22/12/2005-5436/10 art.) In public administrations within the scope of this Law Established revolving fund enterprises will be restructured by 31/12/2010.¹¹⁹

(Amended third paragraph: 22/12/2005-5436/10 art.) Until revolving fund enterprises are restructured, the preparation, implementation, finalization, accounting, control and audit of their budgets shall be determined by a regulation to be issued by the Ministry of Finance. The accounting of the funds shall also be carried out according to the accounting system stipulated in this Law.

(Fourth paragraph repealed: 22/12/2005-5436/10 art.)

Temporary Article 12 - Of the immovable properties that should be registered in the name of the Treasury pursuant to the first paragraph of Article 45, those owned by the relevant public administrations shall be automatically registered in the name of the Treasury in the land registry without the need for any further action, within six months following the date on which the legal personality of these administrations ceases to exist.

Temporary Article 13 - (Repealed: 2/7/2018-Decree Law-703/213 art.)

Temporary Article 14 - In order to ensure the effective and efficient performance of the services required by the duties assigned by this Law, the positions listed in the attached List (I) are created for use in the Research Planning and Coordination Board, the General Directorate of Budget and Financial Control, and the Presidency of the Higher Education Center of Finance, and are added to the relevant sections of the Annex (I) of the Decree Law No. 190 belonging to the Ministry of Finance, while the positions listed in the attached List (II) are abolished and removed from the relevant section of the Annex (I) of the said Decree Law belonging to the Ministry of Finance. The deputy chairman to be assigned to the Research Planning and Coordination Board is appointed with the approval of the Minister and enjoys all the rights stipulated in the relevant legislation for deputy general directors in the ministry.

Temporary Article 15 - (Added:

1/7/2006-5538/21 art.) The Minister of Finance is authorized

to record the amounts collected in 2006 to be recorded as special revenues in accordance with the relevant legislation, as well as the donations and aids collected in accordance with Article 40, as revenues in the general budget's schedule marked (B) for use from the appropriations allocated in the administration's budgets for the purposes specified in the said legislation; to transfer these funds to the relevant appropriations according to the revenue realization from the budgeted appropriation; to record the unspent appropriations (including those carried over from 2005) as revenues and appropriations in the budget of the following year; and to determine the principles and procedures regarding the transactions to be carried out within the framework of these provisions.

¹¹⁹ Article 28 of the Central Government Budget Law No. 5724 dated 14/12/2007, published in the Official Gazette No. 26740 (mükerrer) dated 28/12/2007, stipulated that the phrase "31.12.2007" would be applied as "31.12.2008". Subsequently, Article 38 of Law No. 5793 dated 24/7/2008 changed the phrase "31.12.2007" in this paragraph to "31/12/2010".

¹²⁰ For the positions mentioned in this article, please refer to the Official Gazette dated 24/12/2003 and numbered 25326.

Temporary Article 16 - (Added: 25/4/2007-5628/5 art.)

Those who were working in the positions specified in subparagraphs (c), (d) and (e) of the first paragraph of Temporary Article 5 as of 31/12/2006, as well as those who previously held this position for at least five years, may also be appointed to internal auditor positions in accordance with the provisions of the said article.

Temporary Article 17 - (Added: 25/4/2007-5628/5 art.)

Appointments to the vacant positions of financial services specialist, established in accordance with the sixth paragraph of Article 16 of Law No. 5436 dated 22/12/2005 and allocated to public administrations, shall be made by the Ministry of Finance, once only, until 31/10/2007, from among candidates meeting the conditions specified below, based on the results of a written examination and placement conducted by the Student Selection and Placement Center or the Measurement and Evaluation Center of the Ministry of National Education. This appointment process shall not exceed the number requested by the relevant public administrations.

To be eligible to take the exam and be appointed to the positions of financial services specialist; a) According to the sixth paragraph of Article 16 of Law No. 5436, established as a financial services specialist position...
public administrations to which service specialist staff have been allocated;

1) In the Strategy Development Presidency, Strategy Development Department, directorates where strategy development and financial services are performed, Administrative and Financial Affairs Departments, Administrative and Financial Affairs Directorates, and departments or directorates where accounting and financial services of administrations are performed, excluding revolving fund enterprises,

2) Abolished Research Planning and Coordination Board Chairmanships, Research Planning and Coordination Department Directorates and Research Planning and Coordination
In their directorates,

b) General Directorate of Budget and Financial Control and General Directorate of Accounting of the Ministry of Finance
In the accounting units of public administrations, including revolving fund enterprises whose personnel belong to the Ministry of Finance, and in the cashier and accounting departments of treasury offices, accounting services are carried out by the General Directorate of Accounting of the Ministry of Finance.

To be eligible to take the entrance exam for assistant financial services specialist, candidates must have served for a total of at least three years in positions within the general administrative services category as of the exam date, and must also meet the required educational qualifications. The calculation of service duration will take into account the time actually spent working in positions allocated to the aforementioned units.

The principles and procedures regarding the formation of the examination committee, those eligible to take the exam, the exam subjects, the exam and placement, and the appointment and training of those appointed to the said positions are determined by the Ministry of Finance.

Those who, in accordance with Article 2 of the Provisional Clauses of Law No. 5436, have served in the administrations to which they were appointed for at least three years in those positions, may be appointed to positions with the same title in another public administration, upon their request and with the consent of their administration.

The Ministry of Finance is authorized to resolve any ambiguities that may arise regarding the implementation of this article.

Temporary Article 18 - (Added: 24/7/2008-5793/39 art.)

Until 31/12/2012, the financial statements of public administrations within the scope of general administration may be audited by the Ministry of Finance in terms of compliance with accounting and reporting standards and accounting techniques.

Temporary Article 19 - (Added: 24/7/2008-5793/39 art.; Amended: 6/4/2011-6225/16 art.)¹²¹

Until 2023, the three-year period specified in Article 28 of this Law shall be extended to seven years for the rental of all kinds of aircraft from real and legal persons by the Ministry of Environment and Forestry for use in aerial firefighting services, for the rental of all kinds of air and sea vehicles from real and legal persons by the Ministry of Health for use in health services, for the procurement of vaccines and biological products for the transfer of advanced technology to ensure the production of vaccines and biological products in our country, and for the procurement of high-cost medical devices with advanced technology, and shall be extended to fifteen years for the rental of hospital ships.

Temporary Article 20 - (Added: 30/3/2012-6287/25 art.)

Within the scope of the Fostering Opportunities and Improving Technology in Education (FATYH) Project, the Ministry of National Education and the Ministry of Transport, Maritime Affairs and Communications may enter into multi-year contracts of up to 15 years, with the approval of the senior executive, for the procurement of goods and services and construction works to be carried out until the end of 2015 to provide internet access services and network infrastructure to schools affiliated with the Ministry of National Education.

Appointment to Internal Auditor

Positions - Temporary Article 21 - (Added: 3/4/2013-6456/ 39 art.)

Those who have successfully passed the qualification exam after entering the profession through a special competitive examination in administrations within the central government and social security institutions, and who, as of the application date, including the time spent as an assistant, have worked for at least five years in the positions of auditor, inspector, controller, insurance audit expert, insurance audit actuary, legislative expert, supervisor and expert in regulatory and supervisory institutions, and those listed in subparagraph (y) of section "A-Special Service Compensation" of part "II-Compensation" of Article 152 of the Civil Servants Law No. 657, in expert positions within the central organization, may be appointed to the internal auditor positions of public administrations until 31/12/2014, provided that they have obtained at least fifty points in the Foreign Language Proficiency Level Determination Exam in one of the foreign languages required to participate in the internal auditor candidate selection exam, and that they have not reached the age of forty as of the date this article enters into force.

¹²¹ With Article 51 of Law No. 6514 dated 2/1/2014, the phrase "between 2008-2015" in this article was changed to "until 2023", and the phrase ", and up to fifteen years in the case of chartering hospital ships" was added after the phrase "up to seven years" in the same article.

Those who have entered the profession through a special competitive examination in the administrations covered by this Law, have passed the qualification examination, and have worked as financial services specialists for at least five years, including the time spent as an assistant, as of the application date, and who have obtained at least fifty points in the Foreign Language Proficiency Level Determination Examination in one of the foreign languages required to participate in the internal auditor candidate selection examination, and who have not reached the age of forty as of the date this article enters into force, may be appointed to internal auditor positions in their own administrations, higher education institutions, and local administrations until 31/12/2014.

Those who entered the profession through a special competitive examination, successfully passed the qualification examination, and have worked for at least five years as a provincial education inspector, accounting inspector, national real estate inspector, social security inspector, or inspector in local administrations (including the time spent as an assistant) as of the application date, and who have obtained at least fifty points in the Foreign Language Proficiency Level Determination Examination in one of the foreign languages required to participate in the internal auditor candidate selection examination, and who have not reached the age of forty as of the date this article enters into force, may be appointed to internal auditor positions in higher education institutions and local administrations until 31/12/2014.

Internal auditors appointed under temporary articles 5 and 16 may be transferred to internal auditor positions in other administrations until 31/12/2014, provided they have obtained at least fifty points in the Foreign Language Proficiency Level Determination Exam in one of the required foreign languages to participate in the internal auditor candidate selection exam and have not reached the age of forty as of the effective date of this article. They will continue to use the Public Internal Auditor Certificates previously issued to them.

Those who, as of the application date, have worked for at least five years in positions with the titles of professor, physician, dentist, pharmacist, veterinarian, biologist, legal advisor, Treasury lawyer, lawyer, or engineer in the administrations covered by this Law, and who have obtained at least fifty points in the Foreign Language Proficiency Level Determination Exam in one of the foreign languages required to participate in the internal auditor candidate selection exam, and who have not reached the age of forty as of the effective date of this article, may directly participate in the certificate trainings to be held periodically until 31/12/2015. Those who successfully pass the exams following these trainings may be appointed to the internal auditor positions of public administrations and will be given a valid Public Internal Auditor Certificate in the administration to which they are appointed. The Internal Audit Coordination Board is authorized to determine additional titles beyond those listed in this paragraph, taking into account the needs of the administrations; to impose departmental requirements based on undergraduate degrees for engineers; to determine the procedures and principles regarding certificate training and examinations within the scope of this paragraph; and to determine the procedures and principles regarding the transfer of those appointed under this paragraph to another administration, taking into account the characteristics of the administrations.

Those appointed according to the first, second, and third paragraphs undergo at least two months of certification training by the Ministry of Finance under the coordination of the Internal Audit Coordination Board, and after completing the training, they are given a Public Internal Auditor Certificate valid in the administration to which they are appointed. After having actually worked as an internal auditor for at least three years, they are appointed to the Internal Audit Coordination Board.

Those who successfully pass the certification exam, which is held periodically by the Board, will be granted a Public Internal Auditor Certificate, enabling them to be transferred to internal auditor positions in all administrations covered by this Law. Appointments to internal auditor positions made in violation of this article, and any Public Internal Auditor Certificates issued in such cases, will be revoked. The Internal Audit Coordination Board is authorized to determine the procedures and principles for the implementation of this article and to resolve any ambiguities.

Those who have scored at least fifty points on the Public Personnel Foreign Language Proficiency Level Determination Exam or the Interuniversity Board Foreign Language Exam are also considered to have fulfilled the foreign language requirement stipulated in this article.

Temporary Article 22 - (Added: 2/7/2018-Decree Law-703/213 art.)

Until the organization of the administration to be established by the President to exercise the powers granted to the President or the Presidency in this Law or other laws regarding the preparation and implementation of the central government budget is completed, these duties and powers may be exercised by the Minister of Treasury and Finance or the Ministry of Treasury and Finance by a decision of the President.

Temporary Article 23 – (Added: 22/12/2021-7349/7 art.)

(First and second sentences repealed: Constitutional Court's decision dated 13/10/2022 and numbered E.:2021/133, (With the Decision No. K.:2022/120)

Force

Article 82 - This Law; a)

Articles 30, 66, 67 and 80, and temporary articles 2, 3, 4, 5, 7, 8, 10, 12, 13, 14 and 82 to 83

a) Article 81, paragraph (e)

and temporary Article 6 shall enter into force on 1.1.2004, and b) Other provisions shall enter into force on 1.1.2005.

Executive

Article 83 - The Council of Ministers shall execute the provisions of this Law.

PROVISIONS THAT COULD NOT BE INCORPORATED INTO LAW NO. 5018

1- Temporary Articles of Law No. 5793 dated 24/7/2008: TEMPORARY ARTICLE

1 – The collection of irrigation and drainage facility operation and maintenance fees accrued by the General Directorate of State Hydraulic Works (DSİ) that are due before 1/1/2004 and have not been collected until the effective date of this article, along with their related ancillary charges, shall be waived, and these receivables shall be written off by the relevant accounting units. Any payments already collected from these receivables until the effective date of this article shall not be rejected or refunded.

The Ministry of Finance is authorized to determine the procedures and principles for the implementation of this article.

TEMPORARY ARTICLE 2 – The Minister of Labor and Social Security is authorized to deduct the social assistance surcharge debts of public administrations within the general budget and special budget administrations receiving treasury assistance for the years 2007 and 2008, as well as the social assistance surcharge debts of Public Economic Enterprises that receive payments from their appropriations, for the same period, as deemed appropriate by the Ministry of Finance, from the appropriation included in the 18.01.00.23-10.9.9.26-1-05.2 line item of the Ministry of Labor and Social Security budget.

(I) TABLE 122 (Amended:

RG-16/10/2020-7254/5 art.)

PUBLIC ADMINISTRATIONS WITHIN THE SCOPE OF THE GENERAL BUDGET

1) Grand National Assembly of Turkey 2)

Presidency 3) Constitutional

Court 4) Court of Cassation 5)

Council of

State 6) Council

of Judges and Prosecutors 7) Court of

Accounts 8)

Ministry of Justice 9)

(Amended: 20/5/2021-7319/10 art.) Ministry of Family and Social Services 10) **(Added:**

20/5/2021-7319/10 art.)(1) Ministry of Labor and Social Security 11) **(Amended: 4/11/2021-7341/18**

art.) Ministry of Environment, Urbanization and Climate Change 12) Ministry of Foreign Affairs 13) Ministry of Energy and Natural Resources 14)

Ministry of Youth and Sports 15) Ministry of Treasury

and Finance 16) Ministry of Interior 17)

Ministry of Culture and Tourism

¹²² By Article 10 of Law No. 7319 dated 20/5/2021, items after the 9th item in this Table were added. A 10th row has been added, and the existing row numbers have been renumbered accordingly.

18) Ministry of National Education
19) Ministry of National Defence 20)
Ministry of Health 21)
Ministry of Industry and Technology 22)
Ministry of Agriculture and Forestry 23)
Ministry of Trade 24) Ministry
of Transport and Infrastructure 25) State
Archives Directorate 26) Religious Affairs
Directorate 27) Communications
Directorate 28) National
Security Council General Secretariat 29) National Intelligence
Organization Directorate 30) National Palaces
Administration Directorate 31) Strategy and
Budget Directorate 32) Gendarmerie
General Command 33) Coast Guard
Command 34) General Directorate of
Security
35) **(Repealed: 18/7/2021-7333/14 art.)**
36) Disaster and Emergency Management Presidency 37)
Revenue Administration Presidency
38) General Directorate of Land Registry and Cadastre
39) General Directorate of Meteorology
40) **(Amended: 4/11/2021-7341/18 art.)** Directorate of Migration Management 41)
Directorate of European Union Affairs
42) **(Added: 4/11/2021-7341/18 art.)** Directorate of Climate Change

**TABLE (II) (Amended:
22/12/2005-5436/12 art.) SPECIAL BUDGETED
ADMINISTRATIONS A) HIGHER
EDUCATION COUNCIL, UNIVERSITIES AND HIGHER TECHNOLOGY INSTITUTES**

1) Council of Higher Education 2)
(Amended: 17/2/2011-6114/11 art.) Presidency of the Measurement, Selection and Placement Center 3) Istanbul
University 4) Istanbul Technical
University 5) Ankara University 6)
Karadeniz Technical University
7) Ege University

- 8) Atatürk University
- 9) Middle East Technical University
- 10) Hacettepe University
- 11) Boğaziçi University
- 12) Dicle University
- 13) Çukurova University
- 14) Anadolu University
- 15) **(Amended: 9/5/2018-7141/10 art.)** Sivas Cumhuriyet University
- 16) İnönü University
- 17) Fırat University
- 18) Ondokuz Mayıs University
- 19) Selçuk University
- 20) **(Amended: 9/5/2018-7141/10 art.)** Bursa Uludağ University
- 21) Erciyes University
- 22) Akdeniz University
- 23) Dokuz Eylül University
- 24) Gazi University
- 25) Marmara University
- 26) Mimar Sinan Fine Arts University
- 27) Trakya University
- 28) Yıldız Technical University
- 29) **(Amended: 18/6/2017-7033/81 art.)** Van University
- 30) Centennial University
- 31) Gaziantep University **(Amended: 9/5/2018-7141/10 art.)**
- 32) Bolu Abant İzzet Baysal University **(Amended: 9/5/2018-7141/10 art.)**
- 33) Aydın Adnan Menderes University
- 34) Afyon Kocatepe University
- 35) Balıkesir University **(Amended: 20/8/2016-6745/22 art.)**
- 36) Manisa Celal Bayar University
- 37) Çanakkale Onsekiz Mart University
- 38) Kütahya Dumlupınar University **(Amended: 9/5/2018-7141 /10 art.)**
- 39) Tokat Gaziosmanpaşa University **(Amended: 21/10/2014-6562/4 md.)**
- 40) Gebze Technical University
- 41) Harran University
- 42) İzmir Institute of Technology
- 43) Caucasus University
- 44) Kahramanmaraş Sütçü İmam University
- 45) Kırıkkale University
- 46) Kocaeli University
- 47) Mersin University

- 47) **(Added: 16/5/2012-6307/4 art.)** Muğla Sıtkı Koçman University 48)
(Amended: 9/5/2018-7141/10 art.) Hatay Mustafa Kemal University 49)
(Amended: 18/6/2017-7033/81 art.) Niğde Ömer Halisdemir University 50)
Pamukkale University 51)
Sakarya University 52)
Süleyman Demirel University 53)
(Amended: 9/5/2018-7141/10 art.) Zonguldak Bülent Ecevit University 54) Eskişehir
Osmangazi University 55) Galatasaray
University 56) **(Added:**
1/3/2006-5467/5 art.; Amended: 9/5/2018-7141/10 art.) Kırşehir Ahi Evran
University
- 57) **(Added: 1/3/2006-5467/5 art.)** Kastamonu University 58)
(Added: 1/3/2006-5467/5 art.) Düzce University 59)
(Added: 1/3/2006-5467/5 art.; Amended: 9/5/2018-7141/10 art.) Burdur Mehmet Akif
Ersoy University 60)
(Added: 1/3/2006-5467/5 art.) Uşak University 61)
(Added: 1/3/2006-5467/5 art.; Amended: 30/3/2012-6287/22 art.) Recep Tayyip
Erdoğan University
- 62) **(Added: 1/3/2006-5467/5 art.; Amended: 9/5/2018-7141/10 art.)** Tekirdağ Namık
Kemal University
- 63) **(Added: 1/3/2006-5467/5 art.; Amended: 9/5/2018-7141/10 art.)** Erzincan Binali
Yıldırım University
- 64) **(Added: 1/3/2006-5467/5 art.)** Aksaray University 65)
(Added: 1/3/2006-5467/5 art.) Giresun University 66)
(Added: 1/3/2006-5467/5 art.) Hitit University 67)
(Added: 1/3/2006-5467/5 art.; Amended: 9/5/2018-7141/10 art.) Yozgat Bozok
University
- 68) **(Added: 1/3/2006-5467/5 art.)** Adıyaman University 69)
(Added: 1/3/2006-5467/5 art.) Ordu University 70)
(Added: 1/3/2006-5467/5 art.) Amasya University 71)
(Added: 17/5/2007-5662/9 art.) Karamanoğlu Mehmetbey University 72)
(Added: 17/5/2007-5662/9 art.) Ayrık Dağ University 73)
(Added: 17/5/2007-5662/9 art.) Sinop University 74)
(Added: 17/5/2007-5662/9 art.) Siirt University 75)
(Added: (17/5/2007-5662/9 art.; Amended: 30/10/2013-6501/3 art.) Nevşehir Hacı Bektaş Veli
University

¹²³ Article 2 of Law No. 5773 dated 19/6/2008, which added Temporary Article 38 to Law No. 2809 dated 28/3/1983, stipulates that references made to Ayrık Dağ University in the Public Financial Management and Control Law No. 5018 dated 10/12/2003 shall be deemed to be references made to Ayrık İbrahim Çeçen University.

- 76) **(Added: 17/5/2007-5662/9 art.)** Karabük University
- 77) **(Added: 17/5/2007-5662/9 art.)** Kilis 7 December University
- 78) **(Added: 17/5/2007-5662/9 art.)** Çankırý Karatekin University
- 79) **(Added: 17/5/2007-5662/9 art.)** Artvin Çoruh University
- 80) **(Added: 17/5/2007-5662/9 art.; Amended: 19/4/2012-6296/4 art.)** Bilecik İyeyh Edebalı
University
- 81) **(Added: 17/5/2007-5662/9 art.)** Bitlis Eren University
- 82) **(Added: 83)** Kırklareli University **(Added:**
17/5/2007-5662/9 art.) 84) Osmaniye Korkut Ata University **(Added:**
17/5/2007-5662/9 art.) 85) Bingöl University **(Added:**
17/5/2007-5662/9 art.) 86) Muğ Alparslan University **(Added:**
17/5/2007-5662/9 art.) 87) Mardin Artuklu University **(Added:**
17/5/2007-5662/9 art.) 88) Batman University **(Added:**
22/5/2008-5765/3 art.) 89) Ardahan University **(Added:**
90) Bartın University **(Added: 22/5/2008-5765/3 art.)**
- 91) Bayburt University **(Added: 22/5/2008-5765/3 art.)**
- 92) Gümüşhane University **(Added: 22/5/2008-5765/3 art.)**
- 93) Hakkari University **(Added: 22/5/2008-5765/3 art.)**
- 94) İydyr University **(Added: 22/5/2008-5765/3 art.)**
- 95) İyırnak University **(Added: 22/5/2008-5765/3 art.)**
- 96) Munzur University **(Added : 20/8/2016-6745/22 art.) 22/5/2008-5765/3 art.)** Yalova
University 97) **(Added: 1/4/2010-5979/4 art.)** Turkish-
German University 98) **(Added: 14/7/2010-6005/2 art.;**
(Amended: 20/8/2016-6745/22 art.) Ankara Yöldyrm
Beyazıt University
- 99) **(Added: 14/7/2010-6005/2 art.)** Bursa Technical University
- 100) **(Added: 14/7/2010-6005/2 art.)** Istanbul Medeniyet University
- 101) **(Added: 14/7/2010-6005/2 art.)** Izmir Katip Çelebi University
- 102) **(Added: 14/7/2010-6005/2 art.; Amended: 30/3/2012-6287/22 art.)** Necmettin
Erbakan University
- 103) **(Added: 14/7/2010-6005/2 art.; Amended: 30/3/2012-6287/22 art.)** Abdullah Gül
University
- 104) **(Added: 14/7/2010-6005/2 art.)** Erzurum Technical University
- 105) **(Added: 31/3/2011-6218/2 art.) (Amended: 21/2/2019-7167/3 art.)** Adana Alparslan
Türkey Science and Technology University
- 106) **(Added: 22/1/2013-6410/5 art.)** Ankara Social Sciences University
- 107) **(Added: 27/3/2015-6639/6 art.)** Health Sciences University
- 108) **(Added: 31/3/2015-6640/7 art.)** Bandırma Onyedi Eylül University
- 109) **(Added: 31/3/2015-6640/7 art.)** İskenderun Technical University

110) **(Added: 31/3/2015-6640/7 art.)** Alanya Alaaddin Keykubat University 111) **(Added: 1/4/2015-6641/6 art.)** Turkey International Islamic, Science and Technology University

112) **(Added: 20/8/2016-6745/22 art.)** Izmir Bakircay University 113) **(Added: 20/8/2016-6745/22 art.)** Izmir Democracy University 114) **(Added: 18/6/2017-7033/81 art.)** Higher Education Quality Board 115) **(Added: 18/6/2017-7033/81 art.; Amended: 6/12/2017-7063/6 art.)** Ankara Music and Fine Arts University

116) **(Amended: 17/1/2019-7161/39 art.)** Gaziantep Islamic Science and Technology University 117) **(Added: 9/5/2018-7141/10 art.)** Konya Technical University 118) **(Added: 9/5/2018-7141/10 art.)** Kütahya Health Sciences University 119) **(Added: 9/5/2018-7141/10 art.)** Malatya Turgut Özal University 120) **(Added: 9/5/2018-7141/10 art.)** Istanbul University-Cerrahpaşa 121) **(Added: 9/5/2018-7141/10 art.)** Ankara Hacı Bayram Veli University 122) **(Added: 9/5/2018-7141/10 art.)** 123) Sakarya University of Applied Sciences **(Added: 9/5/2018-7141/10 art.)** 124) Samsun University **(Added: 9/5/2018-7141/10 art.)** 125) Sivas University of Science and Technology **(Added: 9/5/2018-7141/10 art.)** 126) Tarsus University **(Added: 9/5/2018-7141/10 art.)** 127) Trabzon University **(Added: 9/5/2018-7141/10 art.)** 128) Kayseri University **(Added: 9/5/2018-7141/10 art.)** 129) Kahramanmaraş İstiklal University **(Added: 9/5/2018-7141/10 art.)** Eskişehir Technical University 130) **(Added: 9/5/2018-7141/10 art.)** Isparta University of Applied Sciences 131) **(Added: 9/5/2018-7141/10 art.)** Afyonkarahisar University of Health Sciences

B) (Amended: RG-16/10/2020-7254/5 art.) OTHER ADMINISTRATIONS WITH SPECIAL BUDGETS 1)

Presidency of Defence Industries 2)

Atatürk Culture, Language and History High Institution 3)

Atatürk Research Center 4) Atatürk

Cultural Center 5) Turkish

Language Association 6)

Turkish History Association

7) Turkish Scientific and Technological Research Institution 8)

Turkish Academy of Sciences 9)

General Directorate of Highways

10) General Directorate of State Theaters

11) General Directorate of State Opera and Ballet

12) General Directorate of Forestry

13) General Directorate of Foundations

14) General Directorate of Border and Coastal Health of Türkiye
15) General Directorate of Mineral Exploration and Research
16) General Directorate of Civil Aviation
17) Turkish Accreditation Agency 18)
Turkish Standards Institute
19) Turkish Patent and Trademark Office 20)
Small and Medium-Sized Enterprises Development and Support Administration 21) Turkish Cooperation
and Coordination Agency 22) GAP Regional Development
Administration 23) Privatization
Administration 24) Public Ombudsman
Institution 25) Penal Institutions and
Detention Centers Workhouses Institution 26) Vocational Qualifications
Institution 27) Presidency of Turks
Abroad and Related Communities 28) Turkish Manuscripts Institution
29) Eastern Anatolia Project Regional Development
Administration 30) Konya Plain Project Regional Development Administration
31) Eastern Black Sea Project Regional Development Administration 32)
General Directorate of State Hydraulic Works

33) Turkish Water Institute
34) Turkish Medicines and Medical Devices Agency
35) Turkish Human Rights and Equality Agency 36)
Turkish Health Institutes Presidency 37) Halal
Accreditation Agency 38) General
Directorate of Mining and Petroleum Affairs
39) Turkish Space Agency 40)
Turkish Academy of Justice 41)
Cappadocia Area Directorate 42) Turkish
Energy, Nuclear and Mining Research Institute 43) **(Added:
18/7/2021-7333/14 art.)** Turkish Statistical Institute 44) **(Added:
18/1/2023-7432/11 art.)** Uludağ Area Directorate 45) **(Added:
7/11/2023-7471/5 art.)** Urban Transformation Directorate

TABLE NO. (III) (Amended:

RG-16/10/2020-7254/5 art.)

REGULATORY AND SUPERVISORY BODIES 1) Radio and Television

Supreme Council 2) Information Technologies
and Communications Authority

- 3) Capital Markets Board
- 4) Banking Regulation and Supervision Agency
- 5) Energy Market Regulatory Authority
- 6) Public Procurement Authority
- 7) Competition Authority
- 8) Public Oversight, Accounting and Auditing Standards Authority
- 9) Personal Data Protection Authority
- 10) Nuclear Regulatory Authority
- 11) Insurance and Private Pension Regulation and Supervision Authority

TABLE NUMBER (IV)

(Amended: 16/5/2006-5502/42 art.)

SOCIAL SECURITY INSTITUTIONS

- 1- Social Security Institution
- 2- General Directorate of Turkish Employment Agency

**LEGISLATION THAT ADDITIONS TO AND AMENDS LAW NO. 5018 OR
ENTRY INTO FORCE OF CONSTITUTIONAL COURT DECISIONS
LIST SHOWING ENTRY DATES**

The amending law/ The decree or Constitutional Court Decision Number	Amendments to Law No. 5018 Canceled Items	Effective Date
5263	Schedule (I)	9/12/2004
5273	Schedule (II)	15/12/2004
5286	Schedule (I)	28/1/2005
5335	78	27/4/2005
5345	Schedule (I)	16/5/2005
5429	Schedule (I)	18/11/2005
5431	Schedule (II)	18/11/2005
5436	The first paragraph of the last clause of Article 65 the sentence in Article 67/i, Provisional Article 4 wording change, Provisional Article 5, The second paragraph of Temporary Article 11, (I)	24/12/2005

The amending law/ Decree Law or Constitutional Court Decision Number	Amendments to Law No. 5018 Canceled Items	Effective Date
	Schedule numbered (II), Schedule numbered (III) Schedule numbered, Schedule (IV)	
	2, 3, 10, 11, 13, 14, 17, 18, 20, 21, 23, 27, 28, 30, 31, 33, 34, 35, 37, 41, 42, Articles 44, 47, and 49, fifth paragraph. Paragraphs other than the sixth paragraph, 50, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 67, 69, 71, 74, 75, 76, 78, Ek Madde 1, Provisional Articles 6, 7, Provisional Article Article 11, fourth paragraph	1/1/2006
	Articles five and six of Article 49 jokes	1/1/2007
5467	Schedule (II)	17/3/2006
5502	Schedule (I), Schedule (IV)	20/5/2006
5538	Schedule (I), Schedule (II)	Effective from 1/1/2006 including 12/7/2006
	Additional Article 2, Provisional Article 15	12/7/2006
5544	Schedule (II)	7/10/2006
5548	Schedule (II)	13/10/2006
5628	Articles 27, 28, 60, 71, and Provisional Article 16. Transitional Article 17	4/5/2007
5662	Schedule (II)	29/5/2007
5765	Schedule (II)	31/5/2007
5793	9, 10, 27, 28, 40, 44, 51, 52, 53, 61, 62, Transitional Article 5, Transitional Article 11, Transitional Article 18, Temporary Article 19, Unprocessable provisions	6/8/2008
Constitutional Court Dated 25/12/2008 E.: 2006/140,	Schedule (II) (Public Ombudsman Institution)	4/4/2009

The amending law/ The decree or Constitutional Court Decision Number	Amendments to Law No. 5018 Canceled Items	Effective Date
Case No. K.: 2008/185 The decision		
5902	Schedule (I)	17/6/2009
5917	Schedule 6, (III)	10/7/2009
	Schedule (II)	1/1/2010
5952	Schedule (I)	4/3/2010
5978	Schedule (II)	6/4/2010
5979	Schedule (II)	10/4/2010
6001	Schedule (I), Schedule (II)	13/7/2010
6005	Schedule (II)	21/7/2010
6009	69	1/8/2010
6087	Schedule (I)	18/12/2010
6093	Schedule (II)	30/12/2010
6114	Schedule 10, (II)	3/3/2011
6218	Schedule (II)	14/4/2011
6225	Transitional Article 19	26/4/2011
KHK/643	Tables (I) and (II)	Made on 12/6/2011 after the parliamentary election the first Council of Ministers established on the date of appointment of its members
KHK/644	Schedule (I)	Made on 12/6/2011 after the parliamentary election the first Council of Ministers established on the date of appointment of its members
KHK/648	Schedule (II)	17/8/2011
KHK/649	Schedule (II)	17/8/2011
KHK/655	Schedule (I)	1/11/2011
KHK/656	Schedule (II)	2/11/2011
KHK/657	Schedule (I)	2/11/2011

The amending law/ The decree or Constitutional Court Decision Number	Amendments to Law No. 5018 Canceled Items	Effective Date
KHK/662	Schedule (I), Schedule (II)	2/11/2011
KHK/658	Schedule (II)	2/11/2011
KHK/659	16, 17	2/11/2011
KHK/660	Schedule (III)	2/11/2011
KHK/663	Schedule (I), Schedule (II)	2/11/2011
6287	Schedule 20, (II)	11/4/2012
6296	Schedule (II)	27/4/2012
6307	Schedule (II)	31/5/2012
6328	Schedule (II)	29/6/2012
6332	Schedule (II)	29/6/2012
6338	15, 20, 25, 31, 51, 79	1/1/2013
6410	Schedule (II)	31/1/2013
6458	Schedule (I)	11/4/2013
6456	Transitional Article 21	18/4/2013
6501	Schedule (II)	7/11/2013
6514	Article 28, Provisional Article 19	18/1/2013
6552	28	11/9/2014
6562	Schedule (II)	4/11/2014
6569	Schedule (II)	26/11/2014
6639	Schedule 24, (II)	15/4/2015
6640	Schedule (II)	23/4/2015
6641	Schedule (II)	23/4/2015
6645	27	23/4/2015
6698	Schedule (III)	7/4/2016
6701	Schedule (II)	20/4/2016
KHK/676	11, 27, 28, 35	29/10/2016
KHK/678	44	22/11/2016
6761	21	1/1/2017

The amending law/ Decree Law or Constitutional Court Decision Number	Amendments to Law No. 5018 Canceled Items	Effective Date
6764	Ek Madde 3	9/12/2016
6769	Schedule (II)	10/1/2017
7033	Schedule (II)	1/7/2017
KHK/694	Schedule 24, (I)	25/8/2017
7060	Schedule (II)	18/11/2017
7061	One Madde 4	5/12/2018
7063	Schedule (II)	20/12/2017
KHK/696	Schedule (III)	24/12/2017
7070	11, 27, 28, 35	8/3/2018
7071	44	8/3/2018
7078	Schedule 24, (I)	8/3/2018
7079	Schedule (III)	8/3/2018
7141	Schedule (II)	18/5/2018
KHK/702	Schedule (III)	Together on 24/6/2018 the Grand National Assembly of Türkiye Parliament and Presidency as a result of the elections The President took the oath on the date he started his job (9/7/2018)
KHK/703	3, 4, 5, 6, 7, 9, 10, 11, 12, 13, 14, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 39, 40, 41, 42, 43, 44, 45, 46, 47, 49, 51, 52, 53, 54, 55, 58, 60, 61, 62, 65, 66, 67, 71, 72, 75, 77, 78, 80, I One piece, one piece 2, one piece 4, Additional Article 5, Additional Article 6, Provisional Article 13, Transitional Article 22	Together on 24/6/2018 the Grand National Assembly of Türkiye Parliament and Presidency as a result of the elections The President took the oath on the date he started his job (9/7/2018)
Number 4 Presidency Decree	Schedule (I), Schedule (II)	15/7/2018
Number 19	Schedule (I)	11/10/2018

The amending law/ Decree Law or Constitutional Court Decision Number	Amendments to Law No. 5018 Canceled Items	Effective Date
Presidency Decree		
Number 23 Presidency Decree	Schedule (II)	13/12/2018
7153	10, 31, 33, 41, 49	10/12/2018
7161	Schedule (II)	18/1/2019
7167	Schedule (II)	28/2/2019
Number 34 Presidency Decree	Schedule (II)	2/5/2019
Number 47 Presidency Decree	Schedule (III)	18/10/2019
Number 57 Presidency Decree	Schedule (II)	28/3/2020
7244	One Madde 7	17/4/2020
Constitutional Court Dated 11/6/2020 E.:2018/155; Decision No. K.:2020/27	Schedule (I)	23/7/2020
7254	Tables 9, 13, 15, 17, (I), (II) Numbered Table, (III) Numbered Table	16/10/2020
7319	9, 14, 16, 17, 18, One Madde 8, (I) Numbered Table	25/5/2021
7333	Schedule (I), Schedule (II)	From 30/06/2021 publication valid in history (28/7/2021)
7341	Schedule (I)	6/11/2021

The amending law/ Decree Law or Constitutional Court Decision Number	Amendments to Law No. 5018 Canceled Items	Effective Date
7349	Transitional Article 23	25/12/2021
Constitutional Court Dated 13/10/2022 and E: 2021/133, K: 2022/120 Decision No.	Transitional Article 23	13/10/2022
7432	Schedule (II)	26/1/2023
7471	Schedule (II)	9/11/2023