

BAŖU

T.C. BARTIN
UNIVERSITY

YEAR 2024 UNIT ACTIVITY REPORT





H. Atatürk



Prof. Dr. Orhan UZUN
Rector



UNIT MANAGER PRESENTATION

With the Law No. 5018 on Public Financial Management and Control, the basic principles of public finance, the general principles of the use of public resources, the general principles of the use of public resources are aimed to be used effectively and efficiently by considering accountability, and with the amendments made in the same law, the planning and budgeting process has been redefined within the framework of a new understanding of our financial management and control system, the management responsibility of the administrations has been emphasised and regulations have been introduced to ensure budget and accounting unity. In line with the envisaged new internal control system mechanism, an outcome-goal orientated financial management system has been tried to be established. The duties and working procedures and principles of our department are determined in Article 60 of the Law No. 5018, Article 7 of the Law No. 5436 and Article 5 of the Regulation on the Working Procedures and Principles of Strategy Development Units adopted by the Council of Ministers on 06.01.2006.

Article 41 of the Law No. 5018 stipulates that top managers and expenditure authorities allocated budgetary appropriations shall prepare an annual activity report within the framework of accountability. Activity reports, which are one of the most important elements of financial transparency and accountability, are also one of the cornerstones of the performance-based budgeting system. Annual reports are regulated under the title of "Annual Reports and Final Accounts" in the Public Financial

Management and Control Law. The issues to be included in the annual reports, preparation of the reports, submission of the reports to the relevant administrations, disclosure to the public and the periods related to these procedures and other principles and rules are specified in the "Regulation on the Annual Reports to be Prepared by Public Administrations".

Our 2023 Annual Report, prepared within the framework of the principles and principles set out in Law No. 5018 and the Regulation on Annual Reports to be Prepared by Public Administrations and accountability responsibility; general information, physical and organisational structure, information, technological and human resources used, assets and liabilities, performance information, activities and financial audit results are included.

In order to ensure that the relevant parties and the public are informed, our Unit Annual Report has been prepared in a clear, understandable and plain language in an accurate, reliable, unbiased and impartial manner to ensure financial transparency and accountability.

Kadir ÇELİK
Head of Strategy Development Department

CONTENTS

I- GENERAL INFORMATION	1
A-Authority Duties And Responsibilities.....	2
B- Information About Our Presidency	3
Physical Structure.....	3
Organizational Structure	3
Stakeholder Analysis.....	9
Informational And Technological Resources.....	12
Human Resources.....	13
II-GOALS and OBJECTIVES	17
A- Goals and Objectives.....	17
B-Key Policies and Priorities.....	21
C-Other Matters	21
III-INFORMATION AND EVALUATIONS RELATED TO ACTIVITES	22
A-FINANCIAL INFORMATION.....	22
1-Budget Application Results	22
2-Disclosures on Basic Financial Statements.....	23
B-PERFORMANCE INFORMATION	23
Strategy Development Department	26
IV – ASSESSMENT OF CORPORATE AND CAPACITY.....	47
A.STRENGTHS, WEAKNESSES	47
B.OPPORTUNITIES AND THREATS	48
C.EVALUATION.....	48
V- RECOMMENDATIONS AND PRECAUTIONS	49
Additional: INTERNAL CONTROL ASSURANCE STATEMENT	50

I- GENERAL INFORMATION

OUR MISSION

It is to ensure effective efficient and economical use of the financial resources of our university, preparation and implementation of the budget, reporting and control of all these transactions and sharing them with the public by conducting effective cooperation with our stakeholders with a high level of responsibility based on the principles of accountability and transparency.

OUR VISION

To be a solution-oriented and dynamic unit committed to the strategic goals and objectives of our university with a sense of belonging, fulfilling its duties in accordance with the laws, constantly improving the quality of service, applying financial services with transparency principles, coordinating, innovative, rational, following legal changes in effective cooperation with its stakeholders, based on process management.

OUR CORE VALUES

- Respect for man and nature
- Tolerance
- Fairness
- Commitment to ethical values
- Participation
- Transparency
- Accountability
- Academic thought and freedom
- Social responsibility
- Entrepreneurship
- Quality management approach

A- Authority Duties and Responsibilities

- To determine the medium and long term strategies and policies of the administration within the framework of national development strategies and policies, annual programme and government programme, and to carry out the necessary studies to formulate its objectives,
- To coordinate the preparation of the strategic plan and performance programme of the administration and to carry out the consolidation of the results,
- To prepare the administrative budget, including the budget estimates for the following two years, in accordance with the strategic plan and annual performance programme, and to monitor and evaluate the compliance of the administrative activities with these,
- To prepare the expenditure and financing programme within the framework of the budget principles and principles to be determined in accordance with the legislation, to ensure that the appropriation is sent to the relevant units by taking into account the service requirements,
- To keep budget records, to collect and evaluate data on budget implementation results and to prepare budget final account and financial statistics,
- To collect, analyse and interpret information and data related to the management of the administration, development of services and performance.
- To develop performance and quality criteria in matters within the scope of the administration's duties and to fulfil other duties to be assigned within this scope.
- To accrue administrative revenues within the framework of the relevant legislation, to carry out the follow-up and collection of revenues and receivables,
- To carry out accounting services,
- To prepare the activity report of the administration based on the unit activity reports prepared by the expenditure units,
- To organise the invoice tables regarding the movables and immovables owned or used by the administration,
- Coordinating the preparation of the investment programme of the Administration, monitoring the implementation results and preparing the annual investment evaluation report,
- To examine the external factors that will affect the services, to conduct internal capacity research, to analyse the effectiveness and satisfaction level of the services and to conduct general researches on the subjects within the scope of duty of the administration.
- To carry out and finalise the financial affairs and transactions of the Administration that need to be pursued before other administrations,
- To carry out preliminary financial control activities,
- To carry out studies on the establishment of the internal control system, implementation and development of standards,
- To fulfil services related to management information systems.
- To provide the necessary information and counselling to the senior manager and expenditure authorities on the implementation of financial laws and other relevant legislation,
- To perform other duties to be assigned by the Rector.

B- Information on our Presidency

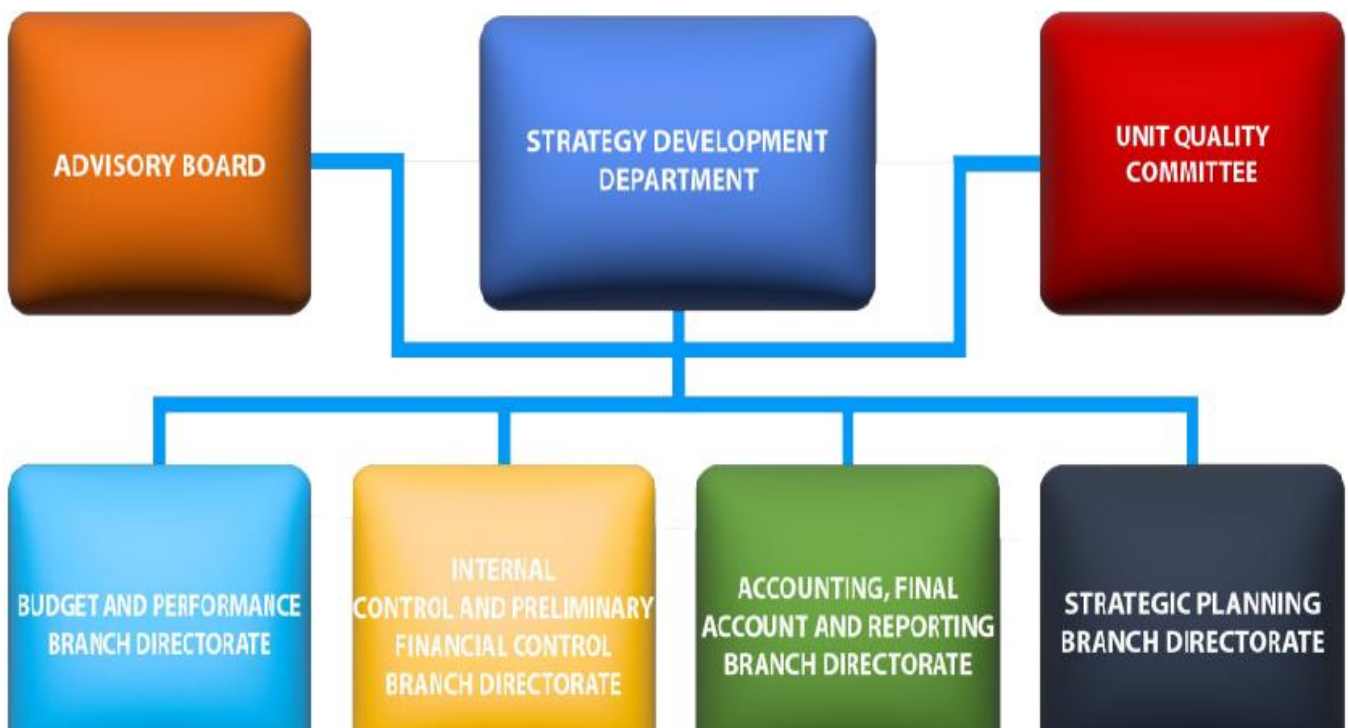
1. Physical Structure

Our Directorate serves as Budget and Performance Programme Branch Directorate, Internal Control and Preliminary Financial Control Branch Directorate, Strategic Planning Branch Directorate and Accounting, Final Accounts and Reporting Branch Directorate on the 1st floor of the Rectorate Building at Kutlubey Campus.

	<i>Number Of Rooms</i>	<i>Number Of Users</i>
Working Room	5	12
Archive	1	-
Total	6	12

2. Organisation Structure

Our Directorate consists of the following four units reporting to the Head of Department.





Kadir ÇELİK
Head of department
(378) 501 1000/2720
(378) 223 5143
kadircelik@bartin.edu.tr



Çetin BOSTANCI
Branch manager & Accounting officer
(378) 501 1000/2723
(378) 223 5077
cbostanci@bartin.edu.tr



Buket KARAAĞIN
Branch manager
(378) 501 1000/2725
(378) 223 5077
bkaraagin@bartin.edu.tr

Internal control and
preliminary financial
control branch
directorate



Accounting, Final Account
and the Reporting Branch
Directorate of



Budget And
Performance Program
Branch Department

Strategic
planning branch
directorate



Özleyiş CEBECİOĞLU
Computer Operator
(378) 501 1000/2722
gdilbil@bartin.edu.tr



Ayşegül ÜNVER
Chef V.
(378) 501 1000/5074
aysegulbasar@bartin.edu.tr



Burak ERGİŞİ
Financial Services Expert Assist.
(378) 501 1000/2730
bergisi@bartin.edu.tr

Hüseyin KORGUN
Computer Operator
(378) 501 1000/2729
hkorgun@bartin.edu.tr

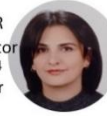


Betül HAN
Computer Operator
(378) 501 1000/2727
bhan@bartin.edu.tr



Mert SEYHAN
Computer Operator
(378) 501 1000/2726
mseyhan@bartin.edu.tr

Senay GÜNGÖR
Computer Operator
(378) 501 1000/2724
sgungor@bartin.edu.tr



Nigar YAVAŞ
Computer Operator
(378) 501 1000/2728
nyavas@bartin.edu.tr



Dilek ŞAHİN
Computer Operator
(378) 501 1000/2731
dileksahin@bartin.edu.tr

2.1. Strategy Development Department Activity Areas

Budget and Performance Program Branch Directorate

According to Article 3 of the Law No. 5018, the budget is defined as: "a duly enacted document showing the income and expenditure estimates for a certain period and the issues related to their implementation". In the Central Government Budget Law: "It is the law that shows the revenue and expenditure estimates of the public administrations within the scope of Central Government and authorises and permits their implementation and execution".

The objectives of the budget are to provide the highest return from the public resources used by using scarce resources effectively, economically and efficiently in the most necessary areas in the face of increasing needs, to identify deviations between the targeted situation and the actual situation and their reasons, and to make the necessary corrections accordingly.

Duties of the Budget and Performance Program Branch Directorate;

- ✓ To prepare the administration budget in accordance with the strategic plan and performance programme,
- ✓ To ensure the coordination of performance programme preparations,
- ✓ To ensure that the appropriation is sent to the relevant units based on the appropriation transfer documents issued by the expenditure units,
- ✓ To prepare the unit performance programme,
- ✓ To collect, analyse and interpret information and data related to the management of the administration, development of services and performance,
- ✓ To prepare the detailed expenditure and financing programme within the framework of the budget principles and principles to be determined by the legislation,
- ✓ To prepare period budget reports,
- ✓ To prepare the corporate financial status and expectations report
- ✓ To prepare investment implementation report,
- ✓ Carrying out budget transactions and keeping their records,
- ✓ To accrue the revenues of the administration, to carry out the follow-up procedures of budget revenues and receivables,
- ✓ Coordinating the preparation of the investment programme of the Administration, monitoring the implementation results and preparing the annual investment evaluation report,
- ✓ To report the results of budget implementation, to produce measures to prevent problems and increase efficiency,
- ✓ To carry out and finalise the financial affairs and transactions of the Administration that need to be pursued before other administrations.

Internal Control and Preliminary Financial Control Branch Directorate

In Article 55 of the Law No. 5018, internal control is defined as "the whole set of financial and other controls covering the organisation, method and process established by the administration and internal audit in order to ensure that the activities are carried out effectively, economically and efficiently, assets and resources are protected, accounting records are kept accurately and completely, financial information and management information are produced in a timely and reliable manner in accordance with the objectives of the administration, determined policies and legislation".

The objectives of internal control in Article 56 of the Law;

- Effective, economic and efficient management of public revenues, expenditures, assets and liabilities,
- Public administrations operate in accordance with laws and other regulations,

- Prevention of irregularities and corruption in all kinds of financial decisions and transactions,
- Obtain regular, timely and reliable reports and information for decision-making and monitoring,
- To prevent misuse and waste of assets and to protect them against losses.

Duties of the Internal Control and Preliminary Financial Control Branch Directorate;

- ✓ To carry out studies on the establishment of internal control system, implementation and development of standards,
- ✓ To prepare standards on the issues related to the field of duty of the administration,
- ✓ To carry out preliminary financial control activities,
- ✓ To propose measures Decoupling the difference between the objectives and the results and increasing the effectiveness,
- ✓ To carry out and finalize the financial affairs and transactions of the administration that need to be followed up by other administrations.

Accounting, Final Accounts and Reporting Branch Directorate

Article 61 of the PFMCL No. 5018 defines "Accounting service is the collection of revenues and receivables, payment of expenditures to their rightful owners, receipt, custody, transfer and disbursement of money and monetary assets, and the recording and reporting of all other financial transactions".

The purpose of accounting is to enter, organise, report and transfer the information and documents that are the basis of the financial (or monetary) activities of the organisation to information users in a useful way.

Duties of the Accounting, Final Accounts and Reporting Branch Directorate;

- ✓ To prepare financial statistics and budget final account,
- ✓ To receive, store and give or send money and monetary assets and securities to the relevant persons,
- ✓ To carry out the collection of income and receivables,
- ✓ To pay expenses and debts to the rightful owners,
- ✓ To keep accounting of financial transactions,
- ✓ To organise the schedules of the invoices related to the movables and immovables owned or used by the Administration,
- ✓ To control the warehouses within the periods stipulated in the relevant legislation,
- ✓ To keep the books, records and documents related to accounting services for the periods specified in the relevant legislation and to keep them ready for audit,
- ✓ To audit the accounts, documents and transactions of the accounting officer fiduciaries at the times stipulated in the relevant legislation or to request the unit manager at the location of the accounting officer fiduciary to check them,
- ✓ To carry out and finalise the financial affairs and transactions of the Administration that need to be pursued before other administrations.

Duties of the Strategic Planning Branch Directorate;

Strategic planning is a participatory and flexible planning approach that refers to the process of creating a vision based on the current situation, mission and basic principles of organisations, setting goals and objectives in line with this vision, developing measurable indicators and monitoring and evaluating success.

Strategic planning aims to strengthen policy-making and costing capacity, to develop a management approach and budgeting based on goals and objectives, to ensure coordination between units, to establish accountability, to improve the quality of education and training, and to develop a management culture.

Duties of the Strategic Planning Branch Directorate;

- ✓ To ensure the establishment of a preparation programme for the strategic planning activities of the administration, to provide the training and consultancy services that will be needed in the strategic planning process and to coordinate the strategic planning activities,
- ✓ To provide support services related to strategic planning,
- ✓ To coordinate the preparation of the annual report of the administration,
- ✓ To ensure the coordination of the work on determining the mission of the administration,
- ✓ To identify new service opportunities by examining the external factors that will affect the services in matters within the scope of the administration's duties, and to propose measures to be taken against threats that prevent effectiveness and efficiency,
- ✓ To conduct in-house capacity research, to analyse the effectiveness of services and beneficiary satisfaction,
- ✓ To ensure coordination in determining the superiorities and weaknesses of the administration,
- ✓ To collect, classify and analyse information and data related to the activities of the administration, and to cooperate with the Management Information System function,
- ✓ To ensure coordination in the development of performance and quality criteria in matters within the scope of the administration's duties,
- ✓ To evaluate the compliance of the administration and/or units with the determined performance and quality criteria,
- ✓ To carry out the statistical registration and control procedures of the data related to the fields of activity of the administration.

Other Tasks;

- ✓ To contribute to the Student Fees Studies from the beginning of the process,
- ✓ To take part in the distribution processes of the Current Year Budgets to the units in line with the authority and responsibility given by the financial legislation,
- ✓ Carrying out the movable transactions of the units, accounting all of the movable receipts by our Presidency and transferring them to the ALYS system by assigning a staff member,
- ✓ Keeping records with the Ministry of Industry Labs system secretariat service,
- ✓ To contribute to zero waste, Energy Efficiency studies,
- ✓ Within the scope of standardisation, to contribute to the commission for determining the name and measurement units of consumption and durable movable materials by giving members from the unit,
- ✓ To support the Turkish Standards Hygiene Sanitation process and safe campus studies, to give members to commissions, to take part in internal audit processes,
- ✓ To contribute to the determination of canteen fees by giving members from the unit
- ✓ Appointment of chairman and financial member to tender commissions,

Click here to access the "Workload Analysis Report" that we have prepared for the works and transactions carried out by our presidency as a result of the meetings and studies we have conducted with our existing personnel in order to ensure the sustainability of the administrative services of our unit and the effective and efficient use of public resources. [Clickhere](#)

2.2. Legal Obligations and Regulatory Analysis

- Law No. 2914 on Higher Education Personnel
- Law No. 2547 on Higher Education
- Law No. 657 on Civil Servants
- Law No. 5018 on Public Financial Management and Control
- Public Procurement Law No. 4734
- Law No. 5510 on Social Security and General Health Insurance
- Law No. 5434 on the Republic of Turkey Retirement Fund
- Law No. 4483 on the Trial of Civil Servants and Other Public Officials
- Law No. 2809 on the Organization of Higher Education Institutions
- Art. 2489 Law on Bail
- Art. 2886 State Procurement Law
- Law No. 6085 on Court of Accounts
- Law No. 4735 on Public Procurement Contracts
- Law No. 6245 on Per Diem
- Law No. 488 on Stamp Duty
- Law No. 6183 on Collection Procedure of Public Receivables
- Central Government Budget Law
- Decree Law No. 124 on the Administrative Organisation of Higher Education Superior Institutions and Higher Education Institutions
- Decree Law No. 190 on General Staff and Procedure
- Regulation on the Working Procedures and Principles of Strategy Development Units of the Department
- Central Government Accounting Regulation
- Movable Property Legislation
- Regulation on the Procedures and Principles Related to Strategic Plans and Performance Programs to be Prepared by Public Administrations of the Department, as well as Annual Reports
- Regulation on the Procedures and Principles Related to the Collection of Public Damages
- The Regulation on Academic Evaluation and Quality Improvement in Higher Education Institutions
- Regulation on Scientific Research Projects of Higher Education Institutions
- Regulation on the Procedures and Principles Related to Internal Control and Preliminary Financial Control

- Communiqué on Public Internal Control Standards
- Pays Paid Tuition Fees to the Lecturers who Will Take Part in the Second Education in Higher Education Institutions, as well as the Decision on the Overtime Fees to be Paid to the Academic Administrators and Lecturers and Administrative Staff in Charge of the Decision on the Overtime Fees to be Paid to the Administrative Staff
- EC 2024/7 Circular on Austerity Measures
- The Strategic Planning Guide for Universities
- The Public Internal Control Guide
- Other Legislation Relating to Our Activities and Services

3. Stakeholder Analysis

Our internal and external stakeholders with whom our Presidency interacts, who are related to its services, who are directly or indirectly, positively or negatively affected by our Presidency or who affect our Presidency are prioritised and shown in Table 2.

Stakeholder Prioritization Table

INTERNAL STAKEHOLDERS	Importance Degree	Impact Rating	Priority
Academic Staff	5	5	1
Administrative Staff	5	5	1

EXTERNAL STAKEHOLDERS	Importance Degree	Impact Rating	Priority
Students	5	5	1
Presidential Directorate of Strategy and Budget	5	5	1
Ministry of Treasury and Finance	5	5	1
Court of Accounts	5	5	1
Social Security Institution	4	5	1
Bartın University Graduate Students	4	5	1
YÖK Presidency	4	5	1
Bartın Tax Office Directorate	4	5	1
Bartın Provincial Directorate of Trade	4	5	1
Bartın Vakıfbank Branch Office	4	5	1
Bartın Ziraat Bank Branch Directorate	4	5	1
Bartın Yapı Kredi Bank Branch Directorate	4	5	1
Bartın Halk Bank Branch Directorate	4	5	1
Bartın Chamber of Commerce and Industry Presidency	4	5	1
Bartın KOSGEB Provincial Directorate	4	5	1
Bartın Chamber of Canteens Presidency	4	5	1
Bartın University Authorized Trade Union Representative	4	5	1
All Trade Unions That Have Members at Bartın University	4	3	2
Bartın University Student Representative	4	5	1
The Grand National Assembly of Turkey	4	5	1

TÜBİTAK	4	4	1
Ministry of National Education (meb)	4	4	1
Public Procurement Authority	4	5	1
Bartın Governorate	4	4	1
Bartın Mayor's Office	4	5	1
General Secretariat of Bartın Provincial Special Administration	4	3	3
Associations	4	3	3
Commercial Organizations	3	5	2
Other Ministries	3	4	2
Bartın University Suppliers	3	4	2
District Governorates of Bartın	3	4	3
Bartın District Mayors	3	4	3
Local and National Press	3	3	4

Information and Technological Resources

2.1. Software



Integrated Public Financial Management Information System(BKMYBS):

With the system, it is aimed to eliminate the negativities caused by paper-based transaction processes based on wet-signed documents and to access the current data needed more quickly. All transactions carried out in the Accounting, Final Accounts and Reporting Branch Directorate are carried out through this system.

Direct Procurement Tracking System:

Direct procurement tracking system is used to control the direct procurement limit for purchases within the scope of 21/f and 22/d of Article 62/I of Law No. 4734..

E-budget System: In this system, which is used by the Budget and Performance Programme Branch Directorate, budget transactions are made, expenditures are monitored and the budget of our university is prepared.

Electronic Public Information Management System (KAYSIS): It is an integrated system that allows access to electronic applications through a single platform.

Provincial Investment Tracking System (İLYAS):

İLYAS Project was implemented in order to transfer the public investments carried out at the provincial level to the electronic environment in a "geographically based and visually supported manner" containing up-to-date data on investments, to actively monitor and analyse public investments at local and central level and to make

projections for the future. This system is used by the Budget and Performance Programme Branch Directorate of our Presidency..

Public Expenditure and Accounting Information System (KBS): All income, expenses, payments and expenditures are recorded through this system. Accounting record entries are made through a secure system.

Accounting Management System (MYSv2): Expenditure Management System is the information system that enables the preparation of "Expenditure Instruction Approval Document" and "Payment Order Document" electronically in accordance with e-document standards and execution of expenditure transactions.

Cash Demand Collection System: The Cash Demand Collection System of the Ministry of Treasury and Finance is used to meet the cash needs of the University.

Public Investments Information System (KAYA): In order to carry out the preparation, implementation, monitoring and evaluation phases of the public investment program electronically, integrate it with the information systems of the relevant institutions, eliminate duplicate data entry and reporting, the Public Investment Information System (KaYa) has been developed within the Presidential Strategy and Budget Directorate. This system is used by the Budget and Performance Program Branch Directorate of our presidency.

Concise and Premium Service Declaration: A concise declaration is a collective notification of taxes deducted by employers or other persons who withhold taxes to the tax office together with their bases. This system is used by the Accounting, Final Accounts and Reporting Branch Directorate of our presidency.

Performance Module: E-budget system performance module is used for University Performance Program data entries and six-month monitoring evaluation results.

Program Budget: Program budget is a budgeting system in which expenditures are classified according to program classification, information about public service delivery performance is provided to decision-makers about developing spending priorities, and this information is used systematically in the resource allocation process.

Strategy Development Units Management Information System (e-SGB): It was developed in order to effectively fulfil the duties assigned to the strategy development units of public administrations and to monitor the implementation results.

Data Collection Center (Medium): It is a system created to collect the data and evidence needed by our university.

Expenditure Management System (HYS): It is an information system that allows the "Expenditure Order Approval Certificate" and the "Pay Order Certificate" to be prepared electronically in accordance with e-document standards and to be able to carry out expenditure transactions.

Savings Measures Information System (TTBS): It is a module in which the amounts of expenditures and savings realized by public administrations in a certain year and period are entered; a report explaining the savings realized for the relevant year and period is created and uploaded to the system and sent to the Ministry of Treasury and Finance.

Computers – Other Information and Technological Resources

EXPLANATIONS	Office (Number)	Computer	Portable Computer	Telephone	Fax	Printer	Photocopying	Scanner
Presidency	1	1	1	1	-	1	-	-
Branch Manager Room	1	2	2	2	-	1	-	-
Budget and Performance Program Unit	1	2	1	2	-	-	1	-
Accounting-Precision Accounting and Reporting Unit	1	4	-	4	-	-	1	-
Internal Control Unit / Strategic Planning Unit	1	4	2	3	-	-	1	1
TOTAL	5	13	6	12	0	2	3	1

Human Resources

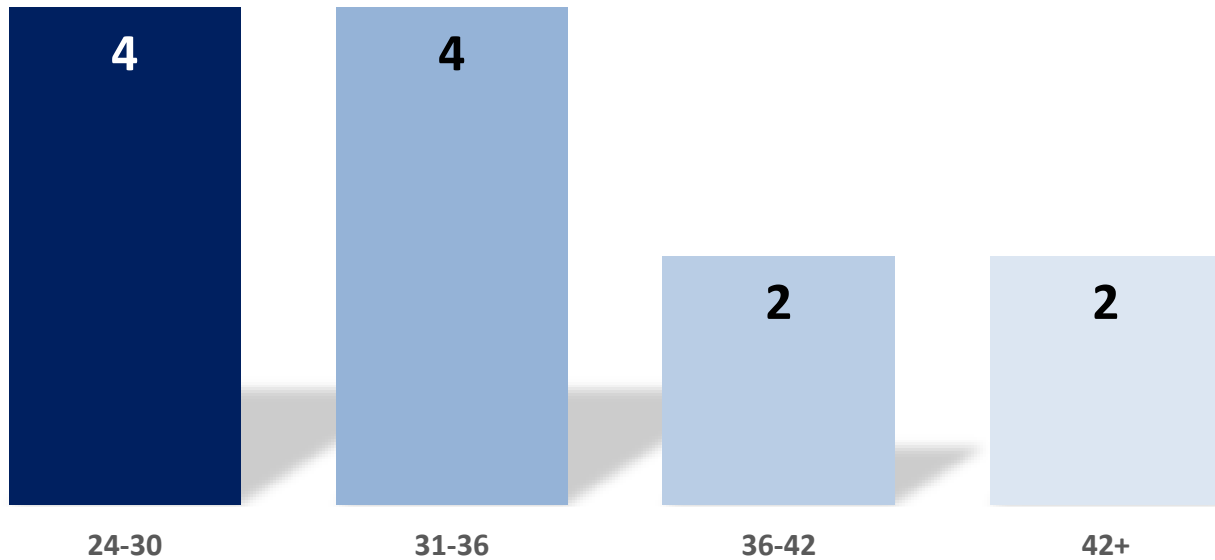


As of 2024, there are 12 personnel working in our Directorate. Considering the distribution of personnel; 1 Head of Department, 2 Branch Managers, 1 Assistant Financial Services Expert, 1 Chief V. and 7 Computer Operators work in our Directorate.

Staff Status List of the Personnel

THE STAFF STATUS LIST OF THE PERSONNEL OF OUR PRESIDENCY			
	Full	Empty	Total
Head Of Department	1	-	1
Branch Manager	2	1	3
Financial Services Expert	0	4	4
Financial Services Assistant Expert	1	1	2
Chef	0	3	3
Computer Operator	8	4	12
Cashier	-	1	1
Total	12	14	26

Age Distribution of the Staff



When we look at the average age of our personnel working in our Directorate; it is seen that the number of young personnel is in the majority. The fact that our staff is constantly open to training and innovation creates a dynamic structure in our Presidency and provides the opportunity to renew itself and actively provide services.

Distribution of Personnel according to Educational Background

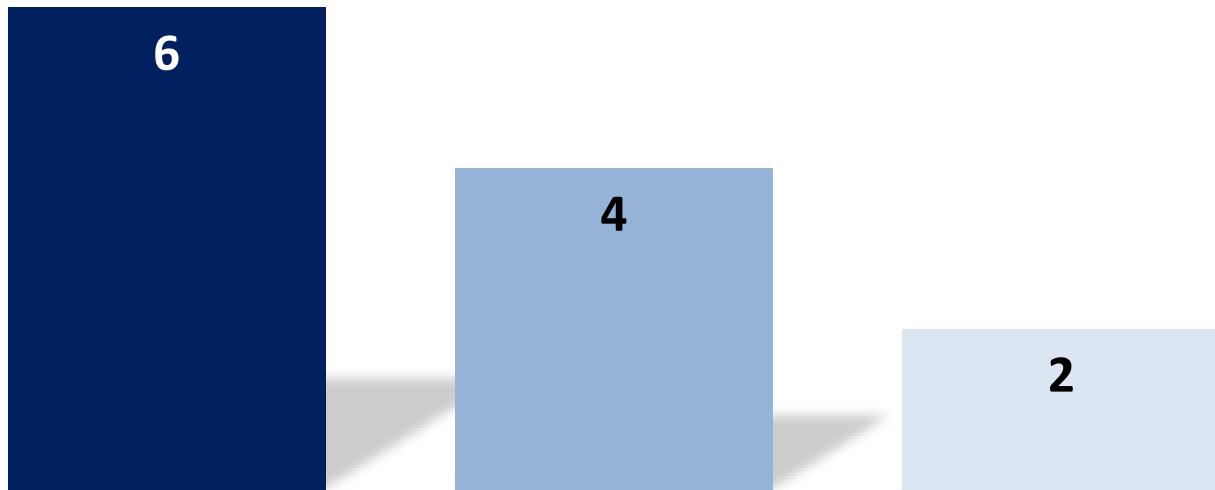


MASTER'S DEGREE

LICENCE

There are 2 postgraduate and 10 undergraduate graduates working in our Directorate.

Distribution of Personnel according to Length of Service



0-5 Years

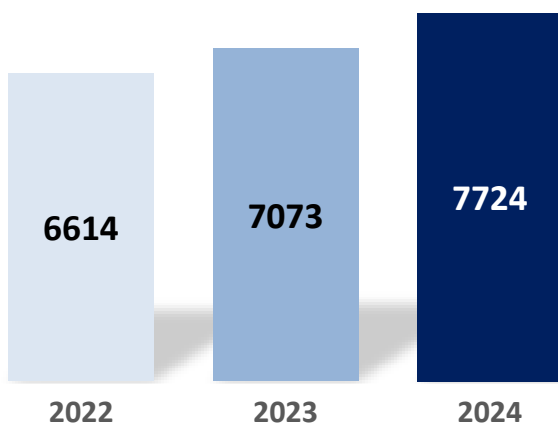
6-15 Years

15+ Years

3. Visibility Activities

A- While a total of 6614 people visited the website of our presidency in 2022, 7073 people visited our website, an increase of 6.94% in 2023. In 2024, the target of 2024 was reached in the indicator “Number of interactions of PG1.4.2 unit web pages and social media accounts” included in our Unit Strategic Plan and 7724 people visited our website with an increase of 9.20% in the number of visitors.

Website Visitor Numbers



In 2024, the shares made on the X account of our presidency were viewed by a total of 27,687 people. Also, in 2024, our posts made on the X account of our presidency were liked by 769 people and our posts made on the Instagram account were liked by 147 people.

B- Our website has an up-to-date and user-friendly structure in English and Turkish.

II- GOALS AND OBJECTIVES

A. GOALS AND OBJECTIVES

STRATEGIC GOALS AND OBJECTIVES CONTAINED IN OUR UNIT STRATEGIC PLAN

OBJECTIVE 1 To develop the corporate culture and sense of belonging with a participatory management approach	TARGET 1.1	To strengthen the institutional belonging of academic and administrative human resources
	TARGET 1.2	To ensure the effective participation of internal and external stakeholders in decision-making processes
	TARGET 1.3	Spreading the quality culture
	TARGET 1.4	The recognition of the unit at the national and international levels will be increased.
GOAL 2 To Produce Social Benefits by Working Towards Sustainable Development Goals	TARGET 2.1	To increase the activities aimed at the development and development of the region

Evaluation Results of the Unit's Strategic Plan for 2024

PURPOSE NUMBER	Performance Indicators	The Initial Value of the Plan Period	2024 The Target	Indicators of the Realization of the Target Year							Cumulative Total	Percentage of Success (%)	The State of Realization
				July	August	September	October	November	December				
A.1.	<i>PG1.1.1. The number of trainings given for the professional and personal development of academic and administrative human resources</i>	3	3	1						5	100	Reached	
A.1.	<i>PG1.1.2 The level of satisfaction of academic and administrative human resources related to the unit</i>	%87	%88	%92,95						%92,95	100	Reached	
A.1.	<i>PG1.1.3 The number of social activities that increase motivation in the unit</i>	1	2	1						5	100	Reached	
A.1.	<i>PG1.2.1. Number of administrative personnel attending meetings for decision-making processes in the unit</i>	50	100	181						335	100	Reached	
A.1.	<i>PG1.2.2. The number of academic human resources participating in meetings for decision-making processes in the unit</i>	120	240	76						246	100	Reached	
A.1.	<i>PG1.2.3. The number of students participating in meetings for decision-making processes in the unit</i>	10	20	3						19	90	Reached	
A.1.	<i>PG1.2.4. The number of external stakeholders participating in the decision-making processes in the unit</i>	4	9	3						138	100	Reached	
A.1.	<i>PG1.3.1. The number of feedback and evaluation meetings held with external stakeholders within the scope of quality processes</i>	-	2	2						4	100	Reached	
A.1.	<i>PG1.3.2. The activity organized for the purpose of spreading the quality culture (meeting, workshop, etc.) number of</i>	3	4	3						9	100	Reached	
A.1.	<i>PG1.3.3. Number of feedback and evaluation meetings held with internal stakeholders within the scope of quality</i>	-	2	7						16	100	Reached	

	<i>processes</i>						
A.1.	<i>PG1.3.4. The number of training and consultancy services provided to stakeholders</i>	6	7	4	13	100	Reached
A.1.	<i>PG1.3.5 The number of events and trainings carried out jointly with stakeholders</i>	3	4	1	6	100	Reached
A.1.	<i>PG1.4.1 The number of news about the unit in written, visual and social media</i>	35	40	22	68	100	Reached
A.1.	<i>PG1.4.2 The number of interactions of the unit's web page and social media accounts</i>	4.058	4.100	4.249	7.724	100	Reached
A.1.	<i>PG1.4.3. Number of reports/documents prepared in a foreign language</i>	1	2	0	4	100	Reached
A.2.	<i>PG2.1.1 The number of contribution activities of the unit to society</i>	1	2	3	7	100	Reached
A.2.	<i>PG2.1.2 The number of joint works and events with institutions in the region</i>	2	3	1	3	100	Reached
A.2.	<i>PG2.1.3 The level of satisfaction of the segments of society served (%)</i>	%85	%86	%92,95	%92,95	100	Reached



REACHED ACCEPTABLE MUST BE IMPROVED UNREACHABLE

The Strategic Plan of the Department of Strategy Development for the Period 2024-2028 has been realized from 18 indicators in 2024, all of which have been “Reached”. For the sustainability of our strategic plan, the activities will be completed in 2025 and the sustainability of our goals will be followed.

B-Basic Policies and Priorities

Our presidency was established on 27.05.2008 and is a young and dynamic unit in terms of corporate sense and personnel. Our priority is to place the personnel understanding that protects the corporate culture and complies with the ethical rules at the highest level within the human-oriented service and management approach. In this direction, the issues that fall within the scope of the duties of our presidency are works that require technical knowledge and skills, and there is financial responsibility for the works and transactions performed. All business and transactions are carried out in accordance with the relevant legislation and the changes that occur are constantly updated. Making our existing personnel better equipped, providing a healthy flow of information are the main reasons why we attach importance and priority to in-service training as the presidency.

- To ensure the effective, economical and efficient use of university resources in line with the principle of accountability,
- To provide services with personnel who are aware of their duties and responsibilities and who constantly renew and improve themselves,
- To adopt an understanding of management that respects professional values, honest, participatory and sharing in transactions that fall within our field of duty within the framework of the rule of law and compliance with the laws,
- To ensure the participation of all stakeholders in our planning activities, to continuously improve relations and cooperation with stakeholders.

C- Other Matters

- The purpose of our presidency is to achieve the goals determined by the basic policies and priorities and to provide the necessary information to the units by using technology in the best way to achieve these goals and to provide consultancy services.

III- INFORMATION AND EVALUATIONS RELATED TO THE ACTIVITIES

A- FINANCIAL INFORMATION

1- Budget Implementation Results

The financial resources of our Presidency consist of the budget of the Strategy Development Department within the Bartın University budget issued by the Presidential Strategy and Budget Directorate. The distribution of the budget of our Presidency according to the economic classification is presented in the following table and graph.

Table of Appropriations and Expenditures according to Economic Classification for the Year 2024

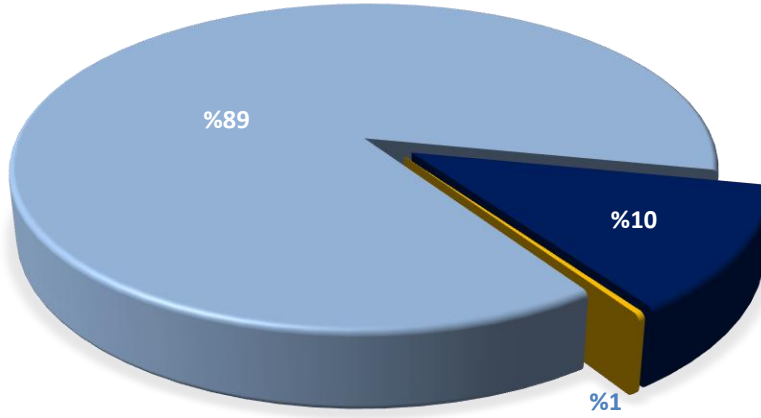
(Strategy Development and Financial Services Sub-Activity)

ECONOMIC CLASSIFICATION	INITIAL ALLOWANCE	TOTAL ALLOWANCE	Spending	EXPENDITURE/TOTAL ALLOWANCE (%)
Personnel Expenses	8.207.000,00	7.197.000,00	7.178.059,00	%100
SGK Pension Expenses	828.000,00	828.000,00	807.333,31	%98
Runners	45.000,00	37.650,00	32.139,57	%85
Service Purchases	33.000,00	33.000,00	769,18	%2
TOTAL	9.113.000,00	8.095.650,00	8.018.301,06	%99

(Institutions of Higher Education Primary Education)

ECONOMIC CLASSIFICATION	INITIAL ALLOWANCE	TOTAL ALLOWANCE	SPENDING	EXPENDITURE/TOTAL ALLOWANCE (%)
<i>Personel Giderleri</i>	0	0	0	%0
<i>SGK Piri mi Giderleri</i>	0	0	0	%0
<i>Tüketime Yönelik Mal ve Malzeme Alımları</i>	2.618.000,00	2.072.350,00	0	%0
<i>Yolluklar</i>	501.000,00	119.200,00	0	%0
<i>Menkul Mal, Gayrimaddi Hak Alım, Bakım ve Onarım Giderleri</i>	200.000,00	135.994,00	0	%0
TOTAL	3.319.000,00	2.327.544,00	0	%0

1.1. Percentage Distribution of Expenses



%89 PERSONNEL EXPENSES %10 SSI PREMIUM EXPENSES %1 EXPENSES FOR THE PURCHASE OF GOODS AND SERVICES

2. Explanations Related to the Basic Financial Statements

The initial budget allowance of our Presidency for 2024 is 12.432.000,00 TL. The total allowance decreased to TL 10,423,194.00 with the distribution of the excess allowance in the 03 Goods and Services Purchase Expenses and 01 Personnel Expenses arrangement to other units by internal transfer. As of the end of the year, TL 8,018,301.06 of this allowance has been spent. The ratio of expenses to total allowance is 77%.

B- PERFORMANCE INFORMATION

1. Activity and Project Information

1.1. BUDGET AND PERFORMANCE PROGRAM BRANCH DIRECTORATE

1.1.1. Preparation of the Budget

Bartın University Budget proposals were requested from the expenditure units with superscription in order to prepare the Presidential Budget Proposal for 2025. The current and investment appropriation proposals received by our presidency are the Medium-Term Program, the Budget Preparation Guide and the Investment Program Preparation Guide, as well as the indicators previously determined by all expenditure officials under the chairmanship of the Senior Manager,

and the activities in accordance with these indicators, as well as the compliance with the related costs, priorities and principles, after reviewing the prepared university 2025 budget proposal has been sent to the Presidential Strategy and Budget Directorate. The officials of our university have carried out the current and investment budget negotiations with the Presidential Strategy and Budget Directorate. As a result of the necessary studies with the Presidential Strategy and Budget Directorate, the Budget Proposal of our University has been created.

Performance-based budgeting, designed based on the elements of strategic plan, performance program, budgeting, monitoring-evaluation and annual report, is being implemented at our university, and our efforts to improve and activate performance-based budget implementation are also continuing.

In this direction, within the scope of the transition to the program budget, the adaptation of the performance program to the program budget studies are also carried out.

1.1.2. Preparation and Implementation of Detailed Financing Program

In accordance with the Central Government Budget Implementation Communiqué dated 19.01.2024 published by the Presidential Strategy and Budget Directorate (Sequence No:2), the detailed expenditure and financing program for the 2024 Fiscal Year Budget of our university was prepared and entered into the e-budget system and started to be applied to the Presidential Strategy and Budget Directorate following his visa.

1.1.3. Coordination of Investment Program Preparations

The 2024 Investment Projects Monitoring Report related to the 2024 Investment Program has been submitted to the Governorship as of quarterly periods. In addition, the Investor Establishment Period Report was sent to the Provincial Planning and Coordination Directorate of the Governorship.

In addition, public investments carried out at the provincial level are transferred to the electronic environment in a way that contains up-to-date data, supported by geographical and visual information, actively monitored, analyzed and projected at the local and central level, aimed at increasing the planning, implementation, follow-up, evaluation and audit capacity for investment processes, the Ministry of Internal Affairs Provincial Investment Tracking System has been launched through the e-internal affairs system, with the opening of investment projects of our university in quarterly tender periods, financial and cash-physical realization information has been entered into the Provincial Investment Tracking System.

The Investment Budget Proposal for the Period 2025-2027 was prepared in accordance with

the Draft Guide for Preparing the Investment Program for the Period 2025-2027 and data entries were made to the KA-YA system.

According to the Circular on the Implementation and Monitoring of the Investment Program for 2024, the level of physical and cash realization of investment projects of our university, tender information, progress status in the project, etc. April June July September and October December, the information was reported to the Strategy and Budget Directorate via KA-YA system no later than 15 days following the period to cover the periods January-March, April-June, July-September and October. The information was sent to the Strategy and Budget Directorate via KA-YA system.

1.1.4. Implementation of Budget Transactions

1.1.4.1. Budget Operations

The appropriation requests submitted to our presidency by the expenditure units were evaluated and 128 transfers and 54 additions were made. 140 tenkis documents have been issued by our presidency in the year 2024.

In the works and transactions carried out exclusively at Bartın University, legislative documents and the directive created in accordance with the internal quality management system, quality commission decisions, board of directors decisions, senate decisions, taking into account the assurance mechanisms such as Budget Appropriation transactions carried out by the Budget and Performance Program Branch of the Strategy Development Department, the requests for appropriations of units related to Budget Appropriation operations carried out by the Budget and Performance Program Branch of the Department of Strategy and performance of the Department of Budget and performance of the Department of Budget and performance of the Department of Budget and performance of the Department of Budget and performance of the Department of Budget and performance of the Department of Budget and performance of the Department of Budget and performance of the Department of Budget and Performance of, click here to access the Budget Appropriation Request Guide, which we have prepared in order to provide guidance and contribution to our units in the process in order to send the documents requested from academic and administrative units in full and complete during the appropriation transfer Decrees and to ensure unity of practice between the units.

DEPARTMENT OF STRATEGY
DEVELOPMENT ACTIVITIES AND
ACTIVITIES FOR THE YEAR 2024

Bartın University 2024-2028 Strategic Plan Has Entered into Force.

A total of 54 Meetings, 4 separate surveys and 2 advisory board meetings were held within the scope of participatory management approach and completed after intensive studies with the opinions, suggestions and contributions of all our stakeholders. Bartın University 2024-2028 Strategic Plan entered into force as of 01.01.2024 after being approved by the Presidency.

We would like to thank our internal and external stakeholders very much for contributing to the Strategic Plan, which is the product of intensive labor in a long process.





BARÜ 2024 Current Budget Planning Meeting was Held.

The current budget of our University for 2024 is within the framework of transparency, accountability, savings measures and participatory management approach, our Secretary General Prof. Dr. It was carried out under the presidency of Selçuk GÜMÜŞ with the participation of Kadir ÇELİK, our Head of Strategy Development Department, and the administrative managers of expenditure units. At the meeting, the necessary budget resources were planned by taking into account the strategic goals and objectives of our university and its units.



Internal Control Monitoring Steering Board Meeting was Held.

At the meeting held in accordance with the principle of good governance, the Evaluation of the 2022-2024 Public Internal Control Standards Compliance Action Plan, the Internal Control System Evaluation Report for 2023, the BARU 2023 Risk Assessment Report and the created Risk Action Plan, as well as the Bartın University 2024 Consolidated Risk Report were presented to the board and it was decided to start the preparation work for the 2025-2027 Internal Control Action Plan. The opinions and suggestions of the board members were also taken at the meeting and the questions received



Sustainability Goals were Evaluated with Internal and External Stakeholders at BARU.

Rector Prof. Dr. At the Bartın University (BARÜ) Advisory Board meeting held online under the chairmanship of Orhan Uzun, the steps to be taken with the goal of sustainable development were evaluated by exchanging views with internal and external stakeholders.



Public Financial Management and Control Law No. 5018 was given training to the university staff by our Presidency.

Within the scope of the Candidate Officer Training organized by our Personnel Department, Public Financial Management and Control Law training numbered 5018 was given by our Department Head Kadir ÇELİK. Gamification techniques were also used in order to help attract the attention of the participants and increase their motivation to learn in the highly productive training. In the analysis conducted in the instructor satisfaction survey applied to the participants at the end of the training, the overall satisfaction rate was concluded as 94.17%.



Bartın University (BARU) has been granted the right to be accredited for a period of 2 years within the scope of the Institutional Accreditation Program (KAP) implemented by the Higher Education Quality Board (YÖKAK).

Bartın University (BARÜ) has been entitled to receive “Conditional Accreditation” for a period of 2 years as a result of the studies it has carried out within the scope of the Institutional Accreditation Program (KAP), which is one of the important elements of the quality assurance of the higher education system. The ‘YÖKAK Institutional Accreditation Certificate’, which also registers the quality of education, was held at the ceremony by the President of the Council of Higher Education (YÖK) Prof. Dr. Erol Özvar and the President of the Higher Education Quality Board (YÖKAK) Prof. Dr. By Umit Kocabicak, Rector of BARU Prof. Dr. Presented to Orhan Uzun.



We participated in the meeting organized by the Ministry of Treasury and Finance.

T.C. The meeting of Strategy Development Unit Managers of the Ministry of Treasury and Finance was hosted by Karadeniz Technical University and attended by Kadir ÇELİK, our Head of Strategy Development Department, with intensive attendance. After the opening speeches, the program lasted for 3 days; Presentations were made to the participants about the Savings Measures Information System, Public Fleet Management System and Expenditure Review, Performance-Based Program Budget Applications, Internal Control System Monitoring and Evaluation Guide, Public Corporate Risk Management Guide, Public Procurement as a Policy Tool within the Framework of Changing Approaches, Integrated Public Financial Management Information System, Electronic Tender Application and Cash Management issues.



After the meeting held by the Ministry of Treasury and Finance, our Head of Department Kadir ÇELİK informed the BAR ASSOCIATION managers.

T.C. Ministry of Treasury and Finance Strategy Development Unit Managers Meeting hosted by Karadeniz Technical University, which was discussed at the meeting attended by our Head of Strategy Development Department Kadir ÇELİK; Savings Measures Information System, Public Fleet Management System and Expenditure Review, Performance-Based Program Budget Applications, Internal Control System Monitoring and Evaluation Guide, Public Enterprise Risk Management Guide, Public Procurement as a Policy Tool Within the Framework of Changing Approaches, Integrated Public Financial Management Information System, Electronic Tender Application and Cash Management issues, Kadir ÇELİK, our President, met with BARU managers and conveyed information to BARU administrative and academic managers about BARU administrative and academic Decrees.



We have Published Our Unit and Institution Reports in English for Our International Stakeholders.

Within the framework of the Internationalization Policy and Quality Management System of our University, in accordance with our sustainable continuous improvement goals; In order to benefit our international stakeholders by developing mechanisms in line with our Mission and Vision with our Policy Documents, the Strategy Development Department Unit Activity Report, Unit Strategic Plan and the 2024-2028 Strategic Plan of our university have been translated into English and published on our unit and institution websites.



BARÜ 2025 Current Budget Planning Meeting was Held.

The current budget of our university for 2025 is within the framework of transparency, accountability, participatory management approach and Circular on Savings Measures 2024/7; At the meeting held in the form of two sessions with the participation of our Academic and Administrative Units under the coordination of our Strategy Development Department, it was decided to submit the final version of the proposals to the senior management by making the most rational planning of the budgets to be requested in accordance with the strategic goals and objectives of our university and its units in order to create the final version of the proposals.





BARÜ 2025 Current Budget Preparatory Work Meeting was Held.

At the meeting, which was held online on 22.07.2024 and passed quite efficiently, the details of the justifications for the current budget proposals were announced to Esra ÖZGÜR, Budget Specialist of the Presidential Strategy Budget Directorate, with a presentation. At the meeting held under the Coordination of the Strategy Development Department, our Vice Rector Prof. Dr. Mehmet ZAHMAKIRAN, Our General Secretary Prof. Dr. Selçuk GÜMÜŞ and the Heads of Departments were present.



A Certificate of Appreciation was Given to the Staff of our Presidency within the Scope of the Award Directive.

Within the scope of the Award Directive, the proposal of our Head of Department Kadir ÇELİK and our Rector Prof. Dr. At the ceremony, which was held under the coordination of our Personnel Department with the appropriate opinions of Mr. Orhan UZUN, certificates of appreciation were presented to the Computer Operators Hüseyin KORGUN and Nigar YAVAŞ, the personnel of our presidency. We would like to express our gratitude to the Department of Personnel and to Mr. Rector. Documents to our staff are provided by our Vice Rector Prof. Dr. Presented by Mehmet ZAHMAKIRAN and our Head of Department.



BARÜ Corporate Risk Management Workshop was Held.

With the Public Internal Control Guide issued by the Ministry of Treasury and Finance, events or situations that may affect the realization of the strategic goals and objectives of the administration; taking into account the new 'Public Corporate Risk Guide' issued by the Ministry for risk management, which is an important component of its comprehensive, repetitive and systematic processes based on monitoring and reporting risks, evaluating their impact and possibilities from a holistic point of view, prioritizing them according to their degree of importance, determining decisions to be made regarding risks, and determining risks based on monitoring and reporting risks, the BARU Corporate Risk Workshop was held with the participation of representatives of academic and administrative units.



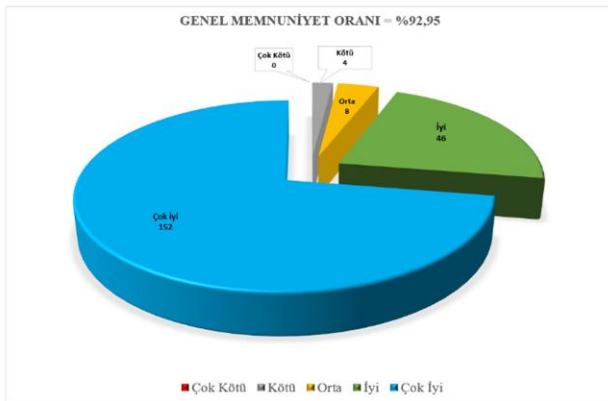
Our Head of Department held meetings at the Strategy Budget Directorate.

We were visited by Mr. Cemil DEMİR, Head of the General Directorate of Budget of the Presidential Strategy Budget Presidency, who has never missed their support and made great contributions to the institutional progress of our university with their solution-oriented approach, and Budget Expert Esra ÖZGÜR GÜL, Head of the Strategy Development Department Kadir ÇELİK. During the visit, very productive consultation meetings were held regarding the budget processes of our university. We would like to thank them very much for their support and acceptance that they have given us.



We Continue to Work on Continuous Improvement of the Internal Control System.

In order to ensure that our university achieves its strategic goals and objectives, the Public Internal Control Standards Action Plan, which is one of the components of the effective internal control system that it has created by reducing to the unit level, and the unit representative for Public Corporate Risk Management processes, was given information training by Kadir CELIK, Head of the Strategy Development Department for our academic and administrative human resources, to improve the processes and manage them by ensuring unity of practice with a holistic approach.



The results of the stakeholder satisfaction survey of our Presidency have been published within the scope of the PUKO Cycle.

As the Strategy Development Department, the overall satisfaction rate was measured as 92.95% in the feedback of the survey we conducted to our internal stakeholders.

AUDIT REPORT OF THE COURT OF ACCOUNTS

Note: Since the data of the Court of Accounts Report for the year 2024 have not been received by us, the data for the year 2023 have been prepared by taking into account.

LIST OF FINDINGS

A. The Basis of the Audit Opinion is the Findings

1. Incorrect Calculation of the Inflation Correction Made on Land and Declivities and Vehicles

B. Other Findings

No audit findings have been identified.

1. INFORMATION ABOUT PUBLIC ADMINISTRATION

1.1. Legislation and Duties

Article 130 of the Constitution provides that universities with public legal personality and scientific autonomy consisting of various units consisting of various levels of education, scientific research, publishing and consulting based on secondary education, to serve the country and humanity, should be established by law by the State in order to train a workforce appropriate to the needs of the nation and the country in an order based on modern educational and educational principles.

Bartın University was established with the Additional Article of the Law on the Organization of Higher Education Institutions No October 2809.

The basic legislation for higher education institutions is the Higher Education Law No. 2547, the Higher Education Personnel Law No. 2914, the Higher Education Institutions Organization Law No. 2809 and the Decree Law No. 124 on Higher Education Higher Institutions and the Administrative Organization of Higher Education Institutions.

The objectives and principles of higher education, the organization, functioning, duties, powers and responsibilities of higher education institutions and their higher organizations, as well as the principles related to education, research, publication, teaching staff, students and other personnel are regulated by the Higher Education Law No. 2547. In Article 12 of the said Law, the duties of higher education institutions are counted and these duties are; the needs of society can be summarized as conducting scientific education, research, publication and consulting in accordance with the principles and goals of development plans, training the workforce in accordance with these principles and goals, ensuring the education of society, especially in the fields of industrialization and modernization in agriculture, conducting practical studies that will increase production, establishing revolving fund enterprises for this purpose and making the necessary arrangements for the development of these activities.

1.2. Organizational Structure and Human Resources

Bartın University has rectorate, senate, faculty deaneries, school, institute, application and research center directorates in its academic structure, while the administrative structure includes the university board of directors, general secretariat, departments, legal counsel and directorates.

The Rector, who is the top manager of the university, is appointed by the President, and the deans are appointed by the Council of Higher Education.

There are 9 faculties, 1 college, 1 institute, 3 vocational schools and 16 application and research centers within the university.

The class, title and staff distribution information of academic and administrative personnel are included in Tables 1 and 2.

Table 1: Academic Staff Status

Title	Number of Full Staff	Number of Vacant Positions	Total Number of Staff
Professor	56	38	94
Associate professor	139	57	196
Dr. Faculty Member	194	53	247
lecturer	160	59	219
Research Assistant	148	82	230
Total	697	289	986

Table 2: Staff Status of Administrative Personnel

Service Class	Number of Full Staff	Number of Vacant Positions	Total Number of Staff
General administration	225	128	353
Health	5	9	14
Advocacy	2	1	3
Education-training	-	-	-
Technique	53	37	90
Helper	27	15	42
Contracted	31	30	61
Worker	158	0	158
Total	501	220	721

As of the end of 2023, the total number of academic, administrative (including contract administrative staff) and employee staff at the university is 1,198. In addition, there are 7 foreign academic staff working at the University.

1.3. Financial Structure

Bartın University, which is included in the “Special Budget Administrations” section of the schedule II attached to the Public Financial Management and Control Law No. 5018, finances its expenses by using Treasury assistance and own revenues provided by the Central Government Budget Law.

The following is the table regarding the distribution of the administration's appropriations for the year 2023 in terms of economic classification and the year-end spending realizations.

Table 3: Budget Expenditures Appropriations and Realizations for the Year 2023

Type of Expense	Allowance (TL)	Realization (TL)	Realization Rate (%)
Personnel Expenses	449.545.394,00	446.695.127,34	99,37
State Premium Expenses for Social Security Institutions	57.684.893,00	57.026.964,88	98,86
Expenses for the Purchase of Goods and Services	55.586.946,00	42.191.323,29	75,90
Current Transfers	13.279.060,00	11.901.939,29	89,63
Capital Expenditures	130.203.000,00	74.086.579,85	56,90
Capital Transfers	0,00	0,00	-
Total	706.299.293,00	631.901.934,65	89,47

207,300,293.00 TL allowance was added to the University budget allocated 498,999,000.00 TL allowance by the Central Government Budget Law for 2023 and the total allowance reached 706,299,293.00 TL and 631,901,934.65 TL, which is 89.47% of the allowance, was used.

As of the end of 2023, budget expenditures amounted to TL 631,901,934.65. 89.47% of the budget has been used. 449.545.394,00 TL in personnel expenses 446.695.127,34 TL of the allowance, 57.684.893,00 TL in state premium expenses to social security institutions 57.026.964,88 TL of the allowance, 55.586.946,00 TL in goods and services purchase expenses 42.191.323,29 TL of the allowance, current transfers 11.901.939,29 TL of the 13.279.060,00 TL allowance, 74.086.579,85 TL of the 130.203.000,00 TL allowance was spent on capital expenses, no capital transfer expenses were incurred.

In 2023, the university received a total of 21,211,955.84 (TL 32.6326, the Euro Exchange rate of the Central Bank of the Republic of Turkey on 29.12.2023, when calculating the amount of grants used from Erasmus and EU sources, from the Scientific and Technological Research Institution of Turkey, the European Community Action Program for University Student Mobility (Erasmus), the Mevlana and Farabi Exchange Program, the Development Agency and the European Union (EU) grants.) TL was used as an extra-budgetary resource.

Information on the forecast and realization of budget revenues for 2023 is included in the following table.

Table 4: Budget Revenue Forecast and Realization for 2023

Type of Income	Revenue Forecast (TL)	Realized (TL)	Realization Rate (%)
Income from Enterprise and Property	6.324.000,00	26.902.349,19	425,40
Donations and Aids Received	487.994.000,00	640.377.017,85	131,23
Capital Revenues	0,00	0,00	-
Other Income	4.681.000,00	11.870.056,81	253,58
Total	498.999.000,00	679.149.423,85	136,10
Refusals and Refunds from Revenues (-)	0,00	12.819,73	-

Net Total	498.999.000,00	679.136.604,12	136,10
------------------	-----------------------	-----------------------	---------------

The estimated budget income according to the 2023 budget is 498.999.000,00 TL and the net budget income of the University at the end of the year was 679.136.604,12 TL.

The University's operating income for the period was 782,442,528.76 TL, the total amount of discounts, refunds and discounts from revenues was 12,819.73 TL and operating expenses were 16,368,126,575.84 TL, and the University completed the year 2023 with a negative operating result of 15,585,696,866.81 TL. The fact that the negative activity result is so high is largely due to the effect of the incorrectly calculated inflation adjustment on depreciation expenses, and the finding on this issue has been adjusted.

Located outside the university's special budget;

- The total income of the Revolving Fund Business in 2023 was realized as 9.245.378,79 TL, the total expenses were realized as 7.061.286,64 TL and the period was completed with a profit of 2.184.092,15 TL.

- The total income of the Economic enterprise for 2023 was realized as TL 1,938,463.75, the total expenses were realized as TL 1,646,006.65 and the end of the period was completed with a profit of TL 292,457.10.

1.4. Accounting and Reporting System

In accordance with Article 49 of the Public Financial Management and Control Law No. 5018, the accounting and reporting standards to be applied in public administrations within the scope of general management are determined by the State Accounting Standards Board, which will be established with the participation of the Presidency of the Court of Accounts, the Ministry of Treasury and Finance and other relevant organization representatives within the Ministry of Treasury and Finance in accordance with international standards. Therefore, the accounting and reporting standards of the universities within the scope of general management are subject to the rules determined by the Board. The Public Administration is also subject to the regulations prepared by the Ministry in accordance with the authority granted to the Ministry of Treasury and Finance by Article 80 of the said Law, and uses the accounting principles in the General Management Accounting Regulation issued in this context, uses the accounting plan, prepares financial statements and accounts for its financial transactions in accordance with the provisions of the Central Management Accounting Regulation.

At the University, which is an administration with a special budget, an accrual-based accounting system is used. The accounting operations of the University are carried out through the

Integrated Financial Control Management System Web-Based Automation System of the Ministry of Treasury and Finance in accordance with the Central Management Accounting Regulation.

According to Article 5 of the Procedures and Principles on Submitting Public Administration Accounts to the Court of Accounts and Notifying Accounting Units and Accounting Authorities, the books, tables and documents submitted for audit at the end of the accounting period are listed below, and the audit was conducted and concluded taking into account these and other documents contained in Article 8 of the Procedures and Principles.

- Unified data ledger,
- Temporary and final balance,
- Balance Sheet,
- Table of activity results,
- Equity change table,
- Comparison table of budgeted and realized amounts,
- Administrative movable property management detailed account chart and administrative movable property management account icmal chart.

The audit opinion is given to the balance sheet and the statement of activity results, which are among the basic financial statements of the public administration within the scope of the applicable financial reporting framework to which it is subject.

2. RESPONSIBILITY OF THE PUBLIC ADMINISTRATION

The management of the audited public administration should ensure that the financial reports and statements prepared in accordance with the accounting standards and principles to which it is subject are submitted to the Court of Accounts on time to contain accurate and reliable information, that these financial statements presented as a whole accurately and reliably reflect the result of the activities and transactions of the public administration in all important aspects, and that these financial reports and statements do not contain significant errors or misrepresentations, whether due to error or corruption; it is responsible for the compliance of the income, expenses and goods of the public administration and the accounts and transactions related to them with the laws and other legal regulations; the creation, effective operation and monitoring of the financial management and internal

control systems in accordance with the purpose, the preparation and submission of the information and documents forming the basis of the financial statements for the audit.

3. THE RESPONSIBILITY OF THE COURT OF ACCOUNTS

The Court of Accounts is responsible for evaluating the financial management and internal control systems of audited public administrations with the reports prepared as a result of its audits, expressing opinions on the reliability and accuracy of financial reports and statements, determining the compliance of income, expenses and goods, as well as related accounts and transactions with laws and other legal regulations.

4. BASIS, PURPOSE, METHOD AND SCOPE OF THE AUDIT

The basis of audits are the Law of the Court of Accounts No. 6085, international auditing standards, secondary legislation of the Court of Accounts and audit guides.

The audits were carried out in order to determine the compliance of the accounts and transactions of the public administration with the laws and other legal regulations, to obtain reasonable assurance that the financial reports and statements accurately and reliably reflect the results of all activities and transactions of the public administration, and to evaluate the financial management and internal control systems.

The audits conducted to obtain audit evidence regarding the accuracy, reliability and compliance of the public administration's financial reports and statements, as well as the accounts and transactions that compose them, were carried out by applying appropriate audit procedures and techniques and risk assessment method. During the risk assessment, the financial management and internal control systems in which the financial statements are produced were also evaluated as a basis for designing the audit procedures to be applied.

The scope of the audit consists of the financial reports and statements of the public administration, as well as all financial activities, decisions and transactions related to income, expenses and property, as well as records, books, information, documents and data related to them (including electronic ones), as well as financial management and internal control systems.

As a result of the audit related to these issues, sufficient and appropriate audit evidence was obtained to form an audit opinion.

5. EVALUATION OF THE INTERNAL CONTROL SYSTEM

According to Law No. 5018, the internal control system is a set of financial and other controls covering internal audit through the organization, method and process established by the administration to ensure effective, economical and efficient execution of activities in accordance with the objectives of the administration, established policies and legislation, protection of assets and resources, accurate and complete keeping of accounting records, timely and reliable production of financial information and management information.

Detailed provisions related to the functioning of internal control have been determined by the Communiqué on Public Internal Control Standards, Procedures and Principles Related to Internal Control and Preliminary Financial Control, published in the Official Gazette dated 26.12.2007 and numbered 26738, as well as guidelines published by the Ministry of Treasury and Finance. within the scope of the 2023 audit, within the framework of the aforementioned legislation, the University internal control system is evaluated as follows:

Control Environment Standards

Within the organizational structure of the institution, duties, powers and responsibilities, as well as transfers of authority and boundaries have been fully and clearly determined and written down. Training and information activities related to the "Principles of Ethical Behavior of Public Servants" in the administration are sufficient. The human resources policy for the recruitment, relocation, promotion of personnel, competence-performance evaluation and disciplinary provisions has been prepared as a draft of the Administrative Human Resources Directive, and this draft has been announced to internal and external stakeholders and units of the University. The procedures related to sensitive tasks have been fully determined and announced to the employees of the institution.

Risk Assessment Standards

The strategic plan has been published on time and complies with the legislation in terms of content. The administrative performance program has been prepared in accordance with the legislation as a content and published on time. The Administration has fully and accurately identified the internal control risks. A study was conducted to evaluate the risks (determining the probability of realization of the risks-possible impact and deciding on the level of importance).

Standards of Control Activities

Workflow processes have been prepared by the administration in order to determine the powers and announced to the staff. The transfers of authority by the administration have been made in

accordance with the legislation. In the assignments made in the administration, the principle of “Decoupling duties” was followed by distributing them among different people. Control activities and responsible units aimed at reducing the risks determined by the administration to an acceptable level have been determined. The results of the realization of control activities are monitored regularly with the Risk Action Plan created. The preliminary financial control system has been established in accordance with the Procedures and Principles related to Internal Control and Preliminary Financial Control. There is a Preliminary Financial Control Directive of the public administration.

Information and Communication Standards

The administrative activity report has been prepared in accordance with the legislation as a content. The Administration has an Action Plan for Compliance with Public Internal Control Standards and complies with the Communiqué of Public Internal Control Standards in content.

Monitoring Standards

The internal control system is evaluated by all departments of the administration at least once a year, and the evaluations made are sent to the Ministry of Treasury and Finance with the approval of the top manager in the form of a report, and they are also published on the University's website and made available to the public. An internal audit unit has been established in the Public Administration and there are three internal auditor staffs. One of these staffs is full and it is estimated that it would be useful to increase the number of internal auditors in order for the internal control system to work more healthily.

6. AUDIT OPINION

It has been concluded that Bartın University's financial reports and statements for the year 2023 mentioned above and submitted by the public administration within the scope of the current financial reporting framework contain accurate and reliable information in all important aspects, except for the account areas specified in the section “Findings on the Basis of the Audit Opinion”.

7. AUDIT FINDINGS

The findings contained in the report have been arranged by evaluating the responses given by the public administration to the issues identified as a result of the audits.

A. THE BASIS OF THE AUDIT OPINION IS THE FINDINGS

In this section, the findings related to the opinion given to the financial reports and statements

are included.

CONCLUSION 1: Incorrect Calculation of the Inflation Correction Made on Land and Declivities and Vehicles

It has been observed that the inflation correction of vehicles with plots and Decrements owned by the University or allocated to the University has been calculated incorrectly.

With Article 30 of the General Management Accounting Regulation published in the Official Gazette dated 23.12.2014 and numbered 29214, public administrations, including the coverage, are required to subject non-monetary items contained in their financial statements to inflation adjustment if the increase in the price index in the last three accounting periods, including the current accounting period, exceeds 100% and 10% in the current accounting period.

How to make inflation correction Based on the provisions of the ninth paragraph of Article 30 of the Accounting Regulation of the General Administration and the provisional article 3, prepared by the General Directorate of Accounting of the Ministry of Treasury and Finance and published in the Official Gazette dated 16.12.2023 and numbered 32401, on the Application of Inflation Correction in Public Administrations within the Scope of the General Administration, Row No. 85. lu is determined by the General Communiqué.

Article 5 of the General Communiqué Decrees that the financial statements of public administrations, including those covered by the General Communiqué, dated 31.12.2023 will be subject to inflation adjustment regardless of the conditions stipulated by the Regulation, inflation adjustment will be applied to non-monetary items specified in the table attached to the General Communiqué, the new value after inflation adjustment will be found by multiplying the registered values of the relevant items by the correction coefficient, the difference between the new value and the old value found will be recorded as inflation correction, the Domestic Producer Price Index for the Month to Which the Financial Statement attached to the General Communiqué of the correction coefficient Belongs (YI- December Decembers of the year in which they entered the records, if the date to be based on correction is known only as the year, there are regulations that the inflation correction operations of the public administrations registered in the 250-Land and Land Account of the General Communiqué will be based on the inflation correction operations of the real estate registered in the financial statements of 2023, the price index for the month to which the relevant Item belongs / will be calculated according to the YI-PPI formula for the Month in which the relevant Item was entered into the Accounting Records or December, the dates based on correction are the date on which they were recorded, the date to be based for correction is known only as the year, in the provisional article 2 of the General Communiqué, the inflation correction operations of the registered real estate in the Account of 250-Land and Land Plots, the price index for the month to which the financial statements of 2023 belong., November Dec 2023 price index can be used as the price index for the month of the financial statement in the inflation adjustment operations of

2023 in the provisional article 3, it is stated that it will be done with the coefficient to be calculated as a result of dividing the price index of the month of December 2017, the price index of the month of November 2023 can be used as the price index for the month of the financial statement..

According to the data entered by the administrations in the administrations within the scope of the Central Government, the inflation adjustment has been calculated by the Ministry of Treasury and Finance, and the accounting records of these transactions have been approved by the administrations.

According to the Balance Sheet of 2022, at the end of 2022, the University owned land and land worth a total of TL 3,972,390.08 as property or allocation, dated 03.06.2023 and Dec.5314 No.lu 40.215.607,17 TL was added to their value on the grounds of updating the plots at the fair price on the condition of wages, on the same date and 5315 No.lu it appears that the land allocated to the Ministry of National Education by salary of 117,062.12 TL has been Decoupled from the accounting records, the total value of the land and land before the inflation update $3.972.390,08+40.215.607,17-117.062,12=44.070.935,13$ It is TL. This value is dated 31.12.2023 and is 14716 No.lu inflation adjustment amounting to TL 361,822,277.42 was added with the wage, and the total value of plots and lands reached TL 405,893,312.55 at the end of 2023. the total value of plots and lands was added to TL 361,822,277.42. by the end of 2023. The total value of plots and lands reached TL 405,893,312.55. Dec..

December June 2023, although there is no regulation on this issue in the General Communique, it is estimated that applying inflation adjustment to real estate whose values are updated according to fair values and increasing their values at the rate of DPI increase between November 2017 and Dec 2023 will lead to the financial statements not reflecting the real situation of the assets.

On the other hand, the University has 5,445,236.01 TL worth of assets registered in the account of boats, automobiles, cargo transportation vehicles and passenger transportation vehicles at the end of 2022. No new assets of this nature were received during the year. To the boats dated 28.12.2023 and 14549 No.lu 2.614.500,00 TL by salary, for automobiles, freight vehicles and passenger transportation vehicles dated 31.12.2023 and 14675 No.lu a total inflation adjustment of TL 16,683,470,693.40, amounting to TL 16,680,856,193.40, has been applied with the wage of TL 16,683,856,693.40.

It is understood from the asset records that the vehicles were registered between 2012 and 2021 Dec. As can be seen in the table below, even assuming that the entire amount was recorded in 2012, the inflation adjustment that must be calculated for vehicles is 76,573,746.32 TL. It has not been determined why there is a very big difference between 16.606.896.947,08 TL Dec..

Table 5: Calculation of Inflation Adjustment Made for Vehicles According to Current Data

Total Value of Vehicles (a)	Registration Index –	Financial Statement Index YI-PPI December 2023	Inflation That Needs to Be Done	The Amount of Inflation Adjustment Made	Difference (e)=ç-d
	Yİ-ÜFE Aralık 2012 (b)	(c)	Düzeltilmesi Tutarı (ç)=a*c/b	(d)	
5.445.236,01	207,29	2915,02	76.573.746,32	16.683.470.693,40	16.606.896.947,08

This transaction affected 254 Vehicle Accounts, as well as 257 Accumulated Depreciation and Impairment Provision Accounts, 570 Positive Operating Results Accounts for Previous Years, 591 Negative Operating Results Accounts for the Period and 630 Expense Accounts. As a result of the inflation adjustment process for 2023, according to the provisional Article 1 of the General Communique mentioned above, the remaining debt receivables of the Inflation Adjustment Account for 698 are transferred to the auxiliary account of the Positive Activity Results Account for 570 Past Years or the Negative Activity Results Account for 580 Past Years, according to its interest. At the end of the year, depreciation is allocated on the amounts adjusted for inflation for depreciable assets, debt is recorded to the Expense Account 630 as much as the allocated depreciation amount, the debt balance of the expense account is transferred to the Results of Operations Account 690 at the end of the period, the receivable balance of this account is transferred to the Positive Results of Operations Account 590, the debt balance is transferred to the Negative Results of Operations Account 591 at the end of the Period. As a result of the incorrect calculation of inflation adjustment, the registered value of vehicles with 5.542.558,58 TL on the University's Balance Sheet for 2022 increased by 301.106,66% to 16.689.013.251,98 TL in 2023, with 542.452.793,40 TL on the Balance Sheet for 2022, with an increase of 3.456,16% in 2023 as a result of positive activity in previous years with 3.456,16% 18,748,039,403.99 TL, the amount of the 591 Period Negative Activity Result Account, which was -282,010,984.03 in the Balance Sheet for 2022, increased by 5,772.66 TL to -16,279,541,428.80 TL, the amount of the 630 Budget Expenses Account, which was 315,366,805.17 TL in the Table of Activity Results for 2022% 5,190, an increase of 19 to 16,368,126. It has increased to 575.84 TL. The increase in budget expenses is largely due to the fact that depreciation expenses, which were TL 20,394,519.10 in the Operating Results Table for 2022, increased by 77,345.16% to TL 15,774,173,346.56 in 2023.

In the public administration's response, the calculations for the inflation correction for 2023 were made automatically from the end-of-year shutdown operations menu by the Integrated Public Financial Management Information System (BKMYBS) automation system of the Ministry of Treasury and Finance, but it was found that the amount of inflation correction calculations was too much than it

should have been, as a result of interviews and call entries with the General Directorate of Accounting, this error was a software-caused problem, it was reported to the public administration that it was not possible to take any retrospective action, it has been stated that the same error is a general problem and is experienced in a large number of institutions, corrections related to vehicles are made manually through the Mobile Control Management System, and corrections related to land and plots are made manually through the accounting module according to current fair prices. Dec.

As a result of the examination of the administrative response, the attached documents and the documents provided by e-mail Jul. due to the incorrect calculation of the inflation adjustment, the vehicle valued at 16.679.685.573.87 TL dated 19.04.2024 and numbered 2024/3634, numbered 2024/3636, numbered 2024/3638, dated 22.04.2024 and numbered 2024/3694 by providing a new registration number of the same vehicles that were removed from the records with accounting transaction receipts 2024/3635 dated 19.04.2024, 2024/3637, 2024/3639, numbered 22.04.2024, dated 22.04.2024 and numbered 2024/3695 dated 2024/2024, numbered 2024/2024, numbered 2024/3695, numbered 22.04.2024, numbered 2024/3695, numbered 2024/3695, numbered 2024/2024 it is recorded again with numbered accounting transaction receipts, the value of the vehicles recorded as a result of this transaction Decreased to 12,819,488.24 TL; it has a face measurement of 603,116.86 square meters owned by the public administration the inflation difference amounting to TL 369,395,181.89, which was calculated as an excess for the plot, was calculated on Dec.17.04.2024 and it was seen that expenses were recorded with the accounting transaction receipt numbered 2024/3521 and deducted from the records.

In the correction process for vehicles, the depreciation calculated previously for the movables was not taken into account, as the related movables were registered with a new registration number, the depreciation allocation process was started from scratch as if the movables had been newly procured Jul. The public administration states that this application is due to BKMYBS, it is not possible to register in any other way. In addition, since the correction records related to the inflation adjustment were made in 2024, the erroneous records in the financial statements for 2023 could not be corrected.

In case inflation correction is required in 2024 and the following years, it is evaluated that the incorrect application stated to be present in BKMYBS should be corrected, the calculations should be reviewed manually at least in certain transactions, and if the movable records need to be corrected, the necessary changes should be made in BKMYBS to ensure the continuity of the depreciation amount allocated for the movable without changing the registration number of the movable.

B. OTHER FINDINGS: No audit findings have been identified.

IV - ASSESSMENT OF INSTITUTIONAL CAPABILITY AND CAPACITY

B. STRENGTHS, WEAKNESSES

STRENGTHS	WEAKNESSES
<i>Presence of a young, dynamic and highly motivated administrative staff</i>	<i>Our presidency, which takes its duties and responsibilities from a very wide range of legislation, carries out its business and operations with a small number of personnel compared to other departments it being.</i>
<i>Presence of an approach based on common sense and participation in decisions</i>	<i>Sağduyuya ve kararlara katılıma dayalı bir yaklaşımın varlığı.</i>
<i>Presence of experienced staff in the field of work in the sub-units of the Presidency</i>	<i>A limited number of jobs and transactions by personnel its execution requires constant sacrifice and as a result, there is a loss of motivation.</i>
<i>Presence of experienced staff in the field of work in the sub-units of the Presidency</i>	<i>Lack of Financial Services Specialists and low number of Assistant Specialists.</i>
<i>The working procedures and principles of the Presidency are clearly defined by law</i>	
<i>Rapid adaptation to national databases and implementation throughout the institution and units (KBS, MYS, BKMYBS, MUHSGK, Ka-Ya and E-budget etc.)</i>	
<i>Having administrative staff who can take initiative when necessary, willing and devoted in solving problems.</i>	
<i>To be a unit that attaches importance to the efforts of institutionalization and quality management system and takes this as a basis in all its processes.</i>	
<i>Adopting the concepts of financial discipline, transparency and accountability</i>	
<i>Attaching importance to vertical and horizontal development of the personnel of the Presidency and endeavouring to do so</i>	
<i>Openness to innovation in terms of technological and strategic work</i>	
<i>Solution-oriented working approach</i>	
<i>Coordination and work between the relevant personnel at the university Dec the fact that the union has developed</i>	
<i>Knowing the financial legislation well and providing consultancy services to other units by interpreting it well</i>	
<i>Improved inter-branch cooperation within the unit Dec</i>	

B. OPPORTUNITIES AND THREATS

OPPORTUNITIES	THREATS
<i>E-budget, Financial Management System (MYS), Public Investment Information System (KA-YA), Public Expenditure and Accounting Information Systems (KBS), Provincial Investment Tracking System (İLYAS), University Information Management System (UBYS), Data Collection Centre (Mecra), Laboratory Information System (LABS) systems</i>	<i>Financial-statistical data, business and transactions of the need for consulting services provided by the Presidency preventing its execution</i>
<i>The fact that the technology is very advanced in accessing information increases the awareness of the field of management of public budgets and resources at the institutional level.</i>	<i>The workload created by continuously requesting the data that can be provided from the systems regularly used by the units from the Presidency</i>
<i>The knowledge of our Presidency is the strategy of other universities being shared with units.</i>	<i>The data based on the reporting requested from our units are quickly, systematically and continuously at the desired level failure to provide.</i>
	<i>Constantly changing and updating legislation</i>
	<i>Status of employees leaving the unit according to the personnel transfer directive</i>
	<i>Frequently changing, updating the systems used</i>
	<i>System interruptions experienced due to the fact that the systems used are national</i>

C. EVALUATION

Article 15 of the Law No. 5436 on Public Financial Management and Control Law and Amendments to Certain Laws and Decree Laws has established Strategy Development Departments, Strategy Development Departments and Directorates in public administrations.

In accordance with the aforementioned Law, in order to carry out the duties listed in Article 15 of the aforementioned Law and the duties specified in Article 60 of the Public Financial Management and Control Law No. 5018 amended by Law No. 5436, the Department of Strategy Development was established in our University on 27/05/2008 and with the support of the University administration, it fulfils its duties, powers and responsibilities in the best way in line with the aims and objectives of this law in a short time.

When this study is evaluated as a unit, it reveals our strengths and aspects open to development, opportunities and threats. In general, it is seen that our superiorities are high, the personnel have responsibility in carrying out the works within their field of duty, they work in line with the mission and vision determined, and the facilities are used effectively and efficiently in accordance with the public interest.

V- RECOMMENDATIONS AND MEASURES

The Department of Strategy Development assumes a position with extremely important duties in the implementation of the financial system at our University. In addition to the financial transactions of our University, the studies and reporting for the Internal Control and Strategic Planning process fall within the scope of our Department and represent the direction of our University open to development. In order to carry out these processes effectively and efficiently, the Department of Strategy Development needs to be strengthened in every respect.

The fact that the works and transactions of our Presidency, which takes its duties and responsibilities from a very wide range of legislation, are carried out by a limited number of personnel increases the workload on the personnel of our Presidency, and despite this, our Presidency has fulfilled its duties fully and completely on time with great devotion in 2024.

Considering the work intensity of our Presidency, it is of great importance to support our Presidency with personnel with appropriate qualifications, and since the preparation and presentation of the University Reports is the responsibility of our Presidency, it is of great importance to have a technical staff with graphic and design competence in our Presidency.

In addition, it is thought that the resources can be used more effectively and efficiently by ensuring that the expenditure units act more meticulously in preparing the expenditure documents completely and accurately and delivering them to our unit on time.

INTERNAL CONTROL ASSURANCE STATEMENT

Within my authority as a spending official;

I declare that the information contained in this report is reliable, complete and accurate.

For the activities described in this report, allocated from the administrative budget to our expenditure unit that resources are used effectively, economically and efficiently, within the framework of my duty and jurisdiction, internal regarding the legality and regularity of administrative and financial decisions of the control system and related transactions that it provides sufficient assurance and that process control is effectively applied in our expenditure unit i'll let you know.

This assurance is based on the information and assessments I have as a spending official, internal controls, internal it is based on matters within my knowledge, such as auditor's reports and Court of Accounts reports.

I am aware of any matters that are not reported here that harm the interests of the administration I declare it is not. (Bartın-2025)

Kadir ÇELİK
Head of Strategy Development
Department