

YEAR 2025 UNIT ACTIVITY REPORT







Prof. Dr. Ahmet AKKAYA
Rector





PRESENTATION OF UNIT DIRECTOR

The fundamental principles of public financial management established by Law No. 5018 on Public Financial Management and Control, as well as the general principles governing the use of public resources, aim to ensure the effective and efficient utilization of resources with due regard to accountability. Through amendments introduced to the same Law, our financial management and control system has been redefined within a new conceptual framework, restructuring the planning and budgeting process, emphasizing the managerial responsibility of public administrations, and introducing regulations to ensure unity in budgeting and accounting practices. In line with the envisaged new internal control system mechanism, efforts have been undertaken to establish a results- and objective-oriented financial management system. The duties of our Department, as well as its working procedures and principles, are set forth in Article 60 of Law No. 5018, Article 7 of Law No. 5436, and Article 5 of the Regulation on the Working Procedures and Principles of Strategy Development Units, which was adopted by the Council of Ministers on 06 January 2006.

Pursuant to Article 41 of Law No. 5018, it is stipulated that senior executives and spending authorities to whom appropriations are allocated through the budget shall prepare an annual activity report within the framework of accountability. Activity reports, which constitute one of the most significant elements of fiscal transparency and accountability, also represent one of the cornerstones of the performance-based budgeting system

Activity reports are regulated under the heading “Activity Reports and Final Accounts” in the Law on Public Financial Management and Control. The matters to be included in activity reports, the procedures for their preparation, submission to the relevant administrations, and public disclosure, as well as the time limits and other principles and rules governing these processes, are set forth in the “Regulation on the Activity Reports to Be Prepared by Public Administrations.”



Prepared within the framework of the principles and procedures set forth in Law No. 5018 and the Regulation on the Activity Reports to Be Prepared by Public Administrations, and in line with the principle of accountability, our 2025 Annual Activity Report includes information on general matters, our physical and organizational structure, the information systems, technological and human resources utilized, our assets and liabilities, performance data, activities carried out, and the results of financial audits.

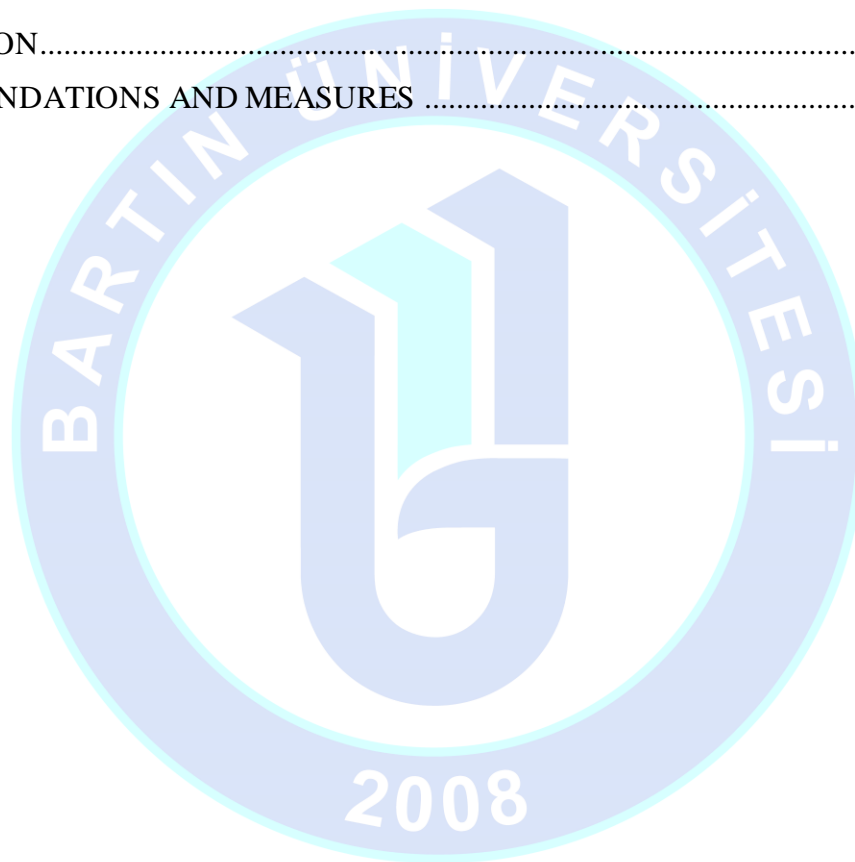
Our Unit Activity Report has been prepared in a clear, comprehensible, and concise language to ensure that relevant stakeholders and the public are duly informed, and in a manner that is accurate, reliable, unbiased, and impartial, thereby upholding fiscal transparency and accountability.

Çetin BOSTANCI
Head Of Strategy Development

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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 humanity and nature,
- Equity,
- Tolerance,
- Commitment to Ethical Values,
- Participatory Approach,
- Transparency,
- Accountability,
- Entrepreneurship,
- Innovation,
- Social Responsibility.

A-Authority Duties and Responsibilities

In line with national development strategies and policies, annual programs, and the government program, to carry out studies for determining the administration's medium- and long-term strategies and policies, and to ensure that its objectives are clearly defined.

- To coordinate the preparation of the strategic plan and performance program, and to monitor and consolidate their implementation results.
- To prepare the administration's budget, together with two-year budget forecasts, in line with the strategic plan and annual performance program.
- To monitor and evaluate whether activities are carried out in accordance with the strategic plan, performance program, and budget targets.
- To prepare expenditure and financing programs within the framework of the budget principles and procedures set out in the legislation.
- To ensure that appropriations are allocated to the relevant units in line with service needs.
- To maintain budget records and collect data on budget implementation results.
- To prepare the final budget account and financial statistics.
- To collect, analyze, and evaluate information and data related to the administration's management, service development, and performance.
- To develop performance and quality criteria in areas within the administration's responsibility.
- To carry out revenue accrual procedures in accordance with the relevant legislation.
- To monitor and collect the administration's revenues and receivables.
- To carry out accounting services.
- To prepare the administration's activity report based on the unit activity reports prepared by spending units.
- To prepare summary tables regarding movable and immovable properties owned or used by the administration.
- To coordinate the preparation of the investment program.
- To monitor the implementation of the investment program and prepare the annual investment evaluation report.
- To examine external factors affecting the services within the administration's field of responsibility.
- To conduct internal capacity analyses.
- To carry out studies to measure service effectiveness and satisfaction levels.
- To conduct and finalize financial transactions that need to be followed up with other administrations.
- To carry out ex-ante financial control activities.
- To conduct activities related to the establishment and implementation of the internal control system.
- To contribute to the development of internal control standards.
- To carry out services related to management information systems.
- To provide information and consultancy to the senior manager and spending authorities on the implementation of financial legislation.
- To perform other duties 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>
<i>Working Room</i>	5	13
<i>Archive</i>	1	
<i>Total</i>	6	13

2. Organization Structure

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



2.1. Strategy Development Department Activity Areas

Duties of the Accounting Final Accounts and Reporting Department;

- To prepare financial statistics and the final budget account,
- To receive, safeguard, and deliver or transfer cash, cash-equivalent assets, and entrusted items to the relevant parties,
- To carry out the collection of revenues and receivables,
- To make payments of expenses and debts to the rightful beneficiaries,
- To maintain the accounting records of financial transactions,
- To prepare summary statements regarding movable and immovable properties owned or used by the administration,
- To retain books, records, and documents related to accounting services for the periods specified in the relevant legislation and keep them available for audit,
- To audit the accounts, documents, and transactions of authorized accounting officers at the times prescribed by legislation, or to request that they be reviewed by the unit manager at the officer's location,
- To conduct and finalize the administration's financial transactions that must be followed up with other administrations,
- To perform other duties assigned by the Head of Department.

Duties of the Budget and Performance Program Department ;

- To prepare the administration's budget in accordance with the strategic plan and performance program,
- To ensure the coordination of performance program preparation activities,
- To ensure that appropriations are transferred to the relevant units based on appropriation transfer documents prepared by the spending units,
- To prepare the unit performance program,
- To collect, analyze, and interpret information and data related to the administration's management, service development, and performance,
- To prepare the detailed expenditure and financing program within the framework of budget principles and procedures determined by legislation,
- To prepare periodic budget reports,
- To prepare the Corporate Financial Status and Expectations Report,
- To prepare the investment implementation report,
- To carry out budget transactions and maintain their records,
- To accrue the administration's revenues and conduct the follow-up procedures of budget revenues and receivables,

- To coordinate the preparation of the administration's investment program, monitor its implementation results, and prepare the annual investment evaluation report,
- To report on budget implementation results and develop measures to prevent problems and enhance efficiency,
- To conduct and finalize the administration's financial transactions that must be followed up with other administrations,
- To perform other duties assigned by the Head of Department.

Duties of the Strategic Planning Department :

- To ensure the establishment of a preparatory program for the administration's strategic planning activities, to provide the training and consultancy services required during the strategic planning process, and to coordinate strategic planning activities,
- To provide support services related to strategic planning,
- To coordinate the preparation of the administration's annual activity report,
- To ensure the coordination of activities aimed at determining the administration's mission,
- To examine external factors affecting services within the administration's field of responsibility, identify new service opportunities, and propose measures against threats that hinder effectiveness and efficiency,
- To conduct internal capacity assessments and analyze service effectiveness and beneficiary satisfaction,
- To ensure coordination in identifying the administration's strengths and weaknesses,
- To collect, classify, and analyze data related to the administration's activities and cooperate with the Management Information System function,
- To ensure coordination in developing performance and quality criteria within the administration's field of responsibility,
- To evaluate the compliance of the administration and/or its units with the established performance and quality criteria,
- To carry out statistical recording and control procedures related to the administration's fields of activity,
- To perform other duties assigned by the Head of Department

Duties of the Internal Control and Pre-Financial Control Department;

- To establish, develop, and update the University's internal control system and ensure its effective implementation across all units,
- To prepare and update processes in compliance with internal control standards, conduct them in coordination with relevant units, and adapt processes to legislative amendments,
- To identify and assess institutional risks, carry out risk management activities, and establish control mechanisms by determining sensitive duties within this scope,
- To develop methods and procedures for the identification, monitoring, and implementation of sensitive duties and to conduct these activities in coordination with the relevant units,
- To perform pre-financial control duties related to financial decisions and transactions and to prepare statements of conformity or reasoned opinions,
- To monitor, evaluate, and report internal control, pre-financial control, and risk management activities and to regularly inform senior management,
- To provide training, information, and guidance on internal control, pre-financial control, risk management, and sensitive duties, and to perform other duties assigned by the Head of Department

In order to ensure the sustainability of our unit's administrative services and the effective and efficient use of public resources, an "Workload Analysis Report" regarding the duties and procedures carried out by our Department has been prepared following meetings and studies conducted with our current personnel. [Please click to access the report.](#)



2.2. Legal Obligations and Legislative Analysis

- Law No. 237 on Motor Vehicles,
- Law No. 2547 on Higher Education,
- Law No. 2914 on Higher Education Personnel,
- Law No. 2809 on the Organization of Higher Education Institutions,
- Law No. 2886 on State Procurement,
- Law No. 3843 on the Implementation of Dual Education in Higher Education Institutions, the Amendment of Certain Articles of Law No. 2547, and the Addition of a Supplementary Article to this Law,
- Law No. 4483 on the Prosecution of Civil Servants and Other Public Officials,
- Law No. 4734 on Public Procurement,
- Law No. 4735 on Public Procurement Contracts,
- Law No. 488 on Stamp Duty,
- Law No. 5018 on Public Financial Management and Control,
- Law No. 5434 on the Retirement Fund of the Republic of Türkiye,
- Law No. 5510 on Social Insurance and General Health Insurance,
- Law No. 5746 on the Support of Research and Development Activities,
- Law No. 5765 on Amendments to the Law on the Organization of Higher Education Institutions and Related Decree Laws Concerning Academic Staff Positions and General Staffing Procedures,
- Law No. 6085 on the Court of Accounts,
- Law No. 6245 on Travel Allowances,
- Law No. 657 on Civil Servants,
- Law No. 6698 on the Protection of Personal Data,
- Law No. 711 on the Establishment of Duty Officers and Ensuring 24-Hour Continuity of Work During States of Emergency Exercises,
- Central Government Budget Law,
- Regulation on Public Internal Control,
- Regulation on Public Pre-Financial Control,
- Central Government Accounting Regulation,
- Regulation on Central Government Expenditure Documents,
- Regulation on the Procedures and Principles Regarding Strategic Plans, Performance Programs, and Activity Reports to be Prepared by Public Administrations,
- Regulation on Academic Evaluation and Quality Improvement in Higher Education Institutions,
- Regulation on Scientific Research Projects in Higher Education Institutions,
- Analytical Budget Guide,
- Internal Control Monitoring and Evaluation Guide,
- Public Institutional Risk Management Guide,
- Other Legislation Relevant to Our Activities and Services.

3. Stakeholder Analysis

Our internal and external stakeholders with whom our Department interacts, who are related to its services, who are directly or indirectly affected-positively or negatively- by our Department, or who influence our Department, have been prioritized and are presented in Table 2.

Stakeholder Prioritization Table

INTERNAL STAKHOLDERS	Degree of Importance	Degree of Influence	Priority Degree
<i>Academic Personnel</i>	5	5	1
<i>Administrative Personnel</i>	5	5	1

EXTERNAL STAKEHOLDERS	Degree of Importance	Degree of Influence	Priority Degree
Students	5	5	1
Presidency 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
Alumni of Bartın University	4	5	1
Council of Higher Education	4	5	1
Bartın Tax Office Directorate	4	5	1
Bartın Provincial Directorate of Trade	4	5	1
Bartın VakıfBank Branch Directorate	4	5	1
Bartın Ziraat Bank Branch Directorate	4	5	1
Bartın Yapı Kredi Bank Branch Directorate	4	5	1
Bartın Halkbank 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 Canteen Operators Presidency	4	5	1
Authorized Union Representative of Bartın University	4	5	1
All Unions Represented at Bartın University	4	3	2
Student Representative of Bartın University	4	5	1
Grand National Assembly of Türkiye	4	5	1
Scientific and Technological Research Council of Türkiye	4	4	1
Western Black Sea Development Agency	4	4	1
Ministry of National Education	4	4	1
Public Procurement Authority	4	5	1
Bartın Governorship	4	4	1
Bartın Municipality	4	5	1
Bartın Special Provincial Administration	4	3	3
Associations	4	3	3
Commercial Enterprises	3	5	2
Other Ministries	3	4	2
Suppliers of Bartın University	3	4	2
Bartın District Governorships	3	4	3
Bartın District Municipalities	3	4	3
Local and National Media	3	3	4

Information and Technological Resources

2.1. Software



Integrated Public Financial Management Information System(BKMYBS): The aim is to eliminate the drawbacks caused by paper-based transaction processes that rely on wet-signed documents and to enable faster access to the required up-to-date data. All transactions carried out in the Accounting Final Account and Reporting Branch are conducted through this system.

Expenditure Management System (HYS): The Expenditure Management System is an information system that enables the electronic preparation of the “Expenditure Instruction Approval Document” and the “Payment Order Document” in accordance with e-document standards, allowing expenditure transactions to be carried out.

Direct Procurement Tracking System: The Direct Procurement Tracking System is used to monitor the direct procurement limit for purchases falling under Article 62/1, subparagraphs 21/f and 22/d of Law No. 4734.

E-Budget System: In this system, which is used by the Budget and Performance Program Branch, budget transactions are carried out, expenditures are monitored, and our University’s budget is prepared.

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

Provincial Investment Monitoring System (İLYAS): The İLYAS Project has been implemented to transfer up-to-date data on public investments conducted at the provincial level into an electronic environment, supported by geographic and visual information, and to enable active monitoring, analysis, and future projections of public investments at both local and central levels. This system is used by our Directorate’s Budget and Performance Program Branch.

Public Information System (KBS): Through this system, accounting records related to personnel salaries, movable property transactions, additional course payment, overtime payments and social assistance are meticulously maintained.

Single Treasury Institutional Account: The Cash Demand Collection System of the Ministry of Treasury and Finance is used to meet the cash needs of our university.

Public Investment Information System (KAYA): The Public Investments Information System (KAYA) has been developed within the Presidency of Strategy and Budget in order to carry out the preparation, implementation, monitoring and evaluation stages of the public investment program in an electronic environment, integrate it with the information system of relevant institutions, and eliminate duplicate data entry and reporting. This system is used by the Budget and Performance Program Branch Directorate of our Presidency.

Digital Tax Office (E-Declaration) : The Digital Tax Office is a system launched on October 7, 2023, by the Revenue Administration (GİB) to enable taxpayers to easily perform all their transactions electronically from a single platform. It was developed by GIP Technology to bring together the services offered electronically by the Revenue Administration under a single structure, allowing institutions and individuals to access all applications easily, quickly, and securely; to submit declaration, notifications, official letters, petitions, minutes, reports and other documents electronically. The system also aims to enable taxpayers to benefit more effectively from the opportunities provided by modern information technologies while fulfilling their tax-related obligations and receiving services.

Laboratory and Research Infrastructure Information System (LABS): LABS is an inventory system in which the tests, devices, samples, personnel, and general information of laboratories, centers and research infrastructures that provide testing, calibration, and research services required by industry are recorded.

Intelligent Logistics Management System (ALYS): It is a system that enables logistics processes to be managed digitally and in an integrated manner.

University Information Management System (ÜBYS): It is a web-based computer software that enables all processes related to official correspondence at the university-such as creating, forwarding, initialing, and signing documents- to be carried out electronically.

Savings Measures Information System (TTBS): The Savings Measures Information System (TTBS) was developed by the General Directorate of Public Financial Management and Transformation (KMYD) and the General Directorate of Information Technologies (BTGM) to monitor and evaluate the implementation of savings measures in the public sector through an integrated approach based on the principles of economy, efficiency, and effectiveness, and to track the savings- generating activities of public administrations. Within the system, there are three modules used by public institutions. Two of these modules are under the title “Public Administration Savings Consolidated Transactions” namely; “Actual Savings Amount” and “Projected Savings Amounts” the third module is the “Public Administration Consolidated Savings Numerical Data” module, where data entries are made regarding the number and characteristics of movable and immovable assets owned by administrations, the number and expenses of communication devices, personnel number and expenses of communication devices, personnel numbers, qualifications and assignments and energy consumption information.

Electronic Public Procurement Platform (EKAP):It is a tender tracking system that enables access to announced and unannounced tender notices and specifications published electronically by the Public Procurement Authority and many other public institutions and organizations through the Electronic Public Procurement Platform (EKAP) and the institutions’ own websites.

Computers – Other Information and Technological Resources

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

Human Resources

Currently, our department has 13 staff members. The personnel distribution is as follows: 1 Acting Department Head, 2 Branch Managers, 1 Assistant Financial Services Specialist, 2 Chiefs, 1 Acting Chief, and 6 Computer Operators.

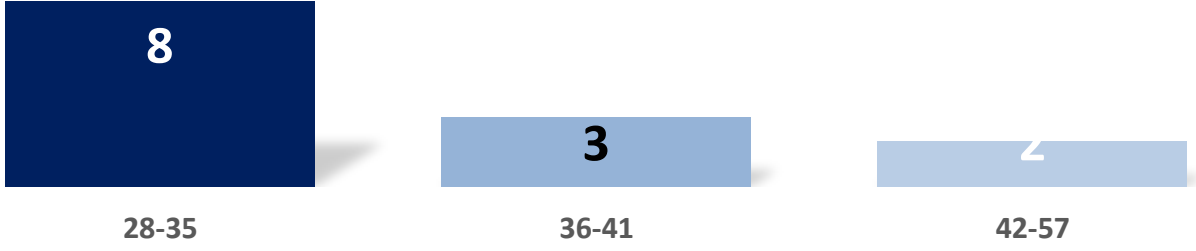


Staff Position Status List Of Our Department

As of December 31, 2025, the table shows the filled and vacant staff positions of our department.

THE STAFF STATUS LIST OF THE PERSONNEL OF OUR PRESIDENCY			
	<i>Full</i>	<i>Empty</i>	<i>Total</i>
<i>Head Of Department</i>	-	1	1
<i>Branch Manager</i>	3	-	3
<i>Financial Services Expert</i>	0	4	4
<i>Financial Services Assistant Expert</i>	1	1	2
<i>Chef</i>	0	1	1
<i>Computer Operator</i>	8	4	12
<i>Cashier</i>	-	1	1
TOTAL	12	12	24

Age Distribution Of The Staff



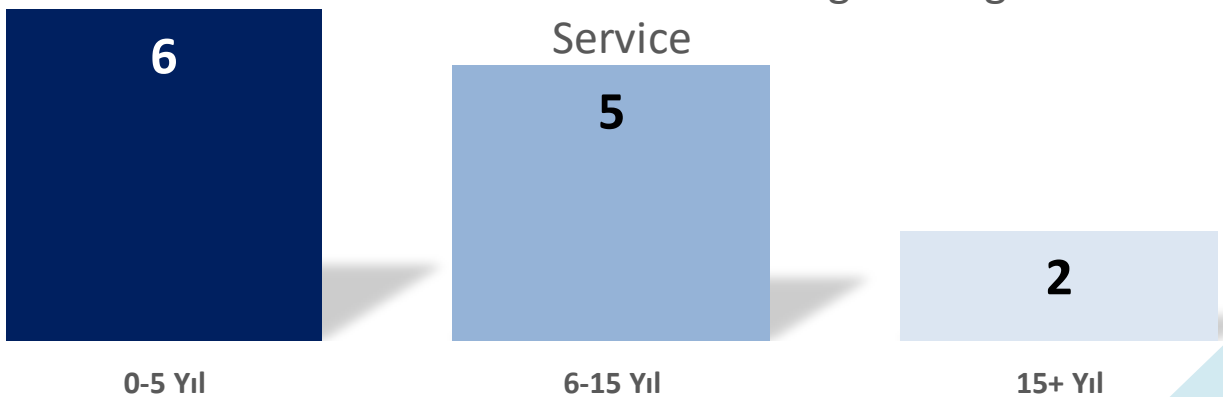
When we look at the average age of our personnel working in our Directorate; it is seen that the number of young personnel is in the majority. The fact that our staff is constantly open to training and innovation creates a dynamic structure in our Presidency and provides the opportunity to renew itself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

Distribution Of Personnel According To Educational Background



In our Directorate, 1 staff member has a master's degree, and 12 staff members have a bachelor's or associate degree.

Distribution Of Personnel According To Length Of Service



II-OBEJCTIVE AND GOALS

A. Objectives and Goals

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	2025 The Target	Indicators of the Realization of the Target Year							
				July	August	September	October	November	December	Cumulative Total	Percentage of Success (%)
A.1.	<i>PGI.1.1. The number of trainings given for the professional and personal development of academic and administrative human resources</i>	3	4	1				7	100	Reached	
A.1.	<i>PGI.1.2 The level of satisfaction of academic and administrative human resources related to the unit</i>	%87	%88	-				%94,85	100	Reached	
A.1.	<i>PGI.1.3 The number of social activities that increase motivation in the unit</i>	1	3	1				4	100	Reached	
A.1.	<i>PGI.2.1. Number of administrative personnel attending meetings for decision-making processes in the unit</i>	50	155	80				624	100	Reached	
A.1.	<i>PGI.2.2. The number of academic human resources participating in meetings for decision-making processes in the unit</i>	120	365	15				334	87	Reached	
A.1.	<i>PGI.2.3. The number of students participating in meetings for decision-making processes in the unit</i>	10	30	7				35	100	Reached	
A.1.	<i>PGI.2.4. The number of external stakeholders participating in the decision-making processes in the unit</i>	4	14	3				214	100	Reached	
A.1.	<i>PGI.3.1. The number of feedback and evaluation meetings held with external stakeholders within the scope of quality processes</i>	-	2	1				4	100	Reached	
A.1.	<i>PGI.3.2. The activity organized for the purpose of spreading the quality culture (meeting, workshop, etc.) number of</i>	3	5	4				16	100	Reached	
A.1.	<i>PGI.3.3. Number of feedback and evaluation meetings held with internal stakeholders within the scope of quality</i>	-	2	3				11	100	Reached	

A.1.	<i>PG1.3.4. The number of training and consultancy services provided to stakeholders</i>	6	7	1	8	100	Reached
A.1.	<i>PG1.3.5 The number of events and trainings carried out jointly with stakeholders</i>	3	4	2	9	100	Reached
A.1.	<i>PG1.4.1 The number of news about the unit in written, visual and social media</i>	35	45	3	105	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	4.250	4.238	8.188	100	Reached
A.1.	<i>PG1.4.3. Number of reports/documents prepared in a foreign language</i>	1	3	4	4	100	Reached
A.2.	<i>PG2.1.1 The number of contribution activities of the unit to society</i>	1	3	2	5	100	Reached
A.2.	<i>PG2.1.2 The number of joint works and events with institutions in the region</i>	2	3	-	6	100	Reached
A.2.	<i>PG2.1.3 The level of satisfaction of the segments of society served (%)</i>	%85	%87	%97	%97	100	Reached

2008



■ Ulaşıldı ■ Makul ■ İyileştirilmeli ■ Ulaşılamadı

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.

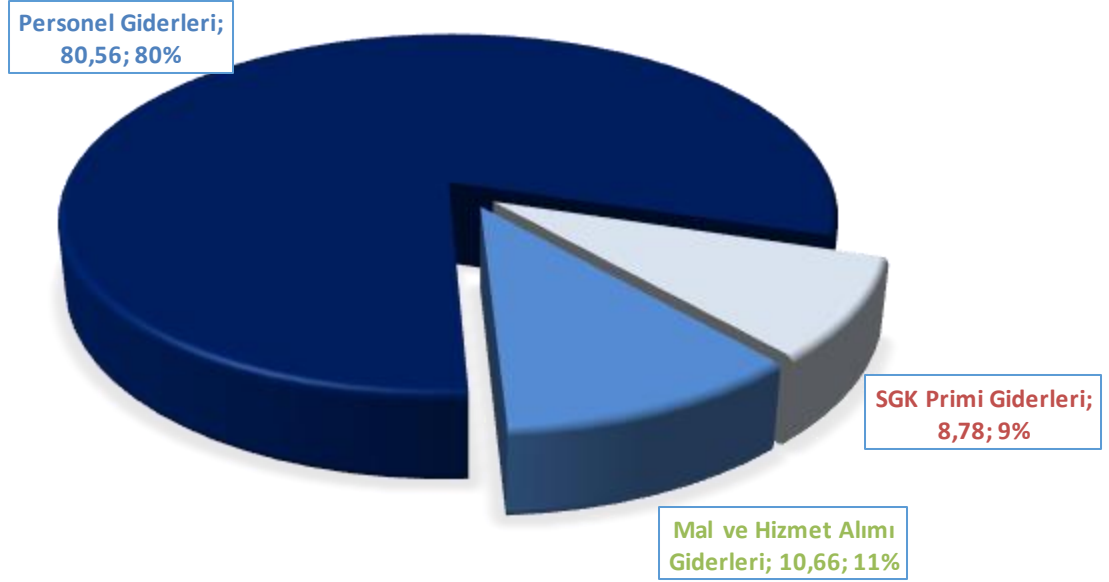
Table of Appropriations and Expenditures according to Economic Classification for the Year 2025
(Strategy Development and Financial Services Sub-Activity)

2025	ECONOMIC CLASSIFICATION	INITIAL ALLOWANCE	TOTAL ALLOWANCE	SPENDING	EXPENDITURE/TOTAL ALLOWANCE (%)
	Personnel Expenses	11.415.000,00	8.822.000,00	8.601.069,08	%97
	SGK Pension Expenses	1.132.000,00	962.000,00	923.365,71	%96
	Runners	65.000,00	37.400,00	19.101,65	%51
	Service Purchases	47.000,00	13.092,00	966,59	%7
	TOTAL	12.659.000,00	9.834.492,00	9.544.503,03	%97

(Institutions of Higher Education Primary Education)

2025	ECONOMIC CLASSIFICATION	INITIAL ALLOWANCE	TOTAL ALLOWANCE	SPENDING	EXPENDITURE/TOTAL ALLOWANCE (%)
	Personnel Expenses	0	0	0	%0
	SGK Premium Expenses	0	0	0	%0
	Consumable Goods and Material Procurement	8.961.000,00	2.337.227,00	0	%0
	Travel Allowances	754.000,00	520.001,00	0	%0
	Movable Property, Intangible Rights Acquisition, Maintenance and Repair Expenses	948.000,00	22.478,00	0	%0
TOTAL	10.663.000,00	2.879.706,00	0	%0	

1.1. Percentage Distribution of Expenses



2. Explanations Related to the Basic Financial Statements

The initial budget appropriation of our Directorate for the year 2025 was 25,148,000.00 TL. Due to the reallocation of surplus funds under the budget lines “03 Goods and Services Procurement Expenses” and “01 Personnel Expenses” to other units through internal transfers, the total appropriation decreased to 10,950,568.00 TL.

As of the end of the year, 9,544,503.03 TL of this appropriation was spent. The ratio of expenditures to the total appropriation is 87%.

B-PERFORMANCE INFORMATION

1. Activity and Project Information

1.1. BUDGET AND PERFORMANCE PROGRAM BRANCH DIRECTORATE

1.1.1. Preparation of the Budget

The budget preparation process of Bartın University for the fiscal year 2026 was initiated by requesting appropriation proposals from the spending units. The current and investment budget proposals submitted were carefully evaluated by our Directorate in line with the Medium-Term Program and the relevant budget preparation guidelines. During this process, the strategic indicators, activities, and cost priorities determined under the chairmanship of the Senior Administrator were taken as the basis.

As a result of these evaluations, the consolidated budget proposal was submitted to the Presidency of

Strategy and Budget. Following the inter-institutional budget negotiations, the University's 2026 budget was finalized.

Performance-based program budgeting, which is designed on the basis of the strategic plan, performance program, budgeting, monitoring and evaluation, and activity report components, is being implemented at our University. Our efforts to improve and strengthen the implementation of the performance-based program budgeting system are ongoing.

1.1.2. Preparation and Implementation of Detailed Financing Program

In accordance with the Central Government Budget Implementation Communiqué dated 07.01.2025 published by the Presidential Strategy and Budget Directorate (Sequence No:2), the detailed expenditure and financing program for the 2025 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. Yatırım Programı Hazırlıklarının Koordinasyonu Coordination of Investment Program Preparations

Within the scope of the 2025 Investment Program, the 2025 Investment Projects Monitoring Report was submitted to the Governorship on a quarterly basis, and the Investor Institution Period Report was sent to the Provincial Directorate of Planning and Coordination under the Governorship. In addition, with the launch of the Ministry of Interior's Provincial Investment Monitoring System through the e-Ministry system—aimed at transferring public investments carried out at the provincial level into an electronic environment supported by up-to-date, geographically based and visual data, and enabling their active monitoring, analysis, and future projection at both local and central levels—the tender, financial, and cash-physical realization data of our University's investment projects were entered into the system on a quarterly basis.

The Investment Budget Proposal for the 2026–2028 Period was prepared in line with the Draft Investment Program Preparation Guide for the 2026–2028 Period, and the relevant data entries were completed in the KA-YA system.

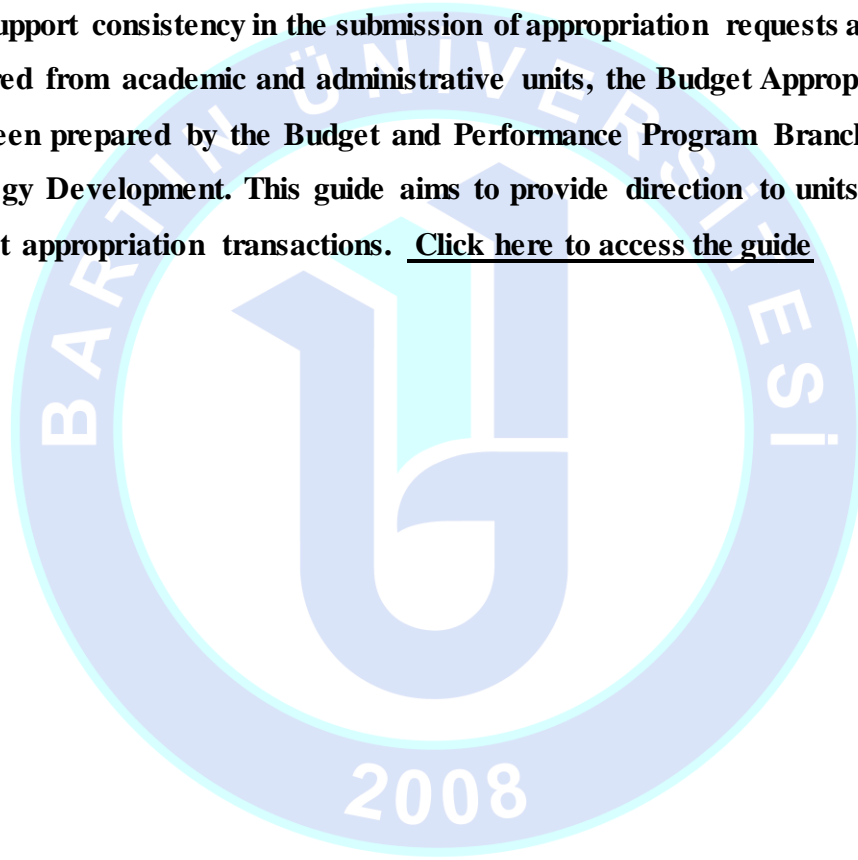
In accordance with the Circular on the Implementation and Monitoring of the 2025 Investment Program, information regarding the physical and financial realization levels, tender details, project progress status, and related data of our University's investment projects were reported to the Presidency of Strategy and Budget through the KA-YA system within 15 days following each quarter (January–March, April–June, July–September, and October–December).

1.1.4. Bütçe İşlemlerinin Gerçekleştirilmesi Implementation of Budget Transactions

1.1.4.1. Budget Operations

The appropriation requests submitted to our Directorate by the spending units were evaluated, resulting in 155 transfer transactions and 76 additional transactions. During 2025, our Directorate issued a total of 204 reduction certificates.

In the operations carried out specifically at Bartın University, legal documents and internal quality assurance mechanisms—such as directives, quality commission decisions, board of directors resolutions, and senate decisions—are taken into account. To guide units and support consistency in the submission of appropriation requests and transfer documents required from academic and administrative units, the Budget Appropriation Request Guide has been prepared by the Budget and Performance Program Branch of the Directorate of Strategy Development. This guide aims to provide direction to units during the process of budget appropriation transactions. [Click here to access the guide](#)





**DEPARTMENT OF STRATEGY
DEVELOPMENT: ACTIVITIES AND
OPERATIONS FOR THE YEAR 2025**



A meeting of the Internal Control Monitoring and Guidance Board, prepared by our Directorate of Strategy Development, was held. During the meeting, the year-end report of the 2022–2024 Compliance Action Plan with Public Internal Control Standards, the 2024 Risk Assessment Report, Risk Action Plan, and 2024 Consolidated Risk Report, the Compliance Action Plan for Public Internal Control Standards covering 2025–2027, the 2025 Risk Register and Additional Risk Management Activity Tracking Form, the Risk Strategy Document (RSD) created from the risk workshop results, and the Corporate Risk Management Calendar were all presented to the board members.



Within the scope of the 2025 in-service training planned for our internal and external stakeholders by the University's Personnel Department, the "Sensitive Duties" training in public administration was conducted.

During this training, detailed information was provided on the processes for identifying sensitive duties at both the unit and spending unit levels. These duties are particularly important in strategic and financial terms, including the management of public resources, decision-making, auditing, and control mechanisms, in accordance with Law No. 5018, the Public Internal Control Standards Communiqué, and the Public Corporate Risk Management requirements.

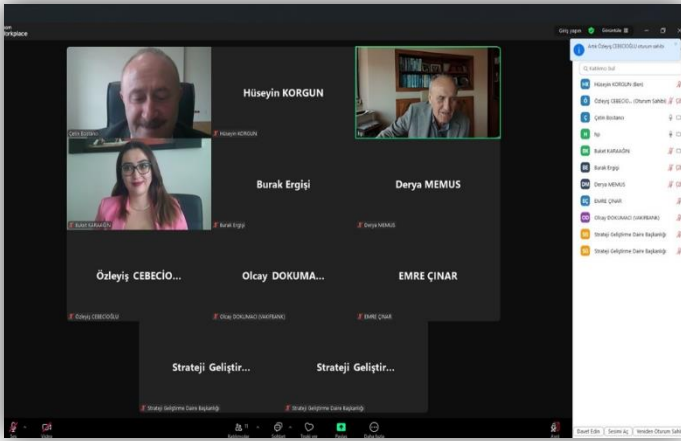
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Within the scope of the probationary civil servant training organized by our Personnel Department in accordance with Article 55 of the Civil Servants Law No. 657, the "Regulation on the Training of Probationary Civil Servants," and the "Bartın University In-Service Training Directive," training on the Movable Property Regulation was provided.



Within the scope of the in-service training program organized by the University's Personnel Department, a comprehensive training was provided by Acting Director of Strategy Development Çetin BOSTANCI for personnel responsible for movable property transactions. The training covered the legislation and practical procedures related to the recording, tracking, and management of movable assets. We would like to thank, first and foremost, our Rector Prof. Dr. Ahmet AKKAYA, as well as Secretary General Mesut KASAP and the Personnel Department, for their contributions to the successful implementation of the training.



The 2025 Unit Advisory Board Meeting was held online by Bartın University's Strategy Development Directorate.

During the meeting, stakeholders were informed about our strategic planning and monitoring activities. The process of updating the University's strategic plan in accordance with the legislation due to the change of Rector was discussed. Suggestions regarding the efficient use of resources and budget management were presented, and steps to strengthen internal control systems and improve financial audit processes were considered.

The scope and effectiveness of personnel training programs were reviewed, and measures to enhance accounting processes were discussed. Methods to make Court of Accounts audit processes more efficient were determined, and administrative and financial challenges faced by strategy development directorates were shared with advisory board members for their opinions and proposed solutions.

AUDIT
REPORT OF
THE COURT
OF
ACCOUNTS

INFORMATION ABOUT THE PUBLIC ADMINISTRATION

1.1. Legislation and Duties

Article 130 of the Constitution provides that universities, which are public legal entities with scientific autonomy and consist of various units to provide education, conduct scientific research, publish, and offer consultancy services, shall be established by law. These universities are intended to provide education at various levels based on secondary education, in accordance with modern education principles, to train human resources that meet the needs of the nation and the country, and to serve both the country and humanity.

Bartın University was established with the addition of Article 96 to the Higher Education Institutions Organization Law No. 2809, dated 28.03.1983, by Law No. 5765, dated 22.05.2008.

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

The purposes and principles of higher education, as well as the organization, functioning, duties, powers, and responsibilities of higher education institutions and their supervisory bodies, and the rules regarding education and training, research, publications, academic staff, students, and other personnel, are regulated by the Higher Education Law No. 2547.

Article 12 of this law lists the duties of higher education institutions, which can be summarized as follows: providing scientific education, research, publication, and consultancy in line with the needs of society and the principles and goals of development plans; training human resources in accordance with these principles and goals; ensuring the education of society, especially in industrialization and modernization in agriculture; conducting practical studies to increase production; establishing revolving fund enterprises for this purpose; and making the necessary arrangements to develop these activities.

1.2. Organizational Structure and Human Resources

In the academic structure of Bartın University, there are the rectorate, senate, faculty deanships, vocational schools, institutes, and directors of application and research centers. In the administrative structure, there are the university executive board, the general secretary's office, directorates, the legal counsel's office, and other administrative units.

The Rector, who is the top executive of the University, is appointed by the President, while the deans are appointed by the Higher Education Council.

Within the University, there are 9 faculties, 1 vocational school, 1 institute, 3 vocational colleges, and 15 application and research centers.

The classification, titles, and staffing distribution of academic and administrative personnel are presented in Tables 1 and 2.

Table 1: Academic Staff Status

Title	Number of Full Staff	Number of Vacant Position	Total Number of Staff
Professor	74	37	111
Associate Professor	144	61	205
Dr.Faculty Member	204	51	255
Lecturer	159	81	240
Research Assistant	133	90	223
Total	714	320	1034

Table 2: Staff Status of Administrative Personnel

Service Class	Number Of Full Staff	Number of Vacant Positions	Total Number of Staff
General Administration	223	130	353
Health	5	9	14
Advocacy	2	1	3
Education-Training	-	-	-
Technique	53	37	90
Helper	28	14	42
Contracted	55	6	61
Worker	159	-	159
Total	525	197	722

As of the end of 2024, the total number of permanent academic, administrative (including contracted administrative staff), and support staff at the University is 1,239. In addition, there are 6 foreign academic staff members working at the University.

1.3. Financial Structure

Bartın University, listed under section (A) “Special Budget Administrations” in Schedule II attached to the Public Financial Management and Control Law No. 5018, finances its expenditures using the treasury assistance provided by the Central Government Budget Law and its own revenues.

The table below shows the appropriation distribution for 2025 by economic classification and the year-end expenditure realizations.

Tablo 3: Budget Expenditures Appropriations and Realizations for the Year 2024

Type of Expense	Allowance(TL)	Realization(TL)	Realization Rate (%)
Personnel Expenses	929.482.931,00	907.299.382,43	97,61
State Premium Expenses for Social Security Institutions	104.408.000,00	102.937.582,15	98,59
Expenses for the Purchase of Goods and Services	97.160.141,00	77.295.656,17	79,55
Current Transfers	21.449.300,00	18.441.756,78	85,98
Capital Expenditures	170.580.000,00	71.561.499,24	41,95
Capital Transfers	0,00	0,00	-
Total	1.323.080.372,00	1.177.535.876,77	88,90

In the 2024 Central Government Budget Law, an appropriation of 1,136,667,000.00 TL was allocated to the University's budget. During the year, an additional 186,413,372.00 TL was added, bringing the total appropriation to 1,323,080,372.00 TL, of which 1,177,535,876.77 TL, corresponding to 88.90% of the total, was spent.

Of the appropriations for personnel expenses, 907,299,382.43 TL out of 929,482,931.00 TL was spent; for state premium expenses to social security institutions, 102,937,582.15 TL out of 104,408,000.00 TL was used; for goods and services procurement, 77,295,656.17 TL out of 97,160,141.00 TL was spent; for current transfers, 18,441,756.78 TL out of 21,449,300.00 TL was used; and for capital expenditures, 71,561,499.24 TL out of 170,580,000.00 TL was spent. No expenses were made under capital transfers.

In 2024, the University utilized a total of 20,868,585.88 TL in off-budget funds from the Scientific and Technological Research Council of Turkey (TÜBİTAK), the European Community Action Program for the Mobility of University Students (Erasmus), the Presidency of Health Institutes of Turkey (TÜSEB), and European Union (EU) grants. (For the calculation of grants from Erasmus and EU sources, the Central Bank of the Republic of Turkey's exchange rates as of 31.12.2024 were used: 36.8024 TL per Euro and 44.4378 TL per Pound.)

The estimated and actual budget revenues for 2024 are presented in Table 4.

Tablo 4: 2024 Budget Revenue Estimates and Realization

Type of Income	Revenue Estimate(TL)	Realized(TL)	Realization Rate(%)
Income from Enterprise and Property	12.459.000,00	52.540.366,61	421,70
Donations and Aids Received	1.116.414.000,00	1.252.093.910,72	112,15
Capital Revenues	0,00	0,00	-
Other Income	7.794.000,00	16.995.485,75	218,06
Total	1.136.667.000,00	1.321.629.763,08	116,27
Refusals and Refunds from Revenues(-)	0,00	330.109,22	-
Net Total	1.136.667.000,00	1.321.299.653,86	116,24

According to the 2024 budget, the estimated budget revenue was 1,136,667,000.00 TL, and the University's net budget revenue at the end of the year was realized as 1,321,299,653.86 TL.

The University's operating revenue for the period was 1,353,263,086.14 TL, with total deductions, refunds, and discounts of 332,109.22 TL, total inflation adjustments of 242,209,251.30 TL, and operating expenses of 3,069,860,426.09 TL. As a result, the University closed 2024 with an operating deficit of 1,474,720,197.87 TL.

Outside the University's special budget;

In 2024, the Revolving Fund Enterprise recorded total revenues of 13,109,729.00 TL and total expenses of 10,103,687.69 TL, resulting in a profit of 3,006,041.31 TL for the period.

In 2024, the Economic Enterprise recorded total revenues of 5,343,761.96 TL and total expenses of 4,669,907.47 TL, resulting in a profit of 673,854.49 TL at the end of the period.

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

In accordance with Article 5 of the “Procedures and Principles on the Submission of Public Administration Accounts to the Court of Accounts and the Notification of Accounting Units and Accounting Officers,” the books, tables, and documents that must be submitted to the Court of Accounts at the end of the accounting period and were presented for audit are listed below. The audit was conducted and finalized by taking these documents, along with other documents specified in Article 8 of the Procedures and Principles, into account.

- Consolidated Data Ledger
- Trial and Final Balance Sheets
- Balance Sheet
- Statement of Operating Results,
- Statement of Changes in Equity,
- Comparison Table of Budgeted and Actual Amounts
- Detailed Account Schedule of Movable Property Management and Summary

Table of Movable Property Management Accounts of the Administration

The audit opinion was issued on the balance sheet and the statement of operating results, which are the main financial statements of the public administration within the scope of the applicable financial reporting framework.

2. RESPONSIBILITY OF THE PUBLIC ADMINISTRATION

The management of the audited public administration is responsible for ensuring that the financial reports and statements, prepared in accordance with the applicable accounting standards and principles, are submitted to the Court of Accounts on time and contain accurate and reliable information. They are also responsible for ensuring that these financial statements, as a whole, fairly and reliably reflect all material aspects of the public administration’s activities and operations, and that they do not contain any material misstatements or errors, whether due to fraud or error.

Furthermore, the administration is responsible for the compliance of its revenues, expenditures, and assets, as well as the related accounts and transactions, with laws and other legal regulations; for establishing, effectively operating, and monitoring financial management and internal control systems in line with their purpose; and for preparing and presenting the information and documents that form the basis of the financial statements for 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 through the reports it prepares, expressing an

opinion on the reliability and accuracy of their financial reports and statements, and determining whether their revenues, expenditures, and assets, as well as the related accounts and transactions, comply with laws and other legal regulations.

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

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

Audits were conducted to determine whether the accounts and transactions of the public administration comply with 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 operations of the administration, and to evaluate the financial management and internal control systems.

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 forming their basis, the audits were carried out using appropriate audit procedures and techniques, together with a risk assessment approach. During the risk assessment, the financial management and internal control systems used to produce the financial statements were also evaluated to guide the design of audit procedures.

The scope of the audit includes all financial activities, decisions, and transactions related to the public administration's financial reports and statements, revenues, expenditures, and assets, as well as the related records, books, information, documents, and data (including electronic records), and the financial management and internal control systems.

Sufficient and appropriate audit evidence has been obtained to form the audit opinion regarding these matters.

5. EVALUATION OF THE INTERNAL CONTROL SYSTEM

According to Law No. 5018, the internal control system is a comprehensive set of financial and other controls, including internal audit, established by the administration to ensure that activities are carried out effectively, economically, and efficiently in line with the administration's objectives, defined policies, and legislation; to protect assets and resources; to maintain accounting records accurately and completely; and to produce financial and management information in a timely and reliable manner.

Detailed provisions regarding the functioning of internal control are determined by the Public Internal Control Standards Communiqué, published in the Official Gazette dated 26.12.2007 and numbered 26738, the Procedures and Principles Regarding Internal Control and Preliminary Financial Control, and the guides issued by the Ministry of Treasury and Finance.

Within the scope of the 2024 audit, the University's internal control system is evaluated as follows under this legislation:

Control Environment Standards

Within the institutional organizational structure, duties, authorities, responsibilities, and the delegation and limits of authority have been fully and clearly defined in writing. Sufficient training and information activities regarding the "Ethical Principles for Public Officials" are provided within the administration.

Human resources policies related to recruitment, reassignment, promotion, competency and performance evaluation, and disciplinary procedures have been prepared as a Draft Administrative Human Resources Directive and communicated to internal and external stakeholders as well as the University's units. Procedures regarding sensitive duties have been fully established and communicated to the University staff.

Risk Assessment Standards

The strategic plan was published on time and is compliant with the legislation in terms of content. The administration's performance program was prepared in accordance with legal requirements and published on time. The administration has fully and accurately identified its internal control risks. A risk assessment has been conducted, evaluating the likelihood and potential impact of risks to determine their significance.

Control Activities Standarts

The administration has prepared workflow processes to define authorities and communicated them to personnel. Delegations of authority have been carried out in accordance with legislation. In personnel assignments, responsibilities have been distributed among different individuals in line with the principle of “segregation of duties.”

Control activities and responsible units have been established to reduce the identified risks to an acceptable level. The results of these control activities are regularly monitored through the established Risk Action Plan. The preliminary financial control system has been established in accordance with the Procedures and Principles Regarding Internal Control and Preliminary Financial Control. The public administration also has a Preliminary Financial Control Directive in place.

Information and Communication Standards

The administration’s activity report has been prepared in compliance with the legislation. The administration has a Compliance Action Plan for Public Internal Control Standards, which is consistent in content with the Public Internal Control Standards Communiqué.

Monitoring Standards

The internal control system is evaluated at least once a year by all units of the administration. The results of these evaluations are compiled into a report, approved by the top executive, and submitted to the Ministry of Treasury and Finance. Additionally, the report is published on the University’s website for public access.

An internal audit unit has been established within the public administration, with three internal auditor positions. One of these positions is currently filled, and it is assessed that increasing the number of internal auditors would be beneficial for the more effective functioning of the internal control system.

6. AUDIT OPINION

It has been concluded that the financial reports and statements of Bartın University for 2024, as presented by the public administration and prepared within the applicable financial reporting framework, contain accurate and reliable information in all material respects.

IV - ASSESSMENT OF INSTITUTIONAL CAPABILITY AND CAPACITY

A. STRENGTHS AND WEAKNESSES

STRENGTHS	WEAKNESSES
<i>Existence of a young, dynamic, and highly motivated administrative staff.</i>	The Directorate carries out its duties and responsibilities, which are derived from a very broad set of legislation, with a relatively small number of personnel compared to other directorates.
<i>Decision-making approach based on collective intelligence and participation.</i>	<i>The lack of Financial Services Specialists and the limited number of Assistant Specialists.</i>
<i>Presence of experienced personnel in the sub-units of the Directorate.</i>	<i>The execution of tasks and operations by a limited number of personnel continuously requires significant dedication and sacrifice.</i>
<i>Easy flow of data within the Directorate's sub-units.</i>	 <p>The logo of Bartın University is a circular emblem. It features a stylized 'B' and 'U' in the center, with the word 'UNIVERSITESI' written in a semi-circle above and '08' below. The logo is overlaid on the right side of the table.</p>
<i>Working procedures and principles of the Directorate clearly defined by law.</i>	
<i>Rapid adaptation to national databases and implementation across the institution and units, such as BKMYS, e-Beyanname, Ka-Ya, and e-Budget.</i>	
<i>Administrative staff capable of taking initiative and willing to solve problems when needed.</i>	
<i>A unit that values institutionalization and quality management system efforts and applies them throughout all processes.</i>	
<i>Adoption of financial discipline, transparency, and accountability.</i>	
<i>Directorate staff placing importance on both vertical and horizontal professional development.</i>	
<i>Openness to innovation in technological and strategic work.</i>	
<i>Solution-oriented working approach.</i>	
<i>Strong coordination and collaboration among relevant personnel at the University.</i>	
<i>Good knowledge of financial legislation and ability to provide consultancy services to other units.</i>	
<i>Well-developed cooperation between sub-units within the Directorate.</i>	
<i>Availability of Bartın University Process Management Handbook.</i>	

B. OPPORTUNITIES AND THREATS

OPPORTUNITIES	THREATS
<i>The existence of systems such as E-Budget, Expenditure Management System (HYS), Public Investments Information System (KA-YA), Public Expenditure and Accounting Information Systems (KBS), Provincial Investment Tracking System (İLYAS), University Information Management System (UBYS), and Laboratory Information System (LABS).</i>	<i>The need for consultancy services provided by the Directorate can sometimes hinder the execution of financial, statistical, and operational tasks.</i>
	<i>The continuous requests from units for data that could be obtained directly from regularly used systems create a significant workload.</i>
<i>The advanced development of technology in accessing information.</i>	<i>The data required from our units for reporting purposes cannot always be provided quickly, systematically, and without interruption at the requested level.</i>
<i>Increased institutional-level awareness regarding the management of public budgets and resources.</i>	<i>Frequent changes and updates in legislation.</i>
<i>Artan kurumsal farkındalık, kamu bütçesi ve kaynaklarının yönetimi konusunda.</i>	<i>Frequent changes and updates in the systems used.</i>
	<i>System interruptions experienced due to the national nature of the systems in use.</i>

C. EVALUATION

According to Article 15 of Law No. 5436 on Public Financial Management and Control and Amendments to Certain Laws and Decrees, Strategy Development Directorates, Departments, and Units have been established in public administrations.

In line with this law, and to carry out the duties specified in Article 15 of the law as well as the duties outlined in Article 60 of Law No. 5018, as amended by Law No. 5436, the Strategy Development Department of our University was established on 27/05/2008. With the support of the University administration, the department has quickly carried out its duties, authorities, and responsibilities in accordance with the objectives and goals of the law.

When this work is evaluated as a unit, it highlights our strengths, areas for improvement, opportunities, and threats. Overall, it is observed that our strengths are significant, personnel take responsibility for tasks within their areas, work is conducted in line with the defined mission and vision, and resources are used effectively and efficiently for the public benefit.

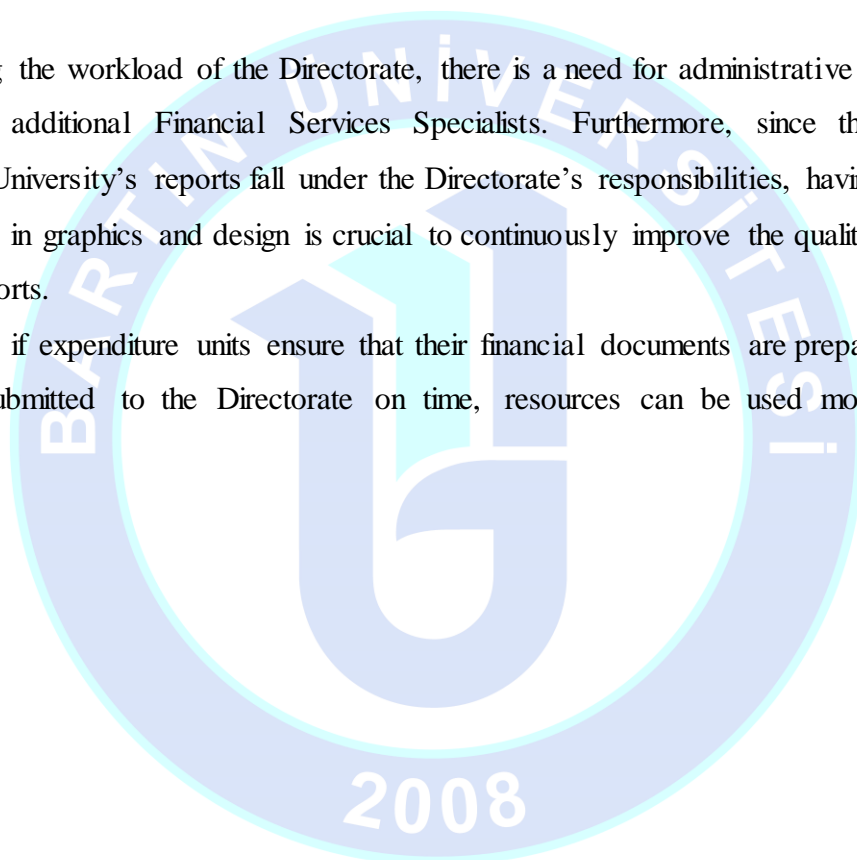
V- RECOMMENDATIONS AND MEASURES

The Strategy Development Department holds a highly important position in the implementation of the financial system at our University. In addition to managing the University's financial transactions, the Directorate is responsible for internal control, strategic planning processes, and related reporting, representing an area with potential for further development. To ensure these processes are carried out effectively and efficiently, the Strategy Development Department needs to be strengthened in all aspects.

The Directorate's duties and responsibilities are derived from a very broad set of legislation, yet its tasks are carried out by a limited number of personnel. This increases the workload on staff, and despite this, the Directorate successfully fulfilled all its duties completely and on time in 2025 with great dedication.

Considering the workload of the Directorate, there is a need for administrative staff with suitable qualifications and additional Financial Services Specialists. Furthermore, since the preparation and submission of the University's reports fall under the Directorate's responsibilities, having a technical staff member with skills in graphics and design is crucial to continuously improve the quality and presentation of institutional reports.

In addition, if expenditure units ensure that their financial documents are prepared accurately and completely and submitted to the Directorate on time, resources can be used more effectively and efficiently.



EXPENDITURE OFFICER'S INTERNAL CONTROL ASSURANCE STATEMENT

As the expenditure officer, I am responsible for ensuring that the activities carried out in my unit are conducted within an appropriate organizational structure where duties, authorities, and responsibilities are clearly defined, by competent personnel who adhere to ethical values; that operational risks related to activities and processes are identified and appropriate control measures are applied; that an effective information and communication system is established and operated; and that all these activities are continuously and systematically monitored and improved. I am also responsible for ensuring that the expenditure instructions I issue comply with budget principles and regulations, laws, and other legislation, that resources are used effectively, economically, and efficiently, and for reporting to the senior management and authorized authorities.

Within this framework, I declare that an internal control system has been established and implemented in my unit, providing sufficient and reasonable assurance that activities are carried out in accordance with established objectives and policies, in compliance with legislation, effectively, economically, and efficiently; that all kinds of irregularities and fraud are prevented; that assets and resources are protected; that accounting records are accurate and complete; and that financial and management information is produced in a timely and reliable manner.

Risks that could negatively affect the activities and processes carried out in my unit have been identified, assessed, and measures to reduce the likelihood and impact of these risks have been implemented and reported.

This assurance is based on information obtained from the previous expenditure officer, my own knowledge and evaluations as the expenditure officer regarding internal control, and internal audit reports.

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

Bartın / 19.12.2025

Çetin BOSTANCI
Head of Strategy Development