
DIRECTIVE of
NEVSEHİR HACI BEKTAŞ VELİ ÜNİVERSİTESİ
PRE-FINANCIAL CONTROL PROCEDURES

FIRST PART
Purpose, Scope, Basis and Definitions

Purpose and Scope

ARTICLE 1 - (1) The purpose of this Directive is to determine the principles, tasks, procedures and processes regarding pre-financial control activities to be carried out by the university's spending units and the Strategy Development Department.

Basis

ARTICLE 2 - (1) This Directive is based on the provisions of Article 15 of the Law No.5436 on the Amendment of Public Financial Management and Control Law and Certain Laws and Statutory Decrees, Provisions of Articles 58 and 60 of Public Financial Management and Control Law No. 5018 and provisions of the Regulation on the Procedures and Principles Regarding Internal Control and Pre Financial Control published in the 4th Repeated Official Gazette dated 12/2005 and Nr. 26040.

Definitions

ARTICLE 3 -

In this Directive following expressions are used:

- a) Administration : Nevşehir University,
- b) Law : Public Financial Management and Control Law No. 5018 dated 10/12/2003 ,
- c) Senior Manager : Nevşehir University Rector,
- d) Department: Directorate of Strategy Development ,
- e) Head of Department : Head of Strategy Development Department ,
- f) Spending Unit: Units allocated with the central government budget law and authorized to spend ,
- g) Pre Financial Control: The compliance of the financial decisions and procedures regarding the administration's income, expenditure, assets and liabilities with the Article 58 and 60 of the Public Financial Management and Control Law. administrative budget, budget arrangement, available allowance amount, expenditure program, financing program, central government budget law and other financial legislation provisions and effective control in terms of economical and efficient use ,
- h) Letter of Opinion: The written opinion given as to whether the financial decisions and procedures are found appropriate as a result of Pre financial control or the annotation written on the underlying document ,

SECOND PART

Pre-Financial Control

Scope of Pre-Financial Control

ARTICLE 4 - (1) Pre financial control duty is carried out by the Department and spending units within the framework of the management responsibility of the administration.

(2) Pre financial control consists of the controls made by the Department and the controls made by the spending units . As a result of the request of the spending units or the direct evaluation of the Department, the financial decisions and procedures that are beneficial in subjecting to pre financial control process consist of the controls approved by the Senior Manager.

(3) Financial decisions and procedures regarding income, expenditure, assets and liabilities, prefinancial control to be made by the Department and spending units, the budget of the administration, the budget composition, the amount of available allowances, detailed spending program, financing program, central management budget law and It is performed in terms of compliance with other financial legislation provisions .

(4) Financial decisions and procedures are also controlled by spending units in terms of efficient, economic and efficient use of resources .

The Nature of Pre-Financial Control

ARTICLE 5 - (1) Whether or not a favorable opinion is given as a result of pre financial control has a consultative and preventive nature and is not binding for the implementation of financial decisions and procedures by the expenditure authority.

(2) Subjecting the financial decisions and procedures to prefinancial control and having given an appropriate opinion as a result of the pre control does not remove the responsibility of the expenditure authorities and realization officials.

Pre-Financial Control Process

ARTICLE 6 - (1) The spending officers shall assign one or more realization officers among their assistants or hierarchically closest top level managers to issue a payment order document and these assignments are immediately notified to the Department Head in a letter. Execution officers charged with issuing the payment order document perform pre financial checks on the payment order document and its annexed documents, including the compliance with the legislation, whether the documents are complete or not, and the control of previous procedures. As a result of their control, these officers will sign the annotation "**Checked and approved**" on the payment order document if they deem the procedures appropriate .

(2) Process control is carried out in spending units. In process control, each process is designed and applied in a way that includes the control of previous processes. Those who are involved in the execution of financial procedures also check the procedures before the procedure .

(3) In order to ensure process control, the process flow chart of financial procedures is prepared and put into effect with the approval of the Department Head and the approval of the top manager .

(4) Financial decisions and procedures subject to prefinancial control of the Presidency are sent to the Presidency for control . A letter of opinion is drawn up about the procedures controlled by the Presidency and sent to the relevant unit. If a written opinion is issued as a result of precontrol, these written opinions must be detailed, clear and justified. The opinion letter of the Presidency is kept in the relevant procedure file and a copy is attached to the payment order document .

(5) For financial decisions and procedures that have deficiencies that can be corrected in accordance with the legislation, a written opinion may be drawn up as the procedure is deemed appropriate, provided that these deficiencies and how they can be corrected are stated and corrected.

Pre Financial Control Procedure

ARTICLE 7 - (1) As a result of the control made in the Department and the spending unit, if the financial decision and procedure are deemed **appropriate, an annotation "Checked and approved" is** written on the underlying document or a written opinion is drawn up.

(2) If the financial decision and procedure is not deemed appropriate, an opinion letter with clearly stated reasons is written and sent to the relevant unit by attaching the decision and procedure documents subject to control .

(3) It is obligatory to arrange a written opinion during the controls made in accordance with the 10th and 19th articles of this Directive by the Department. In this written opinion, as a result of the control, whether the financial decision and procedure is deemed appropriate or not, if not, the reasons are clearly stated. Legislation in financial decisions and procedures having deficiencies which can be corrected in accordance with these gaps and how such may be mentioned are corrected and written opinions as deemed appropriate provided that the process of correcting them flat can nlen.

Control Authority

ARTICLE 8 - (1) The authority of prefinancial control belongs to the Head of Department. Written opinion and control annotations issued as a result of the control are signed by the Head of Department. Head of Department may delegate this authority in writing to the PreFinancial Control Branch Manager, provided that the limits are clearly stated . If the Head of Department is the spending authority, the prefinancial control task is carried out by the PreFinancial Control Branch Manager. In cases where a written opinion is not submitted as a result of the Pre Financial Control, this opinion is sent to the relevant units by the Head of Department.

(2) In Spending units, the duty of pre-financial control over the payment order document and its attached documents is performed by the fulfillment officer assigned to issue the payment order document.

Segregation of Duties Principle

Article 9 - (1) The duty of spending officer and accounting officer cannot be combined in the same person. Those who carry out pre-financial control duty under the head of the department cannot be assigned in the preparation and implementation of financial decisions and procedures such as the preparation and implementation of approval documents and annexes, specifications and contract drafts , documentation of financial decisions and procedures, receipt of goods and services, and the president of the tender commission and inspection and acceptance commissions. and they cannot become a member .

THIRD PART

Financial Decisions and Procedures Subject to Pre-Financial Control of the Department, Commitment Documents and Contract Drafts

ARTICLE 10 - (1) Regardless of whether the spending units are subject to procurement laws or not, commitment documents and contract drafts requiring expenditure exceed one million Turkish Liras for goods and services purchases and two million Turkish Liras for construction works . These amounts do not include value added tax. In the control of financial decisions and procedures outside these limits, the provisions of article 16 of this directive are taken as basis.

(2) Contract documents and contract drafts subject to control, approved in two copies, which are prepared to include all the information and documents related to them, and the procedures file attached to the list of contents **shall be sent to the Head of Department before the contract is signed by the spending authority and the administration is committed.**

(3) The information and documents that should be included in the procedure file to be sent to the Department for control are as follows:

- a) Approval document,
- b) Calculation charts forming the approximate cost and basis ,
- c) The tender authority regarding the establishment of the tender commissions (where the permanent and alternate members are specified) approval,
- d) The tender registration form for which the tender registration number is given by the Public Procurement Authority ,
- e) Documents regarding the announcement and the tender commission report
- f) In tenders where there is no obligation to advertise, invitation letters stating that the bidders are invited ,
- g) Documents proving that the operations foreseen in the decision regarding the implementation, coordination and monitoring of the provisions of the central government budget law and the investment program put into effect every year by the Council of Ministers have been carried out for the works included in the annual investment program and the works to be carried out according to the annexes or changes in this program.
 - Information on the detail programs of the projects for which the grants were given collectively and information on the sub-items of the aggregated projects,
 - Permission of the relevant administration in cases where permission is required for widespread loading in the coming years,
 - Documentation of the projects, location, characteristics, duration, cost and allowance changes during the year,
- h) For works where an Environmental Impact Assessment (EIA) report is required in accordance with the relevant legislation; EIA positive certificate and special commission permits or decisions to be taken in relation to the work ,

- 1) Documents proving the completion of land acquisition, ownership, expropriation and zoning processes in construction works (except for those considered as exceptions in clause (c) of Article 62 of the Public Procurement Law No. 4734),
- i) All specifications regarding the tender,
- j) The standard form determined in the procurement legislation regarding the purchases made at a single source within the scope of subparagraphs (a), (b) and (c) of Article 22 of Law No. 4734,
- k) Contract draft,
- l) In accordance with the procedure and type of the tender, the standard forms and other documents that must be arranged in accordance with the Law No. 4734 and the regulations published in the Law No. 4735 on Public Procurement Contracts and other regulatory legislation ,
- m) If arranged, addendums, explanations and documents indicating that they were sent to bidders ,
- n) In case an application is made to the Administration or the Public Procurement Authority in accordance with the provisions of the Regulation on Administrative Applications Against Tenders, related correspondence,
- o) Certificate of receipt of the bid bond of the bidder on whom the tender was made ,
- ö) All of the documents submitted by the bidder to the tender commission in accordance with the provisions of the specification,
- p) Tender letters of all tenderers participating in the tender,
- r) All documents that are the reason for elimination of bidders who have been eliminated in pre-qualification and / or tender commission evaluations ,
- s) The confirmation document obtained from the Public Procurement Authority regarding whether the bidder who won the tender is prohibited according to Article 58 of the Public Procurement Law No. 4734 ,
- v) Confirmation that the approved date of the award decision provided that specified in tender enough aircontion of approval,
- t) The document showing that the stamp tax is collected for the tender decisions ,
- u) Approved sequence compass showing all documents in the procedure file ,
- ü) Permission letter for purchases subject to the permission of the Top Manager, Prime Ministry or the Ministry (For example:

Permission Letter to be Obtained from the Ministry of Health Medical Device Specialization Commission for Medical Device Purchases,)

- v) As stated in the letter of Ministry of Finance General Directorate of Accounts dated 18.10.2007 and numbered 17574, the Annex of the Regulation on the Procedures and Principles to be Followed in the Petroleum Market Inspections and Pre Investigations and Investigations in Collective Fuel purchases, excluding the payments for fuel refueling to be made with vehicles at fuel stations Adding "Marker Detection Record" ,
- y) All information and documents of bidders participating in the bid, except the bidder who won the bid ,
- z) required by the relevant legislation regulating other waist come.

(4) In addition, after the signing of the contract for the work in question, a certified copy of the following documents will be sent to the Department within five business days :

a) Contract,

b) A copy of the receipt regarding the Performance Bond ,

c) If the increase in the work that is not foreseen in the contract becomes mandatory in the construction works and this increase is made by the contractor, the relevant approval document and the approximate cost calculation sheet and the additional final guarantee ,

d) Transfer agreement in case of transfer of contracts.

(5) Among these documents, Turkish translations of those issued in a foreign language approved by the spending units are also required to be added to the procedure file, and the originals of the documents in foreign languages and other documents regarding the commitments are also kept by the spending units.

(6) The commitment documents and contract drafts are checked by the Head of Department within ten working days at the latest. The opinions issued at the end of writing the checks carried out, operating expenses in the same period with a copy of the file authorized sin is sent.

Grant Submission Documents

ARTICLE 11 - (1) The ex- post financial control procedure of the allowance dispatch documents controlled by the PreFinancial Control Unit in terms of compliance with the Central Government Budget Law of the year, budget arrangement, detailed expenditure and financing program, and the procedures and principles regarding the distribution and use of budget allowances. Is concluded by the Department within three working days at the latest and approved by the Budget and Performance Unit over the e-budget system.

(2) The budget allowances are sent to the accounting officer with an allowance sending document. In the event that the allowance sending documents are not issued by the spending units through the e-budget system, the approval of the allowance registration and distribution procedures through the e-budget system by the Presidency will mean that the Pre control of the allowances has been made and the appropriate opinion has been given.

Allowance Transfer Procedures

ARTICLE 12 - (1) In accordance with the Law and the Central Government Budget Law of the year, transfers to be made within the Administration Budget are prepared by the Budget and Performance Department at the request of the spending units . The transfers to be made in this way are checked by the Directorate of the Pre-Financial Control Department within two working days at the latest within the framework of the Law, the Central Government Budget Law of the year and the regulations regarding budget procedures before submitting to the approval of the Head of Department .

(2) Transfer requests found against the legislation by the Pre-Financial Control Department are sent to the Budget and Performance Department Directorate with a justified letter within the same period of time, and the relevant expenditure authority is returned .

(3) Approval is obtained from the Senior Manager in order to save the provision for loan residuals transferred to the following year regarding opened letters of credit in the relevant item of the budget .

Staff Distribution Tables

ARTICLE 13 - (1) The staff distribution charts are in compliance with the Ministry of Finance and the State Personnel Presidency within the framework of the Decree Law No. 190 on the General Staff and its Procedure and the Regulation on the Rules and Procedures of Employment of Staff, Release and Staff Change It is then controlled by the Department.

(2) The staff distribution charts belonging to the Decree Law No. 78 on the Staff of the Academic Staff of Higher Education Institutions are also subject to control following the approval of the Higher Education Council .

(3) Staff distribution charts are checked by the Department within five working days at the latest. Payments to be made to those concerned are made according to these approved staff distribution charts. Changes to be made in these charts are also subject to control by the Department .

Temporary Worker Positions

ARTICLE 14 - (1) The distribution of temporary worker positions (man / month) by months and units is subject to control, within the framework of the authority determined in the central government budget law.

(2) Temporary worker positions are checked by the Head of Department within five working days at the latest. Tables deemed unsuitable as a result of the control are sent to the relevant unit with a justification within the same period of time.

Side Payment Tables

ARTICLE 15 - (1) The amount of raise and compensation to be paid, the amount of raise and compensation to be paid, and the principles and procedures of payment of the civil servants, who are employed in the administrations within the scope of the Civil Servants Law No.657 and the additional provisional article 9 of this Law In accordance with the Council of Ministers Decree enacted on the basis of Article 152 of the aforementioned Law, the staff or duty titles, classes, degrees, numbers and service places of the personnel to be paid raise and compensation and the amount of the increase and compensation to be paid in accordance with them and prepared on the basis of free staff The table and the lists showing their distribution in terms of units are controlled by the Department .

(2) As a result of the control process, the said lists are submitted to the Senior Manager for approval by the Department. The Senior Manager carries out the approval process within the framework of the procedures and principles determined in the said Council of Ministers Decision.

FOURTH PART **Miscellaneous Provisions**

Arrangements to be realized

ARTICLE 16 - (1) A regulation can be made for the control of financial decisions and procedures other than financial decisions and procedures specified in the Directive by the Department. Regulations to be made on this issue are put into force upon the recommendation of the relevant unit to the Department Head and / or the approval of the Senior Manager upon the request of the Department. Financial decisions and procedures to be subjected to the ex-ante financial control of the Department are determined by type, amount and subject, taking into account the risky areas, and these regulations are reviewed every year.

Financial Decisions and Procedures with Unspecified Opinion

ARTICLE 17 - (1) Procedures carried out by the expenditure officials, despite the lack of appropriate opinion as a result of the Pre financial control, are immediately notified in writing to the Department Presidency by the expenditure authorities . Records of such procedures are kept by the Head of Department and reported to the Senior Manager on a monthly basis. The said records are also presented to the auditors during the internal and external audit .

Control Time

ARTICLE 18 - (1) The Department will finalize the control and approval procedures within the periods specified in the Directive. In determining the starting date of the periods specified in the directive, the working day following the document entry registration date of the relevant Department is taken as basis. Apartment this period upon request and approval of the Presidency's top manager may be increased up to a solid.

Force

ARTICLE 19 - (1) This Directive takes effect on the date it is approved.

Executive

ARTICLE 20 - (1) The Senior Manager executes the provisions of this Directive