

TC
NEVSEHIR HACI BEKTAŞ VELİ UNIVERSITY
DEPARTMENT OF HEALTH, CULTURE AND SPORTS
COMMERCIAL ENTERPRISE DIRECTIVE

FIRST PART

Purpose, Scope, Basis and Definitions

Purpose

ARTICLE 1- This directive has been prepared in order to regulate the procedures and principles regarding the establishment, scope, fields of activity, functioning in terms of administrative and financial, management and supervision of the Department of Health, Culture and Sports of Nevşehir Hacı Bektaş Veli University.

Scope

ARTICLE 2- This directive covers the activities of all departments operated by the Commercial Enterprise of Department of Health, Culture and Sports of Nevşehir Hacı Bektaş Veli University.

Basis

ARTICLE 3- This directive has been prepared on the basis of 46, 47 and other relevant articles of the Higher Education Law dated 4/11/1981 and numbered 2547 and the provisions of the regulations issued on the basis of these, article 191 of the Public Servants Law dated 23/07/1965 and numbered 657, Higher Education Institutions dated 21/11/1983 and numbered 124 and article 32 (c) of the Delegated Legislation on the Administrative Organization of Higher Education Institutions, Higher Education Institutions Medico-Social Health, Culture and Sports Affairs Department Implementation Regulation and Budget Laws published in the Official Gazette dated 03/02/1984 and numbered 18301, regulation on Principles and Procedures Regarding Accounting Practices of Social Facilities operated by public institutions and organizations published by the Ministry of Finance, the Communiques on Public Social Facilities and the Implementation Regulation of the Higher Education Institutions, Medico-Social Health, Culture and Sports Affairs Office.

Definitions

ARTICLE 4- The expressions in this directive mean:

- a) Supervisory Board: Supervisory Board of Economic Business of Health, Culture and Department of Nevşehir Hacı Bektaş Veli University,
- b) Execution Officer: Upon the spending order; The Director of Economic Business appointed by the Rector to carry out the work, the buying of the goods or services, the procedures for receiving, documentation and the preparation of the necessary documents for payment,

FIFTH PART

Chairman of the WHUSULVH Management Board Tasks and Working Principles

Chairman of the WHUSULVH Management Board

ARTICLE 11- (1) The Chairman of the Enterprise Management Board is the Rector or the Vice Rector appointed by the Rector. The Chairman of the Enterprise Management Board is authorized for tendering and spending.

Tasks of the Chairman of the Enterprise Board

ARTICLE 12- (1) To coordinate the work of the members of the Business Management Board,

(2) To act as the Spending and Tender Officer,

(3) To present Enterprise proposal of the Enterprise Manager about the personnel to be employed in the social facilities and the wages to be paid to these personnel to Enterprise Management Board,

(4) To determine the monthly maximum overtime period to be performed by the personnel working in the departments of social facilities or temporarily working for some activities in these departments, upon the proposal of the WHUSULVH Manager, in accordance with the relevant legislation,

(5) To present the proposal and preparatory operations for the works to be carried out through service procurement in social facilities to WHUSULVH Business Management Board.

SIXTH PART

Enterprise Organization and Personnel

Enterprise Organization

ARTICLE 13- (1) The enterprise organization consists of the Enterprise Manager depending on the staff approved by the Enterprise Management Board, the Financial Services Department and other departments to be established the Business Management Board. New departments can be established with the decision of the Business Management Board, taking into account the capacity of the business and the size of the mass it serves, as well as its geographical, economic, social and cultural characteristics and development potential.

(2) Upon the decision of the Business Management Board, the operations to be carried out by the business can also be performed by contracted personnel. It is imperative that these personnel have the qualifications required for the staff title created for the services they will perform. In accordance with this paragraph the net salary to be paid to those who will be employed on a contractual basis shall be determined by the decision of the Business

Management Board, not exceeding 25 percent of the total net amount of the payments to be determined in accordance with the Public Servants Law No. 657, based on the first stage of the first degree for the relevant staff title.

Business Manager and Assistants

ARTICLE 14- (1) Business Manager: He/She is the general manager of the business and appointed by the Rector. He/She is the supervisor of the department managers of the social facilities and is responsible to the Chairman of the Business Management Board. The Business Manager is responsible for the management of all social facilities within the university and is also the execution officer. He/She is responsible to the spending authority as the execution officer. The Business Manager may also be appointed as the accounting officer pay clerk. He/She is the supervisor and responsible manager of all personnel working in social facilities.

(2) Business Manager Assistant: Upon the proposal of the Business Manager, the assent of the Chairman of the Business Management Board and the approval of the Rector, one or more than one Business Manager Assistant can be appointed for the Businesses of Social Facilities in different locations and the Businesses of Social Facilities have intensive works and transactions. Business Manager Assistants are responsible to the Business Manager in their work and operations.

Tasks of the Business Manager

ARTICLE 15- (1) To carry out the management and administration of the business in accordance with the provisions of the legislation and the decisions of the Business Management Board, to collect the department revenues and to ensure the necessary coordination between the departments and to represent the business, limited to the powers determined by the Business Management Board,

(2) To present their opinions and suggestions to the Business Management Board regarding the type and quality of the services to be offered in the social facilities and the type, quantity and prices of the goods and services to be offered for sale in a report,

(3) To present their opinions and suggestions regarding the qualifications of the personnel to be assigned for the execution of the services in the social facilities to the Business Management Board in a report,

(4) To perform the decisions taken regarding the conduct of training and implementation activities for students and staff in social facilities, and the organization of social activities,

(5) To perform and follow up the decisions taken regarding the additional overtime wages of the personnel to be employed in the social facilities,

(6) To conduct research to determine the tariffs and principles of the fees to be collected from those who will benefit from the goods and services produced in the social facilities,

(7) To notify the current deficiencies in social facilities, malfunctions and / or measures those are beneficial to be taken to the Business Management Board,

- (8) To prompt and manage all departments of the Business Manager, to make suggestions for rewarding and punishing the staff, when necessary,
- (9) Examining and signing the official letters written by the Directorate of Business within the framework of its authority,
- (10) Representing the business in terms of the tax offices and other official and private institutions and organizations, signing the documents related to the correspondence, representing the business in the given declarations, ensuring and following up the books, records and documents related to the facilities in a timely and duly manner,
- (11) Ensuring that the accounting system is performed and made in accordance with the provisions of the Principles and Procedures Regarding Accounting Practices of Social Facilities operated by public institutions and organizations published by the Ministry of Finance,
- (12) To present the income-expense statement to the Business Management Board every three months,
- (13) To make the necessary coordination on Occupational Health and Safety issues,
- (14) To provide to prompt and manage of the personnel assigned in the business, to determine the responsibilities for the best execution of the services by making job and job descriptions, to divide the works and to sign the documents belonging to the personnel,
- (15) Ensuring that the accounting records of the Business Directorate are kept, the accuracy and follow-up of the income-expense documents and the timely supply of the resources needed during the operation of activities,
- (16) Preparing the activity report of the Business Directorate at the end of the fiscal year and presenting it to the Business Management Board,
- (17) Ensuring the coordination of the work of the Business Management Board and keeping the decisions taken by filing,
- (18) Fulfilling the verbal and written information requests of the Business Management and Supervisory Board about all kinds of works and transactions of the business, and presenting all kinds of documents if requested by these boards,
- (19) To follow the implementation of the provisions of the Law on the Amendment and Adoption of the Decree Law No. 5179 of 27/05/2014 on the Production, Consumption and Inspection of Food,
- (20) To present opinions and suggestions to the Business Management Board concerning the operation of the social facilities by the university, operation by others and / or lease of them,
- (21) Accepting donations on behalf of the business and informing the Business Management Board,

- (22) To present suggestions to the Business Management Board and the Chairman of the Business Management Board,
- (23) Performing other duties assigned by the Rector and the Business Management Board,
- (24) One or more person responsible for each department in the social facilities.

Tasks of Facility Supervisors

ARTICLE 16- (1) To fulfill prompting and managing of the department in accordance with the provisions of the legislation, the decisions of the Business Management Board and the instructions given by the Business Manager,

- (2) To ensure that the personnel in the department they are responsible for performing the services without interruption and to present a proposal to the Business Manager for overtime,
- (3) To perform the tasks assigned by the Business Manager,
- (4) Receiving and following up the income of the department which is responsible for,
- (5) To fulfill the tasks assigned by the Business Manager in matters related to Occupational Health and Safety.

Accounting Officer and Tasks

ARTICLE 17- (1) He/She is appointed by the recommendation of the Business Manager and the decision of the Business Management Board.

- (2) To make the organization of the accounting system and accounting department in the business,
- (3) Distribution of tasks among accounting staff,
- (4) To provide that the accounting records are kept in accordance with the current financial legislation,
- (5) To inform the Business Manager and the Business Management Board about the financial situation of the business,
- (6) To prepare / be prepared the monthly and annual financial statements of the business,
- (7) To follow the receivables and debts of the business, to take the necessary measures for the collection of the receivables,
- (8) Ensuring that accounting records are kept ready for audit,
- (9) Preparing the annual budget of the business with the Business Manager (The budget prepared is presented to the Business Management Board by the Business Manager.),
- (10) Performing other works given by the Business Manager within the scope of financial transactions.

Public Accountant and Tasks

ARTICLE 18- (1) The Public Accountant is responsible to the Business Manager.

(2) Public Accountant performs the tasks defined for the Accounting Officer specified in Article 17.

Movable Record Control Official and Tasks

ARTICLE 19- (1) He/She is appointed by the recommendation of the Business Manager and the decision of the Business Management Board,

(2) To perform the tasks specified in the Movable Property Regulation,

(3) Receiving the movables whose inspection and acceptance is made from the movables acquired by the business by counting, weighing and measuring, to keep the movables that are not directly consumed and not given for use in the warehouses under their responsibility,

(4) Checking and receiving the movables whose inspection and acceptance process cannot be done immediately, preventing them from give for use before their final acceptance is made,

(5) Keeping records regarding the entry and exit of the movables, arranging the documents and tables related to them,

(6) To deliver the movables deemed suitable for consumption or use to the relevant personnel,

(7) To take and provide that the necessary measures are taken to protect the movables against fire, wetting, deterioration, theft and similar dangers,

(8) To fulfill warehouse counting and stock control, to inform the responsible of business the demand of the movables falling below the determined minimum stock level,

(9) To check the durable movables in use where they are located, to make / have made their counting,

(10) Preparing the managerial account of the movable records kept and present it to the Business Manager.

Accounting Officer Pay Clerk and Tasks

ARTICLE 20- (1) They are appointed with the recommendation of the accounting officer and the approval of the Business Manager.

(2) To perform the tasks set out in the Regulation on the Assignment, Authority, Audit and Working Procedures and Principles of Accounting Officer Pay Clerks and the General Communique on Monetary Limits and Rates,

(3) To temporarily take, preserve and deposit cash and cash equivalents on behalf of the Accounting Officer.

SEVENTH PART

Lost and Waste, Incomes and Expenses

Lost and Waste

ARTICLE 21- (1) Waste, lost and stolen at the rate determined by the Chamber of Commerce that may occur during the sale or storage of commercial goods in the warehouse are deducted from the stocks upon the proposal of the Business Manager and the decision of the Board of Directors. In cases where the relevant personnel are responsible, the damage is received from the relevant personnel.

Revenues

ARTICLE 22- (1) The revenues of the social facilities are from the revenues obtained the operation / have operated of the places specified in the 2nd article of this directive (canteen, cafeteria business revenues, social facility operating revenues, parking lot business revenues, books, publications, etc. sales revenues, other service income, social facility rental income, sports facility rental income, cultural facility rental income, deposit interest) and all kinds of in-kind / in-cash donations and / or aids. The revenues of the business are received by the accounting officer or the accounting officer pay clerk with the documents determined in the Principles and Procedures Regarding the Accounting Transactions of Social Facilities Operated by Public Institutions and Organizations. No receipt can be made in any way without making out a receipt or a document substituting a receipt. Collected revenues are deposited into the bank account by the accounting officer pay clerk. The accounting officer or if any the accounting officer pay clerk, determines the daily amount of cash that can be kept in cash box safely, not exceeding the amount to be determined by the Ministry of Finance every year, and deposits the excess amount in the bank every day. The collections made after working hours and on holidays are kept in the safe and deposited in the bank on the first working day. It is essential that the payments are made through the bank channel.

Expenses

ARTICLE 23- (1) Incomes obtained from social facilities are spent on works and transactions in accordance with the legislation in line with the decisions of the Business Management Board. All kinds of income and expenses related to the facilities must be documented with a substitutive document. The goods, manufactured goods and services to be purchased for the operation of social facilities and the maintenance and repair of the businesses are carried out by direct procurement method after market research and approval. In order to ensure that the transactions made are auditable and accountable, the relevant provisions of the Public Procurement Law No. 4734 of 4/1/2002 and the Public Procurement Contracts Law No. 4735 of 5/1/2002 are applied. For leases, the provisions of the State Tender Law No. 2886, dated 10/9/1983, are applied. The accounting period of the Business Directorate is a calendar year.

ARTICLE 24- (1) In case the cash assets of the business cannot cover all the payments, the expenses are paid in the order of their being recorded in the accounting records. However, in making these payments, respectively;

- a) Payments related to personal rights,
- b) Taxes, duties, fees, premiums, fund cuts, shares and similar amounts to be paid to other public administrations in accordance with the laws,
- c) Payments related to expenses below the amount determined by the Business Management Board, regardless of their type, are given priority.
- d) If the cash assets of the business are sufficient, the payments are made according to the order in which the payment order documents are entered into the accounting department's records.

EIGHTH PART

Operation of facilities

Operation of Social Facilities

ARTICLE 25- (1) In the operation of the facilities, qualified personnel may be employed in social facility services by means of service procurement method, just about these payments must be covered from the budget incomes of the business. Job and job descriptions of the qualified personnel to be employed are made by the Business Directorate. In addition, part-time students can be employed in social facilities. In case of need, university personnel (academic and administrative) may be appointed in line with the budget implementation instructions published by the Ministry of Finance. However, the number of personnel to be assigned on temporary task is kept at a minimum level. In line with the requirements of the service, taking into account the continuous working status, the personnel may be called for overtime when times determined by the Business Management Board. Overtime work is paid to the personnel who work overtime.

ARTICLE 26- (1) The price tariff to be applied in social facilities is determined by the Business Management Board, taking into account the provisions of the Communiqué on Public Social Facilities published by the Ministry of Finance every year and the minimum benefit cost and becomes final with the approval of the Rector.

ARTICLE 27- (1) The Business Management Board determines the type of services to be provided and the quality, quantity and prices of the goods and services to be sold by taking into account their current values and market conditions. The prices of the products and services cannot be determined below their cost. In case of procurement of goods and services from the market, price, quality and demand conditions are taken into consideration.

ARTICLE 28- (1) Bank accounts are opened on behalf of the business with the decision of the Business Management Board. In order to perform the services, the Business Manager is authorized to deposit money, withdraw money, apply for POS, sign the required documents for this and give payment orders to accounts opened in banks. The principles of using and transferring these powers of the Business Manager are determined by the Business Management Board.

(2) The cash management of the business is performed in accordance with the principles specified in the Public Treasurer Communiqué.

ARTICLE 29- (1) The budget prepared by the Business Manager is presented to the Business Management Board to be decided until the end of November at the latest every year. Operation in practice begins with the approval of the Business Management Board.

(2) The final financial year-end budget account prepared by the business is presented to the Business Management Board until the end of March, to be decided upon after it is reviewed and reported by the accounting officer or public accountant.

ARTICLE 30- (1) The authority to decide on the dismissal of the business belongs to the Rector. All assets, rights, receivables and debts of the dismissed business are transferred to the legal entity of University.

NINETH PART

Other Provisions

Issues Not Included In Directive

ARTICLE 31- (1) In cases where there is no provision in this Directive, the provisions included in the legal bases that form the basis for the preparation of this directive are applied.

Enforcement

ARTICLE 32- (1) This directive goes in effect on the date it is approved by the University Senate. Before this directive, other published directives regarding the economic business and other protocols, except the cooperation protocols signed by the Rector, shall be abolished.

Executive

ARTICLE 33- (1) The Rector executes the provisions of this Directive.