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THE UNDERSECRETARIAT OF TREASURY
REGULATION OF BOARD OF TREASURY CONTROLLERS

PART ONE
CHAPTER ONE
Objective, Scope, Base and Definitions

Objective and Scope

Article 1-This regulation includes the organization and the duties of Board of Treasury Controllers; the duties, powers, and responsibilities of the president, controllers, junior controllers and logistic service unit; the procedure and principles of the appointments, personal rights, working and being sent abroad of the president and chief controllers, controllers, and junior controllers and the responsibilities of auditees.

Legal Base

Article 2- This regulation is prepared on the base of “ Paragraph (b) Article 5 of The Law: 4059 of 9 December 1994 on the Structure and Duties of the Undersecretariats of Treasury and Foreign Trade, which is published on the Official Gazette, date: 20 December 1994, no: 22147

Definitions

Article 3- In this regulation:

Ministry : Prime Ministry or Ministry responsible for Undersecretariat of Treasury,
Minister : Prime Minister or Minister responsible for Undersecretariat of Treasury,
Undersecretariat : Undersecretariat of Treasury,
Undersecretary : Treasury Undersecretary,
Chair : Ministry or Undersecretariat Chairs,
Board : The Board of Treasury Controllers,
Board President : President of The Board of Treasury Controllers,
Vice President : Controllers assigned to assist to the President of the Board of Treasury
Controllers,
Controller : Senior Treasury Controllers and Treasury Controllers,
Junior Controller : Authorized and not-authorized Junior Treasury Controller
Logistic Service Unit : logistic service unit of The Board of Treasury Controllers
Presidency,

CHAPTER TWO
ORGANIZATION AND HEADQUARTER

Organization

Article 4- Board consists of a President who has the title and power of controller and enough treasury controllers and junior treasury controllers. The Board is directly related to the Undersecretary.

The writings, accountings, and archive activities are executed by Logistic Service Unit, which is related to the Board President.

Headquarter and Group Presidencies

Article 5- The Headquarter of the Board is in Ankara. With the proposal of the President and approval of the Chair the Group Presidencies and related Office Organization can be established and in the same procedure they can be abolished in Ankara, İstanbul, and İzmir. The Group Centre of the Controllers is determined by the Chair approval depending on the Board President's proposal. (1)

In the Group Centers, a Controller is assigned as Group President by the Chair approval. The Group Presidents are in charge of providing a harmonious working among the Controllers and Junior Controllers who are assigned in group and the office organization and providing transferring of reports, making necessary correspondence with the Board Presidency, training and following the courses and similar educational programs for training of the Junior Controllers, executing the administrative and financial activities of the group in cooperation with the Board Presidency.

PART TWO

CHAPTER ONE

The Board

The Duties and Powers of The Board of Treasury Controllers

Article 6- Depending on the approval of Minister or Undersecretary, The Board is authorized and in charge of followings:

- a) Examining, auditing, investigating in the presence of related recourses, natural and legal persons about (3);
 - The affairs of executions, which are given to Undersecretariat with; Law 4059 on the organization and duties of Undersecretariat of Treasury and Undersecretariat of Foreign Trade and other laws, decrees and legislation,
 - The Law for the protection of the value of Turkish Currency and Exchange Legislation,
 - Petroleum Law and Petroleum Legislation,
 - Law 4208 of 13 November 1996 and related legislation,
 - The duties which are given to Undersecretariat depending on special agreements,
- b) To execute inspection, examination, and investigation affairs which are related to all kind of activities and processes of the central, provincial, and abroad organizations of the Undersecretariat and of subsidiary and concerned institutions of Undersecretariat.
- c) Depending on the duties and the powers, which are given by laws, to make all kinds of examination, research, and investigation, which are accepted as proper for board by Undersecretariat.

d) To make and execute all domestic and abroad researches and other studies and giving a sight, making offers, which are related with the legislation and implementation in the authority of the Board.

CHAPTER TWO
Appointment of The Board President
Duties, Powers, and Responsibilities of the President

Appointment of The Board President

Article 7- Board President is appointed with joint decree among the Chief Controllers who are currently working in the Board. (3)

Duties, Powers, and Responsibilities of the President

Article 8- Board President performs the following duties by the approval of Minister or Undersecretary:

- a) To execute Board duties mentioned in the article 6,
- b) To manage Board and regulate the workings of Controllers and Junior Controllers,
- c) To assign the Controllers with the duties of inspection, examination, investigation on the basis of approvals of the Chair,
- d) To examine the reports prepared by the Controllers in terms of procedure and essence, to complete the deficiencies, to sent the reports relevant recourses, to follow the results of the operations, and their applications to give proposal for necessary precautions,
- e) To arrange annual operational reports related to Board operations in necessary conditions and to submit it to Undersecretary,
- f) To prepare annual working programs and Board budget,
- g) To provide employment, being trained at the best form and enough level in three year trainee period of Junior Controllers and to make Proficiency exam,
- h) To take necessary precautions, to provide the vision and application unity in Board workings,
- i) To give proposals about necessary legal and administrative precautions by making or getting them made examination and research on legislation gaps related duty areas,
- j) To provide execution of corresponding and personal affairs in the Board,
- k) To publish directives about the Board's applications,
- k) To make other duties on examination and auditing which are assigned by the Minister or Undersecretary.

Article 9- Sufficient Controllers are assigned as Vice President in centre with the Board President's proposal and Chair's approval to assist the Board President. When it is necessary, Board President can delegate some of his or her authority to Vice President and/or Vice Presidents with the obligation of expressing its limits in a written format. (2, 6)

Deputing to Board President

Article 10- When the Board President leaves the duty because of temporary reasons, one of the Senior Treasury Controllers who have the qualifications of appointment to the Presidency is assigned with the approval of Undersecretary. When the Board Presidency becomes vacant because of any reason, attorneyship is determined with the approval of Minister. (2)

CHAPTER THREE CONTROLLERS

The Duties, Authorities, and Responsibilities of the Controllers (3)

Article 11- Controllers and Authorized Junior Controllers are assigned by Board President based on the Chair approval. Controllers and Authorized Junior Controllers cannot take duty from any other authority than Chair or Board President. Followings are the duties and powers of Controllers and Authorized Junior Controllers on behalf of the Minister or Undersecretary: (6)

- 1) a- The Law on Protection of Value of Turkish Currency, and Foreign Exchange Legislation,
b- The Legislation about Overseas Contracting Services,
c- Financial Leasing,
d- Money Lending Legislation,
e- Petroleum Legislation,
f- The Legislation of Encouragement of Foreign Capital,
g- The Legislation of Encouragement for Investment,
h- The Law 4208 and related Legislation, (on Money Laundering)
i- The Structure Law and all duties of what execution are given to the Under Secretariat with other legislations in the above subjects making examination inspection and investigation.
- 2) To examine Turkish investments, which are made abroad by capital transfers in kind or in cash and foreign capitalized investments, which are in the extent of encouragements,
- 3) To examine and supervise foreign currency, cash, gold trade transactions, mandatory exchange transfers, tax applications about exchange selling in exchange operations of banks, special finance houses, PTT (postal, telephone and telegraph organization of Turkey), foreign exchange offices and valuable mine intermediary institutions,
- 4) To examine and audit as independent auditor, the accounts and transactions of the institutions, which have connected with the projects and operations, which are financed by World Bank and similar international institutions,

- 5) To make finance structure and sufficiency examinations in the presence of investor firm or credited in the extent of the legislation for the treasury guaranteed public and private debt,
- 6) To inspect, examine and investigate in the central, provincial and abroad oraganisation and attached institutions of Undersecretariat,
- 7) To determine the duty losses of SEEs (State Economic Enterprises) and other public institutions based on the SEEs legislation, council of ministers decisions, High Planning Council decisions and similar decisions and to determine support premium amounts,
- 8) To examine all kind operations which are related to the ownership and shareholdership of Treasury,
- 9) To submit the report, this includes determining the situations needing directly concerned prosecution, based on Turkish Commercial Law and other laws to the Republic Attorney Generalship except for the Law for judgment of officials and other public servants rules.
- 10) To result the assignment of pre-examination which is given by Chair approval in accordance with the rules of the Law for judgment of officials and public servants,
- 11) To make examination in duty areas of which executions are given the Undersecretariat with private agreements and other legislation,
- 12) To make other duties which are given by the Board President on Position approval,
- 13) To give side and proposals, make all kind of researches and studies also by researching the developments in all subjects in the duty and power area of Undersecretariat,

The Workings of Controllers

Article12- The Controllers work individually in principle. If it is necessary for the duty, which is given by the Board President, it is possible to make assignment as a group. In this situation, the execution of workings regularly, division of labor and the coordination among Controllers are provided by the most experienced Controller.

Cooperative Examinations

Article13- In the common examinations, which are made with other supervisors from other foundations and institutions on the subjects, which are about the duty area of Undersecretariat's duty subject, the coordinator is Treasury Controllers except for the rules of Law 3056.

The Rules That Must Be Obeyed By Controllers

Article14- The Controllers can't behave in the way that is damaging for the essential prestige and confidence for their duties and titles in the duty places.

The Controllers;

- a) Can't intervene to execution,
- b) Can't put annotation, make addition and corrections in documents except for special regulations,
- c) Can't get special relationship with auditees,
- d) Can't announce the places where they go to supervise, what they do so the information and documents they got.

Logistic Service Unit

Article 15-

Logistic service unit is an office organization that consists of one logistic service manager who works under the Board President's directions and sufficient chief, civil servants and other personels.

Office organization consists of Ankara (center) Office directed by logistic service manager and İstanbul and İzmir office which are considered as Center office and these offices work collaborately.

Logistic service unit works in line with board presidency's directives and division of labor is arranged with directives.

Logistic service unit consists of at least two units named report operations and document unit and personel and accrument unit.

The duties of logistic service unit;

a) Report operations and document unit:

To execute writing, file and record affairs of Board on time and properly, to provide sending of writings, to deliver writings and documents arrived board to related personel, to supply stationery and paper, to provide the transfer of summaries and reports received from controllers to the Board President, to send them to related recourses according to the Board President's directive, to archieve the completed documents and reports properly.

b) Personel and accrument unit :

To follow the personnel affairs of controllers and logistic service unit officials, to make payments and operations connected with budget and accrument by examining related documents and make other assignments given by Board Presidency.

Logistic Service Unit Manager and chiefs are responsible for administiration of office.

The personnel working at office can not show and explain documents, information, summary and reports to any person and recourses without written permission of Board President.

PART THREE CHAPTER ONE

Entrance and Appointment to the Controllorship

Entrance Requirements to the Treasury Controllorship

Article 16- Candidates can enter to the Controllershship as a trainee Treasury Controller by passing trainee Treasury Controllershship entrance exam that is held in line with the regulation. In order to take the Trainee Treasury Controllershship entrance exam:

- a) Having the general requirements written on the article 48 of Civil Servant Law
- b) Having graduate from Law, Economics, Political Sciences, Business Administration, Faculty of Economics and Administrative Sciences which gives at least 4-year undergraduate education or domestic and abroad education institutions of which equivalence to this faculties accepted by competent authorities (3)
- c) Not having completed 30-age at the beginning of January of the year that the exam opened. (The period spent at military service is added to this limitation for who has completed military service.)
- d) Convenience of health situation for working in all parts of Turkey, all kind of climate, and traveling conditions.
- e) Having the qualifications of being Controller in the view of employment record, expression and representation ability, attitude, and behavior in the examination and investigation made by Board Presidency
- f) To get predetermined KPSS base grade in to year period previously, according to regulations 2002/3975 date 18.03.2002, to have the qualifications in KPSS manual and/or determine by board of treasury controllers. (4)
- g) Having a good level at one of the foreign language determined with this regulations. (6)

are needed.

Matter in paragraph (e) is only a question of investigation for the candidates that win the written examination and completed before the oral examination.

Commission for Entrance Examination of the Treasury Controllershship

Article 17- The processes related with the entrance examination of Treasury Trainee Controllershship are executed by the Commission for examination determined by the approval of the Undersecretary. Commission for examination consists of five Controllers with chief of Board President (President included); also two Controllers are determined as substitute member.

Announcement of the Entrance Examination

Article 18- Entrance exam is opened on the dates proposed by the Board Presidency and approved by the Position. Dates of the entrance examination, places of the exam, and requirements for the entrance and minimum KPSS base point that is determined by Commission for the exam are announced on Official Gazette and at least one of the five newspapers that have highest circulation, published in Turkey.

The Application Processes of the Entrance Exam

Article 19- Candidates, who want to enter for entrance examination, apply to the Board of Treasury Controllers with original or notarized copy of university degree, original copy of KPSS exam's result, valid identity card and candidates form with photograph.

Name and surname, birth place and date, graduated university and other necessary information take place on candidate form.

Candidates who are eligible for the exam and have valid application are given exam entrance document by the presidency of board.

Before the oral exam, original or notarized copies of the documents that are mentioned above are demanded from the candidates who passed written exam:

- a) Official identity card,
- b) The health report from a full-equipped official hospital showing healthy and resistant for every kind of climate and traveling conditions,
- c) The document showing doing or canceling military service,
- d) The criminal report record from Republic Attorney Generalship,
- e) 6 photograph for document,
- f) Autobiography with his/her own handwriting,

The applicants inconvenient are not accepted to the examination. The candidates who give unreal information and document are not appointed although they are successful but their legal responsibilities continue.

The Exam Commission informs the KPSS numbers, names and surnames, KPSS points of the applicants for the Entrance Exam to OSYM in writing or by electronic means. On the condition that changing by erasing, scrapping, or any other techniques are found out, the crime announcement made to the Republic Attorney Generalship by the Exam Commission about responsible persons.

Conditions For The Entrance Exam

Article 20- Commission for the exam can determine a minimum base point restriction, in addition to the KPSS, for the candidates who will apply to the entrance exam.

Entrance Exam Place

Article 21- Entrance exam (written and oral) is made in Ankara.

Entrance Exam Subjects

Article22- Entrance exam for Trainee Treasury Controllorship is made in the following subjects:

- A) Law 5
 - 1) Constitutional Law
 - 2) Administrative Law
 - 3) Criminal Law
 - 4) Rules about duty, investigation, and power of Criminal Procedure Law
 - 5) Civil Law, Law of Persons, and Law of Property
 - 6) Law of Obligations

- 7) Commercial Law, Law of Commercial Enterprises, Law of Partnerships and Corporations, and Law of Valuable Written Instruments

B) Economy

- 1) Theory of Economy (Micro-Macro Economics and Economic Analysis)
- 2) Monetary Theory and Policy
- 3) International Economy
- 4) Turkish Economy and Contemporary Economic Problems

C) Management

- 1) Managerial Economics
- 2) Corporate Finance

D) Finance

- 1) Fiscal Theory (Public Expenditures and Incomes, Public Debts and Budgets)
- 2) Fiscal Policy
- 3) Tax Law and Turkish Tax System

E) Accounting

- 1) General accounting
- 2) Fiscal Tables Analysis

F) Foreign Language: In line with the choices of candidate, one language from English, French, German.

In the exam, there can be questions, which enable candidates to evaluate and to interpret economic, fiscal and legal problems and to suggest solution methods.

Principles of Entrance Exam

Article 23- The Entrance exam for Trainee Treasury Controllershship is a competitive exam that consists of two stages, which are written and oral. Entrance exam includes the subjects that are stated in Article 22 of this regulation. The Commission for the exam determines the principles for this exam.

Stages and the Evaluations of the Entrance Exam

Article 24- Entrance exam having oral and written stages is evaluated and made partially as below:

a) Written exam:

Entrance exam commission can decide the written exam to be made as one exam from the subjects stated at Article 22 or more than one exam from one subject or by combining a couple of subjects. (3)

The exam commission in line with the subjects prepares written exam questions separately. The President of the exam commission and the members of the exam commission sign question papers after the determination of the duration and the point of the exam. Question papers are submitted to the Board President after putting into the envelopes and the sealing. If the written examination will be made in several places the envelopes included the question papers are arranged sufficiently.

Written examination is made under supervision of the members of the commission that consists of the Controllers who are charged by the Board Presidency. These persons check the identity cards of the candidates and candidates who are not appropriate by valid reasons are not accepted to the exam.

The sealed envelopes including the exam questions are opened in the presence of candidates and after this process is determined by a report of proceedings, questions are distributed and the exam is started.

At the end of the exam, exam papers of candidates are numbered according to the delivery sequence and put in an envelope with question papers. After closing and sealing the envelope, the situation is determined by a report of proceedings and sealed envelope is delivered to the Board Presidency.

Written exam grade is evaluated over 100 points in consideration of every subject or combined subjects. In order to succeed in the exam, average of the group can't be less than 70 point on condition that not getting 50 points from every subject5s or combined subjects. This average is considered as written exam point in the calculation of the entrance exam.

b) Oral Exam:

The Commission for the entrance exam arranges this exam. In this exam, in addition to the entrance exam subjects in grading personal qualifications like intelligence, attitude, and behavior, expression, and representing ability of the candidates are considered. Oral exam grade is given over 100 points. Candidates who take at least 70 points are accepted to be successful.

Final Evaluation and Notification

Article 25- Candidates who succeeded (5) in oral exam are listed according to the average point of KPSS, written exam and oral exam starting from the highest point and reported to Board Presidency by the Commission for the exam. (4) In the case of the equation of the averages, the candidate who has a higher foreign language point gets priority. The Board Presidency delivers required notification to the successful candidates. (3)

Excess Number of Successful Candidates

Article 26- If the successful candidates are more than the required number of candidates, sufficient appointment is made according to the success order. Exam results don't constitute an acquired right for the others.

Those who are taken up duty by appointment are informed to the Prime Ministry State Personnel Presidency and Student Selection and Placement Center in 15 days. (4)

Candidates Who Fail

Article 27- Candidates who entered Trainee Treasury Controllership Exam two times and failed can't take this exam again. The candidates who succeeded but couldn't enter upon a career because of the excess number of successful candidates are considered as not entered by the implication of this article.

CHAPTER TWO

Training of Trainee Treasury Controllers

Main Objectives in Training Trainee Treasury Controllers

Article 28- In the process of training Trainee Treasury Controllers following special and general objectives are considered:

- a) To provide applied education for the subjects in the power and duty, current legislation; supervision and investigation and to provide them to achieve the experience and expertise.
- b) To improve their personalities according to qualifications their profession requires, providing to succeed to have the contemporary administrative and supervisory perspectives.
- c) To provide to have the habit of modern working and using modern tools such as computer.
- d) To make possible to develop their foreign language knowledge.
- e) To be guiding and encouraging with the arm of providing their following, evaluating and active attendance to development which are about economy, financial, social administration and auditing.

Trainee Controllership Period and the Training Program

Article 29- Trainee Controllership period are three actual working years following starting the job. In this period training program consists of following studies:

a) First period studies:

In this period, which is in progress, maximum six months, sufficient in job training is given on the subjects of the operations of the Undersecretariat and the areas of the Controllers' duty furthermore the legislation about foreign trade, tax, fiscal affairs, and public personnel. Also the applications about their duty area are educated.

b) Second period studies:

This period that is nine months includes workings on the examination, inspection, and investigation duties in the companionship of at least three controllers who are determined by Board President. In this period Trainee Controllers are under the control and surveillance of the Controllers who are accompanied by them and they realize their duty, which are given them according to the Controller's instructions. They can't automatically make examination, inspection, and investigation and cannot arrange report. The Controllers who are responsible

from accompanied Trainee Controllers train up by officiating application and related legislation and /or having Trainee Controllers make these duties. Also with this purpose the educative inspection programs can be organized in the central and provincial organizations of the Undersecretariat and other subsidiaries and concerned organizations related to job.

c) Third period studies:

1) The examination power is given by approval of Position to the Trainee Controller who has minimum seventy points over hundred points secret sight grade which is given by the Controller accompanying and Board President.

2) The Trainee Controllers to whom aren't given the power of examination are informed about their deficiencies written by the Board Presidency. Their performances are assessed quarterly by observing.

3) All of the Trainee Controllers write proficiency thesis on a subject determined by Board Presidency during these studies.

Board President assigns sufficient number of Chief Controllers as proficiency thesis advisor. (3)

Theses are written in Turkish convenient to the scientific principles. The subject examined is analyzed from its all perspectives when its necessary, personal opinion and advice might be stated. Also a summary part written in a valid foreign language is added. The proficiency theses are submitted to the Board Presidency at least three months before the proficiency exam. (2)

Dismissing before Proficiency Exam

Article 30- In the period of his/her Trainee Treasury Controllership the Trainee Controllers whose behaviors and attitudes don't suit with the features, character required by Controllership or the Trainee Controllers who have similar just mentioned legal objectives but determined after accessing to the Board are automatically transferred to another Position.

CHAPTER 3

Proficiency Exam and Appointment to the Controllership

Proficiency Exam

Article 31- Proficiency exam is made in two stages as written and oral in three months following the completion of the Trainee Controllership period, in the stated dates on the approval, which is taken from the Position of Undersecretariat by Board Presidency in Ankara. Date of the proficiency exam, hour, and place of the exam are announced to the persons concerned at least two months before date of the exam. (2)

Proficiency Exam Commission

Article 32-

The Commission that will be organized for this purpose makes proficiency Exam. The exam Commission consists of five Treasury Controllers with the chief of Board President by the approval of the position at Board President's offer. Furthermore two Treasury Controllers are determined as substitute members. In the result of the exam, successful candidates are informed to the Board Presidency with a list arranged according to the success order.

Subjects of the Proficiency Exam (3)

Article 33- proficiency exam that is made in order to define the experience and the vocational knowledge of the Trainee Treasury Controllers and to decide about the

sustainability attendance and the acceptance to the profession is organized in two parts as oral and written in following subjects.

1) Foreign Exchange Legislation

-The Law 1567 on The Protection of The Value of The Turkish Currency and the decrees, notifications, and circulars relating to this law.

2) Foreign Trade Legislation

- Exporting Legislation
- Importing Legislation
- The Law 2976 on The Regulation of Foreign Trade

3) State Grant and Encouragement Legislation on Exporting and Investment

- The Law 261 on Taking Measures By Government About Taxes to Improve Exporting

4) Petroleum Legislation

5) Foreign Capital Legislation

6) Financial Leasing Legislation

7) Money Lending Legislation

8) The Law on Structure and Duties of Treasury Undersecretariat and Foreign Trade Undersecretariat, The Legislation of Subsidiary and Concerned Establishments

9) State Economic Enterprises Legislation

10) The Law 4208 and Related Legislation

11) Civil Servants Law 657

12) The Law 4483 on Judgment of Civil Servant and Other Public Servants/Officials

13) Turkish Criminal Law, Criminal Procedure Law, Council of State Law, Administrative Judgment Procedure Law, The Law 3628 on Declaration of Property, Bribe and Fighting against Corruption

14) Other related legislation (by general provisions)

- a) The Law on Prevention and Pursuit of Smuggling, Customs Law
- b) Tax Law (Tax Procedure, Income Tax, Corporate Tax, Value Added Tax, Charges Law, Banking and Insurances, Transactions Tax, The Legislation Related with Exchange and Expenses Tax)
- c) Turkish Commercial Law (General Provisions, Valuable Written Instruments, Law of Partnership and Corporations,)
- d) The Law 3046 on Establishment Duty Principles of Ministries
- e) Insurance Legislation

- f) The Law 6183 on Collecting Procedures of Public Credits
- g) Travel Allowance Law 6245
- h) Free Zone Legislation
- i) Capital Market Legislation

15) General Accounting and Financial Analysis Techniques

16) Current Economic and Financial Problems and Developments in the World and Turkey, International Economic and Financial Establishments and Integration Studies

Training Grade

Article 34- Training grade is the average of grades related to Trainee Controllorship period for each following subject given over 100 points which are given before proficiency exam by the commission for exam.

- a) The grade of course and seminar related to Trainee Controllorship period's training program.
- b) Examination and supervision grade: is the average of grades given for the reports arranged by Trainee Controllors as a result of inspection, examination, and investigation after having examination power.
- c) Secret sight grade: is the average of grades given by Controllors companioning to Trainee Controllors about their attitudes, behaviors, professional knowledge, industriousness and professional capability. Board Presidency Directive determines the form that determines the principles about secret sight grade.
- d) Proficiency thesis grade

Evaluation of Proficiency Exam Grades

Article 35- Proficiency grade; is the average of proficiency written exam grade and oral exam grade. Evaluation is made over 100 points. To be accepted as successful, in proficiency written exam the average of grades given by commission for exam members must be at least 70. Trainee Treasury Controllors who succeed in written exam. To be accepted as successful exam the average of grades given by members must be at least 70.

Trainee Controllors Who Succeed in the Proficiency Exam

Article 36- To be accepted as successful in the end of the Proficiency Exam, proficiency grade must be at least 70. An order is made among the successful Trainee Controllors according to Proficiency grade. This is taken as a basis for professional seniority. The Trainee Controllors who succeed are appointed with joint decree, in accordance with success order upon a paragraph of Article 7 of 4059 Law.

The Trainee Controllors Who Fail in Proficiency Exam and don't Enter Exam

Article 37- The Trainee Controllors who fail in proficiency exam and don't enter to the exam without an excuse are transferred to another duty according to their situations and salary degrees.

CHAPTER FOUR

Seniority, Promotion, Assurance, Overseas Assignment, and Returning to the Board

Seniority and Promotion

Article 38- Following promotions according to their salary degrees of who are appointed to Treasury Controllership after their success in Proficiency Exam are made in general rules but appointment to the Treasury Chief Controllership is made with joint decree.

It is necessary to the Controller who is going to appoint to the Treasury Chief Controllership has general conditions for the appointment second degree positions. The essential period for the Treasury Controllership professional seniority is period of time which ends in the Treasury Trainee Controllership and Treasury Controllership including legal vacation.

The professional seniority ranking that is for the Controllers who have the same professional seniority time; is determined according to success order of entrance exam for Trainee Controllers and according to success order of proficiency exam for Treasury Controllers.

The seniority ranks of Treasury Chief Controllers is always superior to Treasury Controllers in the seniority ranking of the Treasury Chief Controllership, the date of appointment to Treasury Chief Controllership and for the Controllers who are appointed at the same date their ranking of Treasury Controllership are accepted as a base.

Guarantee

Article 39- Since the supervisory services are arranged as a different career unlike the other administrative services, the Controllers cannot be appointed to another duty without their own approval; they can not be dismissed unless there is a certain judgment or sanitary board report.

Assignment for the Overseas Tasks

Article 40- Treasury Controllers are also assigned to the staffs in the overseas organizations of the Undersecretariat in accordance with the Article 7/f of Law of the Organization and the Concerned Legislation.

Examination and Research in Overseas

Article 41- The Controllers are charged in foreign countries temporarily for one year in order to examine and research the concerned subjects of the Undersecretariat provided that they succeeded in the foreign language exam that is made.

Foreign language exams are made by a commission of three persons that are selected among the Treasury Controllers charged in the Treasury and approved by the Undersecretary.

Those who get C level from the Proficiency Exam for Foreign Language are exempt from the Proficiency Exam.

Also, Controllers who worked as Vice President are appointed abroad, in the aim of making study about the way of workings and the activities of the units belonging to the abroad establishments of the Undersecretariat or in order to make professional research in international institutions (IMF, IBRD, OECD, EBRD, GATT, ECO, EU Commission e.g.) or in foreign countries.

Returning to the Board of Treasury Controllers

Article 42- Those who leaved by resigning or transferring and who is in charge of personally trade or self-employed cannot be assigned to the Treasury Controllershship.

Except from, acceptance to the Board of those who leave from the profession by resigning or by transferring after the gaining Treasury Controllershship title depends on the approval of the Position on the Board President's offer provided that including required attitudes. Those who are suitable for the re-acceptance to the profession besides the assigning to a suitable staff suitable for the acquired degrees and service situation are transferred to the end of the promotion.

CHAPTER FIVE

Nothing Could Be Out of Audit and Inspection in the Organization Units Abroad

Nothing Could Be Out of Audit

Article 43- Any unit in the central, provincial and abroad organizations of Undersecretariat and concerned and subsidiary cannot be out of audit.

Inspection in Abroad Organization

Article 44- The controllers make inspection in Undersecretariat and concerned and subsidiary establishments of the Undersecretariat by the approval of Position.

CHAPTER SIX

Investigation Method, Unseat and Return to Duty

Investigation Method

Article 45- Controllers conduct the investigation of the crimes which are related to civil servants' duties or which are committed on duty in the framework of procedures and principles foreseen in the related laws and other related legislations.

Unseat

Article 46- Controllers, during their inspection and investigation, send their findings to Board President for submission to Position. To provide unseat of the officials which are perceived as draw backed to be on their duty, according to related rules.

Controllers can ask for the officials whom the unseat rules conducted.

- 1) Making actions and transactions which are in the scope of the law 3628
- 2) Faking in the documents, making distortion in records
- 3) To show money and papers, written certifications accepted like money, goods and furniture, account and documents related to these and to avoid from answering the questions outside of the CMUK decisions, to behave as to make inspection, inquiry, and researches difficult or to prevent or to make inspection changed into other different form.
- 4) Being in corruption related to duty, which is required for investigation of penalty or discipline or with respect to show clearly being them drawbacks on any other duty in terms of the requirements of the public services.

In these situations, in every stage of the inspection as a temporary precaution, with reference to the law 657 decisions, it is possible to be removed from the office by the authority.

Return to Duty

Article 47- In the end of the inspection and investigation, in case of inadequate evidence or the guilt is not found as possible, the civil servant who is removed from the office with reference to the report that Controller give is entered upon his/her duty.

PART FOUR CAPTER ONE

Report Types

Article 48- Controllers deliver their studies to the Board Presidency in the end of the inspection, examination, investigation, and research with;

- a) Examination report,
- b) Preliminary survey, (3)
- c) Investigation report,
- d) Report of the accusation,
- e) Inspection report,
- f) Auditing report, (3)
- g) General situation report,

Examination Report

Article 49-

These are the reports, which are arranged in the end of examinations on the subjects in duty areas of the controllers but exempt for inspection and investigation and mentioned in the 11th article of this regulation.

Examination reports are arranged in enough number by considering the places, which are sent to, and executive units. The examination reports from controllers are transferred to related unit to make necessary operation after making necessary assessment by board presidency.

When any illegal action or transaction is found out in the examinations, the procedure is according to article 63. In the situations, which detailed information and documents can't be provided the assignment given can be resulted with writing. When the controllers find out action or transaction which necessitate direct criminal announcement to attorney generalship according to Turkish criminal law and/or other laws one copy including these findings and arranged according to this regulations' article 52, submit to related attorney generalship.

Preliminary Survey Report

Article 50- a) The examination results that are made accordingly to 4483 laws for judgment of official and other public servants are attached to preliminary survey reports.

b) The controllers state the examination subjects and elements for the offences and the law rules, which are the pursuits of guilty, are made about when the offence can't be determined they state that the decision of investigation is unnecessary and state the reasons

c) The controller who is assigned for the subject must submit the preliminary survey report within the 30 days and necessary conditions 45 days with additional

15 days because Ministry and Undersecretariat must decide whether they give permission for investigation after the crime is known in these periods.

d) The originals of preliminary survey reports are submitted to Board Presidency in order to be sent to related positions. The investigation document that is about the crimes related 4483 Law for The Judgment of Officials and Other Public Servants. They cannot be united if there is no way to separate the documents the copies of the preliminary survey and the documents in the investigation folder are sent to authorized positions.

Investigation Report

Article 51- Investigation reports are arranged about the officials' attitudes, operations and processes that are considered as crime according to the Law 657 on State Officials and Other Related Legislation. But the Law 4483 on Judgment of Officials and Other Public Servants is not included in this content. In the examination, inspection, and supervision made by Controllers, if it is that officials commit crime in order to start investigation, this situation is informed to the Board Presidency by taking approval. These regulations' Article 50 the Law 657 and related legislation provisions are executed about these investigation reports.

Crime Announcement Report

Article 52- They are the reports that are arranged about real and legal personalities exempt for the crimes pursuit in line with 1567 Law and Banking Law Pursuit Procedure and 4483 Law for Judgment of Officials and Other Public Servants for Sending Republic Attorney Generalship.

In inspection, examination, and investigation made by Controllers when the criminal conditions which necessitates making criminal announcements to Republic Attorney Generalship and Pursuit on behalf of public upon Turkish Criminal Law, 3028 Law about declaration of property, the Law on Struggling Bribery and Corruption and other laws, Controllers submit their criminal announcement report to the Board Presidency without any negligence and delay before at least six months before subscription. These reports are transferred urgently and secretly to authorized Republic Attorney Generalship on duty after they pass reading and evaluation process in accordance with the relevant provisions. Related controller directly sends the criminal announcements that are not related to officials and public servants urgently and secretly to Republic Attorney Generalship.

Inspection Report

Article 53- Inspection reports are arranged in enough number for every service separately about the deficiencies and irregular and inappropriate operations that are determined in the inspection.

In inspection reports followings are stated;

- a) Inspection period, method, and the dates of inspection
- b) Defects and deficiencies and the subjects do not require legal or administrative prosecution that are determined in the inspection.
- c) Inappropriate and defected applications that are determined and precautions need to be taken by administration in line with legislation.
- d) Related officials' names, surnames, personal numbers and their positions
- e) The number of pages and articles of the report, process done about report, response time to report and where it is submitted.

Inspection report is not arranged for the operations that do not require considerable critics and that can be corrected by clarifying or warning civil servant. In these situations like this, disorganization is removed by warning the concerned civil servant orally. One main and three copies of the inspection report which is arranged as one main and four copies are

delivered to the chief of the unit and if there are, all of the secondary chiefs study and respond the report, it is necessary that main report with its two copies are delivered to the controller and the report must be submitted to the chief of the unit in 15 days since the date of the submission of the report.

The unit, where the inspection report is given, saves the responded copy of the report in inspection file that is under the presence of the unit. Also, orders and responses related with the inspection report are saved in this file.

When additional time is necessary in order to respond to the subjects that are criticized in the report, chief of the unit informs to the controller in written with a reason that the reports will be corresponded in the suggested period. On the other hand, it is necessary that demand for the additional time must be in 5 days from the beginning of the acceptance of the report and additional time must not be more than 15 days. The chiefs, who inspection reports are given and civil servants in every level must correct the criticized processes that are in power in line with the legislation and define it in their correspondences. If they have different ideas about the criticized subjects, they define their justifiable and legal reasons succinctly in their correspondences to the report and in this matter, they act in line with the orders of the Undersecretariat.

After the correspondences by the concerned persons, controllers add their final opinions by evaluating the inspection report and they deliver the reports to the Board Presidency. Controllers personally follow up the correspondences of the inspection reports on time. Controllers inform Board Presidency from the situation about the concerned persons who do not respond the report on time without any reasonable cause by completing the processes about the concerned people.

Auditor Report (3)

Article 54- Auditor reports are the reports which are arranged as a result of the auditing made according to principles determined by World Bank, other financial institutions, and in independent accounting standards in the presence of user institutions and foundations, about the project credits and donations used by public and private institutions of which finance is provided by World Bank and/or international economic and financial foundations.

To Arrange Personnel Supervision Report in The End of Supervision

Article 55- Personnel supervision report is arranged by the Controllers as an assessment of administrations and officials for following subjects about supervised by the Controller to be put their register folder according to Article 110 of the Law 657 on State Officials.

- a) Professional knowledge, the level of obeying and application of the legislation
- b) Workings, regularities, energies
- c) Comprehensive abilities and the skills of solving problems
- d) Attitudes towards their seniors and officials, related sides
- e) Relationship with environment and their life style
- f) Whether they are trustworthy or not
- g) Whether they are strong willed or not
- h) Success level in their workings at which position they can be successful and their capability level

In this assessment the sights and opinions of the Controller which are dependent on his/her objective knowledge and observation about the administrators and when it is necessary officials on duty on the subjects mentioned above.

It is essential not to give a sight about the personnel who are not informed and about the subject that is not proved or not sufficiently proved.

Personnel Supervision Reports are arranged as one copy and inside the secret noted closed envelope in which relevant persons name, surname, profession, register number submitted to Board Presidency by making two copied list showing the personnel supervised about with a writing. Board Presidency makes transfer these envelopes to the relevant personnel unit in the shortest time. Personnel Supervision Reports are especially taken into account in the affairs such as arranging appointment, promotion, and registration report.

General Condition Reports

Article 56- General condition report is an arranged document in order to offer improving and guiding proposals and about the arranging of the legislation and to give a succinct information to the Undersecretariat about the results of the inspection and to propose improving and guiding offers about the tasks of inspection and the investigation on condition that Board President or Controllers feel necessity.

Research and Proposal Reports

Article 57- These reports arranged about disorganizations and vacancies found in the implementation of legislation relating with the effective area of the Undersecretariat and about the ways of proofreading, points of views and thoughts of Controllers their studies about scientific and official areas.

Formation and the Scope of the Report

Article 58- The Board Presidency's directives define the scope and the formation of the report and other compulsory producers and principles about report arrangement.

Style of Writing in the Reports

Article 59- It is important to be taken pains when the reports are written by using well arranged sentences and clear statements should be used and idioms and ascriptions that will hurt the persons who are mentioned in the reports should not be used and there should not be accusation without any evidence and should be clear in every manner that includes no hesitation no irrelevant details in the subject.

Professional and scientific studies

Article 60

Treasury and authorized Trainee Controllers pay attention to the professional and scientific studies apart from the inspection task, subjects that are stated in the regulation. Board Presidency encourages these kinds of studies by providing undertaking of the subjects that will be useful in terms of Undersecretariat. In case of necessity, Board Presidency arranges it by putting in a program. Board Presidency looks for opportunities in the aim of publishing for successful studies.

The processes about the reports assessment and consultancy committees

Article 61 – a) Reports and view papers from controllers are examined by president or a vice president with president’s directive or according to division of labor. If there are some points that should be corrected or completed, these points’ improvements are demanded orally or in write from who arrange the reports.

If the controller is not agree with the Board Presidency on scope, examination, method and results, the president assigns three controllers from assessment committee members to review the reports and wants a assessment report.

If the president is agree with this final common opinion, this opinion is sent to related controller, if related controller is not agree with this opinion, relevant reports and view papers can be had examined by at least two controllers.

After the reports are examined by Board presidency as mentioned above necessary processes are completed application approvals as a report or only an approval is transferred to related unit and afterwards following procedure is implemented:

1 – The processes that should be made upon examination, investigation, auditing and inspection reports are followed by the Board Presidency.

2 – Related units inform the processes which are related to application of their reports’ results. If the Board President finds some deficiencies or lackness he/she warns the related unit with writing.

b) Assessment and consultancy committees can be formed to assist to the Board President about the workings on the results of the reports and to work on determining the methods, providing the unity of sight and application.

1 – Assessment Committee; is in charge of forming a sight about the papers came to board on applications and legislation and informing the Board Presidency in addition to assessment of the reports’ results, current duties from the aspect of procedure, principles, result, the opinions. Committee members at least five controllers are assigned with Board President’s proposal by Position approval at the beginning of each year. Assessment committee members who are assigned by the Board President take decision according to majority and inform Board Presidency with a cooperative writing.

2 – Consultancy Committee; consists of at least three controllers who are assigned by Position approval with Board President’s proposal, in order to assist to provide unity in terms of method selection, sight, and implementation in Board’s working and to orient the Board Presidency’s report, examination, legislation comments and implementation about various subjects. Board President might want Consultancy Committee to deal with problems other than mentioned above. The Board Presidency on the demand of committee can form related working groups. Consultancy Committee takes decision according to majority. Controllers have to obey the informed decrees of Consultancy Committee that are approved by Board Presidency.

PART FIVE
Chapter One
Auditee’s Duties and Responsibilities

Article 62 – a) The controllers want necessary assistance, the copies of the documents with approval if they are proofs of corruption their real is also wanted from all official units, institutions, foundations, corporations, and related the duties mentioned in eleventh article of the regulation. Approved copies of the documents of which real is taken are given to relevant units to hide in their folders. He/she uses the legal power that is given by the legislation related with the duties. If there is no contradictory provision in laws, legal and real personal auditees must show money and papers equivalent to money, commodity in first demand, all information and documents even if they are secret, help to account, examine them.

b) The personnel working in the central, provincial, organizations of the Undersecretariat and subsidiaries, and concerned organizations must show all information and documents even if they are secret. In this subject the personnel cannot make any excuse and difficulty such as asking permission from their chiefs.

c) Administrators or managers of the audited, inspected units must take necessary precautions to provide convenient working environment for the Controllers during their working.

d) Going vacant of inspected units personnel can be permitted by unit's chief after taking controllers sight except for illness and similar situations.

SECOND PART

Various Sentences

Done of Duty in Person and Duty Transfer

Article 63- Controllers personally finalize the duty given in the extent of position approval. When irregular operation or transaction, out of approval extent, are determined the Board Presidency inform about the situation with required information and documents in order to precautions being taken.

The duties cannot be transferred to another controller without written directive of the Board Presidency. In case of duty transfer, three copies of 'transfer record' are arranged. In the transfer record the subject of duty, inspection, examination and investigation phases are explained in detail, and acquired documents are added to the record with a schedule.

CHAPTER TWO

Other Provisions

Folder Format

Article 64- Controllers hide additional copies of their writings summaries of cross examinations and writings, directives from president in their private folder register received and sent writings in registration notebook and give special numbers their sent writings.

Progress and payment of other expenditure

Article 65- Controllers take their service purchasing provisions as journey provision, expert, PTT, and other transportation expenditures with expenditure note by taking into account the State Expenditure Document Regulation. Withdrawn money can not exceed the deserved amount

Controllers submit temporary Task Journey Provision Declaration, Application Form For Payment of Journey Provision and Other Expenditure Provisions and other expenditures documents for accrual transactions to Board Presidency till the tenth of following month

Job Tracing Schedule

Article 66- Controllers submit the Job Tracing Schedule including such information: all assignments under their charge, assignment writing, date –order number, assignment subject, details of the pursued assignment in the period, transactions will be held and estimated submission time of the assignment, at first in January and then quarterly period to the Board Presidency in the first fifteen days of the following period.

Communication

Article 67- Controllers can directly communicate with all official and private foundations, institutions, position and individuals related to their duties consistent with writing directives.

Controllers' writings to Prime Ministry, Ministries, center and abroad organization of Undersecretary and to other controllers are done through Board Presidency.

Controllers inform Board Presidency about their arrivals of the places where they went officially in the same day with suitable communication means. Unwritten informs are also made written. Controllers can't leave their duty places without or written permission of Board Presidency. Leavings are informed to Board Presidency in written at least three days ago exempt compulsory situations.

Professional Identity Card and Official Seal

Article 68- Professional Identity Card which is signed by Prime Minister or Minister is given to Controllers. In this identity card, the power of Controllers and the duty and responsibility of auditees are defined clearly. This identity card is shown persons concerned at the time of the audit and examinations of organizations and institutions.

An official seal is given to each Controller in their responsibilities. Identity card and seals are returned to Board Presidency in case of leaving job.

Fixtures

Article 69- Briefcase, computer, calculator, and printers are given to Controllers by recording fixture book. These are returned to Board Presidency in case of leaving job.

Directives

Article 70- Procedures and principles, which will make this Regulation's implementation clear, are determined by the directives that are published by Board Presidency.

CHAPTER THREE **Abolished Articles, Validity, and Execution**

Abolished Regulations

Article 71- The regulations, that became valid by being published in 26.9.1993 number 21710 Official Gazette making changing in the regulations of Treasury and Foreign Trade Undersecretariat Board of Treasury Controllers and some articles published in 22.01.1994 number 21826 Official Gazette are abolished.

Validity

Article 72- This regulation become valid since its published in Official Gazette.

Execution

Article 73- Minister to whom Treasury Undersecretariat is connected executes the provisions of this regulation.

(1)