TURKISH COURT OF ACCOUNTS

2025 ACCOUNTABILITY REPORT



FEBRUARY • 2026

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PREAMBLE BY THE PRESIDENT



As the guarantor of accountability and transparency in the public sector, the Turkish Court of Accounts (TCA) plays a pioneering role in establishing a corporate and strategic management approach in the public sector through its audits as well as the basic strategic documents it prepares.

In this context, the TCA attaches importance to keeping its institutional credibility high in its auditing, judicial and guiding activities, contributing to the improvement of public administration, and improving accountability and transparency to ensure effectiveness, economy and efficiency in the use of resources.

The 2025 Accountability Report has been prepared within the framework of transparency, financial transparency and accountability and presents the institutional capacity, auditing, judicial, opinion-giving and guiding activities and other activities carried out. In addition to the guiding activities carried out during the audit process, training activities were organized for public entities. In addition, some of the regulatory actions taken by public entities to comply with the findings, recommendations and judicial decisions of the TCA are also included in the report.

The 2025 Accountability Report includes the implementation results of the 2025 Performance Program, which was put into practice with the understanding of supporting the development of transparency, lawfulness and accountability in public administration, and general and financial information related to the TCA.

Respectfully announced to the public.

Metin YENER
President of the TCA

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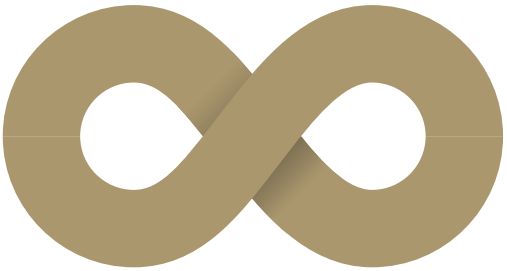
GENERAL INFORMATION

2025 ACCOUNTABILITY REPORT

A- MISSION AND VISION

MISSION

To conduct audits and trials and provide guidance with the aim of contributing to accountability and financial transparency in public sector.



VISION

To continuously improve and develop itself with the experience gained from its rooted past and to serve for a better administration.

B- MANDATE, DUTIES AND RESPONSIBILITIES

The budget is the authority provided for estimating revenues and expenses, collecting revenues and making expenses for a specific period of time. At the state level, budgets are the laws, which regulate the granting of permissions and authorities to the executive by the legislative branch on an annual or multi-annual basis for the collection of public revenues and making expenses. This permission and authority are essentially granted in line with the power of the purse that the legislative branch uses on behalf of the public.

While the authority granted for the implementation of the budget is a significant component of this right, monitoring the implementation results is another significant component. In this respect, power of the purse is complemented by the enactment of the Budget Law, monitoring of budget practices and audit of budget results.

The Turkish Grand National Assembly (TGNA) uses its right for the audit of budget implementation results through discussing and finalizing the draft central government final account law, statement of general conformity prepared by the TCA in relation to this and audit reports on public entities. Statement of General Conformity is prepared in consideration of the reports of external audit conducted by the TCA on behalf of the TGNA, accountability reports of public entities and the general accountability report and is submitted to the TGNA. The TCA contributes to the development of budget audit system and public financial management and control by providing findings and recommendations for the promotion of transparency and accountability during the use of the power of the purse.

Mandate, duties and responsibilities of the TCA in relation to the use of the power of the purse are regulated by a body of legislation, and the main legal provisions are as follows.

Constitution of the Republic of Türkiye

Article 160 under V. Court of Accounts in the chapter titled "Judicial Power" states that "The Court of Accounts shall be charged with auditing, on behalf of the TGNA, revenues, expenditures, and assets of the public administrations financed by central government budget and social security institutions, with taking final decisions on the accounts and acts of the responsible officials, and with exercising the functions prescribed in laws in matters of inquiry, auditing and judgment".

Article 161 under I.A. Budget and Accounts in the chapter titled "Financial Provisions" states that "Central government final accounts bill shall be submitted to the TGNA by the President of the Republic within six months as of the end of the relevant fiscal year. The Court of Accounts shall submit its statement of general conformity to the Grand National Assembly of Türkiye within seventy-five days of the submission of the final accounts bill to which it is related. Also, it is prescribed that the submission of the statement of general conformity to the TGNA shall not preclude the ongoing audits and trials of accounts".

Article 165 titled "Scrutiny of state economic enterprises" states that "the principles governing the scrutiny of the accounts of public institutions and partnerships where more than half of the capital directly or indirectly belongs to the State, by the TGNA, shall be regulated by law".

Article 69 titled "Principles to be observed by political parties" under the chapter of "Political Rights and Duties" states that "The auditing of acquisitions, revenue and expenditure of political parties by the Constitutional Court in terms

of conformity to law as well as the methods of audit and sanctions to be applied in case of inconformity to law shall be indicated in law, and the Constitutional Court shall be assisted by the Court of Accounts in performing its task of auditing".

Public Financial Management and Control Law No. 5018

Article 68 titled "External audit" of this Law is as follows;

- The purpose of the ex post external audit to be performed by the TCA is to audit, within the framework of the accountability of public administrations within the scope of general government, the financial activities, decisions and transactions of management in terms of their compliance with the laws, institutional purposes, targets and plans, and to report their results to the TGNA.
- External audit is performed in accordance with the generally accepted international auditing standards by carrying out the following;
- On the basis of public administrations' accounts and relevant documents, to perform financial audit on the reliability and accuracy of financial statements, and to determine whether the financial transactions related to revenues, expenditures and assets of public administrations comply with the laws and other legal arrangements,
- To determine whether the public resources are used in an effective, economic and efficient way, to measure the activity results and to evaluate them as to their performance.
- During the external audit, reports issued by the internal auditors of the public administrations shall be submitted to the information of the TCA auditors, if required so.
- At the end of the audits, the reports prepared shall be consolidated according to the administrations, and a copy shall be submitted to the relevant public administration and replied by the head of public administration. The TCA shall prepare the General Evaluation Report on External Audit by taking into account the audit reports and replies given thereto, and present it to the TGNA.
- Finalizations of accounts by the TCA means taking a decision on whether the revenue, expenditure and asset accounts and related transactions of the public administrations within the scope of general government are in compliance with the legal provisions.
- Other issues on the finalization of external audit and accounts shall be stipulated in the relevant law.

TCA Law no. 6085

Article 4 titled "Audit area" of this Law stipulates the following with respect to the TCA.

- Public administrations within the scope of the central government budget and social security institutions, local administrations, joint stock companies established by special laws or Presidency decrees and with capitals directly or indirectly owned by the public sector and other public administrations (with the exception of professional organizations having a public status),
- All types of administrations, organizations, institutions, associations, enterprises and companies affiliated to, or founded by these administrations or those of which the abovementioned administrations are directly or indirectly partners,
- All types of domestic and foreign borrowing, lending, repayments, utilization of foreign grants received, giving grants, Treasury guarantees, Treasury receivables, cash management and other matters related to these, all transfers of resources and their utilization and the utilization of domestic and foreign resources and funds, including European Union funds,
- All public accounts, including private accounts, funds, resources and activities regardless of whether these are in the public administrations budget.

The audit of the above-mentioned companies, of which public share is less than 50% directly or indirectly and which are subject to independent audit as per relevant legislation, their subsidiaries and the affiliated partners, is conducted on the basis of independent audit reports that are prepared as per the relevant legislation and submitted to the TCA. The TCA submits to the TGNA the report it will prepare based on the independent audit reports submitted exclusively to the TCA.

TCA also audits the accounts and transactions of international institutions and organizations within the framework of the principles set out in the relevant treaty or agreement.

Audit of public institutions, organizations and partnerships within the scope of Article 2 of Law No. 3346 on Regulating the Audit of State Economic Enterprises and Funds by the Turkish Grand National Assembly, dated 02.04.1987, shall be performed within the framework of the procedures and principles indicated in this Law and other laws.

As per Article 5 titled "Duties of the TCA", the TCA

- Audits the financial activities, decisions and transactions of public administrations within the framework of accountability and submits accurate, sufficient, timely information and reports to the TGNA on the results of these audits.
- Audits whether or not accounts and transactions of public administrations within the scope of the general government with respect to their revenues, expenses and assets are in compliance with laws and other legal arrangements, and takes final decision on matters related to public loss arising from the accounts and transactions of those responsible.
- Submits the Statement of General Conformity to the TGNA.
- Performs the duties of examining, auditing and taking final decision prescribed by laws.

In accordance with Article 6 titled "Competences of the TCA";

- In performing its duties prescribed by this Law or other laws, the TCA is competent to correspond directly with public administrations and officials; to see required documents, books and records through its assigned personnel; to have these brought over to any location it deems appropriate, with the exception of assets; to call on relevant officials of all grades and categories in order to receive oral information; and to request representatives from public administrations.
- TCA may request all kinds of information and documents related to its audit works from public administrations and other real and legal persons including banks.
- TCA is competent to examine, on the spot and at any stage of operation and incidence, all related records, goods, properties, practices, transactions and services of those public administrations and institutions within its audit scope, by its assigned personnel or to commission experts when needed.
- TCA may also audit the accounts, transactions, activities and assets of public administrations as of the pertaining year or years irrespective of their account or activity period; as well as based on sector, program, project and topic.
- If deemed necessary during audits, experts from outside the TCA may be assigned.

Law no. 6216 on the Foundation and Duties of the Constitutional Court

Article 31 titled "Provisional assignment" states that "In cases when needed during the performance by the Constitutional Court of its duties as given to it by the Constitution and in this Code; judges, prosecutors and auditors of the TCA, of those working at public institutions and organizations who hold the status of civil servant and other public officials can be assigned to the Court".

Article 55 titled "Financial supervision of political parties" states that "Constitutional Court receives help from the TCA so as to supervise the acquisition of property of political parties and the legality of the revenues and expenditures thereof, the Court delivers the documents sent to it for examination to the Presidency of the TCA and reports concerning the examination that has been carried out at the TCA are returned to the Court for ruling".

Law no. 6271 on Presidential Elections

Article 14 titled "Aid to Candidates" stipulates that information and documents related with aids and donations with electoral accounts are presented to Supreme Election Council within ten days following the finalization of results, Supreme Election Council examines the electoral accounts in a month and determines deficiencies if any, or whether the above-mentioned limits have been exceeded and gives candidate an appropriate duration to eliminate such deficiencies and while undertaking this mission, it may take assistance from the TCA or any other related institutions.

C- INFORMATION ON THE TURKISH COURT OF ACCOUNTS

1. PHYSICAL STRUCTURE

The TCA delivers service in its main building in Balgat/Ankara, which belongs to the Treasury and has a usage area of 96.000 m^2. In addition, it has archive facilities in Gölbaşı, Ankara.

There are 688 houses allocated for the use of the TCA personnel, and there are two training and social facilities in Antalya/Manavgat and Ankara/Gölbaşı. Also, the TCA has 59 vehicles.



2. ORGANIZATIONAL STRUCTURE

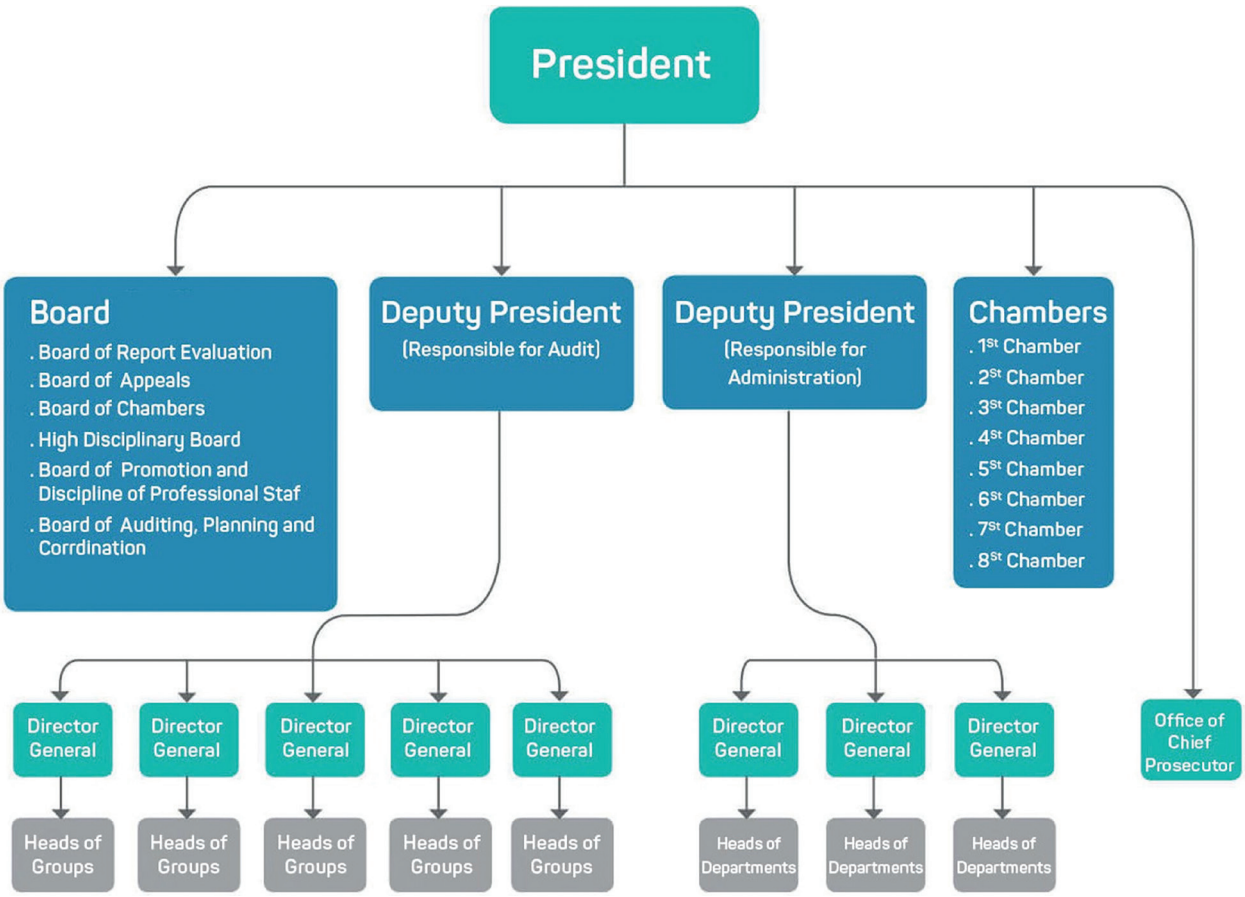
The TCA consists of the Presidency, judicial and decision-making bodies and audit and management units.

The TCA Presidency consists of the President, deputy presidents and directors general.

The TCA President assigns two deputy presidents out of the members of the TCA. One of them is responsible for audit, while the other one is responsible for administrative issues.

The audit and audit support groups as well as the administrative units work under the directors general.

ORGANIZATION CHART



3. TECHNOLOGY AND INFORMATION INFRASTRUCTURE

Information technology activities are carried out with the vision of meeting corporate functions and administrative needs through the effective and secure use of evolving technologies.

3.1. Information Infrastructure

The widening audit area of the TCA and the widening data volumes bring forth the need to use IT in the processes for information generation, storage, processing, reporting and decision making. For this reason, the TCA carries on its works for using IT in all phases of audit and management and increasing its efficiency.

The main principles adopted in this regard include making the services delivered easily accessible, adapting them to the international standards, determining quality criteria, training the personnel in areas where services are provided, performing competence tests and end user satisfaction.

An infrastructure has been developed for the easy operation of effective, safe and automated processes between the units through the centralization of the information for the management and control of the processes in all activities of the TCA, and works continue for its development.

3.2 TCA's Data Analysis System (VERA)

TCA's Data Analysis System (VERA) is used to analyze the financial data that is the basis for auditing. In the VERA application, auditors can directly access the pre-designed static analyses. In addition, detailed analyses can be performed from the analysis data resulting from the static analyses, and analyses that have not been analyzed before and that are at the auditor's disposal are also provided.

At the direction of the TCA, newly required datasets are retrieved from relevant institutional data sources, integrated into our data warehouse, and new audit-supportive analyses are designed on these data to be provided for use by our audit units.



3.3 Transfer of Public Entity Data

The Unified Data Transfer System (BVAS) was established to ensure that standardized data sets that are required to be sent to the TCA in accordance with the "Procedures and Principles on Submission of Public Administration Accounts to the TCA and Notification of Accounting Units and Accounting Authorities" (Procedures and Principles) and/or other legislation are received electronically.

In the BVAS application, dynamic and intelligent pre-checks have been developed to determine whether the data in the file content complies with the specified format and other rules, depending on the file and data type to be uploaded, and are updated according to the needs that arise.

The development work for the web-based version of BVAS, which is currently used as a desktop application, is ongoing.

3.4.Software Services and Infrastructure Works

Infrastructure update efforts are ongoing to simplify and unify the software infrastructures of applications serving on different platforms, to ensure that software development processes are fast and manageable, and to enable authorization management from a single center.

Audit Management System (DYS)

The Audit Management System (DYS) has been developed in-house to replace the desktop application SayCAP, which was previously used as the audit management software. DYS has been developed with a flexible architecture that complies with open-source software development standards and allows for scalability in line with emerging needs. DYS ensures that audit processes are planned, executed, documented, and emerged in compliance with international standards and audit manuals.

DYS has been developed to meet the needs of managing and reporting audit processes – including those of public enterprises – through functionalities such as risk-based planning, documentation, approval, access to information

sources, archiving, quality control, communication, guidance, and reporting. DYS is continuously updated and enhanced in line with evolving reporting requirements, changes in international auditing standards and audit manuals, as well as the decisions of the Audit Planning and Coordination Board.

Management Information System (PYBS)

The development of PYBS, which was created as an enterprise resource planning (ERP) system to meet the needs of the TCA, and the transfer of previous applications to the system are ongoing.

Since administrative applications are offered under a single system, business processes are made efficient, while data integrity and consistency are ensured, and processes are aligned. Resources and time are saved by eliminating repeated data entry and similar processes

The system, which is still under development, aims to provide the following benefits;

- Higher efficiency: Simplifying and automating basic business processes to help staff do more work with fewer resources,
- Accelerated reporting: Creating reports and statistics with fast consistent data in all business areas,
- Lower risk: Facilitating regulatory regulations and risk management through central control,
- IT infrastructure management: Providing fast and easy infrastructure to applications that need to use a central database.

Public Entities Identification Application

Public Entities Identification Application has been developed and put into use in order to determine the public entities within the scope of the TCA audit and to monitor their current status.

The aim of this application is to ensure that the administrative information used in audit and judicial processes is to be singularized and to ensure that they work in a harmonious manner. Integration studies are ongoing

Writ Execution Monitoring System

Writ Execution Monitoring System is used for the management of services performed by the Office of the Chief Prosecutor. Owing to the integration of this module with the modules of trial, writ and appeal, the system allows monitoring of the execution of writs and enables the addressees to view writs and send the collection statements with respect to them in the electronic environment. Development efforts are ongoing to ensure the use of the Writ Execution Monitoring System as a sub-component in the Judicial Management System.

Electronic Document Management System (EBYS)

EBYS has been used in our institution since 2017. Within the framework of emerging institutional needs, changes, software infrastructure updates and support services continue within the scope of laws, presidential decrees, regulations, directives, etc.

Within the framework of these services, approximately 2,500 support requests were met in 2025.

3.5. Information Security Management System (BGYS)

BGYS covering the business processes of the Information Technologies Department has been established and is operational. The operational version is TS ISO/IEC 27001:2022, and the certification process is ongoing. In this context, Information Security Management System Directive has been revised, updated and has entered into force. Periodic document review and updates, information asset inventory update, information security risk assessments, studies to increase information security awareness, corrective action, target and performance management, opportunity management, change management, violation management, etc. processes are being conducted, and internal and external audits have been carried out in the Department in accordance with international standards like ISO 27001, NIST, and SANS.

Within the scope of works for harmonization with the Information and Communication Security Circular published by the Presidency Digital Transformation Office, relevant documents have been prepared, and control activities have been carried out as required by the guide. The documents and the report regarding the control activities have been uploaded to the Digital Transformation Office BIGDES system.

Version updates of the Information and Communication Security Circular are closely monitored, and the relevant adaptation works are carried out in accordance with the Circular.

Cyber Incident Response Team (SOME) works are ongoing, and the detected malware and threats have been addressed. Necessary measures have been taken regarding cyber security intelligence notifications sent by the National Cyber Incident Response Center (USOM).

All alarms generated in security devices and related rules (correlations) triggered in Security Information and Event Management (SIEM) devices have been

examined, and necessary precautions have been taken. All these works are recorded in periodic reports. Planned works have been carried out for security updates followed within the scope of SOME.

Personal data processing inventories have been created within the scope of KVKK and the relevant directorates have been asked to fill these inventories within the scope of business processes. As a result of the filled inventories, the relevant data has been entered into the Personal Data Protection Authority VERBIS system.

3.6. Business Continuity Management System (İSYS)

Improvement works continue for the "Disaster Recovery Centre (FKM)" developed with the aim of ensuring that institutional processes run without loss and interruption in a safe environment. Two FKM transition exercises were carried out without any problems in 2025.

3.7. Institutional File Sharing and Management Software

The Information and Communication Security Circular published by the Presidency states that "Data related to the public institutions and entities will not be stored in cloud storage services except for the special systems of the institutions themselves or local service providers under the control of the institutions". In line with this, local and national software solutions are used in the system infrastructure of our institution. The software enables access to institutional files through mobile devices or computers regardless of their locations and also allows safe exchange of files among institutions

In line with our 2025 goals, we plan to establish and utilize open-source file-sharing systems.

3.8. Network Structure and Hardware

Planning studies have been carried out to simplify the security architecture used in the network infrastructure and ensure its compatibility with newly developed technologies, and improvement studies will be carried out in the network infrastructure and security architecture with the newly procured devices.



4. HUMAN RESOURCES

The TCA's human resources consist of the professional staff, Chief Prosecutor and prosecutors, administrative staff (public officials and contracted personnel) and permanent workers.

The professional staff of the TCA are the President of the TCA, chairmen of chambers, members, and auditors. The TCA's President is elected by the General Assembly of the TGNA as per the Law no. 6085.

Chairmen of chambers are elected by the TCA General Assembly out of members. Deputy Presidents who are appointed by the President out of members also have the status of chairman of chamber.

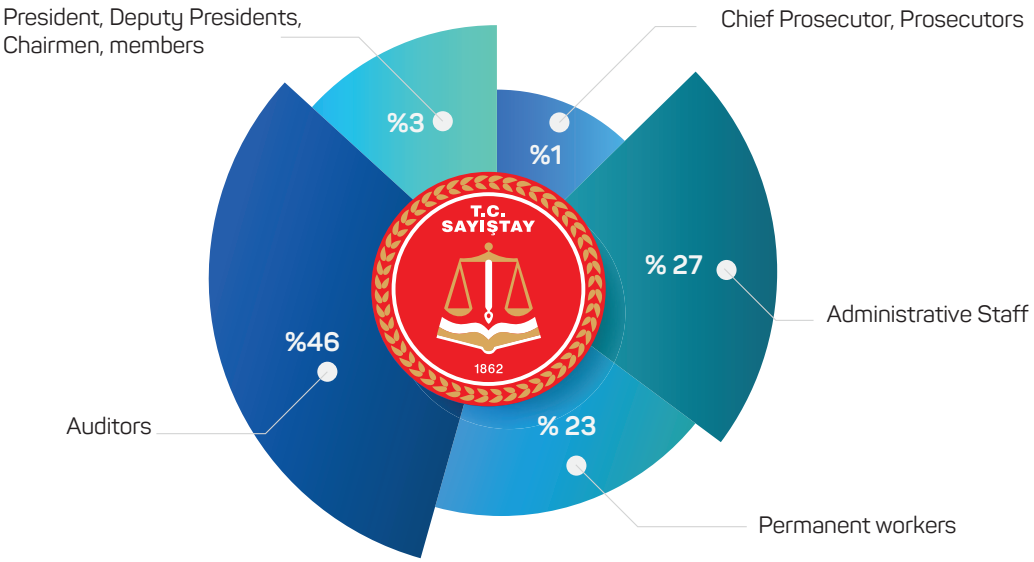
The members are elected by the TGNA out of the candidates determined by the TCA General Assembly as per the Law no. 6085. Auditors are appointed by the TCA President on the basis of the results of the preliminary exam and written exam held by the Student Selection and Placement Centre (ÖSYM) as well as the interviews held by the TCA out of those candidates who have graduated from one of the faculties of law, political science, economics, management and economics and administrative sciences or any other four-year faculty or school at home or abroad that the Council of Higher Education certifies in terms of education.

The TCA's Chief Prosecutor and prosecutors are appointed by the President of the Republic of Türkiye.

The administrative staff are appointed by the TCA President.

General Breakdown of the Personnel by Cadre and Positions

The TCA has a total of 1.816 personnel, consisting of President, 2 Deputy Presidents, 8 Chairmen of Chambers, 48 Members, 1 Chief Prosecutor, 11 Prosecutors, 846 Auditors, 485 Administrative Staff, and 414 Permanent Workers.



Breakdown of the Professional Staff by Age



Breakdown of the Professional Staff by Education

27 staff members have PhD degree, 489 have master's degree, 389 of them have bachelor's degree.



Breakdown of the Professional Staff by Gender



Of the 905 employees, 177 are women and 728 are men.

Breakdown of Chief Public Prosecutor and Public Prosecutors by Age Group

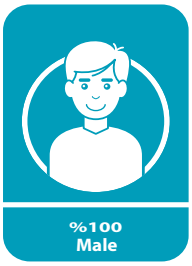


Breakdown of Chief Public Prosecutor and Public Prosecutors by Educational Background

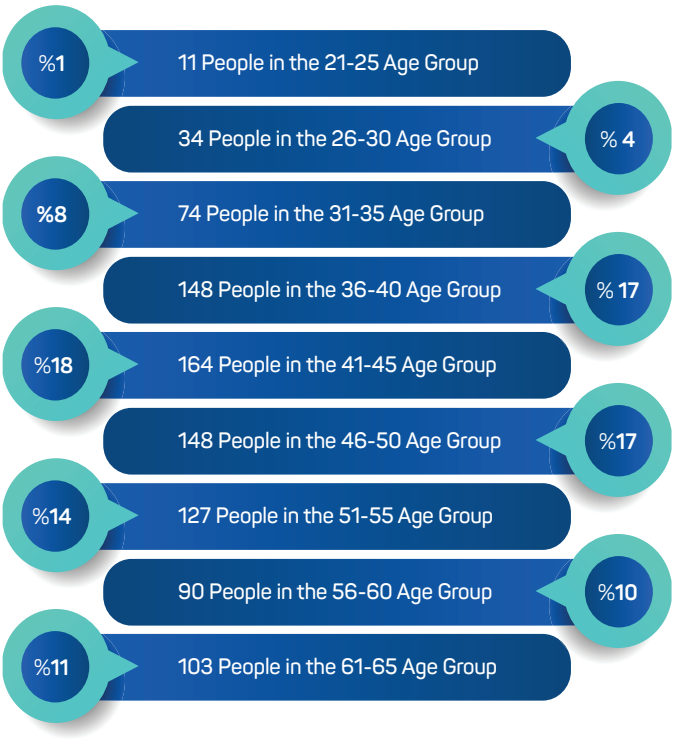
Of the chief prosecutors and public prosecutors, 2 have PhD, 4 have master's degrees and 6 have bachelor's degrees.



Breakdown of Chief Public Prosecutor and Prosecutors by Gender

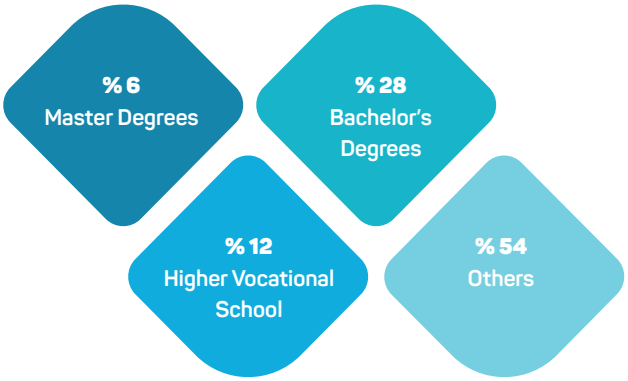


Distribution of the Administrative Staff by Age Group[1]

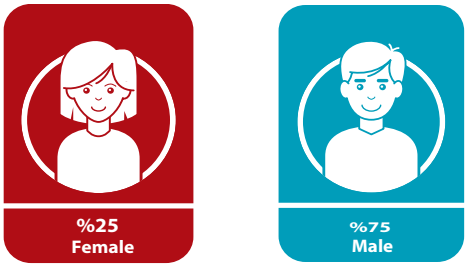


Breakdown of the Administrative Staff by Education Level

Of the administrative staff, 57 have master's degree, 253 have bachelor's degree, 106 have high school degree, and 483 have high school and middle school degree.



Yönetim Mensuplarının Cinsiyete Göre Dağılımı



Of 899 personnel, 226 are women and 673 are men.

[1] The number of the administrative staff also includes permanent workers.

5. SERVICES DELIVERED

The TCA contributes to the establishment of good management principles in public financial management and to the realization of transparency and accountability in management while performing the services of auditing, reporting, trial and giving opinion and guiding.

5.1. TCA Audits and Audit Reports

5.1.1. 2024 Audits and Audit Reports

The 2024 Audit Program was put into effect upon the decision of the Board of Auditing, Planning and Coordination in line with the TCA Law no. 6085 following risk assessment and consideration of the priorities in the development plans and annual programs, the expectations of the public and the audited public entities, the quality and quantity of activities, budget sizes, audit frequencies, denunciations and complaints, and the results of previous audits.

As per the schedule envisaged in the TCA Law no. 6085, the audit activities that started within the scope of the 2024 Audit Program were finalized and the audit reports were prepared in 2025. Audit activities were conducted through the Audit Management Program (DYS).

Audit of Public Entities

Audits conducted in the public entities for the year 2024 aimed at:

- detecting the compliance of the accounts and transactions of public entities with the laws and other legal regulations,
- obtaining reasonable assurance regarding whether the financial reports and statements give a true and fair view of the results of the transactions and activities of a public entity,
- evaluating the financial management and internal control systems.

Audits were conducted according to a risk-oriented audit approach in order to obtain audit evidence regarding the accuracy, reliability and appropriateness of the financial statements of public entities and the accounts and transactions in those statements. Audits were performed by applying the proper audit procedures and techniques and by making risk assessments.

The TCA audits on the public enterprises;

- deliver opinion on whether the accounts and transactions and financial reports and statements of the public enterprise show the financial situation and activity results of the enterprise in an accurate and reliable manner in all material aspects in line with financial reporting standards,
- detect whether the revenues, expenditures, balance sheet accounts and other transactions of the enterprise are in compliance with laws and other legal arrangements,
- assess whether these enterprises are managed autonomously in line with the principles of efficiency and productivity in accordance with the rules and requirements of economy so that they can be beneficial to the national economy,
- assess whether the activities of the enterprise are in compliance with the legislation, long-term development plan and implementation programs of the plan so as to guarantee that it achieves its founding purposes.

The audit of public enterprises for 2024 was conducted within the scope of Law no. 6085 and other relevant laws. The annual reports of the audited enterprises were prepared with justifications and comparisons including the opinions that provide the basis for the acquittal/non-acquittal of transactions, balances, final accounts and executive boards, or the submission of these for general discussion and

submitted to the Committee on State Economic Enterprises within the TGNA.

Audited Public Entities

The 2024 Audit Program covered;

- 39 general budget entities,
- 102 Special Budget Entities -A: Council of Higher Education, Universities and High-Tech Institutes,
- 45 Special Budget Entities -B: Other Special Budget Entities,
- 11 Regulatory and Supervisory Institutions,
- 2 Social Security Institutions,
- 14 Special Provincial Administrations,
- 30 Metropolitan Municipalities,
- 31 Administrations affiliated to Metropolitan Municipalities,
- 29 Provincial Municipalities,
- 259 District Municipalities,
- 78 Local Administrative Unions and Companies,
- 7 Departments of Investment Monitoring and Coordination,
- 5 Development Agencies,
- 13 Other Public Entities,
- 1 Other Public Enterprise.

Audits were conducted in 666 public entities in total (Annex-1), and audit reports were prepared.

In 666 public entities on which regularity audits were conducted, financial audit and compliance audit were performed as well, and issues detected with respect to public loss were included into the judicial reports

In addition, 102 public enterprises were audited within the scope of the 2024 Audit Program, and audit reports were prepared (Annex-2).

At the end of the audits conducted in 2024, rates of the audited public entities in terms of budget/ balance sheet sizes are as follows;

- General Budget Entities %100,
- Special Budget Entities -A: Council of Higher Education, Universities and High-tech Institutes %91,31,
- Special Budget Entities -B: Other Special Budget Entities %100,
- Regulatory and Supervisory Institutions %100,
- Social Security Institutions %100,
- Metropolitan Municipalities %100,
- Administrations affiliated to Metropolitan Municipalities %96,54,
- Provincial Municipalities %44,77,
- District Municipalities %38,85,
- Special Provincial Administrations %33,74,
- Public Enterprises %100,
- Development Agencies %16,97,
- Departments of Investment Monitoring and Coordination %24,36,
- Other Public Entities

99,75.

Reports Prepared as a result of the Audits

Reports prepared after the audits conducted in 2024 and the actions taken with respect to these reports are as follows:



Statement of General Conformity

Statement of General Conformity is the audit and assessment opinion delivered by the TCA on the draft Final Account Law, which is prepared by the Ministry of Treasury and Finance and is the tool of the TGNA for using its authority to approve the implementation results of the budget law, in accordance with the form of the central government budget law and in consideration of the accounting records.

2024 Statement of General Conformity was submitted to the TGNA, sent to the Ministry of Treasury and Finance and Presidency of Strategy and Budget and made public on the website of the TCA on 9 September 2025.

General Evaluation Report on External Audit

It is the evaluation report that contains general information on auditing, significant and common issues identified in audit reports, and other matters deemed appropriate to be included regarding financial matters.

It was submitted to the TGNA, sent to the Ministry of Treasury and Finance and Presidency of Strategy and Budget and made public on the website of the TCA on 9 September 2025.





General Evaluation Report on Accountability

This report contains assessments made on the accountability reports sent by public entities, the local administrations general accountability report prepared by the Ministry of Environment and Urban Planning and the General Accountability Report prepared by the Presidency of the Strategy and Budget in consideration of the audit results.

It was submitted to the TGNA, sent to the Ministry of Treasury and Finance, Ministry of Environment, Urban Planning and Climate Change and Presidency of Strategy and Budget and made public on the website of the TCA on 6 September 2025.

General Evaluation Report on Financial Statistics

This is the evaluation report including the assessments on the financial statistics published by the Ministry of Finance in terms of preparation, publication, accuracy, reliability and conformity to the predetermined standards.

It was submitted to the TGNA, sent to the Ministry of Treasury and Finance and Presidency of Strategy and Budget and made public on the website of the TCA on 9 September 2025.





General Report on Public Enterprises

As per the last paragraph of Article 43 of the Law no. 6085, the general report encompassing the results of annual activities of the audited enterprises is announced every year to inform the public.

Within this scope, the 2024 General Report on Public Enterprises was published on the website of the TCA.

AUDIT REPORTS ON PUBLIC ENTITIES

197 audit reports on public entities within the scope of central government and 21 audit reports on social security institutions and other entities – 218 reports in total – were submitted to the TGNA and sent to the relevant public entities.

As for local administrations, a total of 441 audit reports were sent to the relevant public entities for being discussed in their assemblies, reports for 7 departments of investment monitoring and coordination were sent to the Ministry of Interior and relevant governorships.

All audit reports are available on the TCA website.

AUDIT REPORTS ON PUBLIC ENTERPRISES

102 audit reports on public enterprises were sent to the TGNA and relevant entities.

2024 EXTERNAL AUDIT GENERAL EVALUATION REPORT

The 2024 External Audit General Evaluation Report was prepared and submitted to the TGNA.

SUBSTANTIAL EXAMINATION REPORTS ON POLITICAL PARTIES

172 substantial examination reports on political parties were completed and sent to the Presidency of the Constitutional Court.

JUDICIAL REPORTS

In 2025, 213 judicial reports concerning public entities were transferred to the relevant trial chambers, and their trials were completed.

Judicial Reports Prepared in 2025

Judicial reports are brought before the trial chambers, which take the final decision on the reports. The writs, which are prepared according to the results of judicial reports and related to the personal financial responsibility, are notified to the relevant people according to the provisions of Notification Law. As per the legislation, judicial decisions are made public on the TCA website.

In the TCA chambers, the judicial review of a total of 213 reports was completed in 2025, including 84 reports forming the basis of judicial proceedings and 129 supplementary reports forming the basis of judicial proceedings.

Financial Audit Reports on Political Parties

As per the Law no.6216, the TCA assists Constitutional Court in the financial audit on the political parties. This audit is conducted on the final accounts of the parties. Political parties prepare their final account statements and submit them to the Constitutional Court by the end of June. The Constitutional Court sends these statements to the TCA for examination.

The first examination process begins after the final account files of political parties are sent to the TCA by the Constitutional Court. The first examination reports are sent to the Constitutional Court within two months.

After the initial examination by the Constitutional Court, after it is identified that there are no errors, deficiencies or omissions in the final account or that the existing ones have been corrected in accordance with the procedure, a decision is made to do a substantial examination, and the documents are sent to the TCA for the preparation of substantial examination. The substantial examination reports prepared by the TCA are sent to the Constitutional Court for a decision.

In this regard, regarding the financial audits of political parties in 2025;

- ✓ 1 report for the final accounts of 2018,
- ✓ 1 report for the final accounts of 2019,
- ✓ 18 reports for the final accounts of 2020,
- ✓ 34 reports for the final accounts of 2021,
- ✓ 70 reports for the final accounts of 2022,
- ✓ 48 reports for the final accounts of 2023

A total of 181 reports were sent to the Constitutional Court, including 172 substantive review reports, 7 additional reports for 2018,2021 and 2023, and 2 first review reports for 2023.



Findings Identified during Audits

- **Matters Related to the Internal Control Assessment**

Deficiencies identified during the process of recognizing and evaluating the internal control systems of the audited public administration are classified as "Errors in Financial Management and Internal Control System". In doing so, the aim is to contribute to the improvement of the internal control environment by making a general assessment about the internal control system of the public administration and making recommendations.

- **Finding Coding System and the Most Common Findings**

Based on the duty of the TCA to inform the TGNA in an accurate, timely and adequate manner, the following statistics regarding the external audit were produced through the finding coding module within the DYS. The results of coding studies were addressed in detail in the 2024 General Evaluation Report on External Audit. Detailed information on the most common findings by budget type is given below.

Table 1: Most Common Issues Regarding Financial Reports and Statements in the General Budget Entities

	Finding
1	Non-recognition of Intangible Asset Acquisitions in the Nature of Software/License/Patent/ Copyright/Map Plan, Project Acquisitions in the Rights Account
2	Inclusion of Financial Transactions Not Belonging to the Public Administration in the Financial Statements / Exclusion of Financial Transactions Belonging to the Public Administration from the Financial Statements Due to the Incorrect Use of the Institutional Code
3	Exclusion of Immovables Registered in the Name of the Administration in the Land Registry Records from the Financial Statements of the Institution (Failure to Complete Physical Inventory Procedures)
4	Non-recognition of Amounts Such as Deposits, Guarantees, Security Fees etc. Given in the Deposits and Guarantees Given Account
5	Exclusion/Incomplete Inclusion of Administrative Fines Levied by the Institution in the Financial Statements

Table 2: Most Common Issues Regarding Financial Reports and Statements in the Council of Higher Education, Universities and High-Tech Institutes

	Finding
1	Non-recognition of Intangible Asset Acquisitions in the Nature of Software/License/Patent/ Copyright/Map Plan, Project Acquisitions in the Rights Account
2	Direct Expensing of Value-Enhancing Expenditures Related to Tangible Fixed Assets Instead of Tracking Them in the Relevant Tangible Fixed Asset Accounts
3	Non-recording/Incorrect Recording of Accounting Entries Regarding the Allocation of Immovables Allocated and Used Through Allocation
4	Non-recognition of Accrued Receivables Under Follow-up in the Account of Followed-up Receivables from Revenues
5	Failure to Transfer the Amounts Registered in the Assets Under Construction Account for Which Construction is Completed/Provisional Acceptance is Made to the Relevant Asset Account

Table 3: Most Common Issues Regarding Financial Reports and Statements in the Local Administrations

	Finding
1	Exclusion of Immovables Registered in the Name of the Administration in the Land Registry Records from the Financial Statements of the Institution (Failure to Complete Physical Inventory Procedures)
2	Non-provision of Depreciation for Tangible Fixed Assets or Incorrect Calculation of Depreciation
3	Non-recognition of Intangible Asset Acquisitions in the Nature of Software/License/Patent/ Copyright/Map Plan, Project Acquisitions in the Rights Account
4	Non-recording/Incorrect Recording of Accounting Entries Regarding the Allocation of Immovables Allocated and Used Through Allocation
5	Inclusion of Value Added Tax Related to Non-Operating Expenses as a Subject of Deduction



5.1.2. Works for Improving the Audit Methodology

5.1.2.1. Strengthening Digital Data Infrastructure in Audit Processes

The digital acquisition of financial and personnel data belonging to public entities subject to audit by the TCA is of great importance for the effectiveness and standardization of audit processes. In this context, accounting data and data related to personnel payments are collected electronically and made available to auditors.

Electronic Acquisition of Accounting Data

Pursuant to "Procedures and Principles regarding the Delivery of Public Entity Accounts to the TCA and Informing of the Accounting Units and Accounting Authorities" (Procedures and Principles) all administrations, organizations, institutions, associations, unions, enterprises, subsidiaries and companies subject to the audit of the TCA, regardless of whether they are subject to public or private law provisions, are required to submit their financial data to the TCA within the periods stipulated by the relevant legislation.

Considering the varying budget types, account structures and transaction volumes of public entities subject to the TCA audit, the need to include these data into our information systems through standard data structures in regular intervals becomes evident. To this end, out of the tables, statements, documents and information that public entities are required to produce in accordance with their legislation, those that should be sent to the TCA were determined and the format (data pattern), the submission period and the deadlines were determined for the first time in 2010 and published in the Official Gazette.

The Procedures and Principles were updated in line with technological developments and implementation needs; the methods for electronically submitting data sets to the TCA were revised based on the characteristics of public entities and took effect on 17 September 2020.

Within this framework, public entities were categorized into five groups based on the accounting legislation and the specific legal provisions applicable to them. The data sets to be submitted to the TCA for each group were published as annexes to the Procedures and Principles on bvas.sayistay.gov.tr.

The primary method used by public entities for data transmission is the Unified Data Transfer System (BVAS). While BVAS provided data acquisition through a desktop application via the outsourcing method in previous years, it was migrated to a web portal in 2025. As of October 2025, public entities have started to transmit their data through the new web portal (bvas.sayistay.gov.tr) developed by the TCA.

Furthermore, the Combined Data Ledger data of the administrations whose accounting transactions are carried out in a common information system are retrieved through a database connection via the relevant accounting information systems. Within this scope;

- Public entities and revolving fund enterprises within the scope of the central government carry out their accounting transactions in the Government Accounting Information System of the Ministry of Treasury and Finance,
- Special provincial administrations and departments of investment monitoring and coordination carry out their accounting transactions in the information system of the Ministry of Interior,
- Development agencies carry out their accounting transactions in the Development Agencies Management System (KAYS) operated by the Ministry of Industry and Technology.

These administrations do not separately send the Combined Data Ledger; however, they transmit the data sets regarding financial statements and other tables, documents, and information to the TCA via BVAS.

Additionally, for the administrations within the scope of central government; data regarding custody, payment, appropriation, accrual, budget, letters of guarantee, collection, and asset transactions are retrieved in accordance with the new data structure developed by the Ministry of Treasury and Finance.

Regardless of whether they are subject to Law No. 5018, public entities that maintain their accounting data in their own information systems are expected to send the relevant data sets, including the Combined Data Ledger, to the TCA via BVAS, unless a different method is notified to them.

Personnel Payment Data

The personnel payrolls of public entities within the scope of the central government are issued through the Public Personnel Expenditure Management System, which is located within the Public Expenditure and Accounting Information System. Data within this scope are retrieved from the Ministry of Treasury and Finance through a database connection. Furthermore, data regarding the wages of contracted personnel, revolving fund supplementary payments, and additional course fees are also obtained electronically and made available to the auditors.

5.1.2.2. Assessment of Strategic Management, Enterprise Risk Management and Internal Control System

The audit procedures were developed and incorporated into DYS for assessing internal control systems, enterprise risk management and strategic management in the entities and institutions within the scope of regularity audit. The aim is to use the implementation results of these procedures in the assessment of financial management and internal control systems of the auditees as well as the improvements in these systems in years.

During the audits conducted for the year 2024, strategic management, enterprise risk management and internal control systems of public entities were assessed, and results were analyzed in detail and submitted to the TGNA with the General Evaluation Report on External Audit.



5.1.3. Other Works related to Audit

5.1.3.1. Information Systems Audit

In 2025;

Audits on the Ministry of Treasury and Finance "Movable Record and Management System (TKYS)" and Ankara Water and Sewerage Administration "Central Control and Data Acquisition System (SCADA)" information systems were completed, and audit reports were submitted to the relevant authorities.

Audits of the information systems of Ankara Electricity, Gas, and Bus Enterprise (EGO) General Directorate and Hacettepe University "Hospital Information Management System (HBYS)" were completed.

IT system audits for the General Directorate of Highways' "Fast Pass System," Ankara University's "Hospital Information Management System (HIMS)," and "Process Management Systems Used by Municipalities Through Outsourcing" have been initiated; the planning and fieldwork phases have been completed, and the reporting activities are currently ongoing.

5.1.3.2. Audit of Funds Provided by United Nations Children's Fund to Public Entities

TCA and UNICEF (United Nations Children's Fund) Türkiye Country Office signed a protocol for the audit of the funds transferred by UNICEF to the public entities on 17.04.2017. Audits conducted within the framework of the protocol aim at determining whether the expenditures made out of the UNICEF funds comply with the cooperation agreement signed between UNICEF and public entity as well as the objectives set out in the annual plans or program documents and delivering opinion on the accuracy and reliability of the financial statements related to these funds and expenditures made out of these funds. Within this framework, the audit of funds provided by UNICEF to public entities was also carried out in 2025.

5.1.3.3. Audit of Funds Provided by United Nations High Commissioner for Refugees to Public Entities

A protocol was signed between the TCA and the United Nations High Commissioner for Refugees (UNHCR) on 17.04.2019 for the audit of the funds provided by UNHCR to public entities. Audits conducted within the framework of the protocol aimed at determining whether the expenditures made out of the UNHCR funds comply with the cooperation agreement signed between UNHCR and the public entity as well as the objectives set out in the annual plans or program documents and delivering opinion on the accuracy and reliability of the financial statements related to these funds and expenditures made out of these funds. Within this framework, the audit of funds provided by UNHCR to public entities was also conducted in 2025.



5.1.3.4. Works Conducted for Big Data Analyses

Data Analysis System (VERA)

The informatics platform, called VERA, was designed to enable big data analysis in order to make more effective use of the information system in audits. This system aims to;

- ✓ Receive the data sent by the public entities via electronic environment and giving them to auditors,
- ✓ Form data models suitable for compliance and risk analyses,
- ✓ Identify the standard analyses required for audit,
- ✓ Develop audit scenarios for conducting analyses on the basis of accounting and non-accounting data,
- ✓ Derive meaningful results by analyzing data obtained from different sources in various formats,
- ✓ Increase quality and efficiency in audit by contributing to audit management and audit processes.

Analysis of Personnel Expenditures

With the analyses developed for the audit of personnel expenditures, which constitute a significant part of the central government budget, it has become possible to audit the entirety of personnel expenditures by saving time and workforce. In this way, standardization has been achieved in the audit of personnel expenditures. In this process, the aim is to generate recommendations by assessing the achieved results as a whole and to measure the level of conformity in this respect.

Through VERA, there are curently;

- 7 groups of analyses for civil servant salaries (social security checks, social rights checks, basic salary checks, consistency checks, tax checks, payroll data checks and raise and compensation checks),
- 2 groups of analyses for contracted personnel payments,
- 5 consistency analyses linked to accounting

data.

In addition, civil servant payrolls, contracted personnel payrolls, revolving fund additional payment payrolls and additional course fee payrolls are accessed through the system. Similar compliance audit scenarios are planned to be developed for other current and investment expenditures of public entities as the data received electronically diversifies.

Analysis of Accounting Data with Computer Aided Auditing Techniques

Computer-aided audit scenarios developed to be run centrally on accounting data have been made available to auditors through VERA. These scenarios consist of accounting analyses, financial statement analyses, data verification analyses, accounting books and statements, interoperable accounts module, sampling module and standard account fields module.

Prior to the audit, risky accounts are identified based on these analyses. In this way, audit programs become risk-oriented, and the effectiveness of the audit is increased. Preparation of audit scenarios for entities under central government has started in 2017, and update activities are ongoing.

Accounting data relating to local administrations, provincial special administrations, departments of investment monitoring and coordination, revolving fund enterprises, and development agencies are also analyzed in accordance with the relevant accounting regulations.

Municipality Risk Analyses

Risk analyses were developed for municipalities by collectively assessing the data related to the assets, resources, budget revenues and expenditures and demographic structures of municipalities. Municipalities are scored between 0-5 by the system according to the parameters determined and then are classified into risk levels based on the total risk scores.

Analysis of Public Procurement Data

As a result of works on the analysis of tender processes conducted by public entities, a protocol was signed with the Public Procurement Authority on 19 September 2025. This protocol incorporates into the VERA system the procedures and principles to be followed in establishing and operating the infrastructure for the electronic sharing of information related to the procurement, tender, and contract processes of all types of goods or services and construction works, including those exempted from this Law No. 4734 or those procured through direct procurement, for the purpose of analyzing public procurement data.

Submission of Evidential Documents to Audit Teams via VERA

Public entities within the scope of the central government or those that are not within this scope but carry out transactions through applications within the Integrated Public Financial Management and Information System (BKMYBS) developed by the Ministry of Treasury and Finance keep their evidential documents to be attached to the "Payment Order Document" in applications within BKMYBS, in accordance with the General Communiqué No. 78 of the General Directorate of Public Accounts. In 2025, the integration of evidential documents to be attached to the payment order document into the VERA system was ensured. Thus, during the audit of the public entities within the scope of BKMYBS, it has become possible to have simultaneous remote access to both the accounting records and the evidential documents of the public administration via the VERA system.

Other Analysis and System Integration Works

The scope of the Standard Account Areas work has been expanded with the aim of enhancing integration between the VERA system and the Audit Management System (DYS). In this context, the transfer of standard account area amounts, materiality thresholds, and financial statements to be appended to the TCA report from the VERA system to the DYS system has reached its final stage.

All analysis and audit scenarios used in VERA are periodically updated by taking the analysis results and/ or legislative changes into account.

5.1.3.5. Integration of Artificial Intelligence and New Technologies into Audit Processes

Efforts have been initiated to make effective use of artificial intelligence, machine learning and other technologies, particularly artificial intelligence and machine learning, in TCA audits and big data analyses. The 'Digital Legislative Assistant Powered by Artificial Intelligence and Machine Learning' project has been included as an institutional project within the 2024–2025 Action Plan of the National Artificial Intelligence Strategy, implemented in collaboration with the Presidency Digital Transformation Office and the Ministry of Industry and Technology.

As a result of the activities conducted during the period, an AI-powered digital legislation assistant called SayBot was developed. The initial phase of testing for the SayBot platform has been completed, and the pilot implementation and development process are ongoing. A distinct database has been created for the use of the system. The automation works for constant update of this database also continue.

5.1.4. 2025 Audit Program of the TCA

2025 Audit Program was prepared in line with the risk analyses conducted in consideration of the expectations of the TGNA, the public and auditees as per Article 31 of the Law no. 6085.

Audit reports on the public entities included in the 2025 Audit Program will be sent to the relevant entities and submitted to the TGNA in 2026.

As part of the 2025 Audit Program, regularity audits are conducted in 708 public entities including;

- 39 General Budget Entities,
- 130 Special Budget Entities -A: Council of Higher Education, Universities and High-Tech Institutes,
- 45 Special Budget Entities -B: Other Special Budget Entities,
- 11 Regulatory and Supervisory Institutions,
- 2 Social Security Institutions,
- 18 Special Provincial Administrations,
- 30 Metropolitan Municipalities,
- 33 Administrations Affiliated to Metropolitan Municipalities,
- 23 Provincial Municipalities,
- 290 District Municipalities,
- 55 Local Administrative Unions and Companies,
- 11 Departments of Investment Monitoring and Coordination,
- 6 Development Agencies,
- 10 Other Public Entities,
- 5 Other Public Enterprises.

In addition, 104 public enterprises are currently audited as part of the 2025 Audit Program.

5.2. Guiding Activities

In line with its institutional vision, ensuring transparency and accountability in public administration is the main priority of the TCA. Aiming to contribute to the establishment of good governance principles in public financial management and to the strengthening of the institutional structures of public entities, the TCA has set this as a strategic objective and demonstrated the importance it attaches to this issue. In line with this objective, the TCA continued to contribute to the good functioning and development of public financial management through its audits and other activities in 2025, and continued its guidance activities for public entities this year as well.

The activities carried out by the TCA in relation to its function of guiding can be categorized under audit and training activities.

5.2.1. Guiding Activities Conducted Along with Audits

While conducting audits to ensure the effectiveness of the public financial management system and the establishment of good governance principles, the TCA directly exchanges experience and information with the management of public entities and provides guidance to them. To this end, many erroneous or deficient practices identified by the auditors are shared with the public entities during the audit process, and the issues accepted by the public entities are corrected by the entities during the year. In fact, a total of 4,339 issues identified in 543 public entities (including sub-entities) during the 2024 audits were accepted by the relevant public entities, and corrective actions were taken.

In addition, legislative arrangements are made in the event that the issues found by the audit teams that are related to legislative amendments are adopted by the public entities and deemed necessary. In this way, contribution is made to the functioning of public administration.

In this context, some legislative amendments made by public entities in 2025 upon the audits conducted by the TCA and the reasons for these amendments are shown in the table below.

Table 4: Legislative Arrangements Made by Public Entities on Audit and Reasons for Amendments

NAME OF PUBLIC ENTITY	AMENDED/REGULATED LEGISLATION	JUSTIFICATION FOR CHANGE/AMENDMENT
Adana Water and Sewerage Administration General Directorate	Regulation on Subscription Services and Tariffs	Subscriptions for mukhtar service buildings and parks and service buildings belonging to Municipalities can be established ex officio and the identification of debtors for mukhtar service buildings has been ensured (Article 10), Subscribers with missing information have been made updatable (Article 14), Arrangements have been made regarding project approval fees (Article 47), Compliance with legislation has been ensured by making arrangements in the accruals and collections of water and sewer participation shares (Article 53).
Adana Water and Sewerage Administration General Directorate	Regulation on the Discharge of Wastewaters into the Sewerage Network	The penalty imposed on those who do not discharge water into the sewerage system within appropriate parameters has been increased (Article 27).
Adana Water and Sewerage Administration General Directorate	Tender Regulation	The regulation stating that it can be granted through a protocol has been corrected to state that it can be granted through a tender (Article 53).

NAME OF PUBLIC ENTITY	AMENDED/REGULATED LEGISLATION	JUSTIFICATION FOR CHANGE/AMENDMENT
Balıkesir Metropolitan Municipality	Commercial Taxi Regulation (Council Decision: 13.11.2025 - 762	Regarding the provision that the right of use of a commercial license plate left vacant for more than six months shall be left to the discretion of the Balıkesir Metropolitan Municipality; due to the implementation of the said provision as of 2025, authorizing the Balıkesir Metropolitan Municipality Council to return the plates that cannot operate to their owners in order to meet the need for commercial license plates, and to determine the conditions for the return.
Balıkesir Metropolitan Municipality	Service Vehicles Regulation (Council Decision: 13.11.2025 - 762)	Regulations regarding service vehicles have been made. (Effective date: 13/11/2025)
Petroleum Pipeline Corporation (BOTAŞ)	Presidential Decree on the Determination of the Remuneration of the Members of the Board of Directors, Audit and Liquidation Assigned in Some Public Institutions and Organizations and the Floor and Ceiling Wages to be Applied to Contracted and Non-Scope Personnel (Decree Number: 9904)	Making arrangements in the floor and ceiling wage limits due to the payment of salaries above the wage ceiling to BOTAŞ non-scope personnel.
Bursa Metropolitan Municipality	Sports Award Regulation	Arrangement of the definitions section and the categories and amounts of awards to be granted.
Ministry of Labour and Social Security	Regulation on the Revolving Fund Enterprise of the Labour and Social Security Training and Research Center (O.G.: 24.12.2025 - 33117)	Updating of the DÖSİM (Revolving Fund Management) regulations.
Ministry of Labour and Social Security	Regulation on the Working Procedures and Principles of the Advisory Board of the Labour and Social Security Training and Research Center (O.G.: 28.11.2025 - 33091)	Necessity of updating the Advisory Board Regulation
Çanakkale Municipality	Marina Coastal Facility Management Regulation	Updating of marina management procedures
Çanakkale Municipality	Regulation on Amending the Commercial Taxi Regulation	Revision of the provisions of the Commercial Taxi Regulation, which entered into force with the Council Decision dated 09.07.2007 and numbered 2007/159, that have become insufficient in line with current legislation, practical needs, and urban transport conditions; updating of definitions; and bringing clarity to the provisions regarding working licenses, transfers, inspection, and penalties.
Çanakkale Gelibolu Municipality	S Plate Student and Personnel Service Vehicles Service Regulation	Arrangements have been made for the purpose of determining the working permits, routes, inspection, sanctions, and service standards regarding student and personnel service transportation; resolving the hesitations arising in practice and increasing the service quality.

NAME OF PUBLIC ENTITY	AMENDED/REGULATED LEGISLATION	JUSTIFICATION FOR CHANGE/AMENDMENT
Ministry of Environment, Urbanization and Climate Change	Implementing Regulation on the Share of Increase in Value regarding Land Development Plan Changes	Clarification was provided particularly on plan changes that are and are not subject to the share of increase in value; furthermore, due to being a constant subject of inquiry, it was emphasized that only implementation land development plan changes are subject to the share of increase in value.
Ministry of Environment, Urbanization and Climate Change	Procedures and Principles Regarding the Procurements to be Made Within the scope of Subparagraph (z) of Article 3 of the Public Procurement Law No. 4734 for the Execution of International Organizations and Meetings Organized by the Presidency of Climate Change and Determined by the President	Procuring requirements with appropriate quality and on time, considering that the international organizations and meetings to be held by the Presidency affiliated to the Ministry during the COP31 process are of great importance for the image of our country and that it is necessary to act with urgency within a limited timeframe.
Ministry of Environment, Urbanization and Climate Change	Regulation on Amending the Planned Areas Development Regulation	Meeting the needs in line with the inspections regarding the implementation of the Regulation and sector feedback.
Ministry of Environment, Urbanization and Climate Change	Regulation on Amending the Implementing Regulation on Building Inspection	Certain provisions of the Law No. 4708 on Building Inspection were amended by the Law No. 7534 dated 05/12/2024. Some of these provisions entered into force on 12/06/2025. Amending various provisions of the Regulation and the supplementary contract format in order to ensure compliance with the said new regulations.
General Directorate of State Hydraulic Works (DSI)	Regulation on the Procedures and Principles Regarding the Use and Leasing of Water Surfaces for the Installation of Floating Solar Power Plants (O.G. 10.12.2025 - 33103)	Determination of the procedures and principles regarding the use and leasing of water surfaces for the installation of floating solar power plants
Energy Market Regulatory Authority	Regulation on Amending the Regulation on Electricity Market Measurement Systems (O.G.: 21.01.2026 - 331444)	Ensuring that it is sounder to install meters belonging to producers, which are located within the ownership boundaries of production facilities, under the supervision of TEİAŞ.
Gaziantep Şehitkamil Municipality	Education Grant Regulation	Arrangement of the scope and utilization conditions of education grants.
Ministry of Youth and Sports	Budget and Accounting Regulation for Provincial Directorates of Youth and Sports (Official Gazette dated 26.11.2025 and numbered 33089)	Eliminating the legislative gap regarding the legislative provisions under which the accounting transactions of the Provincial Directorates of Youth and Sports should be carried out.

NAME OF PUBLIC ENTITY	AMENDED/REGULATED LEGISLATION	JUSTIFICATION FOR CHANGE/AMENDMENT
Ministry of Youth and Sports	Regulation on Cafeterias, Canteens and Other Enterprises Located in the Dormitories of the Ministry of Youth and Sports (Official Gazette dated 07.11.2025 and numbered 33070)	Eliminating the inadequacy of the regulatory infrastructure of the Procedures and Principles applied regarding the selection of operators for areas such as cafeterias, restaurants, canteens, barbers, hairdressers, etc. in the dormitories affiliated to the Ministry.
Istanbul Metropolitan Municipality	Regulation on Istanbulkart in Transportation	Ensuring effectiveness and efficiency in Istanbulkart processes.
Istanbul Water and Sewerage Administration General Directorate (ISKI)	Regulation on Amending the ISKI Subscriber Services Tariff and Implementation Regulation	Arising of the need to make amendments in various articles
İzmir Seferihisar Municipality	Regulation on Municipal Orders and Prohibitions	Making changes to the rules regarding domestic, stray, and stable animals.
Keşan Municiplaiity	Animal Protection Law No. 7527 and Implementing Regulation	Amending the regulation on the working procedures and principles of the directorate in line with the articles of the Animal Protection Law No. 5199 and its Implementing Regulation, which were changed by the Animal Protection Law No. 7527 and its Implementing Regulation.
Kırklareli Lüleburgaz Municipality	Water and Sewerage Directorate Tariffs and Subscriber Services Regulation	Regulation of tariff types, subscriber groups, pricing principles, cases of illegal and irregular use, arrangements for actual users, and accrual, collection, and sanction processes regarding water and sewerage services.
Mardin Water and Sewerage Administration General Directorate	Amendment to Articles 44 and 45 of the MARSU General Directorate Tariffs and Subscriber Services Regulation	Carried out for the purpose of updating and making the text clearer and more understandable.
Ordu Metropolitan Municipality	Intra-Budget Enterprise Regulation	Within the scope of expanding the fields of activity of the Ordu Metropolitan Municipality Economic and Social Facilities Enterprise; regulation of the procedures and principles for adding the establishment and operation of renewable energy systems, pier, port, wharf, terminal, restaurant, cafeteria and ship management, ceramic and glass art production and sales activities, social facility, cold storage, museum, accommodation facility, nursery and day-care center management, and recycling and tourist-cultural-sporting facility management among the intra-budget enterprise activities.

NAME OF PUBLIC ENTITY	AMENDED/REGULATED LEGISLATION	JUSTIFICATION FOR CHANGE/AMENDMENT
Ordu Metropolitan Municipality	Regulation on the Awarding of Those Showing Outstanding Success or Ranking in Sports Services and Activities	Updating the procedures and principles regarding the awards to be given to athletes and coaches following the changes made in the municipal organizational structure and the reorganization of units in charge of sports services; repealing the previous regulation to ensure unity in practice and compliance with the legislation.
Ministry of Health	Law No. 7557 on Amending Certain Laws Related to Health and the Decree-Law No. 663, Published in the Official Gazette Dated July 24, 2025 and Numbered 32965	Making a regulation regarding the application of administrative fines, including the rectification of matters pertaining to the finding titled "Non-applicability of Administrative Fines for Acts of Bulk Drug Sales, Drug Sales Without Notification to the Drug Tracking System, and Over-the-Counter (Non-Prescription) Drug Sales."
SBT Health Sciences and Technologies Inc.	Subparagraph (e) of the First Paragraph of Article 3 of the Public Procurement Law No. 4734 Dated 04/01/2002 was Amended by Article 19 of the Law No. 7557 Dated 21.07.2025 (O.G. Date: 24.07.2025)	Aiming for the direct procurement of medical products produced by TÜSEB and companies with more than half of their capital belonging to TÜSEB by other public entities operating in the field of health, and the rapid procurement of the needs of public entities with the vision of the "Health Model that Protects, Develops and Produces and Healthy Türkiye Century Model Program."
Tekirdağ Metropolitan Municipality Water and Sewerage Administration General Directorate (TESKİ)	Tariffs and Subscriber Services Regulation (Amendment)	Updating the procedures and principles regarding the tariff, subscriber transactions, accrual, collection, disconnection-reconnection, and service applications related to water and wastewater services.
Tekirdağ Metropolitan Municipality Water and Sewerage Administration General Directorate (TESKİ)	Tariffs and Subscriber Services Regulation (Amendment)	Amending the existing regulation for the purpose of updating the scope of subscriber groups, reorganizing the provisions regarding the identification of the actual user for debts not paid on time, and clarifying the identification and sanctions regarding illegal and irregular water use.
Tekirdağ Metropolitan Municipality Water and Sewerage Administration General Directorate (TESKİ)	Regulation on Amending the Tariffs and Subscriber Services Regulation	In order to resolve the problems encountered in practice; adapting the legislative references regarding the meters in the definitions article to the current legislation, reorganizing the sanitary installation project and manufacturing inspection fees based on the number of independent sections, purpose of use and building construction area, clarifying the duration and accrual provisions regarding illegal water use and updating the regulations regarding meter examination.

NAME OF PUBLIC ENTITY	AMENDED/REGULATED LEGISLATION	JUSTIFICATION FOR CHANGE/AMENDMENT
Tekirdağ Muratlı Municipality	Regulation on Providing Cash Aid to Amateur Sports Clubs	Regulation of the procedures and principles regarding the scope, utilization conditions, application, evaluation, protocol, payment, recovery, and audit processes of cash aids to be provided to amateur sports clubs operating within the municipal boundaries or representing the Muratlı district in the field of sports.
Tokat Erbaa Municipality	Service Regulation for M-Plate Minibuses (Amendment)	Adding a provision to the regulation regarding the suspension of initial acquisition procedures until a new need arises, in order to ensure the supply-demand balance of commercial vehicles providing urban and village transportation with M-plate vehicles.
Tokat Special Provincial Administration	Intra-Budget Enterprise Regulation	Determination of the procedures and principles regarding the establishment and operation of the intra-budget enterprise belonging to the special provincial administration.
Turkish Cooperation and Coordination Agency (TİKA)	Regulation on the Repeal of the Archive Services Regulation of the Turkish Cooperation and Development Administration (O.G.: 23.10.2025 - 33056)	Necessity of updating some of the Institution's currently in force Procedures and Principles, Regulations, and Directives in the face of other superior norm regulations.
Turkish Medicines and Medical Devices Agency	An article has been added to the Law No. 984 on Pharmacies and Shops Selling Poisonous and Potent Chemical Substances Used in Arts and Agriculture dated 02/03/1927 by Article 1 of the Law No. 7557 dated 21.07.2025 (O.G. date: 24.07.2025).	Regulation of the sanctions to be applied in case of failure to notify the tracking system of the movements of human medicinal products and foods for special medical purposes within the supply chain for pharmacies; and ensuring that the storage and distribution of human medicinal products, foods for special medical purposes, and active substances are carried out in accordance with the procedures and principles determined by the Ministry.
Turkish Medicines and Medical Devices Agency	An article has been added to the Law No. 1262 on Pharmaceutical and Medical Preparations dated 14/05/1928 by Article 8 of the Law No. 7557 dated 21.07.2025 (O.G. date: 24.07.2025).	It is aimed to regulate the sanctions to be applied to license or permit holders in case of failure to notify the tracking system of the movements of human medicinal products and foods for special medical purposes within the supply chain.
Turkish Medicines and Medical Devices Agency	Article 24 of the Law No. 6197 on Pharmacists and Pharmacies dated 18/12/1953 was amended by Article 10 of the Law No. 7557 dated 21.07.2025 (O.G. date: 24.07.2025).	Aiming to include foods for special medical purposes in the obligation of notification to the tracking system.

NAME OF PUBLIC ENTITY	AMENDED/REGULATED LEGISLATION	JUSTIFICATION FOR CHANGE/AMENDMENT
Turkish Medicines and Medical Devices Agency	Two paragraphs have been added to Article 44 of the Law No. 6197 on Pharmacists and Pharmacies dated 18/12/1953 by Article 11 of the Law No. 7557 dated 21.07.2025 (O.G. date: 24.07.2025).	Increasing deterrence within the scope of the principles of certainty and proportionality by reorganizing the sanctions applied to pharmacists in the event of a violation of wholesale drug sales and a violation of the obligation to notify the drug tracking system.
Health Institutes of Türkiye (TÜSEB)	Subparagraph (e) of the first paragraph of Article 3 of the Public Procurement Law No. 4734 dated 04/01/2002 was amended by Article 19 of the Law No. 7557 dated 21.07.2025 (O.G. date: 24.07.2025).	Aiming for the direct procurement of medical products produced by TÜSEB and companies with more than half of their capital belonging to TÜSEB by other public entities operating in the field of health, and the rapid procurement of the needs of public entities with the vision of the "Health Model that Protects, Develops and Produces and Healthy Türkiye Century Model Program."
General Directorate of Foundations	Foundations Law No. 5737 (Article 20 regulating leasing)	Aiming to prevent the practice of ecrimisil (occupational rent), to prevent the determination of rental values lower than market rates, and to extend the leasing periods.
General Directorate of Foundations	Regulation on the Administration of Foundation Immovables (Official Gazette dated 11.12.2025)	Arranged for the purpose of determining the principles and procedures regarding the leasing of foundation immovables

5.2.2. Guiding Activities Conducted Through Trainings

The TCA aims to assist external stakeholders by guiding them on the well-functioning of the public financial management system through its training activities.

Trainings for Public Entities

Upon demands received from public entities, the TCA organizes training activities for them on the areas falling under its mandate. The demands of the public entities were considered within the framework of the training need analysis, and after that the TCA staff specialized in those areas were assigned as trainers in relevant entities. Details of those trainings are given in the following table:

Table 5: Trainings for Public Entities

TRAINING TOPIC	PUBLIC ENTITY	DATE
The State Concept and Experience Sharing	Ministry of National Defense	13.01.2025
Experience Sharing on the Principles of Audit and Examination by the TCA, Procedures for Inquiries and Judgments, and Deficiencies and Strengths Identified in the TCA Audits	Ministry of the Interior	28.02.2025

TRAINING TOPIC	PUBLIC ENTITY	DATE
Experience Sharing on the Principles of Audit and Examination by the TCA, Procedures for Inquiries and Judgments, and Deficiencies and Strengths Identified in the TCA Audits	General Directorate of Security	14.04.2025
TCA Legislation	Presidency of Strategy and Budget Directorate	08.05.2025
TCA Audit and Its Legal Consequences	Radio and Television Supreme Council	17.06.2025
Reporting, Auditing, and Methodological Techniques	Presidency of Migration Management	25.08.2025
Audit Activities of the Turkish Court of Accounts	Ministry of Health	01.09.2025
Audit and Judicial Procedure of the Turkish Court of Accounts	Ministry of the Interior	18.09.2025
Training of the Turkish Court of Accounts for Universities	İstanbul Medeniyet University	19-21.11.2025

University Career Days

Within the scope of the career days of the universities, the participants were informed on various issues, especially the audit and judgment of the TCA and being an auditor of the TCA, through the programs organized in the TCA.

Table 6: Activities Conducted in the TCA within the scope of University Career Days

NAME OF UNIVERSITY	DATE	PARTICIPANTS
Kadir Has University Faculty of Law (Law Club)	26.02.2025	40
Süleyman Demirel University Faculty of Law Ombudsmanship Society	27.02.2025	41
Hacettepe University Faculty of Law, Law Society	18.03.2025	36
Ankara Hacı Bayram Veli University Faculty of Law Academic Thought Education and Civilization Society	20.03.2025	37
Ankara University Faculty of Law Adalet Çınarı Society	11.04.2025	22
Necmettin Erbakan University Young Politics Society	17.04.2025	25
Pamukkale University Finance Department	24.04.2025	44
Ankara University	28.04.2025	22

ÜNİVERSİTE ADI	TARİH	
Sakarya University	29.04.2025	41
Ondokuz Mayıs University Science, Culture and Art Society	29.04.2025	17
Bursa Uludağ University Community of Ideas and Action	30.04.2025	44
Ankara Yıldırım Beyazıt University Faculty of Political Sciences Vision to Mission Entrepreneurial Community	02.05.2025	45
Ankara University Faculty of Law	05.05.2025	44
Zonguldak Bülent Ecevit University	06.05.2025	60
Ankara Hacı Bayram Veli University Faculty of Economics and Administrative Sciences, Public Administration Research Society	14.05.2025	41
Ankara Social Sciences University Faculty of Political Sciences	16.05.2025	21
İstanbul University Faculty of Political Sciences Political Foundation	22.05.2025	18
Düzce University Law Society	23.05.2025	36
Kırıkkale University Finance Department Young Financiers Society	13.06.2025	27
Tarsus University Banking and Finance Student Society	24.09.2025	13
Hacettepe University Faculty of Law, Law Society	23.10.2025	75
İstanbul University Faculty of Economics, Econometrics Club	24.10.2025	19
Ankara University Faculty of Political Sciences	04.11.2025	37
Özyeğin University Faculty of Law	20.11.2025	42
Bilkent University	04.12.2025	15
Erzurum Atatürk University	05.12.2025	45
Ankara University Faculty of Political Sciences Business Community	11.12.2025	38
Ankara Social Sciences University Ideas Platform Student Community	16.12.2025	30

5.3. Judicial Activities

The TCA is authorized and tasked with auditing all revenues, expenditures and assets of the public entities and social security institutions within the scope of the central government budget on behalf of the TGNA and finalizing the accounts and transactions of those responsible. The TCA chambers, which are courts of accounts, take the final decision on the judicial reports including the issues of public loss detected during audits. The TCA Board of Appeals is the final judgment authority of the writs passed by chambers. The TCA Office of the Chief Public Prosecutor is involved in the judicial process as well.

The Chambers decided to refer 39 files concerning actions constituting an offence under the Turkish Penal Code No. 5237 to the relevant public entities and/or public prosecutors' offices for necessary action.

Of the amounts claimed as public loss in the judicial reports, compensation decisions were rendered for TRY 1.387.708.212,71. It was concluded that the accounts and transactions concerning TRY 816.230.657,49 was in compliance with legal regulations. In addition, TRY 229.707.688,23 was recovered prior to adjudication upon inquiry. These amounts pertain to the judgments rendered by the TCA Chambers, and since legal remedies have not been exhausted, they do not represent finalized amounts.

The information on the judicial decisions made by the trial chambers in 2025 is as follows:

Table 7: Activities of the Board of Appeals

ACTIVITIES OF THE BOARD OF APPEALS	2025
Number of files transferred from 2024	1.378
Number of files received in 2025	1.856
TOTAL	**3.234**
Number of files judged by the Board (for which writs were passed)	1.096
Number of files transferred to 2026	2.138

A total of 3,234 files were submitted to the Board of Appeals, of which 1,378 were carried over from previous years and 1,856 were received in 2025. The adjudication of 1,096 files has been completed with the issuance of writs, while 2,138 files remain pending.

The Board of Appeals made 475 decisions after examining the appeals, and the following table indicates the figures regarding decision types.

Table 8: Decisions of the Board of Appeals by Topics

DECISIONS OF THE BOARD OF APPEALS BY TOPICS	QUANTITY
Attestation	199
Attestation with correction	4
Abolition	14
Annulment	62
Abolition with rationale	53
Handed over to its chamber	11

DECISIONS OF THE BOARD OF APPEALS BY TOPICS	QUANTITY
No need to correct decision	82
Abolition with rationale and decision correction	
Attestation with correction	2
There is no action to be taken	14
Decided to be cancelled	10
Other (timed out, request denied etc.)	22
TOTAL	**475**

Out of the 475 decisions rendered by the Board of Appeals, 203 were attestation and attestation with correction decisions; 129 were annulment, annulment with rationale, and referral decisions; 11 were handed over to their chambers; 86 were decisions related to annulment with decision correction, annulment with rationale and decision correction, attestation with correction, and decisions of no need to correct; and 46 were other decisions.

In 2025, the Office of the Chief Public Prosecutor issued opinions on 153 reports and 127 supplementary reports submitted by the Chambers, and 1,902 appellate responses were made.

The Report Evaluation Board rendered 774 opinions and decisions in 2025, with the distribution shown in the table below.

Table 9: Activities of the Report Evaluation Board

SUBJECT	NUMBER OF REPORTS
General Evaluation Report on External Audit	1
General Evaluation Report on Accountability	1
Evaluation Report on Financial Statistics	1
General Report on Public Enterprises	1
Audit Reports on Public Entities by the TCA	666
Audit Reports on Public Enterprises	102
Other Reports	2
TOTAL	**774**

Of the 774 opinions and decisions rendered by the Board of Report Evaluation, 768 were related to the audit reports on public entities, 4 to general reports, and 2 to other reports.

5.4. Activities of Giving Opinion and Decision-Taking

As per Articles 25 and 62 of TCA Law no. 6085, the General Assembly of the TCA has the duty of giving opinions and taking decisions on the draft laws and proposals regarding the TCA, the by-laws to be prepared as per the TCA Law, and various topics.

Pursuant to Article 27 of Law No. 6085, the Board of Chambers gives opinions on bylaws and regulations in the nature of bylaws to be issued by public entities under general government on financial matters.

In 2025, the Board of Chambers gave 270 opinions on by-laws and regulations in the nature of by-laws, and the details are given in the table below.

Table 10: Activities of Giving Opinion by the Board of Chambers

TOPICS	QUANTITY
On drafts of new by-laws	175
On legislative changes	91
On by-laws of the revolving fund enterprises	4
TOTAL	**270**

In 2025, the Board of Report Evaluation made 668 decisions and opinions. The following table indicates their breakdown.

Table 11: Activities of Giving Opinion by the Chambers

CHAMBERS	NUMBER OF REPORTS
1. CHAMBER	92
2. CHAMBER	89
3. CHAMBER	88
4. CHAMBER	73
5. CHAMBER	80
6. CHAMBER	88
7. CHAMBER	72
8. CHAMBER	86
TOTAL	**668**

Of total 668 opinions delivered by the chambers, 666 have been delivered on public entity reports, while two on the other reports.

5.5. International Activities

5.5.1. Membership in International Organizations

Within the framework of international relations, the TCA is in close cooperation with international and regional organizations of SAIs.

The international organizations of which the TCA is a member and in which it takes part are as follows;

- ✓ International Organization of Supreme Audit Institutions (INTOSAI),
- ✓ European Organization of Supreme Audit Institutions (EUROSAI),
- ✓ Asian Organization of Supreme Audit Institutions (ASOSAI),
- ✓ Organization of Supreme Audit Institutions of the Economic Cooperation Organization (ECOSAI), (Founding Member),
- ✓ International Organization of Supreme Audit Institutions with Jurisdictional Functions (JURISAI),
- ✓ Organization of Supreme Audit Institutions of the Turkic States (TURKSAI).

On the other hand, the TCA also takes an active part in various international working groups such as SAI20, which consists of the SAIs of the G20 countries. In 2025, our professional staff participated in various events such as meetings, courses, seminars and workshops.

INTOSAI Membership

The TCA has been a member of INTOSAI, the organization of Supreme Audit Institutions of the United Nations member states or the specialized agencies of the United Nations, since 1965.

Table 12: Events Attended by the TCA under the roof of INTOSAI

TOPIC	VENUE	DATE
INTOSAI Capacity Building Committee (CBC), IDC and IFAC'S MOSAIC Meetingsü	United Kingdom	05-06.06.2025
INTOSAI Working Group on Public Debt Annual Meeting	Romania	17-20.06.2025
INTOSAI Working Group on Follow-up Audit (WGFA) Kick-off Meeting	Malaysia	26-28.06.2025
INTOSAI Working Group on Sustainable Development Goals and Key Sustainable Development Indicators (WGSDG KSDI) Meeting	Russia	28-29.08.2025
34th INTOSAI Working Group on IT Audit (WGITA) Annual Meeting	India	09-11.09.2025
INTOSAI Working Group on Public Debt (WGPD) Workshop on Legal Foundations of Debt Transparency	Philippines	08-10.10.2025
25th INTOSAI Congress (INCOSAI)	Egypt	27.10-01.11.2025

EUROSAI Membership

TCA successfully held the presidency of EUROSAI, the European regional organization of INTOSAI, during the 2017–2021 term, and handed over this duty to the Supreme Audit Office of the Czech Republic on 13 April 2021. TCA is currently a member of EUROSAI, which has 51 members as of now.

At the 61st EUROSAI Governing Board Meeting held in May 2024, it was unanimously decided to establish the "EUROSAI Task Force on Sustainable Development Goals" under the leadership of the TCA. Consequently, an official invitation letter has been dispatched by the TCA to all EUROSAI member SAIs, inviting them to formally participate in the Task Force.

Table 13: Events Attended by the TCA within EUROSAI

TOPIC	VENUE	DATE
Kick-off Meeting of the International Collaborative Audit on the Adaptation of Forest Management to Climate Change	Poland	03-04.12.2025
Initiation of the EUROSAI Development Activities Project and Audit Impact	İstanbul	01-05.12.2025

ASOSAI Membership

TCA has been a member of ASOSAI, one of the regional organizations of INTOSAI, since 1997, and served as a member of its Governing Board during the 2021–2024 term.

Within the framework of the 14th ASOSAI Research Project titled "Leveraging Artificial Intelligence to Enhance Efficiency and Effectiveness in Public Audit," the works on the 3rd section titled "Level of Readiness and Adoption of Artificial Intelligence in ASOSAI Member Supreme Audit Institutions," led by the TCA, have been completed, and the report has been prepared.

The report, which was prepared as a result of the study conducted by the TCA Data Analysis Group between July and December 2025 with the participation of 16 ASOSAI member SAIs and supported by survey applications and focus group discussions, aims to contribute to the establishment of a common understanding and a comparable framework in the field of artificial intelligence at the regional level.

Addressing critical dimensions, primarily AI strategies, data infrastructure, institutional competencies, and ethical governance, the report is expected to provide strategic guidance for the digital transformation roadmaps and capacity-building activities of SAIs in the ASOSAI region in the upcoming period.

Table 14: Events Attended by the TCA within ASOSAI

TOPIC	VENUE	DATE
ASOSAI Capacity Development Program Sub-Region Auditing Planning Meeting	Maldives-Thailand	14.02-07.03.2025
ASOSAI-ARABOSAI Conference	Azerbaijan	18-19.07.2025
ASOSAI Capacity Development Design Meeting 2024-2025 Audit Review Meeting	Indonesia	25.11-07.12.2025

ECOSAI GB Membership

Established in 1994, ECOSAI is a regional forum of the SAIs of South and Central Asia. The TCA is a founding and Governing Board member of ECOSAI and served as the President of the organization during the 2016–2019 term.

Table 15: Events Attended and Organized by the TCA within ECOSAI

TOPIC	VENUE	DATE
Performance Audit of Water Resources	Online (Supreme Audit Office of Iran)	25.04.2025
Performance and IT Audit Training	Online (Supreme Audit Office of Kazakhstan)	21.05.2025
Impact Audit Training	Online (Supreme Audit Institution of Pakistan)	17-18.06.2025
Independence Training as a Critical Foundation for the Effective Functioning of SAIs	Online (Turkish Court of Accounts)	17-18.12.2025
Risk Management in SAIs: The Experience of the Turkish Court of Accounts	Online (Turkish Court of Accounts)	23-25.12.2025

JURISAI Membership

With the aim of transforming the working group established in 2015 under the auspices of INTOSAI — for the development of the model of SAIs with jurisdictional power and for the strengthening of related norms and professional standards — into a new international organization of SAIs vested with judicial authority, the First General Assembly of the Organization of Supreme Audit Institutions with Jurisdictional Powers (JURISAI) was hosted by the French Court of Accounts on 8 October 2024. TCA became a member of JURISAI on this date.

TURKSAI Membership and Presidency

The Organization of Supreme Audit Institutions of Turkic States (TURKSAI) was established with a signing ceremony held in Istanbul on 22 November 2025. Following the ceremony, a meeting was held with the participation of the Presidents of the SAIs of Türkiye, Azerbaijan, Kazakhstan, Kyrgyzstan, and Uzbekistan, along with their accompanying delegates. Upon the joint proposal of the heads of all member SAIs, the TCA was elected as the first-term chair of TURKSAI for a period of three years.

During the meeting, where the strengthening of the institutional capacity of the Turkic World and transparency and accountability in financial management, the dissemination of modern auditing approaches, and ensuring the optimum use of technology in audits were identified as common goals, it was decided to establish joint working groups on various subjects to ensure the institutionalization and increase the efficiency of TURKSAI. Furthermore, it was agreed to regularly conduct joint training programs and conferences in fields such as artificial intelligence, big data analysis, information systems auditing, and the auditing of agricultural production and resource utilization.

SAI20 Organization

The SAI20 organization, comprising the SAIs of G20 countries, was established in 2022 during Indonesia's G20 Presidency. The Presidency of SAI20 was held by the SAI of India in 2023 and by the SAI of Brazil in 2024. In 2025, this role was assumed by the SAI of South Africa. In 2025, the TCA participated in the SAI20 Technical Meeting and the SAI20 Declaration First Draft Meeting, which were held online, and the SAI20 Summit organized in South Africa.

5.5.2. Memoranda of Understanding

The activities carried out under the memoranda of understanding constitute a basis for mutual information sharing and international training initiatives. As the external audit institution of Türkiye, which acts as a bridge between the East and the West, the TCA fulfills this bridging role in the field of public sector auditing as well, in line with the general foreign policy of the country. Within the scope of bilateral cooperation, memoranda of understanding were signed in 2025 with the SAIs of Hungary, Malaysia, Pakistan, Somalia, and Saudi Arabia.

5.5.3. Activities Conducted Within the Scope of International and Bilateral Cooperation

Table 16: Activities Attended by the TCA within the scope of Bilateral and International Cooperation

TOPIC	VENUE	DATE
External Audit of the European Centre for Medium-Range Weather Forecasts (ECMWF)	United Kingdom	03-14.03.2025
MATRA Rule of Law Training Programme (Integrity of Public Servants)	Holland	10-20.03.2025
14 th UNCTAD Debt Management Conference	Switzerland	18-19.03.2025
GRECO Sixth Evaluation Round	France	20-21.03.2025
161 st Audit Board Meeting of the European Organisation for the Safety of Air Navigation (EUROCONTROL)	Belgium	28.03.2025
Study Visit to the Supreme Audit Office of the Slovak Republic	Slovakia	08.04.2025
Peer Review Meeting of the Supreme Audit Office of the Republic of Kazakhstan	Kazakhstan	07-11.04.2025
On-site Inspection of Education and Training Activities	Uzbekistan	14-18.04.2025
Study Visit to the Accounts Chamber of the Republic of Uzbekistan	Uzbekistan	05-08.05.2025
Scientific Symposium on Building Resilient Institutions: Adapting to Environmental Dynamics—D Perspective	Albania	06-07.05.2025
100 th Anniversary of the Supreme Audit Institution of Albania	Albania	19-20.05.2025
Audit of the Accounts and Transactions of the Economic Cooperation Organization (ECO) and the ECO Cultural Institute	Iran	19-27.05.2025
Workshop on IT Audits—Developments and Challenges	Kosovo	29-30.05.2025

TOPIC	VENUE	DATE
Conference on the Security of EU Countries from the Perspective of Supreme Audit Institutions	Poland	02-03.06.2025
163 rd Audit Board Meeting of the European Organisation for the Safety of Air Navigation (EUROCONTROL)	Belgium	11-12.06.2025
Closing Meeting of the Joint Audit Conducted Between the Turkish Court of Accounts and the Chamber of Accounts of the Republic of Azerbaijan	Azerbaijan	16-17.06.2025
Study Visit to the General Court of Audit of Saudi Arabia	Saudi Arabia	03-06.08.2025
Partnership Workshop on New Advancements in Auditing in the Age of Artificial Intelligence	China	31.08-03.09.2025
Cyber Security Program	Albania	15-19.09.2025
Internship Program of the General Court of Audit of Saudi Arabia	Saudi Arabia	21.09-02.10.2025
Visit to the State Audit Office of Hungary (Cooperation Agreement)	Hungary	22-23.09.2025
Shanghai Association of Supreme Audit Institutions (ASOSAI) Young Auditors Seminar	China	22-26.09.2025
On-site Inspection and Audit Activities of the EUMETSAT Organization	Germany	02-15.11.2025
Visit to the Bulgarian National Audit Office (Anniversary of the Establishment of the Bulgarian National Audit Office)	Bulgaria	09-10.11.2025
2025 Financial Audit of the ECMWF Organization	Italy/Germany	09-15.11.2025
UN UNDP Conference on Using Data to Improve Corruption Measurement	USA	02-04.12.2025
Kick-off Meeting of the International Collaborative Audit on the Adaptation of Forest Management to Climate Change	Poland	03-04.12.2025
External Audit Activities in Kyrgyzstan, Uzbekistan, Germany, and Mongolia	Kyrgyzstan, Uzbekistan, Germany and Mongolia	08-19.12.2025
Visit to the National Audit Department of Malaysia (Signing of Cooperation and Memorandum of Understanding)	Malaysia	14-16.12.2025

Table 17: Events Organized by the TCA within the scope of International and Bilateral Cooperation

SUBJECT	VENUE	DATE
Visit of the Auditor General's Office of the Maldives (Information Technology Audit Training)	Ankara	20-24.01.2025
Study Visit to the General Court of Audit of Saudi Arabia	Ankara	24.01.2025
Visit of the Audit Office of the Institutions of Bosnia and Herzegovina (Financial Audit Training)	Ankara	10-14.02.2025
Data Analytics in Financial Audit Training Program for the National Audit Office of Kosovo	Çevrim İçi	26-27.02.2025
Study Visit to the State Audit Office of Hungary	Ankara	03-04.04.2025
Visit of the State Supreme Audit Institution of Albania (Audit of the Security Sector)	Ankara	05-09.05.2025
Study Visit to the State Audit Office of Vietnam	Ankara	16-17.06.2025
Signing of the Action Plan and Protocol with the Chamber of Accounts of the Republic of Azerbaijan	Gaziantep	30.06.2025
Visit of the Office of the Auditor General of Somalia (Cooperation Agreement)	Ankara	08-09.07.2025
Study Visit to the Libyan Bureau of Audit	Ankara	29-30.07.2025
Training Program for the Chamber of Accounts of the Republic of Uzbekistan	Antalya	01-06.09.2025
Visit to the Court of Audit of Spain (Handover of EUMETSAT External Audit)	Ankara	07-08.09.2025
164th Audit Board Meeting of EUROCONTROL	İstanbul	22.09.2025
Visit of the National Assembly of Vietnam and State Audit Office Delegation	Ankara	29.09.2025
Study Visit to the Supreme Audit Institution of the United Arab Emirates	Ankara	01.10.2025
Establishment Meeting of TURKSAI	İstanbul	22.11.2025

5.5.4. Participation in International Joint Audits

Cooperation Action Plan with the Chamber of Accounts of the Republic of Azerbaijan for the 2025-2027 Period

A Cooperation Action Plan covering the 2025-2027 period was signed between the TCA and the Chamber of Accounts of the Republic of Azerbaijan in June 2025. The said Action Plan aims to strengthen cooperation and increase the sharing of knowledge and experience through activities such as audits to be conducted on common issues, training programs, seminars, and workshops between the two institutions. In addition to the Action Plan, protocols regarding the audits to be carried out on common subjects were also signed.

Parallel Audit Implementation by the SAIs of Türkiye and Azerbaijan

The implementation phase of the parallel audit regarding the evaluation of the effectiveness of the practices related to the International Preferential Trade Agreement signed between Türkiye and Azerbaijan has been completed within the framework of the previously signed protocol.

Joint Audit Work with the SAIs of Pakistan and Kazakhstan

Within the framework of the Terms of Reference (ToR) signed under ECOSAI, the planning phase of the joint audit to be carried out with the SAIs of Pakistan and Kazakhstan on the effective use of new technologies in education has been completed.

5.5.5. Auditing of International Organizations

EUROCONTROL Audit Board Meetings

A member and an alternate member from the TCA have been appointed to represent Türkiye at the European Organization for the Safety of Air Navigation (EUROCONTROL).

Within this scope, the TCA participated in the Audit Board Meetings organized by EUROCONTROL in 2025.

European Centre for Medium-Range Weather Forecasts (ECMWF)

TCA has been appointed as the external auditor of the European Centre for Medium-Range Weather Forecasts (ECMWF), an independent intergovernmental organization based in the United Kingdom and supported by 35 countries.

Accordingly, the TCA will conduct the financial audit of the Center for a four-year period covering the 2024–2027 fiscal years. Within this framework, the financial audit activity that commenced in 2024 continued into 2025, and the audit work has been reported. The external audit for the year 2024 was completed in 2025, and the external audit for the year 2025 was initiated within the same year.

European Organisation for the Exploitation of Meteorological Satellites (EUMETSAT)

The European Organisation for the Exploitation of Meteorological Satellites (EUMETSAT), which operates in the production and distribution of satellite data for weather forecasting, climate monitoring, and environmental observations, is an international organization based in Germany with 30 European member states. It is a member of the Coordinated Organisations, which includes entities such as the Council of Europe and the Organisation for Economic Co-operation and Development (OECD).

Türkiye became a founding member of EUMETSAT via the Council of Ministers Decision No. 84/7854, dated 27 March 1984.

Following the acceptance of the proposal prepared by the TCA for the external audit services tender opened by EUMETSAT, the evaluation process was successfully concluded. Subsequent to the EUMETSAT Council's unanimous approval of the decision to select the TCA as the external auditor, a contract was signed between the TCA and the EUMETSAT Directorate-General on 18 February 2025. In accordance with the contract, the TCA is conducting the external audit of EUMETSAT for a four-year period covering the 2025–2028 fiscal years.

Within this framework, as part of a visit paid to our country by the Spanish Court of Audit in September, the external audit mandate for EUMETSAT was handed over from the Spanish Court of Audit to the TCA. Audit activities for the year 2025 have commenced.

Economic Cooperation Organization (ECO) and ECO Cultural Institute

The TCA has been tasked with the audit process of the Secretariat and the Cultural Institute of the ECO—an organization established in 1985 (of which our country is a founding member) with the aim of contributing to the development of member states, removing trade barriers and developing intra-regional trade, promoting the integration of the region with global markets, and strengthening cultural and historical ties among member states since 2019. In 2025, the audit of the accounts and transactions of the said institution by the TCA continued.

Audit of the Accounts of the Developing Eight (D-8) Organization

The Developing Eight (D-8) Organization was established in 1997 to improve the position of developing countries in the global economy, diversify their commercial relations and create new opportunities in the field of trade, and ensure their strong participation in international decision-making mechanisms. The TCA, which has been assigned with the audit of the D-8 accounts since 2020, carried out the audit of the accounts and transactions of the said organization in 2025 as well.

5.6. In-Service Training Activities

Aware of the contribution of activities that add value to, develop and support human resources, the TCA attaches special importance to training management and adopts a training approach that allows continuous self-development of its personnel.

The details of in-service training activities organized for the professional staff are given in the table below:

Table 18: In-Service Trainings for Professional Staff

TOPIC	METHOD	TIME	NUMBER OF PARTICIPANTS
Ethics and Principles of Ethical Conduct in Public Administration	Classroom training	3 hours	20
Ethics Self-Assessment Workshop	Classroom training	9 hours	16
Audit Management System	Classroom training	1 hour	32
Basic Level VERA Applications	Classroom training	6 hours	24

TOPIC	METHOD	TIME	NUMBER OF PARTICIPANTS
Advanced Level VERA Applications	Classroom training	12 hours	54
New Technologies and Information Systems Audit	Classroom training	27 hours	72
VERA Applications	Classroom training	24 hours	24
Evaluation of Information Systems Controls within the Scope of Regularity Audit	Classroom training	30 hours	16
Problem-Solving Techniques and Root Cause Analysis	Classroom training	12 hours	31
Saybot Workshop	Classroom training	3 hours	33
Evaluation of Information Systems Controls in Regularity Audit: Sharing Municipal Experience	Conference	2 hours	57
Evaluation of Information Systems Controls in Regularity Audit: Experience Sharing on Information Systems Audit of University Hospital Information Management Systems (HBYS)	Conference	2 hours	60

Information on the in-service training activities organized for the administrative staff is as follows:

Table 19: In-Service Trainings for Administrative Staff

TOPIC	METHOD	TIME	QUANTITY
Emergency Plan, Fire Safety Training and Drill	Classroom training-On-site Training	4 hours	78
In-Service Training Program for Security Officers	Classroom training	9 hours	78
Service Staff Training	Classroom training-On-site Training	6 hours	38
Applied Microsoft Excel Training	Classroom training	15 hours	20
TCA Computer Applications and Information Security Awareness Training	Classroom training	2 hours	8
Digital Leadership Training	Classroom training	5 hours	66
Occupational Health and Safety Training	Classroom training	2 hours	8

TOPIC	METHOD	TIME	QUANTITY
Law No. 6085 on the TCA and Information Security	Classroom training	6 hours	12
Belgenet EDMS (Electronic Document Management System) Standard User Training	Classroom training	2 hours	8
Civil Servants Law No. 657	Classroom training	4 hours	8
Regulation on Procedures and Principles to be Applied in Official Correspondence	Classroom training	4 hours	7
Ethics and Principles of Ethical Conduct in Public Administration	Classroom training	2 hours	7
Core Field of Activity, Historical Process, and Organizational Structure of the TCA	Classroom training	2 hours	7
Corporate Presentation, Building Corporate Culture, and Orientation	Classroom training	2 hours	7
Financial Literacy Training for Labor Market Adaptation Program Participants	Classroom training	22,5 hours	16
Interpersonal Relations and Effective Communication Training for Labor Market Adaptation Program Participants	Classroom training	30 hours	16
Work Ethics, Motivation, and Stress Management Training for Labor Market Adaptation Program Participants	Classroom training	22,5 hours	16
Anti-Addiction Training for Labor Market Adaptation Program Participants	Classroom training	15 hours	16
Occupational Health and Safety Training for Labor Market Adaptation Program Participants	Classroom training	30 hours	16
Adobe InDesign Training	Classroom training	7,5 hours	11



5.7. Activities Regarding the Right to Information

The following table indicates the TCA data regarding the use of right to information in 2025 within the framework of Right to Information Act no.4982.

Table 20: Activities Regarding the Use of the Right to Information

TOPIC	QUANTITY
Acquisition of Knowledge	59
Job Applications	31
Transfer Application	1
Internship Applications	6
Information/Document Requests	85
Request for Judgments/Decisions	6
Report Requests	15
Institutional Visit/Seminar Requests	2
Record Request	28
Petition Status Requests	25
Out-of-Scope Applications	504
Irregular/Incorrect Applications	3
Legal Opinions/Advisory Opinions	30
Suggestions/Recommendations	16
Duplicate Applications	4
About TCA	3
About TCA Audits	13
Notifications/Complaints	801
Requests by Members of Parliament (Grand National Assembly of Türkiye)	1
Others	30
TOTAL NUMBER OF APPLICATIONS	**1.663**
Applications Answered Positively	659
Applications Answered Negatively	1.004

6. MANAGEMENT AND INTERNAL CONTROL SYSTEM

The TCA activities regarding the management and internal control are as follows:

The TCA prepared and implemented Action Plan for Compliance with Internal Control Standards covering 2025-2026. In 2025, the realization results of activities in the Action Plan for Compliance with Internal Control Standards were continued to be monitored and reported to the management. Internal Control and Risk Management Council (ICRMC), which was formed to evaluate and update internal control activities, continues its works.

The TCA conducts the preliminary financial control activities in line with Article 58 of Law no.5018, Procedures and Principles for Internal Control and Preliminary Financial Control, the procedures in the TCA Directive on Preliminary Financial Control Transactions, Article 7 of the Directive on the Procedures and Principles to be observed in covering the health expenses of the TCA President, Heads of Chambers, Members, the retired ones of those, their dependent family members, as well as the widow/widowers and orphans of the deceased.

Within this scope, the TCA performed the preliminary financial controls of 4158 documents and their annexes received from the spending units in 2025. The following table indicates them in detail:

Table 21: 2025 Preliminary Financial Control Activities

UNIT	EXPLANATIONS	2024	2025
Technical and Financial Affairs Unit	Payment order document (Advance/Credit/Offset)	60	26
	Commitment document and draft contract (Goods/Service/ Production)	39	33
	Payment order document (Other)	907	1.057
TOTAL		**1.006**	**1.116**
HR Unit	Payment order document-Temporary duty allowance (Advance)	2.082	2.309
	Payment order document (Other)	19	-
TOTAL		**2.101**	**2.309**
Health Center	Treatment Expenses	4.075	733
OVERALL TOTAL		**7.182**	**4.158**

D- OTHER MATTERS

Publications

TCA Journal

Started in 1924 under the name of "Divanı Muhasebat Mecmuası" and re-published in 1990 under the name "Journal of the Court of Accounts", the professional and scientific competence of our journal has continuously increased and it has started to be included in TÜBİTAK ULAKBİM Social and Human Sciences Database since 2010. In the following period, it has started to be included in various national indexes as well as reputable international indexes such as EBSCOhost, ERIH PLUS, ASCI and DOAJ.

In our journal, interdisciplinary professional and academic studies related to public finance, financial law, public administration, public law and public economics are included, with priority given to studies related to the audit and judicial function of the TCA. The main purpose of our journal is to pioneer the development of audit literature, to share theoretical and practical studies, current developments and experiences in the field of audit and financial judgment, to encourage new searches, different perspectives and innovative approaches to the development of public administration and especially the public financial management system, and to contribute to the construction of the intellectual and methodological foundations of an ethical, transparent, accountable and dynamic administration that produces more value and functions more effectively.

Published quarterly, the journal features scientific studies that contribute to national and international literature, as well as news analyzing developments in the world of supreme auditing and the current TCA decisions.



163rd Foundation Anniversary Event of the TCA

The program for the 163rd Anniversary of the Turkish Court of Accounts was celebrated between May 27–30, 2025, with the honoured presence of Recep Tayyip ERDOĞAN, esteemed President of the Republic of Türkiye. At the opening ceremony held on 27 May 2025, following the speech delivered by the TCA President Mr. Metin YENER, President Recep Tayyip ERDOĞAN addressed the participants.

As part of the program, a symposium consisting of two sessions was organized: the first on "Sustainability and Audit" and the second on "Big Data Analytics and Audit". The first session, chaired by the TCA Member and Honorary President of the TCA, Mr. Seyit Ahmet BAŞ, included presentations by Prof. Dr. Güler ARAS, Prof. Dr. Cemal İBİŞ, Prof. Dr. Fevzi Serkan ÖZDEMİR, Gülşah GÜNAY, and Ender Şanal IŞIK. The second session, chaired by the President of the Personal Data Protection Authority, Prof. Dr. Faruk BİLİR, included presentations by Prof. Dr. Şefik Şuayb ARSLAN, Prof. Dr. Şeref SAĞIROĞLU, Dr. Ali GÖRÇİN, and Semih ZENCİRKIRAN.

AIMS AND OBJECTIVES

2025 ACCOUNTABILITY REPORT

A- FUNDAMENTAL POLICIES AND PRIORITIES

Twelfth Development Plan (2024-2028)

Justice-Oriented Democratic Good Governance

Strategic Management in the Public Sector

Aim

The main objective is to increase the implementation effectiveness of strategic management in the public sector and to realize the concept of accountability across all stages of the management cycle, from planning to monitoring and evaluation. In line with this objective, the aim is to increase the speed and quality of public services while ensuring participation, transparency, and citizen satisfaction.

Policies and Measures

Through TCA audits, reliable information on the efficiency, effectiveness, and economy of resource utilization will be provided to the public, thereby strengthening accountability in the public sector (p.944).

- Performance audits will be carried out on a program and sub-program basis within the scope of the performance-based program budgeting framework (t.944.1).

Medium-Term Program (2025-2027)

Growth

Accelerating Green Transformation

Policies will be implemented to accelerate the green transformation process for sustainable growth, strengthen compliance with international regulations, and increase the use of renewable energy sources and energy efficiency.

- Preparations for fundamental legislation that addresses climate change practices in a holistic manner will be completed and put into practice.

Public Finance

Efficiency in Expenditures

During the program period, measures to keep expenditures under control, excluding earthquake-related expenditures, will continue to be taken, the public deficit will be gradually reduced, and fiscal discipline will be strengthened.

- In order to increase the effectiveness and efficiency of resource utilization, expenditures will continue to be systematically reviewed, and inefficient spending areas will be eliminated.

- Public services will be conducted with a focus on efficiency and savings, and compliance with savings measures will be institutionalized and monitored.

2025 Presidential Annual Program

Stable Growth, Strong Economy

Fiscal Policy

Objective

The main objective is to strengthen the stable and sustainable structure of public finance through a predictable approach and to maintain fiscal discipline.

Policies and Measures

Inefficient expenditure areas will be eliminated through spending reviews, ensuring the effective, efficient and economical use of resources. Efficiency in the implementation processes of expenditure programs will be increased (p.397).

- The performance-based program budgeting system will be put into practice and further developed (t.397.1).

Democratic Good Governance Based on Justice

Strategic Management in the Public Sector

Objective

The main objective is to enhance the effectiveness of the implementation of strategic management in the public sector and to embed the understanding of accountability into all stages of the management cycle, from planning to monitoring and evaluation. In line with this objective, it is aimed to increase the speed and quality of public services, and to ensure participation, transparency and citizen satisfaction.

Policies and Measures

The effectiveness of internal control systems and internal audit practices in public entities will be strengthened (p.943).

- Institutional capacity will be enhanced through training and guidance activities aimed at improving the effectiveness of internal control systems and internal audit practices in public administrations (t.943.1).

- Monitoring and evaluation activities of internal control systems in public entities will be expanded with a view to strengthening internal control practices (t.943.2).

- The number of internal auditors in public entities will be increased (t.943.3).

- Implementation of the Internal Audit Quality Assurance and Improvement Program for internal audit activities carried out in public administrations will be expanded (t.943.4).

- The administrative capacities of the Internal Audit Coordination Board and internal audit units in public entities will be strengthened (t.943.5).

Regulatory Impact Analysis in the Public Sector

Objective

The main objective is to ensure the effective use of resources by strengthening the evidence-based policymaking process in public administration and by identifying the potential economic and social impacts of legislative regulations on relevant stakeholders.

Policies and Measures

The evidence-based policymaking process in our country will be strengthened, awareness on regulatory impact analysis will be increased, and the link between policymaking and budgeting will be reinforced (p.949).

- The administrative structure for conducting regulatory impact analysis in public entities will be strengthened and institutional capacity will be enhanced (t.949.1).

Human Resources in the Public Sector

Objective

The main objective is to establish a public personnel system that possesses a human resource capable of delivering high-quality services with high productivity, is governed by objective criteria and the principles of merit, and is adaptable to changing circumstances.

Policies and Measures

Strategic human resources management in the public sector will be developed (p.959).

- A central public personnel information system will be established (t.959.1).

Digital Government

Objective

The main aim is to expand the provision of digital public services through a holistic, user-oriented and participatory approach, and to increase their usage.

Policies and Measures

The governance capacity and strategic management framework for digital government initiatives will be strengthened (p.964).

- A digital government strategy setting out Türkiye's roadmap for the upcoming period will be prepared (t.964.1).

- Mechanisms to protect public institutions against cybersecurity threats, ensure the privacy of personal data in the delivery of digital services, and implement ethical principles for artificial intelligence will be strengthened (p.968).

- Artificial intelligence applications in the public sector will be developed, and reliable ethical principles for artificial intelligence will be applied in the procurement of products and services (t.968.2).

Sustainable Development

Objective

The main objective is to increase the effectiveness of coordination, monitoring, and review processes by ensuring the implementation of measures aimed at achieving the Sustainable Development Goals (SDGs) through a participatory approach.

Policies and Measures

The effective and regular monitoring and evaluation of the SDGs will continue, and progress in their implementation will be tracked (p.982).

- The National Sustainable Development Coordination Council will regularly evaluate the implementation process of the SDGs and make recommendations (t.982.2).

- Cooperation will be established with local governments on the implementation, monitoring, and evaluation of SDGs in order to support their implementation at the local level (p.983).

- The number of voluntary review reports prepared by local governments will be increased (t.983.1).

Key International Documents

INTOSAI Auditing Standards

Laws No. 5018 and No. 6085 stipulate that external audit shall be conducted in accordance with international auditing standards.

The first work on the ISSAIs prepared by INTOSAI started in 1983 at the INTOSAI Congress XI (INCOSAI) held in Manila, Philippines in 1983 by establishing committees in three different areas, namely the Accounting Standards Committee, the Auditing Standards Committee and the Internal Control Committee, and the ISSAI Framework was developed in the course of time.

At the INCOSAI XXII held in December 2016, it was decided to replace the ISSAI Framework with a new framework, the INTOSAI Framework for Professional Pronouncements (IFPP). In September 2019, at the INTOSAI Congress XXIII in Moscow, the "INTOSAI Framework for Professional Pronouncements" was formally adopted and put into practice.

The INTOSAI Framework for Professional Pronouncements (IFPP) consists of three levels:

1- INTOSAI Principles (INTOSAI-P)

2- ISSAIs

3- INTOSAI Guidance (GUID)

INTOSAI Strategic Plan (2023-2028) and EUROSAI Strategic Plan (2024-2030)

The INTOSAI Strategic Plan for the period 2023-2028 sets out four goals and various activities to ensure the realization of these goals. In this context, the TCA plans to take an active role in the activities included in the INTOSAI Strategic Plan, which is a key international document, such as cooperation and information sharing with SAIs, improving the capacity of SAIs and professional standards in the field of audit.

As the President of the European Organization of Supreme Audit Institutions (EUROSAI) between 2017-2021, the TCA also participated in the preparation of the EUROSAI Strategic Plan 2024-2030. The EUROSAI Strategic Plan has been prepared based on two goals, which are developing institutional capacity and promoting cooperation, and targets and activities have been determined to ensure the achievement of these goals.

B- AIMS AND OBJECTIVES IN THE STRATEGIC PLAN

AIM 1

Enhancing the added value of auditing

OBJECTIVE 1.1

Risk-focused corporate audit plans that meet stakeholder expectations and needs will be prepared and audits will be conducted.

OBJECTIVE 1.2

Audit infrastructure and audit processes will be strengthened.

OBJECTIVE 1.3

The quality of audit reports will be improved.

OBJECTIVE 1.4

The positive impact of audits on the proper functioning and development of public administration will be enhanced.

OBJECTIVE 1.5

Judicial processes that produce fair, swift, and effective results will be developed.

AIM 2

Generating mutual benefits at the national and international levels.

OBJECTIVE 2.1

Greater collaboration with stakeholders will enable more active contributions to the development of public administration.

OBJECTIVE 2.2

More effective cooperation will be established with audited entities.

OBJECTIVE 2.3

Audits, training, and cooperation activities that will contribute to the achievement of the SDGs will be carried out.

OBJECTIVE 2.4

Effective cooperation will be established with international organizations and supreme audit institutions of other countries.

OBJECTIVE 2.5

Contributions will be made to the development of good governance in the public sector through guidance and training activities.

AIM 3

Developing institutional capacity.

OBJECTIVE 3.1

Employee competence will be enhanced.

OBJECTIVE 3.2

Process efficiency will be increased through digital transformation.

OBJECTIVE 3.3

Corporate communication capacity will be strengthened.

OBJECTIVE 3.4

Ethical culture will be strengthened.

OBJECTIVE 3.5

The corporate quality management system will be strengthened.

Relationship between Sub-Program Objectives and Strategic Plan

Name of program	Name of sub-program	Sub-program objectives	Related Strategic Aim
External Audit and Account Trial	**External Audit**	The audit infrastructure and audit processes will be strengthened.	Enhancing the added value of auditing.
		The quality of audit reports will be increased.	Enhancing the added value of auditing.
		The positive impact of audits on the efficient functioning and development of public administration will be increased.	Enhancing the added value of auditing.
		Greater collaboration with stakeholders will enable more active contributions to the development of public administration.	Generating mutual benefits at the national and international levels.
		More effective cooperation will be established with audited entities.	Generating mutual benefits at the national and international levels.
		Audits, training, and cooperation activities that will contribute to the achievement of the Sustainable Development Goals (SDGs) will be carried out.	Generating mutual benefits at the national and international levels.
		Effective cooperation will be established with international organizations and other supreme audit institutions.	Generating mutual benefits at the national and international levels.
		Contributions will be made to the development of good governance in the public sector through guidance and training activities.	Generating mutual benefits at the national and international levels.
	Account Trial	Judicial processes that produce fair, swift, and effective results will be developed.	Enhancing the added value of auditing.

INFORMATION AND EVALUATION RELATED TO THE ACTIVITIES

2025 ACCOUNTABILITY REPORT

A- FINANCIAL INFORMATION

1. BUDGET IMPLEMENTATION RESULTS

With the 2025 Central Government Budget Law, an allocation amounting to 3,259,505,000 TL was made to the TCA, and an additional allocation of 285,800,000 TL was added by the Presidency's Strategy and Budget Directorate for personnel expenses, bringing the total allocation for the TCA in 2025 to 3,545,305,000 TL. Of this amount, 3,446,201,078 TL was spent during 2025, and the remaining 99,103,922 TL was cancelled at the end of the year. The expenditure realization rate was 97.20%.

Table 22: 2025 Appropriation and Expenditure Data by Economic Classification

ECONOMIC CODE	BEGINNING APPROPRIATION			YEAR-END TOTAL APPROPRIATION			REALIZATION		
	SERVICE PROGRAMS TOTAL	MANAGEMENT AND SUPPORT PROGRAM	TOTAL	SERVICE PROGRAMS TOTAL	MANAGEMENT AND SUPPORT PROGRAM	TOTAL	SERVICE PROGRAMS TOTAL	MANAGEMENT AND SUPPORT PROGRAM	TOTAL
01 Personnel Expenses	1.916.688.000	417.357.000	2.334.045.000	2.038.108.000	546.887.000	2.584.995.000	2.037.653.188	545.398.160	2.583.051.348
02 Social Security State Premium Expenses	175.694.000	83.566.000	259.260.000	188.154.000	112.551.000	300.705.000	187.939.837	112.359.962	300.299.799
03 Goods and Service Purchase Expenses	137.736.000	146.860.000	284.596.000	144.186.000	161.815.000	306.001.000	118.707.288	145.816.795	264.524.083
05 Current Transfers	24.000.000	20.104.000	44.104.000	28.000.000	20.104.000	48.104.000	27.911.052	19.720.063	47.631.115
06 Capital Expenditures	308.000.000	29.500.000	337.500.000	249.500.000	56.000.000	305.500.000	207.812.874	42.881.859	250.694.733
TOTAL	**2.562.118.000**	**697.387.000**	**3.259.505.000**	**2.647.948.000**	**897.357.000**	**3.545.305.000**	**2.580.024.239**	**866.176.839**	**3.446.201.078**

2. DISCLOSURES WITH RESPECT TO MAIN FINANCIAL STATEMENTS

The following table indicates the distributions and year-end realizations of appropriations included in the budgets of the TCA for 2025 in terms of economic classification.

Table 23: 2025 Appropriation and Expenditure Data by Economic Classification

ECONOMIC CODE	TYPE OF BUDGETARY EXPENDITURE	2025	
		YEAR-END APPROPRIATION (TL)	EXPENDITURE (TL)
01	Personnel Expenses	2.584.995.000	2.583.051.348
02	SSI State Premiums	300.705.000	300.299.799
03	Purchases of Goods and Services	306.001.000	264.524.083
05	Current Transfers	48.104.000	47.631.115
06	Capital Expenditures	305.500.000	250.694.733
TOTAL		**3.545.305.000**	**3.446.201.078**

- With respect to "01- Personnel Expenses", 2.584.995.000 TL was allocated, and 99,92% of it was spent.
- With respect to "02- SSI State Premiums", 300.705.000 TL was allocated, and 99,87% of it was spent.
- With respect to "03- Purchases of Goods and Services", 306.001.000 TL was allocated, and 86,45% of it was spent.
- With respect to "05- Current Transfers", 48.104.000 TL was allocated, and 99,02% of it was spent.
- With respect to "06- Capital Expenditures", 305.500.000 TL was allocated, and 82,06% of it was spent.
- In 2025, 3.545.305.000 TL was allocated to the TCA, and 97,20% of it was spent.

Appropriation and expenditure data at unit and activity level are shown in the tables below.

Table 24: Appropriation and Expenditure Data by Units

INSTITUTIONAL CLASSIFICATION	2025				
	APPROPRIATION (TL)	YEAR-END TOTAL APPROPRIATION (TL)	REALIZATION (TL)	REALIZATION / APPROPRIATION (%)	REALIZATION
/ TOTAL APPROPRIATION (%)	949.340.000	1.172.790.000	1.142.996.118	120,40	97,46
Daireler ve Kurullar	361.109.000	381.109.000	378.292.860	104,76	99,26
Denetim Birimleri	1.904.082.000	1.954.732.000	1.891.621.788	99,35	96,77
Özel Kalem	44.974.000	36.674.000	33.290.312	74,02	90,77
TOTAL	**3.259.505.000**	**3.545.305.000**	**3.446.201.078**	**105,73**	**97,20**

Table 25: Appropriation and Expenditure Data by Activities

INSTITUTIONAL CLASSIFICATION	2025				
	APPRORIATION (TL)	YEAR-END TOTAL APPROPRIATION (TL)	REALIZATION (TL)	REALIZATION / APPROPRIATION (%)	REALIZATION / TOTAL APPROPRIATION (%)
EXTERNAL AUDIT AND ACCOUNT TRIAL	**2.562.118.000**	**2.647.948.000**	**2.580.024.239**	**100,70**	**97,43**
External Audit	**2.195.509.000**	**2.256.339.000**	**2.192.956.714**	**99,88**	**97,19**
External Audit Activities	2.195.509.000	2.256.339.000	2.192.956.714	99,88	97,19
Account Trial	**366.609.000**	**391.609.000**	**387.067.525**	**105,58**	**98,84**
Account Trial Activities	366.609.000	391.609.000	387.067.525	105,58	98,84
MANAGEMENT AND SUPPORT PROGRAM	**697.387.000**	**897.357.000**	**866.176.839**	**124,20**	**96,53**
SENIOR MANAGEMENT, ADMINISTRATIVE AND FINANCIAL SERVICES	**697.387.000**	**897.357.000**	**866.176.839**	**124,20**	**96,53**
General Support Services	622.913.000	804.683.000	790.004.668	126,82	98,18
Conducting Construction and Building Works	29.500.000	56.000.000	42.881.859	145,36	76,57
Private Secretary Services	44.974.000	36.674.000	33.290.312	74,02	90,77
TOTAL	**3.259.505.000**	**3.545.305.000**	**3.446.201.078**	**105,73**	**97,20**

3. RESULTS OF FINANCIAL AUDIT

The audit of the TCA is conducted by a delegation assigned by the Presidency Council of the TGNA. The conclusion section of the 2024 External Audit Report for the TCA stated the following regarding the external audit of the TCA;

- Payment orders were accrued based on accounting transaction slips and bank statements evidenced these payments,
- The revenue and expenditure figures presented in the final account statements were accurate and balanced, and that no expenditure in excess of appropriations were incurred,
- The expenditure authority, the realization officer, the financial services unit manager and the accounting officer made efforts to implement the financial legislation and take the necessary measures; care was taken to ensure that the financial transactions of the Organization were carried out within the framework of the Public Financial Management and Control Law and other relevant legislation,
- As the head of the administration, the President of the TCA delivered an outstanding effort in taking the precautions required to ensure effective, economic and efficient use of public resources entrusted through the budget; in overseeing the functioning of the financial management and control system; and in the discharge of duties and responsibilities stipulated in the Law No. 5018,

2024 External Audit Report for the TCA, which was prepared by the commission, was discussed by the Presidency Council of the TGNA on 09.10.2025. After being adopted by the Presidency Council of the TGNA, the report was submitted to the General Assembly of the TGNA for information on 04.11.2025.

B- PERFORMANCE INFORMATION

1. PROGRAM, SUB-PROGRAM AND ACTIVITY INFORMATION

Necessary information about 1 program, 2 sub-programs and 2 activities to be carried out towards the sub-program objectives that are under the responsibility of our institution, as well as information about the sub-programs and activities of the Management and Support Program are included in this section.

Name of Entity	TCA
Name of program	EXTERNAL AUDIT AND ACCOUNT TRIAL
Name of the sub-program	EXTERNAL AUDIT
Sub-program objective 1	The audit infrastructure and audit processes will be strengthened.
Sub-program objective 2	The quality of audit reports will be improved.
Sub-program objective 3	The positive impact of audits on the efficient functioning and development of public administration will be enhanced.
Sub-program objective 4	Greater collaboration with stakeholders will enable more active contributions to the development of public administration.
Sub-program objective 5	More effective cooperation will be established with audited entities.
Sub-program objective 6	Audits, training, and cooperation activities that will contribute to the achievement of the Sustainable Development Goals (SDGs) will be carried out.
Sub-program objective 7	Effective cooperation will be established with international organizations and other supreme auidt institutions.
Sub-program objective 8	Contributions will be made to the development of good governance in the public sector through guidance and training activities.
Name of activity	External audit activities
Explanation	In the framework of Law No. 5018 and the Law on TCA, it is important to effectively apply the risk-focused approach while conducting audits on public entities. With the risk-focused approach, efficient use of resources allocated for audits will be ensured, and the effectiveness of audits will be increased by prioritizing risky areas in audits. In order to adopt a risk-focused approach, it is necessary to ensure efficiency in human resources management and to plan inspections by evaluating risky areas. The complete and successful execution of the audit plans prepared in this direction will ensure the implementation of the risk-focused approach in audits and help the public financial management system to function well through audits.

Name of Entity	TCA
Name of program	EXTERNAL AUDIT AND ACCOUNT TRIAL
Name of sub-program	ACCOUNT TRIAL
Sub-program objective	Judicial processes that produce fair, swift, and effective results will be developed.
Name of activity	Account trial activities
Explanation	Efforts will be made to carry out judicial services in a faster and more efficient manner, the use of information systems will be expanded, judicial processes will be carried out in a systematic manner with set standards, and efficiency in these services will be increased by improving the follow-up processes both during and after the trial.

Name of Entity	TCA
Name of program	MANAGEMENT AND SUPPORT PROGRAM
Name of sub-program	SENIOR MANAGEMENT, ADMINISTRATIVE AND FINANCIAL SERVICES
Sub-program objective	-
Name of activity	General Support Services
Explanation	Expenses for business, transactions and processes such as the provision of cleaning, security, lighting, heating, repair and similar goods and services that serve all programs of the Presidency; arrangement of physical working environments, general document and archive services are monitored under this activity.

Name of Entity	TCA
Name of program	MANAGEMENT AND SUPPORT PROGRAM
Name of sub-program	SENIOR MANAGEMENT, ADMINISTRATIVE AND FINANCIAL SERVICES
Sub-program objective	-
Name of activity	Execution of Construction and Building Works
Explanation	Expenses for the execution of all kinds of construction, operation, maintenance and repair and similar works, transactions and processes related to the immovable properties of the TCA are monitored under this activity.

Name of Entity	TCA
Name of program	MANAGEMENT AND SUPPORT PROGRAM
Name of sub-program	SENIOR MANAGEMENT, ADMINISTRATIVE AND FINANCIAL SERVICES
Sub-program objective	-
Name of activity	Private Secretary Services
Explanation	It covers the activities related to the work, transactions and processes carried out in order to organize the work program of the senior management and to carry out services such as official and private correspondence, protocol, ceremony, visit, invitation, welcome and hospitality.

2. ASSESSMENT OF PERFORMANCE RESULTS

The implementation of the 2024-2028 Strategic Plan aimed at providing contribution to the establishment of transparency and accountability in public financial management and to the proper management of public resources by developing the public financial management system and improving the financial transactions of the public entities.

In line with this, audit programs were prepared considering the development plans and priorities in annual programs, expectations of the public and the auditees, quality and quantity of activities, budget sizes, auditing frequency, denunciations and complaints, previous year audit results in the framework of risk assessment in the year. The implementation of the 2024 Audit Program was completed, and the 2025 Audit Program was prepared and put into implementation in line with the Risky Area Sector Report.

Audit reports and general reports were completed according to the guidelines prepared in line with globally accepted rules and standards of auditing for the SAIs and published by INTOSAI.

In the scope of 2024 Audit Program, 666 public entities were audited, and TCA audit reports were prepared for them. In addition to these reports, four general reports were prepared. While preparing audit reports on 666 public entities, the audit process was conducted through the Audit Management Program (DYS) and computer-aided audit techniques were used at different levels in each of the audits.

Furthermore, 102 public enterprises were audited in accordance with Laws No. 6085 and 3346. Audit reports of public enterprises were prepared in a reasoned and comparative manner, including transactions, balance sheets, final accounts and opinions that will be the basis for the discharge or non-charge of the boards of directors or submission to general discussion, and the General Report on Public Enterprises was prepared.

The TCA reports, which were submitted to the TGNA, were made public on the TCA website.

2.1. Realization Results and Evaluations related to Sub-program Objectives and Indicators

Program, sub-programs and sub-program targets within the 2025 Performance Program, performance indicators determined to achieve the targets, and the information on key indicators are given below. (TP) in the unit of measurement refers to "Summable Value", (KM) refers to "Cumulative Value".)

Year: 2025

Program Name: External audit and account trial

Program Aim: To increase the positive and contributory impact of the audits and audit results on the good functioning and development of public financial management.

Line	Key Indicator	Measurement Unit	Final Realization		Targeted Indicator Value (2025)	Realization (2025)						
			Year	Value		1. Quarter	2. Quarter	3. Quarter	4. Quarter	Year-end Value	Realization Ratio (%)	Realization Status
1	Compliance of annual audit programs with the audit strategic plan	Percentage (TP)	2024	100	100	0	0	100	0	100	100	Achieved

Year: 2025

Program Name: External audit and account trial

Sub-Program Name: External audit

Sub-program objective 1: The audit infrastructure and audit processes will be strengthened.

Line	Indicator	Measurement Unit	Final Realization		Targeted Indicator Value (2025)	Realization (2025)						
			Year	Value		1. Quarter	2. Quarter	3. Quarter	4. Quarter	Year-end Value	Realization Ratio (%)	Realization Status
1	Completion rate of the Audit Management Program	Percentage (KM)	2024	70	30	75	80	85	90	90	300	Exceeded
2	Number of audit manuals developed and/or updated in accordance with contemporary audit methods	Quantity (KM)	2024	2	2	2	2	2	2	2	100	Achieved

Year: 2025
Program Name: External audit and account trial
Sub-Program Name: External audit
Sub-program objective 2: The quality of audit reports will be improved.

Line	Indicator	Measurement Unit	Final Realization		Targeted Indicator Value (2025)	Realization (2025)						
			Year	Value		1. Quarter	2. Quarter	3. Quarter	4. Quarter	Year-end Value	Realization Ratio (%)	Realization Status
1	Number of Quality Assurance Assessment Reports prepared and shared with the TCA staff	Quantity (KM)	2024	5	6	5	5	5	6	6	100	Achieved
2	Increase in the average success score determined as a result of quality assurance studies of audit reports.	Percentage (KM)	2024	-	7	0	0	0	0	6,83	97,57	Partially Achieved

Year: 2025
Program Name: External audit and account trial
Sub-Program Name: External audit
Sub-program objective 3: The positive impact of audits on the efficient functioning and development of public administration will be enhanced.

Line	Indicator	Measurement Unit	Final Realization		Targeted Indicator Value (2025)	Realization (2025)						
			Year	Value		1. Quarter	2. Quarter	3. Quarter	4. Quarter	Year-end Value	Realization Ratio (%)	Realization Status
1	The increase achieved in the ratio of the number of fulfilled findings measured through the monitoring chart at the end of the year to the total number of findings	Percentage (KM)	2024	-	2	0	0	0	2,01	2,01	100,5	Exceeded
2	The rate of increase in the number of findings included in the issues corrected during the year.	Percentage (KM)	2024	-	3	0	0	0	3,05	3,05	101,67	Exceeded

Year: 2025
Program Name: External audit and account trial
Sub-Program Name: External audit
Sub-program objective 4: Greater collaboration with stakeholders will enable more active contributions to the development of public administration.

Line	Indicator	Measurement Unit	Final Realization		Targeted Indicator Value (2025)	Realization (2025)						
			Year	Value		1. Quarter	2. Quarter	3. Quarter	4. Quarter	Year-end Value	Realization Ratio (%)	Realization Status
1	Number of collaboration meetings held with key stakeholders	Quantity (KM)	2024	1	2	1	1	2	2	2	100	Exceeded
2	Number of monitoring and evaluation meetings held with public administrations regarding the results of audits conducted under the annual audit program	Quantity (KM)	2024	42	20	87	87	87	87	87	435	Exceeded
3	Number of workshops, panels, and symposiums organized and participated in on topics related to public financial management	Quantity (KM)	2024	17	6	24	35	38	41	41	683,33	Exceeded

Year: 2025
Program Name: External audit and account trial
Sub-Program Name: External audit
Sub-program objective 5: More effective cooperation will be established with audited entities.

Line	Indicator	Measurement Unit	Final Realization		Targeted Indicator Value (2025)	Realization (2025)						
			Year	Value		1. Quarter	2. Quarter	3. Quarter	4. Quarter	Year-end Value	Realization Ratio (%)	Realization Status
1	Number of regular information meetings held with audited institutions	Quantity (KM)	2024	1	2	1	1	1	2	2	100	Achieved

Year: 2025

Program Name: External audit and account trial

Sub-Program Name: External audit

Sub-program objective 6: Audits, training, and cooperation activities that will contribute to the achievement of the Sustainable Development Goals (SDGs) will be carried out.

Line	Indicator	Measurement Unit	Final Realization		Targeted Indicator Value (2025)	Realization (2025)						
			Year	Value		1. Quarter	2. Quarter	3. Quarter	4. Quarter	Year-end Value	Realization Ratio (%)	Realization Status
1	Number of SKA-related meetings/ workshops/training sessions attended at the national and international level	Quantity (KM)	2024	7	5	7	9	10	11	11	220	Exceeded

Year: 2025

Program Name: External audit and account trial

Sub-Program Name: External audit

Sub-program objective 7: Effective cooperation will be established with international organizations and other high-level supervisory bodies.

Line	Indicator	Measurement Unit	Final Realization		Targeted Indicator Value (2025)	Realization (2025)						
			Year	Value		1. Quarter	2. Quarter	3. Quarter	4. Quarter	Year-end Value	Realization Ratio (%)	Realization Status
1	Number of international institutions audited	Quantity (KM)	2024	3	4	3	3	4	5	5	125	Exceeded
2	Number of cooperation meetings attended at international level	Quantity (KM)	2024	3	2	3	4	4	5	5	250	Exceeded
3	Number of working groups participated in within international supreme audit institutions	Quantity (KM)	2024	2	2	4	4	4	5	5	250	Exceeded

Year: 2025
Program Name: External audit and account trial
Sub-Program Name: External audit
Sub-program objective 8: Contributions will be made to the development of good governance in the public sector through guidance and training activities.

Line	Indicator	Measurement Unit	Final Realization		Targeted Indicator Value (2025)	Realization (2025)						
			Year	Value		1. Quarter	2. Quarter	3. Quarter	4. Quarter	Year-end Value	Realization Ratio (%)	Realization Status
1	Number of training sessions/ conferences/workshops provided to audited institutions	Quantity (KM)	2024	15	10	17	20	23	24	24	240	Exceeded

Year: 2025
Program Name: External audit and account trial
Sub-Program Name: Account trial
Sub-program objective: Judicial processes that produce fair, swift, and effective results will be developed.

Line	Indicator	Measurement Unit	Final Realization		Targeted Indicator Value (2025)	Realization (2025)						
			Year	Value		1. Quarter	2. Quarter	3. Quarter	4. Quarter	Year-end Value	Realization Ratio (%)	Realization Status
1	The rate of updating and digitizing judicial process procedures.	Percentage (KM)	2024	40	40	40	40	40	40	40	100	Exceeded

3. STRATEGIC PLAN EVALUATION TABLES

In the 2024-2028 Strategic Plan, which was prepared with a strategic management approach, three strategic aims, 15 strategic objectives to achieve these aims and 53 indicators to realize these objectives were determined. For the 2024-2028 Strategic Plan, 39 performance indicators were monitored in 2025, and the targeted level was achieved in all of them.

Strategic Plan Evaluation Tables

Aim 1	Enhancing the added value of auditing.				
Objective 1	Risk-based institutional audit plans that meet stakeholder expectations and needs will be prepared, and audits will be conducted accordingly.				
Program/Sub-program to which the aim is related	-				
Sub-program objective to which the aim related	-				
Objective 1 Performance (%)	60				
Responsible Unit	Audit Planning and Reporting Group Professional Development Group				
Performance Indicator	**Effect on target %**	**Plan Period Initial Value 2023 (A)**	**2025 End of Year Targeted Value (B)**	**2025 Realization Value (C)**	**Performance (%) (C-A)/(B-A)**
Number of general reports submitted to the GNAT on time (Quantity)	20	5	15	15	100
Compliance rate of annual audit programs with the audit strategic plan and the institutional audit planning guide (Percentage)	20	100	100	100	100
The increase in the rate of meeting stakeholder expectations within the scope of the audit (Percentage)	20	0	10	10	100
Evaluations regarding the Target					
The performance indicator values have been achieved. The annual audit programs were prepared in line with the audit strategic plan. Changes that may occur during the year due to the restructuring of public institutions and organizations (mergers, dissolutions, etc.) or the establishment of new institutions may result in less than 100 percent implementation of audit plans and audit programs. Since this risk originates from outside the institution, it is not considered possible to take preventive measures.					

Aim 1	Enhancing the added value of auditing.				
Objective 2	Audit infrastructure and audit processes will be strengthened.				
Program/Sub-program to which the aim is related	External audit and account trial/External audit				
Sub-program objective to which the aim is related	Audit infrastructure and audit processes will be strengthened.				
Objective 1.2 Performance (%)	90				
Responsible Unit	Audit Planning and Reporting Group				
Performance Indicator	**Effect on target %**	**Plan Period Initial Value 2023 (A)**	**2025 End of Year Targeted Value (B)**	**2025 Realization Value (C)**	**Performance(%) (C-A)/(B-A)**
Audit Management Completion Rate (Percentage)	30	0	30	90	100
The rate of increase in the number of auditors who obtained certification by participating in relevant certification programs. (Percentage)	10	0	5	5,23	100
Number of audit manuals that are reviewed and/ or updated in line with international auditing standards and modern audit methods (Quantity)	20	0	2	2	100
The rate of increase in the number of audit personnel possessing the qualifications identified in the competency analysis. (Percentage)	30	0	10	11,93	100
Evaluations regarding the Target					
Performance indicator values have been achieved. The target value has been exceeded because it was decided to transition to the Control Management System earlier than the planned date. Within the scope of strengthening audit processes, the number of certified auditors has increased. The target value for the indicator "the number of audit manuals developed and/or updated in accordance with contemporary audit methods" for the year 2025 has been achieved in 2024.					

Aim 1	Enhancing the added value of auditing.				
Objective 3	The quality of audit reports will be improved.				
Program/Sub-program to which the aim is related	External audit and account trial/External audit				
Sub-program objective to which the aim is related	The quality of audit reports will be improved.				
Objective 1.3 Performance (%)	99,03				
Responsible Unit	Audit Planning and Reporting Group				
Performance Indicator	**Effect on target %**	**Plan Period Initial Value 2023 (A)**	**2025 End of Year Targeted Value (B)**	**2025 Realization Value (C)**	**Performance(%) (C-A)/(B-A)**
Number of Quality Assurance Assessment Reports prepared and shared with the TCA personnel (Quantity)	30	4	6	6	100
The increase rate in the average success score identified as a result of quality assurance studies of audit reports (Percentage) The rate of meeting stakeholder expectations according to the clarity criterion of audit reports (Percentage)	40	0	7	6,83	97,57
The increase rate in the average success score identified as a result of quality assurance studies of audit reports (Percentage) The rate of meeting stakeholder expectations according to the clarity criterion of audit reports (Percentage)	30	0	7	7,4	100
Evaluations regarding the Target					
A Quality Assurance Assessment Report has been prepared. The indicator "The rate of increase in the average success score determined as a result of quality assurance studies in audit reports" has partially reached its target value. With the measures to be taken, the target value will be reached in future periods. A Stakeholder Expectation Survey has been conducted, and the comprehensibility of the audit reports has been evaluated taking stakeholder expectations into account.					

Aim 1	Enhancing the added value of auditing.
Objective 4	The positive impact of audits on the efficient functioning and development of public administration will be enhanced.
Program/Sub-program to which the aim is related	External audit and account trial/Account trial
Sub-program objective to which the aim is related	The positive impact of audits on the efficient functioning and development of public administration will be enhanced.
Objective 1.4 Performance (%)	99,25
Responsible Unit	Audit Planning and Reporting Group

Performance Indicator	Professional Development Group	Plan Period Initial Value 2023 (A)	2025 End of Year Targeted Value (B)	2025 Realization Value (C)	Performance (%) (C-A)/(B-A)
The percentage increase in the score obtained from the stakeholder expectations survey.	30	0	3	3,05	100
The percentage increase in the ratio of the number of fulfilled findings measured through the year-end monitoring table to the total number of findings.	30	0	2	2,01	100
The percentage increase in the number of findings included in the issues corrected during the year.	20	0	3	3,05	100
Increase in the number of entities improving their financial management, performance management and internal control systems (Percentage)	20	0	4	3,85	96,25

Evaluations regarding the Target

A Stakeholder Expectation Survey was conducted, and an increase in the score was achieved according to the survey results. The percentage of findings addressed increased based on the monitoring of audit findings. The number of corrected issues increased during the year, reaching the target value. It is assessed that the main reason for not fully reaching the target value in the "Increase in the number of institutions improving financial management, performance management, and internal control systems" indicator is that the internal control systems of local administrations included in the audit program for the first time did not function adequately.

Aim 1	Enhancing the added value of auditing.				
Objective 5	Judicial processes that produce fair, swift, and effective results will be developed.				
Program/Sub-program to which the aim is related	External audit and account trial/Account trial				
Sub-program objective to which the aim is related	Judicial processes that produce fair, swift, and effective results will be developed.				
Objective 1.5 Performance (%)	40				
Responsible unit	Chambers and Boards				
Performance Indicator	**Effect on target %**	**Plan Period Initial Value 2023 (A)**	**2025 End of Year Targeted Value (B)**	**2025 Realization Value (C)**	**Performance(%) (C-A)/(B-A)**
The percentage rate of updating and digitizing judicial process procedures.	40	0	40	40	100
Evaluations Regarding the Target					
The performance indicator reached its target value for 2025 in 2024.					

Aim 2	Generating mutual benefits at national and international levels.				
Objective 1	Greater collaboration with stakeholders will enable more active contributions to the development of public administration.				
Program/Sub-program to which the aim is related	External audit and account trial/External audit				
Sub-program objective to which the aim is related	Greater collaboration with stakeholders will enable more active contributions to the development of public administration.				
Objective 2.1 Performance (%)	100				
Responsible Unit	Relevant Departments Audit Planning and Reporting Group Professional Development Group				
Performance Indicator	**Effect on target %**	**Plan Period Initial Value 2023 (A)**	**2025 End of Year Targeted Value (B)**	**2025 Realization Value (C)**	**Performance (%) (C-A)/(B-A)**
Number of collaboration meetings held with key stakeholders (Quantity)	40	0	2	2	100
Number of collaboration meetings held with other stakeholders (Quantity)	20	0	20	87	100
Number of workshops, panels, and symposiums organized and participated in on topics related to public financial management (Quantity)	40	0	6	41	100
Evaluations Regarding the Target					
The targeted values in the performance indicators have been achieved. Monitoring and evaluation meetings regarding the audit results were held with the public administrations included in the year's audit program. Our members participated in online seminars on topics such as "The Use of Generative Artificial Intelligence in Auditing", "Artificial Intelligence and its Effects on Public Auditing", "ISSAI 140 Quality Management" and "Sustainability Reporting".					

Aim 2	Generating mutual benefits at the national and international levels.				
Objective 2	More effective cooperation will be established with audited entities.				
Program/Sub-program to which the aim is related	External audit and account trial/External audit				
Sub-program objective to which the aim is related	More effective cooperation will be established with audited entities.				
Objective 2.2 Performance (%)	100				
Responsible Unit	Professional Development Group				
Performance Indicator	**Effect on target %**	**Plan Period Initial Value 2023 (A)**	**2025 End of Year Targeted Value (B)**	**2025 Realization Value (C)**	**Performance (%) (C-A)/(B-A)**
Number of regular information meetings held with audited institutions (Quantity)	50	0	2	2	100
Percentage of improvement achieved in the Stakeholder Expectation Survey results.	50	0	4	4,03	100
Evaluations Regarding the Target					
On October 27, 2025, an informational meeting was held with the managers of the strategy development units of the ministries. A Stakeholder Expectations Survey has been conducted, and improvements have been observed in the results.					

Aim 2	Generating mutual benefits at the national and international levels.				
Objective 3	Audits, training, and cooperation activities that will contribute to the achievement of SDGs will be carried out.				
Program/Sub-program to which the aim is related	External audit and account trial/External audit				
Sub-program objective to which the aim is related	Audits, training, and cooperation activities that will contribute to the achievement of SDGs will be carried out.				
Objective 2.3 Performance (%)	50				
Responsible Unit	International Relations Group				
Performance Indicator	**Effect on target %**	**Plan Period Initial Value 2023 (A)**	**2025 End of Year Targeted Value (B)**	**2025 Realization Value (C)**	**Performance (%) (C-A)/(B-A)**
Number of SKA agenda meetings/workshops/ trainings attended at national and international levels (Quantity)	50	0	5	11	100
Evaluations Regarding the Target					
The target value has been achieved in the performance indicator.					

Aim 2	Generating mutual benefits at the national and international levels.
Objective 4	Effective cooperation will be established with international organizations and other high-level supervisory bodies.
Program/Sub-program to which the aim is related	External audit and account trial/External audit
Sub-program objective to which the aim is related	Effective cooperation will be established with international organizations and other high-level supervisory bodies.
Objective 2.4 Performance (%)	70
Responsible Unit	International Relations Group

Performance Indicator	Effect on target %	Plan Period Initial Value 2023 (A)	2025 End of Year Targeted Value (B)	2025 Realization Value (C)	Performance (%) (C-A)/(B-A)
Number of international institutions audited (Quantity)	30	0	4	5	100
Number of cooperation meetings with international participation (Quantity)	20	0	2	5	100
Number of working groups participated in (Quantity)	20	0	2	5	100

Evaluations Regarding the Target

The target values in the performance indicators have been achieved. The audit of funds provided to public administrations by UNICEF and UNHCR was conducted in 2025. The external audit of ECMWF for 2024 was completed in 2025, and the external audit for 2025 commenced during the year. Audit activities for EUMETSAT for 2025 have begun. Furthermore, the audit of the Developing Eight (D-8) accounts was conducted. Participation in the SAI20 Summit and the INTOSAI General Assembly meetings took place. Participation was also ensured in the ASOSAI Working Groups on State-Owned Enterprise Audits and Local Government Audits, and the INTOSAI Monitoring Audit Working Groups.

Aim 2	Generating mutual benefits at the national and international levels.
Objective 5	Contributions will be made to the development of good governance in the public sector through guidance and training activities.
Program/Sub-program to which the aim is related	External audit and account trial/External audit
Sub-program objective to which the aim is related	Contributions will be made to the development of good governance in the public sector through guidance and training activities.
Objective 2.5 Performance (%)	80
Responsible Unit	Professional Development Group

Performance Indicator	Effect on target %	Plan Period Initial Value 2023 (A)	2025 End of Year Targeted Value (B)	2025 Realization Value (C)	Performance (%) (C-A)/(B-A)
Number of training sessions/ conferences/workshops provided to audited institutions (Quantity)	40	0	10	24	100
Number of events and programs organized in collaboration with the Academy (internships, career days, etc.) (Quantity)	40	0	6	52	100

Evaluations Regarding the Target

The target values for performance indicators have been achieved. Training has been provided to institutions such as the Presidency of Strategy and Budget, the Ministry of Treasury and Finance, and the Ministry of Interior. Within the scope of academic cooperation, presentations on the duties and activities of the TCA and TCA audit have been organized for student groups from various universities.

Aim 3	Kurumsal kapasiteyi geliştirmek.

Objective 1	Developing institutional capacity				
Program/Sub-program to which the aim is related	Employee competence will be enhanced.				
Sub-program objective to which the aim is related	-				
Objective 3.1 Performance (%)	-				
Responsible unit	90				
Performance Indicator	**Effect on target %**	**Plan Period Initial Value 2023 (A)**	**2025 End of Year Targeted Value (B)**	**2025 Realization Value (C)**	**Performance (%) (C-A)/(B-A)**
Percentage of employees possessing the competencies identified in the competency analysis (Percentage)	20	0	65	136	100
Number of training sessions based on needs analysis (Quantity)	30	0	20	48	100
Annual Education Plan (Quantity)	20	0	2	2	100
Educational Planning, Implementation and Monitoring Guide (Quantity)	20	0	1	1	100
Evaluations Regarding the Target					
Training needs were determined based on the competencies specified in the competency analysis, and an annual training plan was prepared within this scope. Training was provided based on the needs analysis. A draft of the Education Planning, Implementation and Monitoring Guide has been prepared.					

Aim 3	Kurumsal kapasiteyi geliştirmek.				
Objective 2	Dijital dönüşüm aracılığıyla süreçlerin verimliliği artırılacaktır.				
Program/Sub-program to which the aim is related	-				
Sub-program objective to which the aim is related	-				
Objective 3.2 Performance (%)	85				
Responsible unit	Bilgi İşlem Birim Başkanlığı İnsan Kaynakları Birim Başkanlığı				
Performance Indicator	**Effect on target %**	**Plan Period Initial Value 2023 (A)**	**2025 End of Year Targeted Value (B)**	**2025 Realization Value (C)**	**Performance (%) (C-A)/(B-A)**
Percentage of business processes that have been updated and digitized (Percentage)	40	0	20	20	100
Number of personnel receiving digital leadership training (Quantity)	15	0	4	61	100
An increase in the percentage of software applications that are interoperable (Percentage)	30	0	5	15	100
Evaluations Regarding the Target					
Efforts to update and digitize business processes are ongoing with the aim of achieving digital transformation. Through our members who participated in the Digital Transformation Leaders Development Program organized by the Presidential Digital Transformation Office, 61 of our members received Digital Leadership Training. Necessary work has been carried out to ensure that IT programs can communicate with each other.					

Aim 3	Developing institutional capacity				
Objective 3	Institutional communication capacity will be strengthened.				
Program/Sub-program to which the aim is related	-				
Sub-program objective to which the aim is related	-				
Objective 3.3 Performance (%)	100				
Responsible unit	International Relations Group Professional Development Group				
Performance Indicator	**Effect on target %**	**Plan Period Initial Value 2023 (A)**	**2025 End of Year Targeted Value (B)**	**2025 Realization Value (C)**	**Performance (%) (C-A)/(B-A)**
Number of contents shared via social media (Quantity)	25	0	100	179	100
Implementation rate of the communication strategy (Percentage)	50	0	100	100	100
Rate of staff receiving communication skills training (Percentage)	25	0	2	8	100
Evaluations Regarding the Target					
Various activities were shared on social media to enhance communication with external stakeholders. The activities for 2025 included in the Communication Strategy (2024-2028) have been completed. Within the scope of strengthening institutional communication capacity, training on communication skills was provided to the staff.					

Aim 3	Developing institutional capacity				
Objective 4	Ethical culture will be strengthened.				
Program/Sub-program to which the aim is related	-				
Sub-program objective to which the aim is related	-				
Objective 3.4 Performance (%)	35				
Responsible unit	Professional Development Group				
Performance Indicator	**Effect on target %**	**Plan Period Initial Value 2023 (A)**	**2025 End of Year Targeted Value (B)**	**2025 Realization Value (C)**	**Performance (%) (C-A)/(B-A)**
Number of workshops, trainings and conferences organized on ethics (Quantity)	20	0	5	5	100
Number of publications prepared on audit ethics (Quantity)	15	0	2	4	100
Evaluations Regarding the Target					
For the purpose of strengthening and promoting ethical culture within the institution, an ethics self-assessment workshop has been conducted and training on ethics was provided to the staff. Publications on judicial ethics and audit ethics were also prepared.					

Aim 3	Developing institutional capacity				
Objective 5	Institutional quality management system will be strengthened.				
Program/Sub-program to which the aim is related	-				
Sub-program objective to which the aim is related	-				
Objective 3.5 Performance (%)	30				
Responsible unit	Audit Planning and Reporting Group				
Performance Indicator	**Effect on target %**	**Plan Period Initial Value 2023 (A)**	**2025 End of Year Targeted Value (B)**	**2025 Realization Value (C)**	**Performance (%) (C-A)/ (B-A)**
Achievement of quality targets (Percentage)	30	0	100	100	100
Evaluations Regarding the Target					
A Quality Management Guide was prepared to strengthen the quality management system, and efforts were made to achieve quality targets.					

4. ASSESSMENT OF PERFORMANCE INFORMATION SYSTEM

The process of analyzing, evaluating and reporting performance information to be used in the preparation of performance programs and annual reports is carried out through sub-modules on the Budget Management Information System (e-Budget) of the Presidency of Strategy and Budget of the Presidency of the Republic of Türkiye.

A link has been established between the aims and objectives in the strategic plan and the indicators and responsible units in the performance program. The Strategy Development Unit receives the realization results of the aims and objectives through performance indicators from the responsible units on a quarterly basis. Performance results received from responsible units are entered into the Budget Management Information System (e-Budget). Performance information is announced to the public in the Accountability Report every year by the end of February and sent to the Presidency of Strategy and Budget within the same period.

ASSESSMENT OF INSTITUTIONAL CAPABILITY AND CAPACITY

2025 ACCOUNTABILITY REPORT

STRENGTHS

Being an independent and constitutional organization with judicial powers

The TCA is a constitutional entity with functional and institutional independence while carrying out its duties of examining, auditing and taking final decisions stemming from laws. This status allows the TCA to take independent decisions in fulfilling its duties.

Using audit and judicial authorities effectively and fairly, submitting accurate and timely reports to the TGNA, and its activities toward ensuring effective and efficient use of public resources have enabled the TCA to acquire this identity. The TCA will continue to maintain its reliable institutional identity by strengthening it.

Having a strong organizational culture

The TCA has always been one of the most popular and preferred institutions, and it has been maintaining this reputation over the last years as well. Therefore, the TCA has the most qualified human resources in its own area of work. Besides, being a deep-rooted institution has enabled the TCA to convey its accumulated experiences to the new generations and to improve it. The TCA's competent and qualified human resources are the most crucial factor in fulfilling its duties and responsibilities effectively and accurately.

Providing guidance to public entities

The guiding and leading role of the TCA for the public financial management system via audits has fostered the influence and the significance of its activities. Working diligently to carry out this role in a most effective manner, the TCA will continue its efforts in the following years as well.

Having Highly Qualified Employees

Young people who have graduated from our country's best universities show great interest in the entrance exams of the TCA. In addition, candidates who have scored high on the KPSS are preferred in central appointments for management positions. Recruitment processes developed to select qualified personnel, candidate training, and, most importantly, pre-service training covering a three-year orientation, vocational training, and internship activities, followed by continuing vocational training and other in-service training, ensure that the TCA is one of the institutions with highly qualified human resources in the public sector. TCA will continue to fulfill its role within the public financial management system by providing high-quality products through the most effective use of its competent and qualified human resources.

WEAKNESSES

Time Required to Track and Implement Current Audit Methods

In order to quickly implement continuously evolving auditing methods internationally, it is important to closely monitor developments in this field, reflect them in relevant guidelines and auditing mechanisms, and ensure that new methodologies are adopted by employees. The time required to carry out these activities poses a risk to the effectiveness of the audits. In order to address and prevent the aforementioned risk, necessary control activities will be determined and implemented throughout the planning period, primarily through training and methodology development efforts.

Insufficient Mechanisms to Measure the Impact of Audit Results

The monitoring of reports defined as part of the audit process in Article 37 of the TCA Law No. 6085 is a task assigned to the TCA with the aim of contributing to the proper functioning and development of public administration. Although the TCA has initiated processes related to the monitoring of audit results, these processes have not yet reached the point where they can measure the impact of audit results at the desired level. This situation stems from the inadequacy of mechanisms for measuring the impact of audit results. The inadequacy of mechanisms for measuring the impact of audit results carries the risk of failing to adequately meet the expectations of the public and stakeholders. Therefore, the necessary feasibility studies should be conducted and mechanisms for measuring the impact of audit results should be developed. The TCA will continue its work during the 2024-2028 Strategic Plan period to eliminate the risks posed by this situation.

Need to Enable Quality Control Processes

Difficulties may arise in the quality control processes carried out on the audits conducted and reports prepared by the TCA. Making quality control processes more effective will ensure the efficient use of resources. In this context, targets and activities will be planned so that the necessary measures can be taken.

SUGGESTIONS AND PRECAUTIONS

2025 ACCOUNTABILITY REPORT

SUGGESTIONS AND PRECAUTIONS

The TCA audit aims at ensuring compliance with laws in the acquisition, protection and use of public funds and supporting the establishment of accountability and fiscal transparency in public management.

With this purpose, the TCA focuses on the following;

- Measuring the impact of audits on good functioning and improvement of public financial management,
- Making and implementing training plans based on needs analysis,
- Establishing and implementing mechanisms that will ensure effective cooperation through a communication strategy to ensure effective communication with stakeholders,
- Enhancing the effectiveness of quality control mechanisms to ensure that methodological requirements are fully met in audit processes,

Ensuring digital transformation.

ANNEXES

2025 ACCOUNTABILITY REPORT

Annex 1- List of Public Entities Audited under the 2024 Audit Program and Audit Reports Issued in 2025

PUBLIC ENTITIES UNDER GENERAL BUDGET (Table 1 attached to Law no.5018)

01- PRESIDENCY OF THE REPUBLIC OF TÜRKİYE

02- CONSTITUTIONAL COURT

03- SUPREME COURT

04- COUNCIL OF STATE

05- BOARD OF JUDGES AND PROSECUTORS

06- MINISTRY OF JUSTICE

07- MINISTRY OF FAMILY AND SOCIAL SERVICES

08- MINISTRY OF LABOUR AND SOCIAL SECURITY

09- MINISTRY OF ENVIRONMENT, URBANISATION AND CLIMATE CHANGE

10- MINISTRY OF FOREIGN AFFAIRS

11- MINISTRY OF ENERGY AND NATURAL RESOURCES

12- MINISTRY OF YOUTH AND SPORTS

13- MINISTRY OF TREASURY AND FINANCE

14- MINISTRY OF INTERIOR

15- MINISTRY OF CULTURE AND TOURISM

16- MINISTRY OF NATIONAL EDUCATION

17- MINISTRY OF NATIONAL DEFENCE

18- MINISTRY OF HEALTH

19- MINISTRY OF INDUSTRY AND TECHNOLOGY

20- MINISTRY OF AGRICULTURE AND FORESTRY

21- MINISTRY OF TRADE

22- MINISTRY OF TRANSPORT AND INFRASTRUCTURE

23- DIRECTORATE OF STATE ARCHIVES

24- PRESIDENCY OF RELIGIOUS AFFAIRS

25- DIRECTORATE OF COMMUNICATIONS

26- GENERAL SECRETARIAT OF THE NATIONAL SECURITY COUNCIL

27- NATIONAL INTELLIGENCE ORGANIZATION

28- DIRECTORATE OF NATIONAL PALACES

29- PRESIDENCY OF STRATEGY AND BUDGET

30- GENDARMERIE GENERAL COMMAND

31- COAST GUARD COMMAND

32- GENERAL DIRECTORATE OF SECURITY

33- DISASTER AND EMERGENCY MANAGEMENT PRESIDENCY (AFAD)

34- REVENUE ADMINISTRATION

35- GENERAL DIRECTORATE OF LAND REGISTRY AND CADASTRE

36- TURKISH STATE METEOROLOGICAL SERVICE

37- PRESIDENCY OF MIGRATION MANAGEMENT

38- DIRECTORATE FOR EU AFFAIRS

SPECIAL BUDGET ENTITIES-A

(COUNCIL OF HIGHER EDUCATION, UNIVERSITIES AND HIGH TECHNOLOGY INSTITUTES)

(TABLE II ATTACHED TO LAW NO. 5018)

01- COUNCIL OF HIGHER EDUCATION

02- CENTER FOR ASSESSMENT, SELECTION AND PLACEMENT

03- ADANA ALPARSLAN TÜRKEŞ SCIENCE AND TECHNOLOGY UNIVERSITY

04- AFYON KOCATEPE UNIVERSITY

05- AFYONKARAHİSAR HEALTH SCIENCES UNIVERSITY

06- AĞRI İBRAHİM ÇEÇEN UNIVERSITY

07- AKDENİZ UNIVERSITY

08- ALANYA ALAADDİN KEYKUBAT UNIVERSITY

09- AMASYA UNIVERSITY

10- ANADOLU UNIVERSITY

11- ANKARA HACI BAYRAM VELİ UNIVERSITY

12- ANKARA UNIVERSITY OF MUSIC AND FINE ARTS

13- ANKARA UNIVERSITY

14- ANKARA YILDIRIM BEYAZIT UNIVERSITY

15- ARDAHAN UNIVERSITY

16- ATATÜRK UNIVERSITY

17- AYDIN ADNAN MENDERES UNIVERSITY

18- BALIKESİR UNIVERSITY

19- BANDIRMA ONYEDİ EYLÜL UNIVERSITY

20- BARTIN UNIVERSITY

21- BATMAN UNIVERSITY

22- BAYBURT UNIVERSITY

23- BİLECİK ŞEYH EDEBALİ UNIVERSITY

24- BİNGÖL UNIVERSITY

25- BİTLİS EREN UNIVERSITY

26- BOĞAZİÇİ UNIVERSITY

27- BOLU ABANT İZZET BAYSAL UNIVERSITY

28- BURDUR MEHMET AKİF ERSOY UNIVERSITY

29- BURSA ULUDAĞ UNIVERSITY

30- ÇANAKKALE ONSEKİZ MART UNIVERSITY

31- ÇANKIRI KARATEKİN UNIVERSITY

32- ÇUKUROVA UNIVERSITY

33- DİCLE UNIVERSITY

34- DOKUZ EYLÜL UNIVERSITY

35- DÜZCE UNIVERSITY

36- EGE UNIVERSITY

37- ERCİYES UNIVERSITY

38- ERZİNCAN BİNALİ YILDIRIM UNIVERSITY

39- ESKİŞEHİR OSMANGAZİ UNIVERSITY

40- ESKİŞEHİR TECHNICAL UNIVERSITY

41- FIRAT UNIVERSITY

42- GALATASARAY UNIVERSITY

43- GAZİ UNIVERSITY

44- GAZİANTEP UNIVERSITY

45- GEBZE TECHNICAL UNIVERSITY

46- GİRESUN UNIVERSITY

47- HACETTEPE UNIVERSITY

48- HARRAN UNIVERSITY

49- HİTİT UNIVERSITY

50- ISPARTA UNIVERSITY OF APPLIED SCIENCES

51- İNÖNÜ UNIVERSITY

52- İSTANBUL MEDENİYET UNIVERSITY

53- İSTANBUL TECHNICAL UNIVERSITY

54- İSTANBUL UNIVERSITY

55- İSTANBUL UNIVERSITY-CERRAHPAŞA

56- İZMİR BAKIRÇAY UNIVERSITY

57- İZMİR DEMOKRASİ UNIVERSITY

58- İZMİR KATİP ÇELEBİ UNIVERSITY

59- İZMİR INSTITUTE OF TECHNOLOGY

60- KAFKAS UNIVERSITY

61- KARABÜK UNIVERSITY

62- KARADENİZ TECHNICAL UNIVERSITY

63- KARAMANOĞLU MEHMETBEY UNIVERSITY

64- KASTAMONU UNIVERSITY

65- KAYSERİ UNIVERSITY

66- KIRIKKALE UNIVERSITY

67- KIRKLARELİ UNIVERSITY

68- KIRŞEHİR AHİ EVRAN UNIVERSITY

69- KOCAELİ UNIVERSITY

70- KONYA TECHNICAL UNIVERSITY

71- KÜTAHYA DUMLUPINAR UNIVERSITY

72- MALATYA TURGUT ÖZAL UNIVERSITY

73- MANİSA CELAL BAYAR UNIVERSITY

74- MARDİN ARTUKLU UNIVERSITY

75- MARMARA UNIVERSITY

76- MERSİN UNIVERSITY

77- MİMAR SİNAN FINE ARTS UNIVERSITY

78- MUĞLA SITKI KOÇMAN UNIVERSITY

79- MUŞ ALPARSLAN UNIVERSITY

80- NECMETTİN ERBAKAN UNIVERSITY

81- NEVŞEHİR HACI BEKTAŞ VELİ UNIVERSITY

82- NİĞDE ÖMER HALİSDEMİR UNIVERSITY

83- ONDOKUZ MAYIS UNIVERSITY

84- MIDDLE EAST TECHNICAL UNIVERSITY

85- PAMUKKALE UNIVERSITY

86- RECEP TAYYİP ERDOĞAN UNIVERSITY

87- UNIVERSITY OF HEALTH SCIENCES

88- SAKARYA UNIVERSITY OF APPLIED SCIENCES

89- SAKARYA UNIVERSITY

90- SELÇUK UNIVERSITY

91- SİNOP UNIVERSITY

92- SİVAS CUMHURİYET UNIVERSITY

93- SÜLEYMAN DEMİREL UNIVERSITY

94- ŞIRNAK UNIVERSITY

95- TEKİRDAĞ NAMIK KEMAL UNIVERSITY

96- TOKAT GAZİOSMANPAŞA UNIVERSITY

97- TRABZON UNIVERSITY

98- TRAKYA UNIVERSITY

99- VAN YÜZÜNCÜ YIL UNIVERSITY

100- YILDIZ TECHNICAL UNIVERSITY

101- YOZGAT BOZOK UNIVERSITY

102- ZONGULDAK BÜLENT ECEVİT UNIVERSITY

SPECIAL BUDGET ENTITIES
B (TABLE II ATTACHED TO LAW NO. 5018)

01- ATATÜRK RESEARCH CENTER

02- ATATÜRK CULTURE CENTER

03- ATATÜRK SUPREME COUNCIL FOR CULTURE, LANGUAGE AND HISTORY

04- PRISON WORKSHOPS INSTITUTION

05- GENERAL DIRECTORATE OF STATE OPERA AND BALLET

06- GENERAL DIRECTORATE OF STATE HYDRAULIC WORKS (DSI)

07- GENERAL DIRECTORATE OF STATE THEATRES

08- EASTERN ANATOLIA PROJECT (DAP) REGIONAL DEVELOPMENT ADMINISTRATION

09- EASTERN BLACK SEA PROJECT (DOKAP) REGIONAL DEVELOPMENT

ADMINISTRATION

10- SOUTHEASTERN ANATOLIA PROJECT (GAP) REGIONAL DEVELOPMENT

ADMINISTRATION

11- HALAL ACCREDITATION AGENCY (HAK)

12- OMBUDSMAN INSTITUTION

13- CAPPADOCIA AREA DIRECTORATE

14- GENERAL DIRECTORATE OF HIGHWAYS

15- URBAN TRANSFORMATION DIRECTORATE

16- KONYA PLAIN PROJECT (KOP) REGIONAL DEVELOPMENT ADMINISTRATION

17- SMALL AND MEDIUM ENTERPRISES DEVELOPMENT ORGANIZATION (KOSGEB)

18- GENERAL DIRECTORATE OF MINERAL RESEARCH AND EXPLORATION (MTA)

19- GENERAL DIRECTORATE OF MINING AND PETROLEUM AFFAIRS

20- VOCATIONAL QUALIFICATIONS AUTHORITY (MYK)

21- GENERAL DIRECTORATE OF FORESTRY (OGM)

22- PRIVATIZATION ADMINISTRATION

23- DEFENCE INDUSTRY AGENCY (SSB)

24- GENERAL DIRECTORATE OF CIVIL AVIATION

25- TURKISH ACCREDITATION AGENCY (TURKAK)

26- TURKISH LANGUAGE INSTITUTION

27- TURKISH COOPERATION AND COORDINATION AGENCY (TIKA)

28- TURKISH PATENT AND TRADEMARK OFFICE

29- TURKISH STANDARDS INSTITUTION (TSE)

30- TURKISH HISTORY INSTITUTION

31- JUSTICE ACADEMY OF TÜRKIYE

32- TURKISH ACADEMY OF SCIENCES (TÜBA)

33- SCIENTIFIC AND TECHNOLOGICAL RESEARCH COUNCIL OF TÜRKIYE (TÜBİTAK)

34- TURKISH ENERGY, NUCLEAR AND MINING RESEARCH AGENCY (TENMAK)

35- GENERAL DIRECTORATE OF HEALTH FOR BORDER AND COASTAL AREAS OF TÜRKIYE

36- TÜRKIYE PHARMACEUTICALS AND MEDICAL DEVICES AGENCY

37- HUMAN RIGHTS AND EQUALITY INSTITUTION OF TÜRKIYE

38- TURKISH STATISTICAL INSTITUTE (TURKSTAT)

39- HEALTH INSTITUTES OF TÜRKIYE (TÜSEB)

40- TURKISH WATER INSTITUTE (SUEN)

41- TURKISH SPACE AGENCY

42- DIRECTORATE OF MANUSCRIPT INSTITUTION OF TÜRKIYE

43- ULUDAĞ AREA DIRECTORATE

44- GENERAL DIRECTORATE OF FOUNDATIONS

45- PRESIDENCY FOR TURKS ABROAD AND RELATED COMMUNITIES (YTB)

SUPERVISORY AND REGULATORY AGENCIES (TABLE III ATTACHED TO LAW NO. 5018)

01- RADIO AND TELEVISION SUPREME COUNCIL (RTÜK)

02- INFORMATION AND COMMUNICATION TECHNOLOGIES AUTHORITY (BTK)

03- CAPITAL MARKETS BOARD OF TÜRKIYE (SPK)

04- BANKING REGULATION AND SUPERVISION AGENCY (BDDK)

05- ENERGY MARKET REGULATORY AUTHORITY (EPDK)

06- PUBLIC PROCUREMENT AUTHORITY (KİK)

07- TURKISH COMPETITION AUTHORITY (RK)

08- PUBLIC OVERSIGHT, ACCOUNTING AND AUDITING STANDARDS AUTHORITY (KGK)

09- PERSONAL DATA PROTECTION AUTHORITY (KVKK)

10- NUCLEAR REGULATORY AUTHORITY (NDK)

11- INSURANCE AND PRIVATE PENSION REGULATION AND SUPERVISION AGENCY

(SEDDK)

SOCIAL SECURITY INSTITUTIONS (TABLE IV OF THE LAW NO. 5018)

01- SOCIAL SECURITY INSTITUTION

02- TURKIYE EMPLOYMENT AGENCY

SPECIAL PROVINCIAL ADMINISTRATIONS

01- AĞRI SPECIAL PROVINCIAL ADMINISTRATION

02- ARTVİN SPECIAL PROVINCIAL ADMINISTRATION

03- ÇANKIRI SPECIAL PROVINCIAL ADMINISTRATION

04- ERZİNCAN SPECIAL PROVINCIAL ADMINISTRATION

05- HAKKARİ SPECIAL PROVINCIAL ADMINISTRATION

06- ISPARTA SPECIAL PROVINCIAL ADMINISTRATION

07- KARAMAN SPECIAL PROVINCIAL ADMINISTRATION

08- KARS SPECIAL PROVINCIAL ADMINISTRATION

09- KIRŞEHİR SPECIAL PROVINCIAL ADMINISTRATION

10- NİĞDE SPECIAL PROVINCIAL ADMINISTRATION

11- SİİRT SPECIAL PROVINCIAL ADMINISTRATION

12- SİVAS SPECIAL PROVINCIAL ADMINISTRATION

13- ŞIRNAK SPECIAL PROVINCIAL ADMINISTRATION

14- ZONGULDAK SPECIAL PROVINCIAL ADMINISTRATION

METROPOLITAN MUNICIPALITIES

01- ADANA METROPOLITAN MUNICIPALITY

02- ANKARA METROPOLITAN MUNICIPALITY

03- ANTALYA METROPOLITAN MUNICIPALITY

04- AYDIN METROPOLITAN MUNICIPALITY

05- BALIKESİR METROPOLITAN MUNICIPALITY

06- BURSA METROPOLITAN MUNICIPALITY

07- DENİZLİ METROPOLITAN MUNICIPALITY

08- DİYARBAKIR METROPOLITAN MUNICIPALITY

09- ERZURUM METROPOLITAN MUNICIPALITY

10- ESKİŞEHİR METROPOLITAN MUNICIPALITY

11- GAZİANTEP METROPOLITAN MUNICIPALITY

12- HATAY METROPOLITAN MUNICIPALITY

13- İSTANBUL METROPOLITAN MUNICIPALITY

14- İZMİR METROPOLITAN MUNICIPALITY

15- KAHRAMANMARAŞ METROPOLITAN MUNICIPALITY

16- KAYSERİ METROPOLITAN MUNICIPALITY

17- KOCAELİ METROPOLITAN MUNICIPALITY

18- KONYA METROPOLITAN MUNICIPALITY

19- MALATYA METROPOLITAN MUNICIPALITY

20- MANİSA METROPOLITAN MUNICIPALITY

21- MARDİN METROPOLITAN MUNICIPALITY

22- MERSİN METROPOLITAN MUNICIPALITY

23- MUĞLA METROPOLITAN MUNICIPALITY

24- ORDU METROPOLITAN MUNICIPALITY

25- SAKARYA METROPOLITAN MUNICIPALITY

26- SAMSUN METROPOLITAN MUNICIPALITY

27- ŞANLIURFA METROPOLITAN MUNICIPALITY

28- TEKİRDAĞ METROPOLITAN MUNICIPALITY

29- TRABZON METROPOLITAN MUNICIPALITY

30- VAN METROPOLITAN MUNICIPALITY

METROPOLITAN MUNICIPALITIES – AFFILIATED ADMINISTRATIONS

01- ANKARA ELECTRICITY, GAS AND BUS OPERATIONS ORGANIZATION (EGO)

02- ADANA WATER AND SEWERAGE ADMINISTRATION (ASKI)

03- ANKARA WATER AND SEWERAGE ADMINISTRATION (ASKI)

04- ANTALYA WATER AND WASTEWATER ADMINISTRATION (ASAT)

05- AYDIN WATER AND SEWERAGE ADMINISTRATION (ASKI)

06- BALIKESİR WATER AND SEWERAGE ADMINISTRATION (BASKI)

07- BURSA WATER AND SEWERAGE ADMINISTRATION (BUSKİ)

08- DENİZLİ WATER AND SEWERAGE ADMINISTRATION (DESKİ)

09- DİYARBAKIR WATER AND SEWERAGE ADMINISTRATION (DİSKİ)

10- ERZURUM WATER AND SEWERAGE ADMINISTRATION (ESKİ)

11- ESKİŞEHİR WATER AND SEWERAGE ADMINISTRATION (ESKİ)

12- GAZİANTEP WATER AND SEWERAGE ADMINISTRATION (GASKİ)

13- ISTANBUL ELECTRICITY, TRAMWAY AND TUNNEL OPERATIONS (IETT)

14- ISTANBUL WATER AND SEWERAGE ADMINISTRATION (ISKI)

15- IZMIR ELECTRICITY, WATER, GAS, BUS AND TROLLEYBUS (ESHOT)

16- IZMIR WATER AND SEWERAGE ADMINISTRATION (IZSU)

17- KAYSERİ WATER AND SEWERAGE ADMINISTRATION (KASKİ)

18- KOCAELİ WATER AND SEWERAGE ADMINISTRATION (ISU)

19- KONYA WATER AND SEWERAGE ADMINISTRATION (KOSKİ)

20- MALATYA WATER AND SEWERAGE ADMINISTRATION (MASKİ)

21- MANİSA WATER AND SEWERAGE ADMINISTRATION (MASKİ)

22- MARDİN WATER AND SEWERAGE ADMINISTRATION (MARSU)

23- MERSİN WATER AND SEWERAGE ADMINISTRATION (MESKİ)

24- MUĞLA WATER AND SEWERAGE ADMINISTRATION (MUSKİ)

25- ORDU WATER AND SEWERAGE ADMINISTRATION (OSKİ)

26- SAKARYA WATER AND SEWERAGE ADMINISTRATION (SASKİ)

27- SAMSUN WATER AND SEWERAGE ADMINISTRATION (SASKİ)

28- ŞANLIURFA WATER AND SEWERAGE ADMINISTRATION (ŞUSKİ)

29- TEKİRDAĞ WATER AND SEWERAGE ADMINISTRATION (TESKİ)

30- TRABZON WATER AND SEWERAGE ADMINISTRATION (TİSKİ)

31- VAN WATER AND SEWERAGE ADMINISTRATION (VASKİ)

PROVINCIAL MUNICIPALITIES

01- AĞRI MUNICIPALITY
02- AKSARAY MUNICIPALITY
03- AMASYA MUNICIPALITY
04- ARTVİN MUNICIPALITY
05- BARTIN MUNICIPALITY
06- BATMAN MUNICIPALITY
07- BİLECİK MUNICIPALITY
08- BİNGÖL MUNICIPALITY
09- BOLU MUNICIPALITY
10- BURDUR MUNICIPALITY
11- ÇANAKKALE MUNICIPALITY
12- DÜZCE MUNICIPALITY
13- EDİRNE MUNICIPALITY
14- ELAZIĞ MUNICIPALITY
15- ERZİNCAN MUNICIPALITY
16- GİRESUN MUNICIPALITY
17- GÜMÜŞHANE MUNICIPALITY
18- HAKKARİ MUNICIPALITY
19- IĞDIR MUNICIPALITY
20- KARS MUNICIPALITY
21- KIRIKKALE MUNICIPALITY
22- KIRKLARELİ MUNICIPALITY
23- KİLİS MUNICIPALITY
24- NEVŞEHİR MUNICIPALITY
25- SİİRT MUNICIPALITY
26- SİNOP MUNICIPALITY
27- SİVAS MUNICIPALITY
28- UŞAK MUNICIPALITY
29- ZONGULDAK MUNICIPALITY

İLÇE BELEDİYELERİ

01- ADANA KARAİSALI MUNICIPALITY
02- ADANA POZANTI MUNICIPALITY
03- ADANA SARIÇAM MUNICIPALITY
04- ADANA SEYHAN MUNICIPALITY
05- ADANA YUMURTALIK MUNICIPALITY
06- ADANA YÜREĞİR MUNICIPALITY
07- AĞRI DİYADİN MUNICIPALITY
08- AĞRI PATNOS MUNICIPALITY
09- AKSARAY AĞAÇÖREN MUNICIPALITY
10- AKSARAY ESKİL MUNICIPALITY
11- AKSARAY SARIYAHŞİ MUNICIPALITY
12- ANKARA AKYURT MUNICIPALITY
13- ANKARA ALTINDAĞ MUNICIPALITY
14- ANKARA ÇAMLIDERE MUNICIPALITY
15- ANKARA ÇANKAYA MUNICIPALITY
16- ANKARA ELMADAĞ MUNICIPALITY
17- ANKARA ETİMESGUT MUNICIPALITY
18- ANKARA EVREN MUNICIPALITY
19- ANKARA GÖLBAŞI MUNICIPALITY
20- ANKARA GÜDÜL MUNICIPALITY
21- ANKARA KEÇİÖREN MUNICIPALITY
22- ANKARA MAMAK MUNICIPALITY
23- ANKARA SİNCAN MUNICIPALITY
24- ANKARA YENİMAHALLE MUNICIPALITY
25- ANTALYA AKSU MUNICIPALITY
26- ANTALYA ALANYA MUNICIPALITY
27- ANTALYA FİNİKE MUNICIPALITY
28- ANTALYA KONYAALTI MUNICIPALITY
29- ANTALYA KUMLUCA MUNICIPALITY
30- ANTALYA MURATPAŞA MUNICIPALITY
31- ARTVİN KEMALPAŞA MUNICIPALITY
32- ARTVİN MURGUL MUNICIPALITY
33- ARTVİN YUSUFELİ MUNICIPALITY
34- AYDIN EFELER MUNICIPALITY
35- AYDIN İNCİRLİOVA MUNICIPALITY
36- AYDIN KUŞADASI BELEDİYESİ
37- AYDIN SULTANHİSAR MUNICIPALITY
38- BALIKESİR BALYA MUNICIPALITY
39- BALIKESİR BİGADİÇ MUNICIPALITY
40- BALIKESİR BURHANİYE MUNICIPALITY
41- BALIKESİR EDREMİT MUNICIPALITY
42- BALIKESİR GÖMEÇ MUNICIPALITY

43- BALIKESİR HAVRAN MUNICIPALITY
44- BALIKESİR İVRİNDİ MUNICIPALITY
45- BALIKESİR KARESİ MUNICIPALITY
46- BALIKESİR KEPSUT MUNICIPALITY
47- BALIKESİR SINDIRGI MUNICIPALITY
48- BATMAN KOZLUK MUNICIPALITY
49- BİLECİK GÖLPAZARI MUNICIPALITY
50- BİLECİK İNHİSAR MUNICIPALITY
51- BİLECİK OSMANELİ MUNICIPALITY
52- BİLECİK PAZARYERİ MUNICIPALITY
53- BİLECİK YENİPAZAR MUNICIPALITY
54- BİNGÖL SOLHAN MUNICIPALITY
55- BİTLİS ADİLCEVAZ MUNICIPALITY
56- BİTLİS GÜROYMAK MUNICIPALITY
57- BİTLİS TATVAN MUNICIPALITY
58- BOLU MENGEN MUNICIPALITY
59- BOLU YENİÇAĞA MUNICIPALITY
60- BURDUR AĞLASUN MUNICIPALITY
61- BURDUR BUCAK MUNICIPALITY
62- BURDUR ÇELTİKÇİ MUNICIPALITY
63- BURDUR KEMER MUNICIPALITY
64- BURDUR TEFENNİ MUNICIPALITY
65- BURSA BÜYÜKORHAN MUNICIPALITY
66- BURSA HARMANCIK MUNICIPALITY
67- BURSA NİLÜFER MUNICIPALITY
68- BURSA ORHANELİ MUNICIPALITY
69- BURSA OSMANGAZİ MUNICIPALITY
70- ÇANAKKALE BİGA MUNICIPALITY
71- ÇANAKKALE BOZCAADA MUNICIPALITY
72- ÇANAKKALE ECEABAT MUNICIPALITY
73- ÇANAKKALE EZİNE MUNICIPALITY
74- ÇANKIRI ELDİVAN MUNICIPALITY
75- ÇANKIRI ILGAZ MUNICIPALITY
76- ÇANKIRI KIZILIRMAK MUNICIPALITY
77- ÇANKIRI KORGUN MUNICIPALITY
78- ÇANKIRI ORTA MUNICIPALITY
79- ÇANKIRI YAPRAKLI MUNICIPALITY
80- DENİZLİ ÇİVRİL MUNICIPALITY
81- DENİZLİ MERKEZEFENDİ MUNICIPALITY
82- DENİZLİ TAVAS MUNICIPALITY
83- DİYARBAKIR BİSMİL MUNICIPALITY
84- DİYARBAKIR ÇERMİK MUNICIPALITY
85- DİYARBAKIR ÇÜNGÜŞ MUNICIPALITY
86- DİYARBAKIR ERGANİ MUNICIPALITY
87- DİYARBAKIR SİLVAN MUNICIPALITY
88- DÜZCE GÖLYAKA MUNICIPALITY
89- DÜZCE GÜMÜŞOVA MUNICIPALITY
90- EDİRNE ENEZ MUNICIPALITY
91- EDİRNE HAVSA MUNICIPALITY
92- EDİRNE İPSALA MUNICIPALITY
93- EDİRNE MERİÇ MUNICIPALITY
94- ELAZIĞ KARAKOÇAN MUNICIPALITY
95- ELAZIĞ MADEN MUNICIPALITY
96- ELAZIĞ PALU MUNICIPALITY
97- ERZİNCAN ÜZÜMLÜ MUNICIPALITY
98- ERZURUM KARAYAZI MUNICIPALITY
99- ERZURUM PALANDÖKEN MUNICIPALITY
100- ERZURUM TEKMAN MUNICIPALITY
101- ERZURUM YAKUTİYE MUNICIPALITY
102- ESKİŞEHİR ÇİFTELER MUNICIPALITY
103- ESKİŞEHİR ODUNPAZARI MUNICIPALITY
104- ESKİŞEHİR SİVRİHİSAR MUNICIPALITY
105- ESKİŞEHİR TEPEBAŞI MUNICIPALITY
106- GAZİANTEP NİZİP MUNICIPALITY
107- GAZİANTEP ŞAHİNBEY MUNICIPALITY
108- GAZİANTEP ŞEHİTKAMİL MUNICIPALITY
109- GÜMÜŞHANE KELKİT MUNICIPALITY
110- GÜMÜŞHANE KÖSE MUNICIPALITY
111- GÜMÜŞHANE KÜRTÜN MUNICIPALITY
112- GÜMÜŞHANE ŞİRAN MUNICIPALITY
113- GÜMÜŞHANE TORUL MUNICIPALITY
114- HAKKARİ ÇUKURCA MUNICIPALITY
115- HAKKARİ DERECİK MUNICIPALITY
116- HAKKARİ ŞEMDİNLİ MUNICIPALITY
117- IĞDIR ARALIK MUNICIPALITY
118- IĞDIR KARAKOYUNLU MUNICIPALITY
119- IĞDIR TUZLUCA MUNICIPALITY
120- ISPARTA ATABEY MUNICIPALITY
121- ISPARTA EĞİRDİR MUNICIPALITY
122- ISPARTA GELENDOST MUNICIPALITY
123- ISPARTA GÖNEN MUNICIPALITY
124- ISPARTA YALVAÇ MUNICIPALITY
125- İSTANBUL ADALAR MUNICIPALITY
126- İSTANBUL ATAŞEHİR MUNICIPALITY
127- İSTANBUL BAHÇELİEVLER MUNICIPALITY
128- İSTANBUL BEŞİKTAŞ MUNICIPALITY
129- İSTANBUL GAZİOSMANPAŞA MUNICIPALITY
130- İSTANBUL GÜNGÖREN MUNICIPALITY
131- İSTANBUL PENDİK MUNICIPALITY
132- İSTANBUL SARIYER MUNICIPALITY

133- İSTANBUL ŞİLE MUNICIPALITY
134- İSTANBUL ŞİŞLİ MUNICIPALITY
135- İZMİR ALİAĞA MUNICIPALITY
136- İZMİR BAYRAKLI MUNICIPALITY
137- İZMİR BEYDAĞ MUNICIPALITY
138- İZMİR BUCA MUNICIPALITY
139- İZMİR KARŞIYAKA MUNICIPALITY
140- İZMİR KİRAZ MUNICIPALITY
141- İZMİR KONAK MUNICIPALITY
142- İZMİR ÖDEMİŞ MUNICIPALITY
143- İZMİR TORBALI MUNICIPALITY
144- KARABÜK EFLANİ MUNICIPALITY
145- KARABÜK ESKİPAZAR MUNICIPALITY
146- KARABÜK OVACIK MUNICIPALITY
147- KARABÜK SAFRANBOLU MUNICIPALITY
148- KARABÜK YENİCE MUNICIPALITY
149- KARS AKYAKA MUNICIPALITY
150- KARS ARPAÇAY MUNICIPALITY
151- KARS DİGOR MUNICIPALITY
152- KARS SELİM MUNICIPALITY
153- KARS SUSUZ MUNICIPALITY
154- KAYSERİ FELAHİYE MUNICIPALITY
155- KAYSERİ HACILAR MUNICIPALITY
156- KAYSERİ SARIZ MUNICIPALITY
157- KAYSERİ TOMARZA MUNICIPALITY
158- KIRIKKALE BAHŞILI MUNICIPALITY
159- KIRIKKALE ÇELEBİ MUNICIPALITY
160- KIRIKKALE KARAKEÇİLİ MUNICIPALITY
161- KIRIKKALE KESKİN MUNICIPALITY
162- KIRKLARELİ LÜLEBURGAZ MUNICIPALITY
163- KIRŞEHİR AKÇAKENT MUNICIPALITY
164- KIRŞEHİR AKPINAR MUNICIPALITY
165- KIRŞEHİR BOZTEPE MUNICIPALITY
166- KIRŞEHİR ÇİÇEKDAĞI MUNICIPALITY
167- KIRŞEHİR KAMAN MUNICIPALITY
168- KIRŞEHİR MUCUR MUNICIPALITY
169- KİLİS ELBEYLİ MUNICIPALITY
170- KİLİS MUSABEYLİ MUNICIPALITY
171- KİLİS POLATELİ MUNICIPALITY
172- KOCAELİ KANDIRA MUNICIPALITY
173- KOCAELİ KARTEPE MUNICIPALITY
174- KONYA BOZKIR MUNICIPALITY
175- KONYA CİHANBEYLİ MUNICIPALITY
176- KONYA DOĞANHİSAR MUNICIPALITY
177- KONYA HÜYÜK MUNICIPALITY
178- KONYA KADINHANI MUNICIPALITY
179- KONYA KARAPINAR MUNICIPALITY
180- KONYA SARAYÖNÜ MUNICIPALITY
181- KONYA SELÇUKLU MUNICIPALITY
182- KONYA SEYDİŞEHİR MUNICIPALITY
183- KONYA YUNAK MUNICIPALITY
184- MALATYA BATTALGAZİ MUNICIPALITY
185- MANİSA AHMETLİ MUNICIPALITY
186- MANİSA GÖLMARMARA MUNICIPALITY
187- MANİSA KÖPRÜBAŞI MUNICIPALITY
188- MANİSA SALİHLİ MUNICIPALITY
189- MARDİN DARGEÇİT MUNICIPALITY
190- MARDİN DERİK MUNICIPALITY
191- MERSİN AKDENİZ MUNICIPALITY
192- MERSİN AYDINCIK MUNICIPALITY
193- MERSİN ÇAMLIYAYLA MUNICIPALITY
194- MERSİN YENİŞEHİR MUNICIPALITY
195- MUĞLA BODRUM MUNICIPALITY
196- MUĞLA FETHİYE MUNICIPALITY
197- MUĞLA KAVAKLIDERE MUNICIPALITY
198- MUĞLA MARMARİS MUNICIPALITY
199- MUĞLA ULA MUNICIPALITY
200- NEVŞEHİR AVANOS MUNICIPALITY
201- NEVŞEHİR DERİNKUYU MUNICIPALITY
202- NEVŞEHİR HACIBEKTAŞ MUNICIPALITY
203- NİĞDE ALTUNHİSAR MUNICIPALITY
204- NİĞDE ÇAMARDI MUNICIPALITY
205- NİĞDE ÇİFTLİK MUNICIPALITY
206- NİĞDE ULUKIŞLA MUNICIPALITY
207- ORDU ALTINORDU MUNICIPALITY
208- ORDU GÖLKÖY MUNICIPALITY
209- ORDU GÜLYALI MUNICIPALITY
210- ORDU MESUDİYE MUNICIPALITY
211- ORDU PERŞEMBE MUNICIPALITY
212- SAKARYA AKYAZI MUNICIPALITY
213- SAKARYA GEYVE MUNICIPALITY
214- SAKARYA SAPANCA MUNICIPALITY
215- SAKARYA SÖĞÜTLÜ MUNICIPALITY
216- SAMSUN TEKKEKÖY MUNICIPALITY
217- SAMSUN VEZİRKÖPRÜ MUNICIPALITY
218- SİİRT BAYKAN MUNICIPALITY

219- SİİRT KURTALAN MUNICIPALITY
220- SİNOP AYANCIK MUNICIPALITY
221- SİNOP ERFELEK MUNICIPALITY
222- SİNOP TÜRKELİ MUNICIPALITY
223- SİVAS ALTINYAYLA MUNICIPALITY
224- SİVAS GEMEREK MUNICIPALITY
225- SİVAS HAFİK MUNICIPALITY
226- SİVAS ŞARKIŞLA MUNICIPALITY
227- ŞANLIURFA AKÇAKALE MUNICIPALITY
228- ŞANLIURFA BİRECİK MUNICIPALITY
229- ŞANLIURFA BOZOVA MUNICIPALITY
230- ŞANLIURFA CEYLANPINAR MUNICIPALITY
231- ŞANLIURFA HALFETİ MUNICIPALITY
232- ŞANLIURFA HALİLİYE MUNICIPALITY
233- ŞANLIURFA HARRAN MUNICIPALITY
234- ŞANLIURFA HİLVAN MUNICIPALITY
235- ŞANLIURFA SURUÇ MUNICIPALITY
236- ŞIRNAK BEYTÜŞŞEBAP MUNICIPALITY
237- ŞIRNAK CİZRE MUNICIPALITY
238- TEKİRDAĞ ÇORLU MUNICIPALITY
239- TEKİRDAĞ ERGENE MUNICIPALITY
240- TEKİRDAĞ SÜLEYMANPAŞA MUNICIPALITY
241- TEKİRDAĞ ŞARKÖY MUNICIPALITY
242- TRABZON AKÇAABAT MUNICIPALITY
243- TRABZON ARSİN MUNICIPALITY
244- TRABZON BEŞİKDÜZÜ MUNICIPALITY
245- TRABZON MAÇKA MUNICIPALITY
246- TRABZON ORTAHİSAR MUNICIPALITY
247- TRABZON SÜRMENE MUNICIPALITY
248- TRABZON VAKFIKEBİR MUNICIPALITY
249- TRABZON YOMRA MUNICIPALITY
250- UŞAK BANAZ MUNICIPALITY
251- UŞAK EŞME MUNICIPALITY
252- UŞAK KARAHALLI MUNICIPALITY
253- UŞAK SİVASLI MUNICIPALITY
254- UŞAK ULUBEY MUNICIPALITY
255- YALOVA ALTINOVA MUNICIPALITY
256- ZONGULDAK GÖKÇEBEY MUNICIPALITY
257- ZONGULDAK KARADENİZ EREĞLİ MUNICIPALITY
258- ZONGULDAK KİLİMLİ MUNICIPALITY
259- ZONGULDAK KOZLU MUNICIPALITY

LOCAL ADMINISTRATIVE COMPANIES AND UNIONS

01- 7 ARALIK PARK GARDEN CLEANING INDUSTRY AND TRADE LIMITED COMPANY

02- ADANA TRANSPORTATION ORGANIZATION TOURISM AGRICULTURE WATER FACILITIES FOOD AND MEAT PRODUCTS CLEANING SERVICES TRADE AND INDUSTRY JOINT STOCK COMPANY

03- AKBEL EARTH PRODUCTS CLEANING SERVICES TRANSPORTATION PRINTING PROMOTION PRESS PUBLISHING AGENCY ORGANIZATION CONSTRUCTION FOOD INDUSTRY AND TRADE JOINT STOCK COMPANY

04- AKKENT ENVIRONMENTAL CLEANING SERVICES INDUSTRY AND TRADE LIMITED COMPANY

05- ALANYA MUNICIPALITY PERSONNEL LIMITED COMPANY

06- ALBEL ALTINOVA FUEL CONSTRUCTION FLORISTRY TRANSPORTATION CLEANING INDUSTRY AND TRADE LIMITED COMPANY

07- ANFA ANKARA ALTINPARK ENTERPRISES LIMITED COMPANY

08- ANFA SECURITY SERVICES AND SYSTEMS LIMITED COMPANY

09- ANKARA METROPOLITAN MUNICIPALITY PORTAŞ PROJECT CONSTRUCTION COMMITMENT ASPHALT INDUSTRY AND TRADE JOINT STOCK COMPANY

10- ANTALYA HUMAN RESOURCES JOINT STOCK COMPANY

11- ATAŞEHİR MUNICIPALITY PERSONNEL LIMITED COMPANY

12- AYDIN METROPOLITAN MUNICIPALITY PERSONNEL JOINT STOCK COMPANY

13- BALIKESİR METROPOLITAN MUNICIPALITY PERSONNEL JOINT STOCK COMPANY

14- BATMAN MUNICIPALITY PERSONNEL JOINT STOCK COMPANY

15- BAYBEL URBAN BUILDING DESIGN TRANSFORMATION RENEWAL PLANNING INDUSTRY AND TRADE JOINT STOCK COMPANY

16- BELBİM ELECTRONIC MONEY AND PAYMENT SERVICES JOINT STOCK COMPANY

17- BELDE PRIVATE HEALTH AND EDUCATION SERVICES OCCUPATIONAL HEALTH AND SAFETY UNIT SOCIAL SERVICES FOOD AND NECESSITIES MARKETING AND TRADE JOINT STOCK COMPANY

18- BELKA ANKARA SOLID WASTE SORTING ENERGY RECOVERY COMPUTER CONSTRUCTION TRANSPORTATION AND COMMITMENT CATERING INDUSTRY AND TRADE JOINT STOCK COMPANY

19- BELTAŞ RECONSTRUCTION INDUSTRY AND TRADE JOINT STOCK COMPANY

20- BELTUR GREAT ISTANBUL EDUCATION TOURISM AND HEALTH INVESTMENTS MANAGEMENT AND TRADE JOINT STOCK COMPANY

21- BELVAN TRANSPORTATION INDUSTRY AND TRADE LIMITED COMPANY

22- BESOT MANİSA MUNICIPALITY CONSULTANCY ENGINEERING CONTRACTING SERVICES TRANSPORTATION MASS TRANSIT SOCIAL FACILITIES MANAGEMENT TOURISM AND ENERGY INDUSTRY AND TRADE JOINT STOCK COMPANY

23- BİLECİK KAYI FOOD CLEANING TOURISM INDUSTRY AND TRADE JOINT STOCK COMPANY

24- BİNTED BURSA HUMAN RESOURCES COMMITMENT EDUCATION CONSULTANCY SERVICES RECONSTRUCTION CONSTRUCTION AND TRADE JOINT STOCK COMPANY

25- BOLUYU SEVİYORUM PERSONNEL JOINT STOCK COMPANY

26- BURDUR FUEL SERVICES MARKETING INDUSTRY AND TRADE JOINT STOCK COMPANY

27- BURKENT BURSA CITY BUILDING RECONSTRUCTION INFORMATICS ENERGY INDUSTRY AND TRADE JOINT STOCK COMPANY

28- ÇANAKKALE URBAN SERVICES ENGINEERING CONTRACTING TRADE AND INDUSTRY JOINT STOCK COMPANY

29- ÇANKAYA MUNICIPALITY PERSONNEL JOINT STOCK COMPANY

30- DİYARBAKIR METROPOLITAN MUNICIPALITY PERSONNEL JOINT STOCK COMPANY

31- DÜZCE BELKA HUMAN RESOURCES JOINT STOCK COMPANY

32- EDİRNE MUNICIPALITY PERSONNEL JOINT STOCK COMPANY

33- EGEŞEHİR BUILDING PLANNING CONSULTANCY AND TECHNOLOGY JOINT STOCK COMPANY

34- ELAZIĞ MUNICIPALITY PERSONNEL SERVICES JOINT STOCK COMPANY

35- ESPARK ESKİŞEHİR PARK GARDEN LANDSCAPE CLEANING JOINT STOCK COMPANY

36- ESTRAM LIGHT RAIL SYSTEMS TRANSPORTATION INDUSTRY AND TRADE JOINT STOCK COMPANY

37- FALEZ ENVIRONMENTAL MANAGEMENT CONSULTANCY TOURISM CONSTRUCTION INDUSTRY AND TRADE JOINT STOCK COMPANY

38- GBB FACILITY MANAGEMENT FOOD AND PRODUCTION JOINT STOCK COMPANY

39- GÜMÜŞHANE URBANISM AND SOCIAL SERVICES JOINT STOCK COMPANY

40- HAKBEL HAKKARİ MUNICIPALITY PERSONNEL SERVICE PRODUCTION INDUSTRY AND TRADE JOINT STOCK COMPANY

41- HATAY RECONSTRUCTION INDUSTRY JOINT STOCK COMPANY

42- IĞDIR MUNICIPALITY PERSONNEL JOINT STOCK COMPANY

43- İSPARK İSTANBUL PARKING MANAGEMENT TRADE JOINT STOCK COMPANY

44- İSPER İSTANBUL PERSONNEL MANAGEMENT JOINT STOCK COMPANY

45- ISTANBUL ASPHALT FACTORIES INDUSTRY AND TRADE JOINT STOCK COMPANY

46- ISTANBUL RECONSTRUCTION CONSTRUCTION JOINT STOCK COMPANY

47- ISTANBUL CULTURE AND ART PRODUCTS TRADE JOINT STOCK COMPANY

48- İZDOĞA İZMİR METROPOLITAN MUNICIPALITY ENVIRONMENTAL PROTECTION IMPROVEMENT CONSULTANCY AND PROJECT SERVICES TRADE AND INDUSTRY JOINT STOCK COMPANY

49- İZELMAN GENERAL SERVICES PARKING PRIVATE EDUCATION CONSULTANCY FIRE AND HEALTH SERVICES TRADE JOINT STOCK COMPANY

50- İZENERJİ HUMAN RESOURCES CLEANING MAINTENANCE REPAIR ENERGY SECURITY SERVICES DISINFECTION AND TOURISM INDUSTRY AND TRADE JOINT STOCK COMPANY

51- İZMİR CULTURE ORGANIZATION PROMOTION AND ART TOURISM PUBLISHING TRADE JOINT STOCK

COMPANY

52- İZTARIM EDUCATION INSTITUTIONS CONSULTANCY AGRICULTURAL PRODUCTION FOOD MARKET SALES MARKETING INDUSTRY AND TRADE JOINT STOCK COMPANY

53- KARİYER ORGANIZATION HUMAN RESOURCES MASS TRANSPORTATION CONSTRUCTION COMMITMENT ENERGY TRADE AND INDUSTRY JOINT STOCK COMPANY

54- KAYMEK KAYSERİ VOCATIONAL EDUCATION AND CULTURE JOINT STOCK COMPANY

55- KAYSERİ SPORTS ACTIVITIES TOURISM CONSTRUCTION INDUSTRY AND TRADE JOINT STOCK COMPANY

56- KEÇTAŞ CONSTRUCTION INDUSTRY AND TRADE LIMITED COMPANY

57- KİPTAŞ İSTANBUL HOUSING RECONSTRUCTION PLAN TOURISM TRANSPORTATION INDUSTRY AND TRADE JOINT STOCK COMPANY

58- KONYA SECURITY SERVICES AND SYSTEMS INDUSTRY AND TRADE JOINT STOCK COMPANY

59- MARDİN KENT JOINT STOCK COMPANY

60- MELİD TRANSPORTATION AND SERVICE GROUPS INDUSTRY AND TRADE JOINT STOCK COMPANY

61- MERSİN METROPOLITAN MUNICIPALITY DENİZKIZI TOURISM JOINT STOCK COMPANY

62- MUĞLA METROPOLITAN MUNICIPALITY EMEK PERSONNEL LIMITED COMPANY

63- MUTLU İNSANLAR PERSONNEL ORGANIZATION TRADE JOINT STOCK COMPANY

64- NEVŞEHİR MUNICIPALITY PERSONNEL JOINT STOCK COMPANY

65- ORBEL CONSTRUCTION SECURITY COMMITMENT SERVICES TRANSPORTATION TOURISM INDUSTRY AND TRADE JOINT STOCK COMPANY

66- ÖZ AĞRI CONSTRUCTION CLEANING CATERING TRANSPORTATION PERSONNEL TOURISM IMPORT EXPORT INDUSTRY AND TRADE JOINT STOCK COMPANY

67- PERAŞ DENİZLİ METROPOLITAN MUNICIPALITY PERSONNEL CLEANING TRANSPORTATION INDUSTRY AND TRADE JOINT STOCK COMPANY

68- SAMSUN ANAKENT TOURISM TRADE JOINT STOCK COMPANY

69- SASAY SAKARYA ENVIRONMENT ENERGY NECESSITIES INDUSTRY AND TRADE JOINT STOCK COMPANY

70- SİİRT MUNICIPALITY PERSONNEL JOINT STOCK COMPANY

71- SİNOP MUNICIPALITY PERSONNEL LIMITED COMPANY

72- TEKİRDAĞ METROPOLITAN MUNICIPALITY PERSONNEL JOINT STOCK COMPANY

73- TİJ ENERGY CORPORATE SERVICES TRADE AND INDUSTRY LIMITED COMPANY

74- TRABEL FOOD LIVESTOCK TOURISM CONSTRUCTION MINING CLEANING SECURITY CONSULTANCY SERVICES INDUSTRY AND TRADE JOINT STOCK COMPANY

75- UŞAK MUNICIPALITY PERSONNEL LIMITED COMPANY

76- UNION OF HISTORICAL TOWNS

77- UNION OF MUNICIPALITIES OF TÜRKIYE

78- UNION OF PROVINCES

DEPARTMENTS OF INVESTMENT MONITORING AND COORDINATION

01- ADANA GOVERNORSHIP DEPARTMENT OF INVESTMENT MONITORING AND COORDINATION

02- ANKARA GOVERNORSHIP DEPARTMENT OF INVESTMENT MONITORING AND COORDINATION

03- DENİZLİ GOVERNORSHIP DEPARTMENT OF INVESTMENT MONITORING AND COORDINATION

04- ESKİŞEHİR GOVERNORSHIP DEPARTMENT OF INVESTMENT MONITORING AND COORDINATION

05- ERZURUM GOVERNORSHIP DEPARTMENT OF INVESTMENT MONITORING AND COORDINATION

06- HATAY GOVERNORSHIP DEPARTMENT OF INVESTMENT MONITORING AND COORDINATION

07- TEKİRDAĞ GOVERNORSHIP DEPARTMENT OF INVESTMENT MONITORING AND COORDINATION

DEVELOPMENT AGENCIES

01- ANKARA DEVELOPMENT AGENCY

02- BURSA ESKİŞEHİR BİLECİK DEVELOPMENT AGENCY (BEBKA)

03- KARACADAĞ DEVELOPMENT AGENCY

04- TRAKYA DEVELOPMENT AGENCY

05- ZAFER DEVELOPMENT AGENCY

OTHER PUBLIC ENTITIES

01- DIGITAL TRANSFORMATION OFFICE

02- FINANCE OFFICE

03- HUMAN RESOURCES OFFICE

04- SAVINGS DEPOSIT INSURANCE FUND (TMSF)

05- INVESTMENT OFFICE

06- MINISTRY OF NATIONAL DEFENCE FUEL SUPPLY AND NATO POL FACILITIES OPERATION DIRECTORATE (ANT)

07- SPORT TOTO ORGANIZATION DIRECTORATE

08- CENTRAL BANK OF THE REPUBLIC OF TÜRKIYE (CBRT)

09- INVESTOR COMPENSATION CENTER

10- AGRICULTURE AND RURAL DEVELOPMENT SUPPORT INSTITUTION (TKDK)

11- CENTRE FOR EUROPEAN UNION EDUCATION AND YOUTH PROGRAMMES (TURKISH NATIONAL AGENCY)

12- DIRECTORATE OF ÇANAKKALE WARS AND GALLIPOLI HISTORICAL SITE

13- TURKISH ENVIRONMENT AGENCY (TÜÇA)

OTHER PUBLIC COMPANIES

01- INTERBANK CARD CENTER INC.

Annex 2: List of Public Enterprises Audited under the 2024 Audit Program and Audit Reports Issued in 2025

01- ANKARA NATURAL ELECTRICITY GENERATION AND TRADE INC.

02- MILITARY FACTORY AND SHIPYARD MANAGEMENT INC.

03- ATATÜRK FOREST FARM

04- BİLEŞİM FINANCIAL TECHNOLOGIES AND PAYMENT SYSTEMS INC.

05- BOTAŞ PETROLEUM PIPELINE CORPORATION

06- BOTAŞ INTERNATIONAL INC.

07- GENERAL DIRECTORATE OF TEA ENTERPRISES

08- GENERAL DIRECTORATE OF STATE AIRPORTS AUTHORITY

09- STATE SUPPLY OFFICE

10- DOĞUSAN PIPE INDUSTRY AND TRADE INC.

11- ELECTRICITY GENERATION INC.

12- EMLAK KATILIM REAL ESTATE CERTIFICATE ISSUANCE INC.

13- EMLAK REAL ESTATE CERTIFICATE ISSUANCE INC.

14- GENERAL DIRECTORATE OF MEAT AND DAIRY SECTOR

15- GENERAL DIRECTORATE OF ETI MADEN OPERATIONS

16- ETİMİNE INC.

17- FZK ENGINEERING AND INDUSTRIAL INVESTMENTS INC.

18- HALK ELECTRONIC MONEY AND PAYMENT SERVICES INC.

19- HALK FACTORING INC.

20- HALK FINANCIAL LEASING INC.

21- HALK REAL ESTATE INVESTMENT TRUST INC.

22- HALK REAL ESTATE CERTIFICATE ISSUANCE INC.

23- HALK BUILDING PROJECT DEVELOPMENT INC.

24- HALK INVESTMENT SECURITIES INC.

25- ARICAK TOURISM AND TRADE INC. (Under Liquidation)

26- İLLER BANKASI INC. (İLBANK)

27- ISTANBUL OLYMPIC GAMES PREPARATION AND ORGANIZATION COUNCIL

28- KALKINMA VENTURE CAPITAL PORTFOLIO MANAGEMENT INC.

29- KALKINMA INVESTMENT ASSET LEASING INC.

30- DIRECTORATE GENERAL OF COASTAL SAFETY

31- KULE VERİCİ TESİSLERİ MANAGEMENT AND TECHNOLOGIES INC.

32- MECHANICAL AND CHEMICAL INDUSTRY INC. (MKE)

33- GENERAL DIRECTORATE OF NATIONAL LOTTERY ADMINISTRATION

34- NÜTED NUCLEAR TECHNICAL SUPPORT INC.

35- POST AND TELEGRAPH ORGANIZATION INC. (PTT)

36- PTT ANADOLU LOGISTICS INC.

37- PTT INFORMATION TECHNOLOGIES INC.

38- PTT PARA LOGISTICS AND SPECIAL SECURITY SERVICES INC.

39- PYS SECURITY INC.

40- RİNERJİ RİZE ELECTRICITY GENERATION INC.

41- SADES HEALTH AND HEALTH TOURISM SUPPORT SERVICES INC.

42- SÜMER HOLDİNG INC.

43- T RUPT TECHNOLOGY INC.

44- TAKSİM HOTEL MANAGEMENT INC.

45- GENERAL DIRECTORATE OF AGRICULTURAL ENTERPRISES (TİGEM)

46- TCDD TECHNICAL ENGINEERING AND CONSULTANCY INC.

47- ETİ MADEN BLACK SEA COPPER OPERATIONS

48- HOUSING DEVELOPMENT ADMINISTRATION (TOKİ)

49- TURKISH GRAIN BOARD (TMO)

50- TRBOR BORON TECHNOLOGIES INC.

51- TURKISH ENERGY INC.

52- TURKISH PETROLEUM INTERNATIONAL INC.

53- TURKISH PETROLEUM OFF-SHORE TECHNOLOGY CENTER INC.

54- TURKISH PARTICIPATION REINSURANCE INC.

55- TURKISH REINSURANCE INC.

56- REPUBLIC OF TÜRKIYE STATE RAILWAYS (TCDD)

57- TCDD TRANSPORTATION INC.

58- T.C. ZİRAAT BANKASI INC.

59- TURKISH MARITIME ENTERPRISES INC. (TDİ)

60- TURKISH ELECTRICITY DISTRIBUTION INC. (TEDAŞ)

61- TURKISH ELECTRICITY TRANSMISSION INC. (TEİAŞ)

62- TURKISH ELECTROMECHANICAL INDUSTRY INC. (TEMSAN)

63- TÜRKİYE EMLAK KATILIM BANKASI INC.

64- TÜRKİYE HALK BANKASI INC.

65- EXPORT CREDIT BANK OF TÜRKIYE (EXIMBANK)

66- TÜRKIYE DEVELOPMENT FUND

67- DEVELOPMENT AND INVESTMENT BANK OF TÜRKIYE

68- TURKISH COAL OPERATIONS AUTHORITY (TKİ)

69- TÜRKIYE NUCLEAR ENERGY INC.

70- TURKISH PETROLEUM CORPORATION (TPAO)

71- TURKISH RADIO AND TELEVISION CORPORATION (TRT)

72- TÜRKIYE RAIL SYSTEM VEHICLES INDUSTRY INC. (TÜRASAŞ)

73- TURKISH SUGAR FACTORIES INC. (TÜRKŞEKER)

74- TURKISH HARD COAL ENTERPRISE (TTK)

75- TTK AMASRA GENERAL DIRECTORATE ENTERPRISE

76- TTK ARMUTÇUK GENERAL DIRECTORATE ENTERPRISE

77- TTK KARADON GENERAL DIRECTORATE ENTERPRISE

78- TTK KOZLU GENERAL DIRECTORATE ENTERPRISE

79- TTK ÜZÜLMEZ GENERAL DIRECTORATE ENTERPRISE

80- TÜRKİYE VAKIFLAR BANKASI T.A.O.

81- TÜRKSAT SATELLITE COMMUNICATION CABLE TV AND OPERATION INC.

82- USHAŞ INTERNATIONAL HEALTH SERVICES INC.

83- VAKIF ELECTRONIC MONEY AND PAYMENT SERVICES INC.

84- VAKIF ENERGY AND MINING INC.

85- VAKIF FACTORING INC.

86- VAKIF FINANCIAL LEASING INC.

87- VAKIF REAL ESTATE APPRAISAL INC.

88- VAKIF REAL ESTATE INVESTMENT TRUST INC.

89- VAKIF CONSTRUCTION RESTORATION AND TRADE INC.

90- VAKIF MARKETING INDUSTRY AND TRADE INC.

91- VAKIF INVESTMENT SECURITIES INC.

92- ZG AGRICULTURE MARKETS INC.

93- ZİRAAT FLEET MANAGEMENT AND MOBILITY SOLUTIONS INC.

94- ZİRAAT FINANCIAL INVESTMENTS INC.

95- ZİRAAT REAL ESTATE INVESTMENT TRUST INC.

96- ZİRAAT OPERATION MANAGEMENT AND REAL ESTATE DEVELOPMENT INC.

97- ZİRAAT KATILIM BANKASI INC.

98- ZİRAAT KATILIM ASSET LEASING INC.

99- ZİRAAT PORTFOLIO MANAGEMENT INC.

100- ZİRAAT TECHNOLOGY INC.

101- ZİRAAT INVESTMENT SECURITIES INC.

102- ZKB ASSET LEASING INC.

STATEMENT OF THE HEAD OF FINANCIAL SERVICES UNIT

In my capacity as the head of financial services unit, I hereby declare that, in the works for the establishment, implementation and development of the internal control system that has been carried out under the responsibility of the spending units of the TCA, the necessary coordination has been ensured, training and guidance services have been provided, the implementation results have been monitored and evaluated, and the results have been reported to the spending authorities and the senior management.

I also declare that I have provided the necessary information and guidance to the senior management and spending authorities on the implementation of financial laws and other relevant legislation.

I confirm that the information provided in the "III/A- Financial Information" section of the present Accountability Report is reliable, complete and accurate.

ANKARA
27/02/2026

Buket KARACA YAVUZ
Head of Strategy Development Unit

INTERNAL CONTROL ASSURANCE STATEMENT

As the head of institution, I am responsible for ensuring that the budget of the TCA is prepared and implemented in accordance with the development plan, annual programs, strategic plan and performance programs and service requirements, and that the resources are obtained and used in an efficient, economic and effective manner and are protected against losses or abuses and for monitoring the functioning of the financial management and internal control system in spending units and taking the necessary measures.

Within this framework, I declare that the internal control system of the TCA provides adequate and reasonable assurance that the activities are carried out in line with the predetermined aims and policies, in accordance with the legislation and in an economic, effective and efficient manner; all kinds of irregularities and corruption are prevented; assets and resources are protected; accounting records are accurate and complete; and financial information and management information are generated in a timely and reliable manner.

I hereby declare that the corporate risks related to the aims and objectives stated in the administration's strategic plan and performance program have been identified and assessed, and that additional risk management activities have been implemented and reported to reduce these risks to an acceptable level.

This assurance is based on the information and assessments I have acquired as part of my oversight duty, department activity reports and internal control assurance statements provided by the spending authorities, internal control system assessment report delivered by the financial services department, as well as the statements and audit reports of the head of the financial services department.

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

ANKARA
27/02/2026

Metin YENER
President of the TCA