



**GÜMÜŞHANE ÜNİVERSİTESİ**

**İDARE FAALİYET  
RAPORU  
2025**





The development of our nation's genius and, consequently, its attainment of the level of civilization it deserves, is undoubtedly possible through training those in highly skilled professions and elevating our national culture.

*K. Atatürk*



## EXECUTIVE PRESENTATION

Prepared in accordance with the principles of accountability and transparency introduced by Law No. 5018 on Public Financial Management and Control, the 2025 Administrative Activity Report serves as a mirror reflecting how effectively, economically, and efficiently our university utilizes its resources.

This report, which forms the basis of our strategic management approach, is not merely a financial overview; it is also a tangible demonstration of our commitment to achieving our goals and our corporate performance.

Our university meets quality criteria (Leadership, Governance and Quality, Education and Training, Adopting a culture of continuous improvement under the principles of Research and Development (and Social Contribution), the university has made it a fundamental principle to align all its processes, from education and training to research and development, with international standards. With our student-centered education model, we support not only the academic but also the social and cultural development of our youth, preparing them for the world of the future. Increasing our research and innovation capacity and undertaking projects that add value to regional and national development is a top priority of our innovative university identity.

In this process, we operate our internal control system in a dynamic structure, implementing a management model where risks are identified in advance and corporate objectives are secured.

By incorporating the views and expectations of our stakeholders into our strategic decisions, we are building a transparent and participatory ecosystem. I would

like to thank our academic and administrative staff, our dear students, and all external stakeholders who have contributed to the level of success our university has achieved today; and I hope that our activity report will be beneficial to the academic community and the public.

February 2026

**Prof. Dr. Oktay YILDIZ**

**Rector**



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## **I. GENERAL INFORMATION**

### **A- MISSION AND VISION (2023-2027 Strategic Plan)**

#### **Our Mission**

Critical thinkers, entrepreneurs, productive, participatory, competitive, both personally and professionally.  
to be able to raise individuals who can constantly renew themselves and make universal contributions to science  
to be able to conduct research and contribute to the development of the region and the country with all its values  
To be a university that undertakes this mission.

#### **Our Vision**

Constantly renewing itself as part of the transformation in research and education, addressing the problem  
To become a preferred university by training individuals with problem-solving skills.



## A. AUTHORITY, DUTIES AND RESPONSIBILITIES

### a. Company Information:

**Table 1: Gümüşhane University  
Establishment of Academic Units  
Dates**

		Date of Establishment	Explanation
r To	Graduate Education Institute	According to the Presidential Decree No. 4000, published in the Official Gazette dated 21/05/2021 and numbered 31487, it is affiliated with the Rectorate of Gümüşhane University.  It was established.	-
	Faculties	Engineering and Nature Sciences Faculty	It was established on July 11, 1992, as an affiliate of Karadeniz Technical University.
Economics and Administrative Sciences Faculty		Established on October 3, 2007, as part of Karadeniz Technical University. It was established as such.	On May 31, 2008, to Gümüşhane University It was transferred.
Faculty of Tourism		Established in 2010, the School of Tourism Management and Hotel Management was transformed into a Faculty of Tourism by a decision of the Council of Ministers dated April 22, 2013, and published in the Official Gazette dated May 16, 2013, and numbered 28649.	-
Faculty of Communication		It was established as an affiliate of Gümüşhane University with the Establishment Law dated 31.05.2008.	-
Seminary		It was adopted by the Council of Ministers on June 7, 2010 and published in the Official Gazette dated July 1, 2010, and numbered 27628.	-
Faculty of Health Sciences		The School of Health Sciences was established on November 2, 1996, as part of Karadeniz Technical University. It was transferred to Gümüşhane University on May 31, 2008.	On April 8, 2016 <b>To the Faculty of Health Sciences</b> It has been transformed
Faculty of Literature		It was adopted by the Council of Ministers Decision No. 2011/2471 dated 14.11.2011 and published in the Official Gazette No. 28162 dated 03.01.2012.	-
Faculty of Sports Sciences	Our Faculty of Sports Sciences was established by a cabinet decision dated April 8, 2010, and published in the Official Gazette dated April 28, 2010, and numbered 27565. From that date onwards, it began its activities as the School of Physical Education and Sports.	Physical Education and Sports Our college, with the registration number 32668 dated September 20, 2024. Published in the Official Gazette on 19/09/2024 Dated and numbered 8991 Presidential decree As specified in Annex (1) List, <b>Sports Faculty of Sciences</b> It has been transformed	
High Schools	Applied Sciences Vocational School	It was adopted by the Council of Ministers on May 14, 2018, with resolution number 2018/12001, and published in the Official Gazette on July 6, 2018, with resolution number 30470.	-
Vocational	Gümüşhane Vocational School College	It was established on July 20, 1982, as part of Karadeniz Technical University.	On May 31, 2008 To Gümüşhane University It was transferred.
	Gümüşhane Health Services Profession College	On September 10, 1992, to Karadeniz Technical University It was established based on...	On May 31, 2008, to Gümüşhane University It was transferred.
	Kelkit Aydın Doğan Vocational School College	It was established on July 20, 1982, as part of Atatürk University. On March 17, 2006, it was transferred to Erzincan University.	On May 31, 2008 To Gümüşhane University It was transferred.
	Kelkit Sema Doğan Health Services Vocational School	It was established on September 28, 2003, as part of Atatürk University. On March 17, 2006, it was transferred to Erzincan University.	On May 31, 2008, to Gümüşhane University It was transferred.



Shiran Mustafa Beyaz Job College	It was established as part of Karadeniz Technical University.	On May 31, 2008 To Gümüşhane University It was transferred.
Kurdish Profession College	It was established by the General Assembly Decision of the Council of Higher Education dated 21.05.2009.	-
Shiran Dursun Keles Health Services Profession College	It was established by the General Assembly Decision of the Council of Higher Education dated 22.06.2017.	-
Social Sciences Profession College	Established by the General Assembly Decision of the Council of Higher Education dated 24.08.2017, and the General Assembly	-
Irfan Can Kose Profession College	Decision of the Council of Higher Education dated 21.05.2009. It was established by a Board Decision.	-
Torul Vocational School	It was established by the General Assembly Decision of the Council of Higher Education dated 21.05.2009.	-
Continuing Education Application and Research Center	It was established by the Council of Higher Education Presidency's letter dated 04.10.2010 and numbered 4904-36299.	-
Kelkit Organic Farming Application and Research Central	It was established by the decision of the Executive Board of the Council of Higher Education dated 30.03.2011.	-
Medicinal Plants, Traditional Medicine Applications and Research Center (GÜN- TIBGyM)	With the decision of the Council of Higher Education, numbered 128, dated 30.05.2014. It was established.	-
Educational Technologies Application and Research Center	Supreme Court Decree No. 75850160-101.04/47600 dated 05.08.2014 It was established by a decision of the Faculty Board.	-
Language Training Application and Research Center	It was established by the decision of the Higher Education Executive Board dated 25.04.2017.	-
Central Research Laboratory Practice and Research Center	It was established by the decision of the Council of Higher Education dated 06.01.2013.	-
Technology Transfer Office Application and Research Central	The regulation was published in the Official Gazette on July 27, 2020, with number 31198.	Innovation, Science and Technology Application and Research Center (Higher Education Executive Board dated 25.04.2018) It was established by decision. Its regulation was published in the Official Gazette dated October 15, 2018, and numbered 30566.
Ahmed Ziyaeddin Gümüşhanevi Application and Research Center	Published in the Official Gazette on July 16, 2018, number 30480. The regulation has been published.	-
Distance Education Application and Research Center	The regulation was published in the Official Gazette dated 14.03.2021 and numbered 31423.	-
Career Development Application and Research Central	In the Official Gazette dated 23.08.2020 and numbered 31222 The regulation has been published.	-
Occupational Health and Safety Training Implementation and Research Center	The regulation was published in the Official Gazette dated 14.06.2021 and numbered 31511.	-
Turkish Language Teaching Application and Research Center	The regulation was published in the Official Gazette dated 28.03.2022 and numbered 31792.	-
Mining Application and Research Center	The Regulation was published in the Official Gazette dated 19.10.2022 and numbered 31988.	-
Psychological Counseling and Guidance Application and Research Center	The Regulation was published in the Official Gazette dated 19.10.2022 and numbered 31988.	-

Research



### **b. Authority, Duties and Responsibilities**

Articles 130 and 131 of the Turkish Constitution relate to higher education. In Türkiye...

Higher education is primarily regulated by the Higher Education Law No. 2547.

The purpose of the Higher Education Law is to determine the aims and principles related to higher education and the organization, operation, duties, powers and of all higher education institutions and their superior bodies responsibilities including education, research, publication, faculty members, students and other personnel. The aim is to organize the relevant principles in a comprehensive manner.

According to Article 12 of the relevant law, the duties of higher education institutions are:

- a) In a system based on contemporary, civilized, and educational principles, the society in line with the needs and development plan principles and objectives and based on secondary education at various levels To provide education and training, scientific research, publication and consultancy services.
- b) To utilize its expertise and financial resources rationally, efficiently, and economically. using the principles and objectives of national education policies and development plans, and the Higher Education Council. In line with the plans and programs made by [the relevant authority], people in the branches and numbers needed by the country. to cultivate strength,
- c) Scientific data that raises the living standards of Turkish society and enlightens the public, to disseminate through writing and other means,
- d) Through formal, informal, continuous and open education, the development of society, especially in industrialization and agriculture to ensure that they are trained in modernization fields,
- e) The progress and development of the country in scientific, cultural, social and economic aspects addressing related issues, collaborating with other organizations, and making recommendations to public institutions. to make it a subject of teaching and research, to present its results for the benefit of society and the public by concluding the reviews and research requested by the organizations and providing their opinions and suggestions. report,
- f) Within the scope of the education mobilization, undertaking formal, informal, continuous and open education services. taking measures to contribute to institutions,
- g) Professionals suitable to the development and needs of agriculture and industry in their regions. to contribute to their education and the development of their knowledge, in industry, agriculture and health services and other To develop and implement studies and programs that will modernize services and increase production. and participating in these efforts, collaborating with relevant institutions, and finding solutions to environmental problems. to make suggestions,
- h) To produce, develop, use, and disseminate educational technology,



i) To develop the educational and training principles for the practical application of higher education, rotating establishing capital enterprises, operating them efficiently, and developing these activities are necessary.

The goal is to make the necessary arrangements.

As a higher education institution, Gümüşhane University operates under the aforementioned constitution. Apart from the articles and the Higher Education Law, the following laws and decrees having the force of law apply: It also fulfills the duties and responsibilities specified in statutes, regulations, circulars, directives, and communiqués. The main laws are:

Higher Education Institutions Organization Law (2809), Higher Education Personnel Law (2914), Civil Servants Law (657), Decree Law on the Administrative Organization of Higher Education Institutions and Higher Education Institutions (124)

In addition, other relevant laws such as the Public Financial Management and Control Law (5018) and this They must also comply with the legal obligations of secondary legislation prepared in accordance with the laws.



## C. INFORMATION REGARDING ADMINISTRATION

## 1- Physical Structure

Table 2: Service Areas of Administrative Units (2023 - 2025)

		Years		
		2023	2024	2025
Service  General	Rector's Private Office (RBBB)	1,600	2,100	2,100
	General Secretariat	296	266	266
	Department of Administrative and Financial Affairs	905	905	949
	Personnel Department	256	256	256
	Library and Documentation Department Presidency	4.614	4.614	4.614
	Directorate of Health, Culture and Sports	484	484	484
	Information Technology Department	184	184	184
	Construction and Technical Affairs Department	402	402	402
	Student Affairs Department	544	544	544
	Strategy Development Department	240	240	240
	Legal Counsel	96	96	96
	Internal Audit Unit Directorate	-	-	-
	Revolving Fund Management Directorate	65	65	65
<b>Total (m<sup>2</sup>)</b>		<b>9.686</b>	<b>10.156</b>	<b>10,200</b>



Table 3: Services of Academic Units Areas (2023-2025)		Years		
		2023	2024	2025
Lab.	Graduate Education Institute	300	300	300
	Turkish Language Teaching Practice and Research. Mer.	1,000	1,000	1,000
	Department of Foreign Languages	500	500	500
	Central Research laboratory	1,640	1,640	1,640
<b>Total (m<sup>2</sup>)</b>		<b>3,440</b>	<b>3,440</b>	<b>3,440</b>
Faculties	Faculty of Engineering and Natural Sciences; Faculty of Economics and Administrative Sciences	21,300	21,300	21,300
	Faculty of Tourism	5,850	5,850	5,850
	Faculty of Communication, Faculty of Theology	11,582	11,582	11,582
	Faculty of Health Sciences	12,672	12,672	12,672
	Faculty of Literature	-	-	-
	Faculty of Sports Sciences	13,788	13,788	13,788
		-	7,856	7,856
<b>Total (m<sup>2</sup>)</b>		<b>84,630</b>	<b>84,630</b>	<b>84,630</b>
YO	Applied Sciences College	0	0	0
<b>Total (m<sup>2</sup>)</b>		<b>0</b>	<b>0</b>	<b>0</b>
Vocational	Gümüşhane Vocational School College	8,500	8,500	5.581
	Gümüşhane Health Services Job College	5,876	5,876	5876
	Kelkit Aydın Doğan Vocational School College	15,000	15,000	15,000
	Kelkit Sema Doğan Health Services Vocational Schools İbran Mustafa	4,713	4,713	4,713
	Beyaz Vocational School College	3,200	3,200	-
	Kürtün Vocational School	2,400	2,400	2,400
	Shiran Dursun Keles Health Services Vocational School	4,920	4,920	4,920
	Social Sciences Profession İrfan Can Köse	-	-	-
	Vocational School College	3,150	3,150	3,150
	Torul Vocational School	8,063	8,063	8.131
<b>Total (m<sup>2</sup>)</b>		<b>55,822</b>	<b>55,822</b>	<b>49,771</b>



**Table 4: Gümüşhane University  
Distribution of Real Estate (2025)**

	Depending on Ownership Status Property Area (m <sup>2</sup> )			Total (m <sup>2</sup> )
	University	Finance / Treasure	Provincial Special Administration	
Gümüşhanevi Campus Area	97,602.13	1,097,762.64	28,252.04	<b>1,223,616.81</b>
Yeni Mah. (Housing Complex)	0.00	1,260.00	0.00	<b>1,260.00</b>
Suleymaniye Residence	0.00	0.00	420.55	<b>420.55</b>
Kelkit Campus	41,648.44	42166.69	0.00	<b>83,815.13</b>
Yörük Mustafa Beyaz Vocational School Campus	0.00	5,246.48	0.00	<b>5,246.48</b>
Yörük Dursun Keleş Health Services Vocational School Campus	0.00	41,494.55	0.00	<b>0.00</b>
Kürtün Settlement	0.00	21,895.25	5,680.00	<b>27,575.00</b>
Torul Campus	0.00	8130.71	0.00	<b>8,130.71</b>
Köse Campus	0.00	10,098.54	0.00	<b>10,098.54</b>
<b>Total (m<sup>2</sup>)</b>	<b>139,250.57</b>	<b>1,228,054.86</b>	<b>34,352.59</b>	<b>1,401,658.02</b>



## 1.1 Educational Areas Classrooms

**Table 5: Fields of Education and Classrooms (2023-2025)**

			Capacity					Total	
			0 - 50	51 - 75	76 - 100	101 - 150	151 - 250		251 - Above
Years		Amphitheater	16	0	10	2	0	0	28
		Class	128	52	66	0	0	0	246
		Computer laboratory	22	0	1	0	0	0	23
		Other Laboratory	52	2	3	0	0	0	57
		<b>Total 229</b>		<b>58</b>	<b>83</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>372</b>
		Amphitheater	6	0	10	2	0	0	18
		Class	138	56	66	0	0	0	260
		Computer laboratory	20	2	1	0	0	0	23
		Other Laboratory	53	2	3	0	0	0	58
		<b>Total 217</b>		<b>60</b>	<b>80</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>359</b>
		Amphitheater	6	0	9	2	0	0	17
		Class	138	50	73	4	0	0	265
Computer laboratory		23	0	0	0	0	0	23	
Other Laboratory		48	2	2	0	0	0	52	
<b>Total 215</b>			<b>52</b>	<b>84</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>357</b>	



## 1.2 Social Areas

### 1.2.1 - Dining Halls and Canteens

At Gümüşhane University Campus and District Vocational Schools

Dining halls and canteens are available to meet the nutritional needs of students.

**Table 6:**  
Dining halls,  
Canteens and Cafeterias  
(2023-2025)

		Years								
		2023			2024			2025		
		Piece	Area m <sup>2</sup>	Capacity (Person)	Piece	Area m <sup>2</sup>	Capacity (Person)	Piece	Area m <sup>2</sup>	Capacity (Person)
	Canteen & Cafeteria	17	3,760.45	1938	17	3,760.45	1938	17	3,750.45	1928
	Student dining hall	7	1671.05	848	7	1671.05	848	7	1999,05	848
	Employee dining hall	2	830.00	308	2	830.00	308	2	830.00	308
	Restaurant	1	415.00	100	1	415.00	100	1	415.00	100

### 1.2.2 - Guest Houses, Dormitories, Sports Facilities and Other Activity Areas

Our guesthouse is for university staff; their spouses and children, retirees, and those legally permitted to stay at the guesthouse.

It provides services to meet the social needs of family members, relatives, students and their families, alumni, and other guests for whom they are responsible. Our university

Sports facilities are available on campus and at all vocational schools in the district.



**Table 7: Social Areas  
(2023-2025)**

		Years								
		2023			2024			2025		
		Piece	Area	Capacity (Person)	Piece	Area	Capacity (Person)	Piece	Area	Capacity (Person)
Social	Public Housing (Accommodation)	193	22,760.00	64	193	22,240.00	241	193	24,540.00	795
	Guesthouse	1	670.00	56	1	670.00	56	1	670.00	56
		<b>Total 194 23,430.90 120 194 22,910.00 297 194 25,210.00 851</b>								
Facility	Indoor Sports Facility 2	1,500.00	1,000	4	6,485.00	1,000	4		6,345.00	1,000
	Outdoor Sports Facility	9	11,835.00	12	7	13,215.00	1,012	7	13,820.00	1,000
		<b>Total 11 13,335.00 1,012 11 19,700.00 2,012 11 20,165.00 2,000</b>								
-	Cinema Hall	0	0.00	0	0	0.00	0	0	0.00	0
	Education and Rest Areas	0	0.00	0	0	0.00	0	0	0.00	0
	Student Clubs	3	186.08	114	4	241.08	154	8	351.08	234
	Graduating Students Association	0	0.00	0	0	0.00	0	0	0.00	0
	Preschool and Primary School Fields	1	396.61	15	0	0.00	0	0	0.00	0
	Cafe and Entertainment Hobby Room Areas	1	1,355.56	425	2	1,524.56	468	2	1,505.56	425
		<b>Total 5 1,938.25 554 6 1,765.64 622 10 1,856.64 659</b>								
*Yearly data was obtained from Administrative and Academic Units.										



## 1.2.3 - Meeting – Conference Rooms

**Table 8: Meeting and Conference Halls (2023-2025)**

		Years								
		2023			2024			2025		
		Meeting	Conference	Total	Meeting	Conference	Total	Meeting	Conference	Total
0 - 50 people	17	2	19	18	0	18	19	1	20	
51 - 75 people	4	1	5	4	1	5	5	1	6	
76 - 100 people	2	5	7	2	5	7	2	5	7	
101 - 150 people	0	1	1	0	1	1	0	0	0	
151 - 250 people	2	3	5	1	4	5	0	4	4	
251 and above	0	2	2	0	3	3	0	3	3	
<b>Total 25</b>	<b>14</b>	<b>39</b>	<b>25</b>	<b>14</b>	<b>39</b>	<b>26</b>	<b>14</b>	<b>40</b>		
*Yearly data was obtained from Administrative and Academic Units.										



2- Organizational Structure

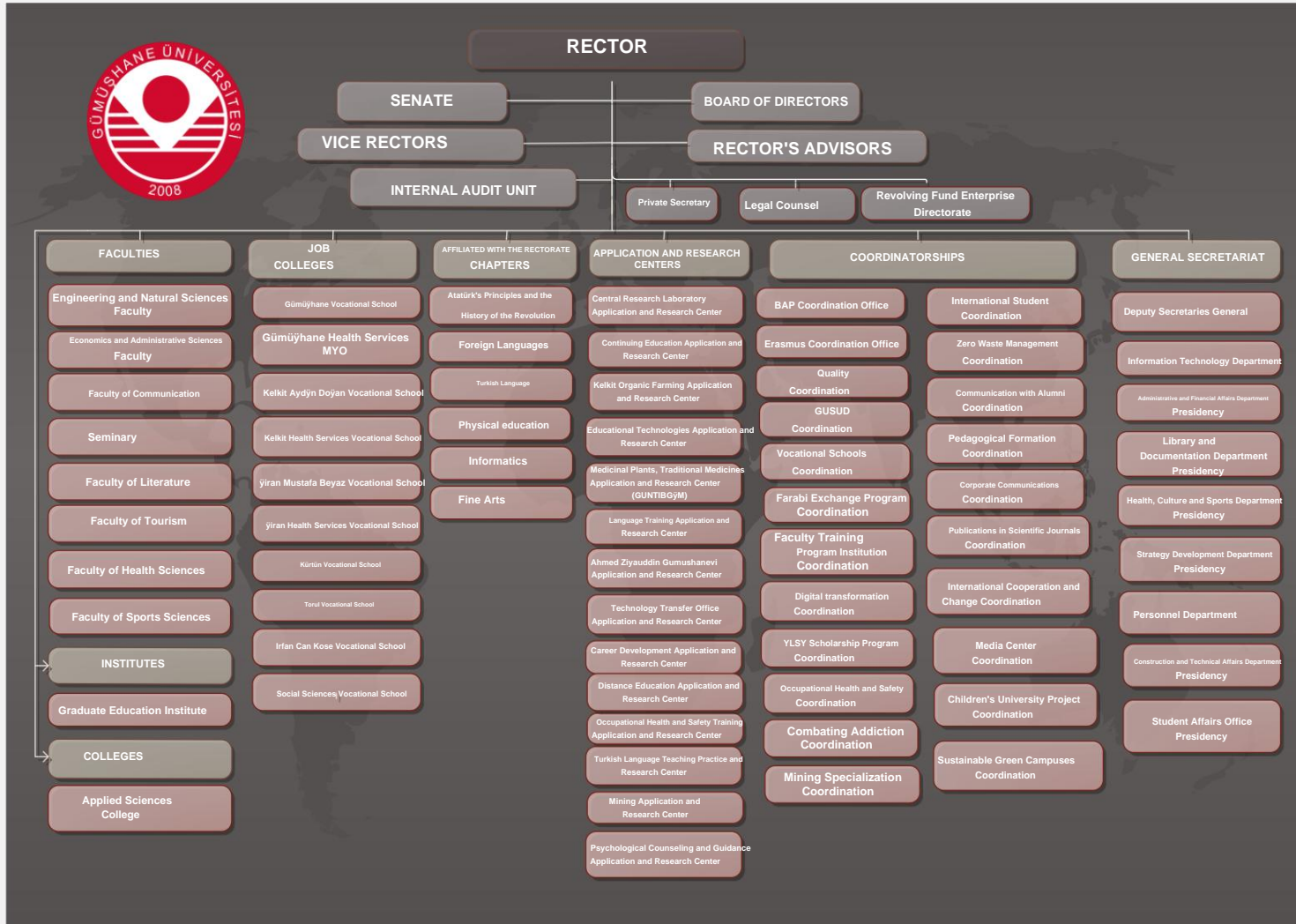


Figure 1: Organizational Chart of Academic and Administrative Units



### 3- Information and Technology Resources

#### 3.1 - Software Used

The information technologies and software used at our university are listed below.

- 1- Integrated Public Financial Management Information System (IPFMIS)
- 2- Budget Management Information System (e-budget)
- 3- Expenditure Management System (EMS)
- 4- TÜBİTAK Project Transfer Tracking System (TTS)
- 5- Public Investment Information System (KAYA)
- 6- Electronic Public Procurement Platform (EKAP)
- 7- Personnel Automation Program
- 8- Student Automation Program
- 9- Library Automation Program
- 10- Software for Estimating Costs and Quantity Surveying in Tenders,
- 11- Higher Education Council Joint Database (YÖKSİS)
- 12- Electronic Document Management System (EDMS)
- 13- State Supply Office Information System
- 14- State Organization Central Registration System (DETSİS)
- 15- Savings Measures Information System
- 16- Quality Data Management System (QDMS)

Also, the Prime Ministry Legislation Information System, the Official Gazette Information System, the Court of Accounts, and the Public Administration System.

The systems of the Public Procurement Authority, the Council of Higher Education (YÖK), and other universities are utilized.



### 3.2 Library Resources

**Table 9: Library Resources (2023 - 2025)**

		Years (Number)		
		2023	2024	2025
	Books Purchased	36596	37444	37444
	Donated Books	81574	83340	85175
	Turkish Books	101712	104304	106120
	Foreign Language Books	16465	16487	16506
	Periodical (Printed Periodical Publication Number)	3733	4320	4420
	Thesis	1059	1207	1330
	Reference	4515	4679	4805
	Number of University Publications	52	59	61
	e-journal issue number	43150	45140	45095
	Number of e-books	2841999	107289	119933
	<b>Total</b>	<b>3130855</b>	<b>404269</b>	<b>420889</b>



### 3.4. Computer Resources

**Table 10: Computer Resources (2023 - 2025)**

		Computer Resources												
		2023				2024				2025				
		Desktop Computer		Portable Computer	Integrated (Tablet)	Desktop Computer		Portable Computer	Integrated (Tablet)	Desktop Computer		Portable Computer	Integrated (Tablet)	
Till	Screen	Till	Screen			Till	Screen							
<b>Units</b>	Institutes	13	5	3	0	15	15	5	0	15	13	5	0	
	Faculties	623	462	275	1	598	482	255	5	613	487	278	77	
	Colleges	40	23		8	0	5	5	0	0	5	5	0	0
	Job Colleges	540	472	74	17	580	564	65	21	521	516	58	21	
	Administrative Units	214	161	57	16	214	210	35	26	211	180	37	27	
	Rector's Office Private Pen (RBBB)	28	12	17		0	38	38	13		0	21	15	11
<b>Total</b>		<b>1,458</b>	<b>1,135</b>	<b>434</b>	<b>34</b>	<b>1,450</b>	<b>1,314</b>	<b>373</b>	<b>52</b>	<b>1,386</b>	<b>1,216</b>	<b>389</b>	<b>126</b>	

### 3.5 Other Information and Technological Resources

**Table 11: Other Information and Technological Resources (2023 - 2025)**

		Projection	Phone Machine	Fax Machine	Printers	Telephone (Radio Still)	Other Technological Sources	Total
<b>Years</b>	<b>2023</b>	360	95	22	549	1282	672	<b>2980</b>
	<b>2024</b>	354	94	14	543	1266	673	<b>2944</b>
	<b>2025</b>	380	80	17	494	1234	841	<b>3046</b>

\* Annual data was obtained from administrative and academic units.



## 4-Human Resources

### 4.1 - Academic Staff

The 1056 academic staff positions allocated to our university will be filled by 2025.

As of the end, 656 positions are filled and 400 are vacant. This represents 62.01% of the allocated positions.

It has been used.

**Table 12: Academic Personnel Rosters According to Occupancy Rate and Employment Type Distribution (2023-2025)**

		Years								
		2023			2024			2025		
		Full	Empty	Total	Full	Empty	Total	Full	Empty	Total
	Professor	53	67	120	61	70	131	71	79	150
	Associate professor	73	69	142	82	80	162	104	66	170
	Dr. Assistant Professor	228	71	299	230	83	313	226	87	313
	Lecturer	186	111	297	185	108	293	170	93	263
	Research Assistant	110	88	198	105	68	173	85	75	160
<b>Total 650</b>			<b>406</b>	<b>1.056</b>	<b>663</b>	<b>409</b>	<b>1.072</b>	<b>656</b>	<b>400</b>	<b>1.056</b>
<b>Ratio</b>		<b>61.6%</b>	<b>38.4%</b>	<b>100.0%</b>	<b>61.8%</b>	<b>38.2%</b>	<b>100.0%</b>	<b>62.1%</b>	<b>37.9%</b>	<b>100.0%</b>
<p>* Staffing Ratio: A/C * 100 **Based on data from the Personnel Department dated 31.12.2023, 31.12.2024 and 31.12.2025.            *** As of December 31, 2025, there are 656 academic staff providing education and training services at our University.</p>										



## 4.2 - Foreign Academic Staff

Gümüşhane University will have 3 (three) foreign academic staff members as of 2025.  
It is located.

**Table 13: Foreign  
National Academic  
Number of Personnel (2025)**

		2025	
		The unit he/she works in	Number
Titles	Lecturer	Seminary	1
	Dr. Assistant Professor	Faculty of Engineering and Natural Sciences	1
	Associate Professor	Seminary	1
		<b>Total</b>	<b>3</b>
*Data from the Personnel Department dated 31.12.2025 has been used as the basis.			



### 4.3. Distribution of Academic Staff by Age

Distribution of academic staff at our university by age groups as of 2025.

when examined 21-30 age in the range age groups percentage 0.30

that 51.21% of the academic staff are in the 31-40 age range, representing the total number of academic staff.

It is observed that the largest share is held by age groups over 41 years old. The share of age groups over 41 years old is 41.61 percent.

These figures suggest that we have a young academic staff.

**Table 14: Academic Staff  
Distribution by Age (2023-  
2025)**

		Years					
		2023		2024		2025	
		Number	Percentage	Number	Percentage	Number	Percentage
	Between 21 and 25	6	0.92%	2	0.30%	2	0.30%
	Between 26 and 30	66	10.15%	61	9.20%	45	6.86%
	Between 31 and 35	157	24.15%	136	20.51%	129	19.66%
	Between 36 and 40	198	30.46%	211	31.83%	207	31.55%
	Between 41 and 50	174	26.77%	201	30.32%	207	31.55%
	51 - Above	49	7.54%	52	7.84%	66	10.06%
<b>Total 650</b>			<b>100%</b>	<b>663</b>	<b>100%</b>	<b>656</b>	<b>100%</b>

\*Data from the Personnel Department dated 31.12.2023, 31.12.2024 and 31.12.2025 were used as the basis.



#### 4.4 - Administrative Staff

While the occupancy rate in administrative positions was 48.30 percent in 2024, it is expected to be similar in 2025. As of the end of the year, the occupancy rate in administrative positions was 45.60 percent.

According to the service class classifications in the Civil Servants Law No. 657, 73.79% of the administrative personnel in 2025 will be in the general administrative services class, 15.32% in the technical services class, 7.26% in the auxiliary services class, and 0.81% in the legal profession.

2.82% of them are in the services category and 2.82% are in the Health Services category.

**Table 15: Administrative Staff  
By Service Classes  
Occupancy Rates (2023-2025)**

	Years								
	2023			2024			2025		
	Full	Empty	Total	Full	Empty	Total	Full	Empty	Total
General Administrative Services Class	193	158	351	183	168	351	172	179	351
Health Services Class	6	8	14	7	7	14	7	7	14
Technical Services Class	35	69	109	38	66	104	35	69	104
Advocacy Services Class	2	1	3	2	1	3	2	1	3
Helper Administrative Services Class	22	19	27	18	23	41	18	23	41
	<b>Total 258</b>	<b>255</b>	<b>513</b>	<b>248</b>	<b>265</b>	<b>513</b>	<b>234</b>	<b>279</b>	<b>513</b>
	Ratio 50.3%	49.7%	100.0	48.3%	51.7%	100.0	45.6%	54.4%	100.0
* Data from the Personnel Department dated 31.12.2023, 31.12.2024 and 31.12.2025 were used as the basis.									



#### 4.5 - Educational Background of Administrative Staff

According to the table showing the educational status of administrative personnel; in 2024, the percentage of our administrative personnel with master's and doctoral degrees was 10.48%, with bachelor's degrees 59.27%, with associate degrees 12.90%, with high school degrees 13.71%, and with primary education 3.63%.

By the end of 2025, the percentage of our administrative staff with master's and doctoral degrees will be 11.96%, with bachelor's degrees 58.12%, with associate degrees 12.82%, with high school diplomas 14.10%, and with primary education 2.99%.

In accordance with the article stating that 3% of the total number of filled civil servant positions in the relevant public institution or organization, excluding its overseas branches, is taken into account when determining the number of positions to be allocated for the appointment of disabled individuals, there has been an increase in the number of primary and secondary school graduates due to the placement of disabled individuals who are graduates of primary school, secondary school, elementary education, or special education vocational training centers or schools, or who will be able to graduate from these schools by the final application date for placement procedures, into public institutions and organizations according to their preferences, taking into consideration Article 41 of Law No. 657.

**Table 16: Training of Administrative Staff Distribution by Status (2023-2025)**

		Years					
		2023		2024		2025	
		Person Number	Percentage	Person Number	Percentage	Person Number	Percentage
Their Training	Primary education	7	2.71%	9	3.63%	7	2.99%
	High school	43	16.67%	34	13.71%	33	14.10%
	Associate Degree	33	12.79%	32	12.90%	30	12.82%
	Licence	149	57.75%	147	59.27%	136	58.12%
	Degree	24	9.30%	23	9.27%	25	10.68%
	Doctorate	2	0.78%	3	1.21%	3	1.28%
<b>Total 258</b>			<b>100%</b>	<b>248</b>	<b>100%</b>	<b>234</b>	<b>100%</b>
*Data from the Personnel Department dated 31.12.2023, 31.12.2024 and 31.12.2025 were used as the basis.							



#### 4.6 - Service Periods of Administrative Staff

According to the service duration table of our administrative staff;

As of the end of 2024, the percentage of those who served for 1-3 years is 11.29%, and those who served for 4-20 years...

while it was 64.52 percent for those aged 21 and over and 24.19 percent for those aged 21 and over;

In 2025, the percentage of those serving for 1-3 years will be 8.55%, and those serving for 4-20 years will be...

The figures were 66.66 for those aged 21 and over and 24.19 for those aged 21 and over.

**Table 17: Services of Administrative Staff  
Distribution by Duration (2023-2025)**

		Years					
		2023		2024		2025	
		Number	Percentage	Number	Percentage	Number	Percentage
Service	1-3 Years	42	16.28%	28	11.29%	20	8.55%
	4-6 Years	21	8.14%	23	9.27%	18	7.69%
	7-10 Years	34	13.18%	36	14.52%	36	15.38%
	11-15 Years	81	31.40%	80	32.26%	72	30.77%
	16-20 Years	17	6.59%	21	8.47%	30	12.82%
	21 - Above	63	24.42%	60	24.19%	58	24.79%
<b>Total 258</b>			<b>100%</b>	<b>248</b>	<b>100.0</b>	<b>234</b>	<b>100%</b>
*Data from the Personnel Department dated 31.12.2023, 31.12.2024 and 31.12.2025 were used as the basis.							



#### 4.7 - Distribution of Administrative Staff by Age

According to the age distribution table of our administrative staff;

As of the end of 2024, the percentage of those aged 21-25 working is 3.63%, and the percentage of those aged 26-30...

10.89 percent in the 31-40 age range, 43.95 percent in the 41-50 age range, 24.60 percent in the 51-year-old age range, and 51-year-old age range and above, while 16.94 percent,

By the end of 2025, the percentage of those aged 21-25 working will be 1.28%, and the percentage of those aged 26-30 will be...

10.68 percent in the 31-40 age range, 40.18 percent in the 41-50 age range, 28.63 percent in the 51-40 age range, and 51-51 percent.

The percentage for those aged 19 and over was 19.23%.

**Table 18: Age of Administrative Staff Distribution by Status (2023-2025)**

		Years					
		2023		2024		2025	
		Person Number	Percentage	Person Number	Percentage	Person Number	Percentage
Age Intervals	Between 21 and 25	13	5.04%	9	3.63%	3	1.28%
	Between 26 and 30	37	14.34%	27	10.89%	25	10.68%
	Between 31 and 35	40	15.50%	37	14.92%	32	13.68%
	Between 36 and 40	72	27.91%	72	29.03%	62	26.50%
	Between 41 and 50	54	20.93%	61	24.60%	67	28.63%
	51 - Above	42	16.28%	42	16.94%	45	19.23%
<b>Total 258</b>			<b>100%</b>	<b>248</b>	<b>100.0</b>	<b>234</b>	<b>100%</b>

\*Data from the Personnel Department dated 31.12.2023, 31.12.2024 and 31.12.2025 were used as the basis.



**Table 19: Number of Permanent Employees in Other Positions (2025)**

				Position Details	
	1	Permanent Employee	<b>Position</b>	Assistant Chef, Waiter, Receptionist Attendant, Housekeeping Staff, Security Guard, Cleaning Staff and Temporary Workers	263
				<b>Grand Total</b>	<b>263</b>
The data was obtained from the Human Resources Department.					

## 5- Services Offered

### 5.1 - Educational Services

Gümüşhane University will have a total of 208,241 students in the 2024-2025 academic year.

A total of 656 faculty members, including 227 professors, 170 lecturers, and 84 research assistants.

It has provided education and training services with its staff, and the number of teaching staff per faculty member in our University

Our student number is 28.00.



Table 20: Our Units and Student Numbers (2022-2023, 2023-2024, 2024-2025)

Table with columns for Academic Years (2022-2023, 2023-2024, 2024-2025) and sub-columns for 1. Teaching, Semester, and Total. Rows list various faculties, schools, and institutes with student counts for Male, Girl, and Grand Total.

\* Prepared using data obtained from the Student Affairs Department.









## 5.2 - Services Provided by Administrative Units

### 5.2.1 - Legal Counsel (LC)

a) University students have legal rights in their disputes and disagreements with other individuals and institutions. and defending the university's rights in administrative bodies,

b) To assist the administration in the execution of the university's transactions in accordance with the applicable laws. to be,

c) To perform other similar tasks assigned.

**Table 24: Gümüşhane University  
Legal Counsel Case Types (2023-2025)**

		2023 Case Numbers	2024 Case Numbers	2025 Case Numbers
	Student-themed Lawsuits filed	0	1	3
	Academic Staff Opened on the subject Cases	17	23	27
	Administrative Staff Lawsuits filed	1	3	8
	Opened on Other Topics Cases	12	23	6
	<b>Subtotal</b>	<b>30</b>	<b>50</b>	<b>44</b>
<b>Cases Continuing</b>	Student Subject Lawsuits filed	0	1	3
	Academic Staff Opened on the subject Cases	16	19	24
	Administrative Staff Lawsuits filed	1	2	4
	Opened on Other Topics Cases	12	21	4
	<b>Subtotal</b>	<b>29</b>	<b>43</b>	<b>35</b>
<b>Cases</b>	Student Subject Lawsuits filed	0	0	0
	Academic Staff Opened on the subject Cases	1	4	3
	Administrative Staff Topic opened Cases	0	1	4
	Opened on Other Topics Cases	0	2	2
	<b>Subtotal</b>	<b>1</b>	<b>7</b>	<b>9</b>
<b>Grand Total</b>		<b>60</b>	<b>100</b>	<b>88</b>
Prepared using data obtained from the Legal Department.				



### 5.2.2 - Internal Audit Unit

a) University resources are managed according to the principles of economy, effectiveness, and efficiency. to assess whether it is being managed, based on objective risk analyses, and to provide guidance and advice. to do.

b) The effectiveness of the university's corporate governance, risk management, and control processes. to assess competence,

c) To prepare and develop internal audit plans and programs based on risk analyses,

c) To carry out audit and consultancy activities, as requested by the Senior Management and To perform non-program tasks within the scope of responsibility.

d) Regarding the operation and management of the Internal Audit Unit and the conduct of internal audit activities. The internal audit guidelines, which also define other procedures and principles, may be revised periodically as needed. review,

e) To provide the Senior Management with periodic information on the results of internal audit activities, and to inform the Senior Management about developments and best international practices in the field of internal audit. to inform,

f) To keep a copy of the audit reports at the Presidency,

g) To conduct internal audit activities and other procedures related to internal auditors.

At our university, pre-expenditure auditing is carried out by the expenditure units and our pre-financial control unit. Furthermore, to add value to the work of public administration and...

To develop, resources should be managed according to the principles of economy, effectiveness, and efficiency.

The internal audit unit, which should be established to carry out post-expenditure control tasks in order to assess how things are not being managed and to provide guidance, will be established in our University in 2025.

It has not been created.



### 5.2.3 - General Secretariat

1. The General Secretariat consists of a Secretary-General and a maximum of two Deputy Secretaries-General, and subordinate It consists of units.

2. The Secretary General is the head of the University's administrative organization and reports to the Rector on the functioning of this organization. responsible for it.

3. In addition to his duties as the head of the University's administrative organization, the Secretary General also has the responsibility for himself and... It performs the following tasks through the units under its command:

- a. The units within the university's administrative organization operate efficiently, systematically, and harmoniously. to make it work,
- b. Serving as a rapporteur in the University Senate and the University Board of Directors without voting rights. to ensure that the decisions taken by these boards are written down, preserved and kept safe,
- c. The decisions of the University Senate and the University Board of Directors are binding on the university. to forward to the units,
- d. To make recommendations to the rector regarding personnel to be assigned to the university's administrative organization.
- e. To ensure the execution of press and public relations services.
- f. To handle the Rectorate's correspondence.
- g. To organize the protocol, visits, and ceremonies of the Rectorate.
- h. To perform similar duties assigned by the Rector.

### 5.2.4 - Construction Works and Technical Affairs Department (YÿTDB)

a) To prepare projects for university buildings and facilities, prepare tender documents, and oversee construction and infrastructure projects. to conduct tenders related to repairs, to supervise and accept constructions, and to carry out maintenance and repair works. to do,

b) Heating system, boiler room, cold room, generator, ventilation systems and telephone switchboard, Performing landscaping and vehicle operation, elevator maintenance and repair, and similar tasks.

### 5.2.5 - Personnel Department (PDB)

a) To conduct studies related to the university's human resource planning and personnel policy, To make suggestions regarding the improvement of the personnel system.

b) To handle the appointment, personnel, and retirement matters of university staff.

c) To organize and implement pre-service and in-service training programs for administrative staff,

d) To perform similar tasks as assigned.



### 5.2.6 - Strategy Development Department (SDD)

a) Within the framework of national development strategies and policies, annual programs and government programs.

to determine the medium and long-term strategies and policies of the administration, and to establish its objectives.

a) To carry out the necessary

studies. b) To develop performance and quality criteria in matters falling within the administration's area of responsibility and these

to perform other tasks assigned within the scope.

c) Information and data relating to the administration's management, service development, and performance.

(d) To collect, analyze, and interpret. (e) To examine

external factors that may affect services in matters falling within the administration's scope of duties, and to investigate the institution's responsibilities.

to conduct internal capacity research, analyze the effectiveness and satisfaction levels of services, and overall

To conduct research.

e) To provide services related to management information systems. f) To carry out

the secretariat services of the Strategy Development Board, if one has been established within the administration.

g) To coordinate the preparation of the administration's strategic plan and performance program.

h) To carry out the work of consolidating the results. i) The administration

budget, including budget estimates for the following two years, the strategic plan and annual performance

to prepare in accordance with the program and to monitor the compliance of administrative activities with these programs and

to evaluate.

i) A detailed expenditure program within the framework of budget principles and guidelines to be determined in accordance with the legislation.

to prepare and ensure that the funds are sent to the relevant units, taking into account service requirements.

j) Maintaining budget records, collecting and evaluating data on budget implementation results.

and preparing the final budget accounts and financial statistics.

k) To accrue administrative revenues within the framework of relevant legislation, and to monitor and collect revenues and receivables.

To carry out collection procedures.

l) To carry out accounting services in administrations that are outside the scope of the general budget.

m) The administration, also taking into account the unit activity reports prepared by the spending units.

n) Preparing the activity report. n)

Summary of movable and immovable properties owned or used by the administration.

arranging the rulers.

o) To coordinate the preparation of the administration's investment program and monitor its implementation results.

and preparing the annual investment review report.

p) To carry out the financial affairs and transactions of the administration that need to be followed up with other administrations, and

finalize.



r) Regarding the implementation of financial laws and other relevant legislation, the senior manager and expenditure To provide the necessary information and advice to the authorities.

s) To carry out preliminary financial control

activities. t) Regarding the establishment, implementation and development of the internal control system and its standards. to conduct studies; to increase the effectiveness and efficiency of the senior management's internal audit function to make the necessary preparations.

u) To perform other duties assigned by the Minister and/or senior executive.

**Table 25: Appropriations for the Years 2023-2025**

Release, Transfer and Addition Transaction Numbers		2022		2023		2024		2025	
		Number	Increase Rate	Number	Increase Rate	Number	Increase Rate		
Fund Transfer Process Number	Fund Transfer Process Number	687	722 5.09%	1432	98.3%	1031	-28.00%		
	Number of Reduction Transactions	14	32 128.57%	12			-62.5%	58	383.3%
	Institutional Level Funding Number of Transfer Transactions	10	13 30.00%			50	284.6%	26	-48.0%
	Number of Detailed Approval Transactions	47	59 25.53%	117			98.3%	73	-37.6%
	Number of Appropriation Addition Transactions	40	36 -10.00%			33	-8.3%	40	21.2%
		<b>798</b>	<b>798 862 8.02%</b>	<b>1644</b>	<b>90.7%</b>	<b>1228</b>	<b>-25.3%</b>		

The data was obtained from the Budget Management Information System (e-budget).

**Table 26: Daily Wage Count Table**

		Years		
		2023	2024	2025
Wage Numbers	In the Accounting Department Journal Entry (Accounting Transaction Slip and Payment Order Document)	9090	8642	9549
	Total Number of Transactions			

The information used was obtained through BKMYBS.

The table above lists the documents with daily entry numbers in chronological order by year, Strategy This includes all document entry, correction, cancellation, etc., processes carried out by the development department. Total Number of Transactions; This refers to the journal entry number in payment order documents and accounting transaction slips. It is equal to the total of the documents.

**5.2.7 - Student Affairs Directorate (ÖyDB)**

- a) To handle necessary tasks related to new student registrations, admissions, and course status.
- b) To carry out graduation, identity, scholarship, and alumni tracking processes.
- c) To perform other similar tasks assigned.

**5.2.8 - Health, Culture and Sports Department (SKSDB)**

- a) To provide services related to the health affairs and treatments of students and staff.
- b) To meet the accommodation, food and similar needs of students and staff,
- c) Activities that will meet the sporting, cultural and social needs of students and staff.

to organise.

**5.2.9 - Library and Documentation Department (KDDB)**

- a) To provide all necessary services for university libraries,
- b) Catalogs and service provision processes for recordings such as print, film, videotape, and microfilm.

To conduct bibliographic research,

- c) To perform other similar tasks assigned.

**5.2.10 - Information Technology Department (ITD)**

- a) To operate the university's information processing system; to support education, teaching, and research,
- b) To provide other IT services that the university may require.

**5.2.11 - Administrative and Financial Affairs Department (yMöDB)**

- a) To carry out services related to the procurement of tools, equipment, and materials.
- b) To provide services such as cleaning, lighting, heating, maintenance, repair, and similar services.
- c) To perform printing and graphic design work, as well as document and text duplication services.
- d) To carry out civil defense, security and environmental control tasks,
- e) To perform similar tasks as assigned.

**5.2.12 - Revolving Fund Management Directorate (DSyM)**

Gümüşhane University, Revolving Fund Management Directorate, Article 58 of the Higher Education Council Law No. 2547.

In accordance with the relevant article, the "Gümüşhane University Revolving Fund Management Regulation" published in the Official Gazette dated 19.02.2010 and numbered 27498, along with the necessary correspondence with the Ministry of Finance.

After its completion, it officially started its operations on November 1, 2010. (Dated January 17, 2012, number 28176)

It operates in accordance with the supplementary regulation published in the Official Gazette.



## 6- Management and Internal Control System

Gümüşhane University aims to ensure the effective, economical, and efficient use of public resources.

In line with the fundamental principles of Law No. 5018, our university has adopted a transparent and accountable management model. The university's senior management prioritizes achieving strategic goals and establishing financial discipline.

At this point, it performs internal control processes as a management responsibility.

### 1.1. Action Plan for Compliance with Public Internal Control Standards (2025)

Our university, within the scope of the "Action Plan for Compliance with Public Internal Control Standards for Administration and Units"

The control environment continues to be strengthened as of 2025. In this context;

**Organizational Structure:** Unit-based job descriptions, sensitive tasks, and delegation processes.

The workflow diagrams have been updated and integrated into digital platforms.

**Adaptation Process:** In accordance with the standards published by the Ministry of Finance, administrative procedures will be followed.

Training activities to enhance staff competence have been planned and implemented uniformly at the unit level.

has been provided.

**Information and Communication:** The effectiveness of the internal control system, through corporate portal and reporting tools.

Monitoring is being carried out, and horizontal and vertical communication channels between units are being kept open.

### 1.2. Administration and Unit Risk Control Action Plan

According to the 2025 "Administration and Unit Risk Control Action Plan," our university's academic and administrative...

Internal and external risks that could prevent the achievement of its objectives have been systematically analyzed.

**Risk Analysis:** Each spending unit assesses the risks within its area of activity; their impact and occurrence.

They were scored in terms of probability and "Risk Registration Forms" were created.

**Control Strategies:** In high-risk areas (tender processes, student affairs automation, turnover)

Preventive and corrective control activities (capital, etc.) have been implemented. Risk management is not limited to...

It has been defined as the primary responsibility of all unit heads, not just senior management.

### 1.3. Preliminary Financial Control Activities

In accordance with Articles 58 and 60 of the Law, expenditures will be made by the spending units.

Transactions are subject to prior financial control before any financial obligations are incurred. Strategy

These activities are carried out by the Development Department;

The appropriations must be in accordance with the budget allocation.

Compliance of tendering and expenditure processes with legislation,

The process is carried out within the framework of principles such as preventing resource waste and maintaining fiscal discipline.

In the audits conducted in 2025, it was found that the vast majority of transactions were fully compliant with the regulations.

It has been observed that the identified deficiencies were promptly addressed within the scope of "corrective action".

### 1.4. Evaluation and Assurance Statement



Internal control system and risk management established within Gümüşhane University.

The mechanisms have become functional enough to provide reasonable assurance. The current action plans...

Its dynamic structure supports corporate development and is strong in protecting public resources.

It forms a shield. Throughout the 2025 operational period, administrative and coordination of all units will be ensured.

Work will continue uninterrupted in line with financial performance targets.

## II- OBJECTIVES AND GOALS

### A- BASIC POLICIES AND PRIORITIES

Considering Türkiye's Higher Education Strategy, Development Plans, Medium-Term Programs, and our university's fundamental policies and priorities, the region's higher education and science...

with the aim of becoming one of the centers, we express our strategic areas with themes and strategic objectives.

Our goals have been set.

1. Quality will be prioritized in education and training, and universal standards will be taken into consideration.
2. The need for faculty members, arising from the increasing number of higher education programs and students, will be met rapidly.
3. Practices that expand academic and scientific freedom will be adopted.
4. The focus will be on increasing the continuity, usefulness, and quality of scientific activities.
5. A participatory management approach will be adopted to develop the corporate identity and culture, leading to success. Students and staff will be encouraged, and open and transparent governance models will be implemented.
6. In order to contribute more to regional and national development, the interests of stakeholders will be considered in the development of products and services, and cooperation between the labor market and our University will be strengthened. will be increased.
7. To take a leading role in developing university-industry collaboration, and to support the industries located in the region. Contributions will be made to the technological development and R&D efforts of these organizations.
8. To strengthen our R&D-based production capabilities, through our application and research centers. Our central research laboratories will be improved.
9. With an entrepreneurial spirit, we will play the highest level of role in activities that benefit the region, and we will develop and support flexible, development-oriented projects that resonate with the community.
10. Projects on national and international platforms that will enable the transformation of generated knowledge into technology. Participation in their activities will be encouraged.



**11.** To increase student and faculty exchange and mobility in higher education.

International programs will be closely monitored. We will utilize grant programs to enable foreign students and scientists to participate in teaching activities at our university.

Mutual exchanges of staff and students will be facilitated.

**12.** Existing administrative and human capacity, both qualitatively and quantitatively, in line with the strategic management approach.

Programs will be developed and organized to adapt the management culture to the new structure.

Measurement, monitoring, and evaluation processes within the framework of strategic planning and performance programs.

It will be improved.

**13.** In order to strengthen management responsibility at our university, efforts will be made to effectively

implement the necessary financial management, internal control, and internal audit activities.

**14.** In order to achieve financial autonomy and a competitive structure, the financial resources of our University...

It will be diversified and increased.



## B- OBJECTIVES AND GOALS INCLUDED IN THE ADMINISTRATION'S STRATEGIC PLAN

Our university's Strategic Plan is based on the "Procedures and Guidelines for Strategic Planning in Public Administrations". Prepared within the framework of the "Regulation on Principles," the final version of the Strategic Plan is submitted to the Budget and... To be used in the preparation of Performance Programs, to the Ministry of Development, to the Ministry of Finance, Sent to the Court of Accounts and the Turkish Grand National Assembly by the Strategy Development Department This has been made public. According to our Final Strategic Plan, our corporate strategic aims and objectives are: as listed below.

**Table 27: Gümüşhane University Strategic Plan Framework for the Period 2023-2027**

Theme	Strategic Objective	Strategic Objective	Responsible Units
Theme HIGHER	SA 1: To be a competitive university in areas needed by the country and the region, aiming to improve the quality of education.	SH 1: To increase the number of departments/ programs with national and international equivalency and to improve educational fields, thereby raising the number of well-equipped domestic and foreign students to competitive levels by the end of 2027.	The relevant Vice Rectorate and Student Affairs Directorate, Postgraduate Training Institute, Personnel Department Presidency, Strategy Development Department Presidency
		SH 2: Providing students with their primary and supplementary resources in physical/electronic formats throughout their education and ensuring that students' sense of institutional belonging continues to increase until the end of 2027.	The relevant Vice Rectorate and Student Affairs Department, Strategy Development Department, Library and Documentation Department Presidency, All Academic Units
		SH 3: Improving the quality of nutritional services offered to higher education students; raising their quality of life by 20% by the end of 2027 by supporting their personal and social development.	Relevant Vice-Rectorate and Strategy Development Department, Health, Department of Culture and Sports, All Academic Units
		SH 4: Maximizing the use of exchange programs by increasing national and international promotion and recognition activities, thereby increasing the utilization rate to 15% by the end of 2027.	Relevant Vice-Rectorate and Strategy Development Department, Health, GUSÜD Coordination, All Academic Units
Theme RESEARCH, INNOVATION, DEVELOPMENT	SA 2: Scientific To realize high value-added social and economic projects by increasing research resources and quality.	SH 5: To increase research projects, mining, consulting services, and research center activities by 15% by the end of 2027.	Relevant Vice-Rectorate and Scientific Research Projects Coordination Office, Application and Research Centers, Revolving Fund Management Directorate, Strategy Development Department
		SH 6: Increasing support and incentives for teaching staff.	Relevant Vice-Rectorate and All Academic Units, General Secretariat, Quality Coordination, Strategy Development Department
Theme 3: LIFETIME	SA 3: To produce high-quality services for local and regional development in areas needed by the community, in collaboration with our stakeholders.	SH 7: Providing training to all segments of society in areas where they are needed, increasing institutional activity, and expanding social opportunities for staff and students by the end of 2027.	Relevant Vice-Rectorate and General Secretariat, Strategy Development Department Presidency, Application and Research Centers and All Academic Units



## C-Other Considerations

### 1- Key Performance Indicators (KPIs)

Within the scope of Gümüşhane University's 2023-2027 Strategic Plan; postgraduate and foreign students increasing student numbers and library resources, student satisfaction, and international exchange. The dissemination of these programs has been identified as a cornerstone of improving the quality of education and training. Research focuses on: TÜBİTAK/BAP projects, mining specialization activities, and faculty members. The number of high-quality publications and citations per research project are key indicators of scientific progress. The theme of societal contribution is concretized by the number of individuals certified through centers such as SEM and DİLMEER. These 10 key indicators align the university's regional development mission with international academic standards. It reflects a commitment to integration.

TPG. 1: Number of Master's students (Performance Indicator (PG) 1.1.4)

TPG. 2: Number of foreign students (PG.1.1.6)

TPG. 3: Number of printed and electronic resources in the library (PG.1.2.1)

TPG. 4: Life satisfaction rate of students in higher education (PG.1.3.1)

TPG. 5: Number of students participating in international exchange programs (Erasmus, Mevlana, etc.) (PG.1.4.1)

TPG. 6: Number of ongoing projects (TÜBİTAK, BAP, etc.) (PG.2.1.1)

TPG. 7: Regional Development-Oriented Mission Differentiation and Specialization Program (mining) Number of activities carried out within the scope of (PG.2.1.5)

TPG. 8: Per faculty member in journals indexed in SCI, SCI-Expanded, SSCI, and AHCI. declining number of publications (PG.2.2.1)

TPG. 9: Per faculty member in journals indexed in SCI, SCI-Expanded, SSCI, and AHCI. declining citation count (PG.2.2.2)

TPG. 10: Continuing Education Center (SEM), Language Center (DİLMEER), etc., and other Research and Number of people certified by Application Centers (PG.3.1.2)

## 2- DIFFERENTIATION STRATEGY

Gümüşhane University is a regional institution with its education, research and development, and lifelong learning activities. It aims to be a pioneer in development and to become a reference center at the international level. An institution that generates social benefit through public-industry-NGO collaborations, with high-quality academic education and strong It increases its desirability through its quality policy and trains well-equipped individuals. Scientific publications to improve its quality and strengthen the entrepreneurship ecosystem, through the application within its structure. It provides strategic support to research centers. In this context, the university supports research in areas ranging from mining to organic farming.



A vision of sustainable development that integrates with the dynamics of the city across a wide range of sectors, including agriculture. exhibits

### 2.1 Location Preference

Gümüşhane University has been rapidly developing its physical and technical infrastructure since 2008.

It has improved the quality of education and gained a strong position in the region despite challenging geographical conditions. Currently...

The institution, aiming to strengthen its education-focused structure with research and entrepreneurship, has gained strategic momentum, particularly in the field of mining, by being included in the "Regional Development-Oriented Mission Differentiation and Specialization Program". The university leverages the region's rich underground resources and nature tourism potential.

and structures its academic units and projects in line with the need for qualified mid-level personnel.

Through the strategic planning process, by establishing strong collaborations with local sectors, both the city and the country...

It prioritizes contributing scientifically and technologically to its development. Innovative campus design and

The university, aiming to maintain its attractiveness through its applied education concept, focuses on mining.

Through its specialization, it continues to be the epicenter of regional transformation.

### 2.2. Success Region Preference:

Gümüşhane University combines the city's historical, geographical, and underground resources with its academic potential.

By integrating them, it follows an education-oriented development strategy. Through the Faculty of Tourism, the region

The institution, which aims to bring the inventory of nature and cultural tourism into the economy, is the Engineering and Nature Institute.

The Faculty of Sciences leads the way in the efficient processing of mineral resources using scientific methods. Within the scope of university-industry collaboration, it provides practical, laboratory-focused training.

It prioritizes training the qualified and skilled workforce that the world needs. Public

And thanks to coordination developed with the private sector, local potential is being realized through technological and academic data.

The necessity of planning in light of this has been adopted as a strategic vision. In this direction, fundamental

Academic units play an active role in the city's new construction and employment processes, thus contributing to the region.

It is at the heart of development.

### 2.3. Value Proposition Preference

Gümüşhane University has shifted its value proposition from an education-focused approach to one centered on postgraduate education.

It aims to shift towards a research university model centered on mission differentiation.

In line with the specialization strategy, specific initiatives will lead the socio-economic development of the region.

It aims to increase the number of associate and undergraduate students through innovations in health, social and

Encouraging interdisciplinary projects in the fields of science, and the university's national and international standing.

It is a fundamental element that strengthens competitiveness. Through the Scientific Research Projects Coordination Office



Increasing the number of high-quality publications and diversifying academic incentive mechanisms are priorities.

This is among the objectives. Projects are supported by the Technology Transfer Office and the Career Center.

While commercialization and implementation capacity is strengthened, international relations are facilitated through the foreign relations unit.

Plans are underway to increase mobility. The efficiency of application and research centers will be optimized.

by directing institutional resources to strategic areas and in the higher education system

The aim is to strengthen the position. This comprehensive transformation process will enable the university to strengthen its regional position.

It supports the vision of being both an actor and an international science center.

#### **2.4. Preference for Core Competencies**

Gümüşhane University derives its education-focused identity from its young and dynamic structure.

It reinforces this through research and community contribution processes. As a driving force for regional development.

an institution that uses its resources effectively; innovative management approach, student-centered education and continuous

It has adopted improvement principles as its core competencies. In the Kelkit, Köse and İyran basins

With its organic farming potential and the region's rich gold, silver, and copper mine reserves, the university...

These form the main axes of the specialization strategy: the city's biodiversity, alternative tourism, and nature.

The university aims to transform sports opportunities into added value through academic projects, locally.

It provides effective consulting services to management and the sector. It has modern classrooms and advanced technology.

Equipped with laboratories and practical workshops, the campus ecosystem enhances employability by combining theoretical knowledge with practical application. This is especially true for registered local products such as fruit leather, dried fruit paste, and rosehip.

The development of products and environmentally friendly agricultural models based on reduced use of chemical fertilizers reflects the institution's sustainability vision. Thanks to these strategic focus areas, the university contributes to the region.

contributing to national development goals by guiding both economic and cultural transformation

He maintains his determination.





## 1.1 - Budget Revenues

Table 29: Budget Revenues by Economic Classification

2025 INCOME STATEMENT			
0490-GUMUSHANE UNIVERSITY			
Table 30: Budget Revenues by Economic Classification			
INCOME ECONOMIC CODE	PLANNED REVENUE	WHAT HAPPENED	SITUATION
03.1.1.01	0.00	600.00	600.00
03.1.1.99	0.00	113,948.10	113,948.10
03.1.2.29	10,000,000.00	21,913,147.56	11,913,147.56
03.1.2.31	8,105,000.00	4,144,684.76	-3,960,315.24
03.1.2.33	3,000,000.00	8,487,937.85	5,487,937.85
03.1.2.34	0.00	3,148,123.50	3,148,123.50
03.1.2.35	0.00	964,071.00	964,071.00
03.1.2.36	4,500,000.00	6,213,410.06	1,713,410.06
03.1.2.53	0.00	0.00	0.00
03.1.2.69	5,000,000.00	6,345,526.00	1,345,526.00
03.1.2.99	1,021,000.00	31,180.25	-989,819.75
03.6.1.01	2,419,000.00	4,741,965.07	2,322,965.07
03.6.1.03	0.00	7,913.33	7,913.33
03.6.1.99	1,601,000.00	1,791,353.73	190,353.73
03.6.2.01	0.00	0.00	0.00
04.2.1.01	1,430,207,000.00	1,403,953,498.00	-26,253,502.00
04.2.2.01	55,000,000.00	95,372,200.00	40,372,200.00
04.5.1.13	0.00	96,000.00	96,000.00
05.1.9.01	0.00	66,719.23	66,719.23
05.1.9.99	0.00	396,925.91	396,925.91
05.2.6.16	0.00	725,298.52	725,298.52
05.3.2.99	0.00	1,699.78	1,699.78
05.9.1.01	0.00	508,882.10	508,882.10
05.9.1.03	0.00	764,308.65	764,308.65
05.9.1.06	0.00	2,388,783.73	2,388,783.73
05.9.1.19	20,779,000.00	17,697,241.00	-3,081,759.00
05.9.1.99	0.00	5,942,066.36	5,942,066.36
<b>TOTAL</b>	<b>1,541,632,000.00</b>	<b>1,585,817,484.49</b>	<b>44,185,484.49</b>



## 2- Explanations Regarding Basic Financial Statements

### 2.1. Balance Sheet

A balance sheet is a financial statement that shows a company's assets and the sources from which those assets were obtained at a specific date. The balance sheet is one of the most important statements in the accounting system. This is our university's 2024 balance sheet. The balance sheet information for the year is included in Appendix 3.

### 2.2. Balance Sheet

A trial balance is used as a control tool in accounting, showing that accounts have been re-examined on specific dates. Then, a summary is created by writing the totals and balances of debts and receivables together in a table. It is a table. The trial balance shows whether the accounts reflect the actual situation and whether they are run according to the rules. It also allows us to check that it has not been activated. There are three types of balance sheets.

**Monthly Trial Balance:** Usually prepared at the end of the month after transferring journal entries to the general ledger. A balance sheet prepared for verification purposes.

**General Provisional Balance Sheet:** Prepared on December 31st, not different from the monthly balance sheets. This trial balance covers the entire accounting period. It is also called the December trial balance.

**Final Trial Balance:** This involves preparing journal and general ledger entries related to year-end transactions. The trial balance is the balance sheet prepared after the general ledger balances of the accounts have been adjusted according to the inventory results, i.e., after the entries related to the end of the period. The final trial balance information for our university for the year 2025 is in Appendix 3. It is located there.

### 2.3. Table of Activity Results

The results table shows the revenues and activities of public administrations during an activity period. from transactions relating to expenses, management of financial and non-financial assets and liabilities. It is a financial statement that shows income and expenses and provides detailed information about them. All Revenues and expenses are shown in the statements of operating activities for the period in which they accrue. The table is organized by period. The activity results table is prepared in a way that allows for comparison between the two. At a minimum, the activity results table should include: It should include the relevant items showing the following amounts:

- 1) Income generated from activities,
- 2) Expenses arising from operations,
- 3) Positive or negative difference related to the period.

The information regarding our university's 2025 Activity Results Table is included in Appendix 3.



### 3- Financial Audit Results

In our university, the pre-expenditure audit task is carried out by the expenditure units and our pre-financial department. It is carried out by the control unit. It also aims to add value to the work of public administration and whether resources are managed according to the principles of economy, effectiveness and efficiency in order to improve The internal audit unit, which was established to carry out post-expenditure control tasks for the purpose of evaluation and guidance, was created at our University in 2025.

In our university, post-expenditure external audits are conducted by the Court of Accounts within the framework of accountability for public administrations. The university's payments for the year 2025... The documents have been subjected to an external audit by the Court of Accounts, and the report will be made public in 2026. ( <https://www.sayistay.gov.tr/reports/category/7-ozel-butceli-idareler---a> ) It will be published at [address].

## B- PERFORMANCE INFORMATION

### 1- Program, Subprogram, Activity Information

**Table 30: Program, Subprogram, Activity Information (2025)**

Program	Lower Program	Activity	Explanation
Beneşlendirme	Beneşlendirme	Higher Education Fundamental Institutions Research Services	This activity is carried out within the scope of the Higher Education Law No. 2547. To encourage the growth of new idea and product-oriented, project-supported studies, it is planned to increase information and training programs. Activities necessary to make original contributions to the scientific literature and to contribute to the socio-economic and cultural development of our region and country will be carried out. In this context, the number of R&D projects supported by national and international organizations will be increased. Participation in scientific events such as symposia, congresses, and conferences will be encouraged and supported. Scientific research and studies will be supported and encouraged.
		Higher Education Their institutions Scientific Research Projects	"This activity is carried out within the scope of the Regulation on Scientific Research Projects of Higher Education Institutions. After the project leader submits the project application through the BAP Automation system, the process begins when the necessary documents are submitted to the BAP coordination unit. Project proposals submitted to the BAP Unit are subjected to a preliminary evaluation to determine whether they meet the necessary conditions. Project proposals that meet the requirements in the preliminary evaluation phase are submitted to the Commission by the Coordinator. The Commission reviews the project proposals and sends them to the relevant project evaluation boards for evaluation or rejects them."  In research projects, it is preferred that at least one of the reviewers is from outside the university. The commission decides whether to support, revise, or reject the project based on the minutes and project evaluation reports received from the Project Evaluation Boards. Accepted projects come into effect with the signing of a protocol between the Head of the BAP Commission and the project leader. The progress and final reports submitted for the projects are decided upon by the BAP Commission, taking into account the reviewer evaluation. Throughout these processes, procurement, movable property transactions, and all correspondence related to accepted projects are carried out by the BAP Coordination Office in accordance with the guidelines approved by the University Senate.



Life-long Learning	Activities	Society To your service Training Offered Programs, Courses and Seminars	Our unit actively continues to offer training in occupational safety and health (OSH), ECG, play therapy practitioner training, emotion recognition and empathy-focused training, finance training, data analysis in mining, and food engineering. In addition to these, requested trainings will be determined and activated upon verification of the relevant trainer's qualifications.
		Higher Education Social institutions Responsibility Projects	This activity is carried out within the scope of the Gümüşhane University Continuous Education Application and Research Center Regulations. Support is provided to social responsibility projects requested by public institutions and organizations, the private sector, and international organizations. Projects are implemented after the necessary correspondence and permission letters are obtained for the identified social projects. Necessary support is provided by our unit in accordance with protocols signed between the relevant public institutions and organizations, NGOs, and the university rectorate. Requests for training in their fields have been sent to relevant faculty members, and meetings are held with faculty members who wish to provide training, and training sessions are organized.
Engagement	Regulatory	Legal Consultancy and Judgments Services	This activity is carried out within the scope of the Decree Law on the Administrative Organization of Higher Education Institutions and Higher Education Supervisory Bodies. The services include representing our university in judicial and administrative cases, domestic and international arbitration proceedings, enforcement actions, and all other legal disputes brought before the courts; coordinating, monitoring, and supervising litigation, enforcement proceedings, and arbitration related to representation contracts with the administration through service procurement; providing legal opinions on legislation, contracts, specifications, and disputes related to administrative services; and preparing necessary legal proposals to better achieve the administration's objectives and ensure compliance with legislation, plans, and programs.
		Internal Audit	This activity is carried out within the scope of the Public Financial Management and Control Law. The tasks and procedures include evaluating the management and control structures of our university in line with risk analyses, conducting examinations and making recommendations regarding whether resources are used effectively, economically, and efficiently, and auditing and reporting on the compliance of expenditures and financial transactions with legislation and higher-level policy documents, as well as the financial management and control processes.
	Administrative	Information To their technologies Towards Activities	This activity is carried out within the scope of the Decree Law on the Administrative Organization of Higher Education Institutions and Higher Education Supervisory Bodies. Work and procedures are being undertaken to operate and develop our university's information systems and to increase its technological capacity.
		General Support Services	This activity is carried out within the scope of the Decree Law on the Administrative Organization of Higher Education Institutions and Higher Education Supervisory Bodies. The procurement of goods and services such as cleaning, security, lighting, heating, repair, transportation, and similar services serving all programs of our university; the arrangement of physical working environments; the execution of general document and archive services; and the planning and execution of civil defense and mobilization services are among the tasks and procedures performed.
		Human Resources To its management Related Activities	This activity is carried out within the scope of the Decree Law on the Administrative Organization of Higher Education Institutions and Higher Education Supervisory Bodies. The university's personnel planning includes the execution of personnel appointment, transfer, promotion, retirement, and similar personnel-related processes; and the planning and organization of training programs aimed at increasing human resource capacity.
		Construction and Building Works Execution	This activity is carried out within the scope of the Decree Law on the Administrative Organization of Higher Education Institutions and Higher Education Supervisory Bodies. All construction, leasing, sale, operation, maintenance, repair, and similar works, transactions, and processes related to immovable properties registered in the name of the Treasury and allocated to or registered in the name of the administrations are managed.



		Private Secretary Services	This activity is carried out within the scope of the Decree Law on the Administrative Organization of Higher Education Institutions and Higher Education Supervisory Bodies. The tasks and procedures performed include organizing the work program of the senior management, handling official and private correspondence, protocol, ceremonies, visits, invitations, receptions, and hospitality services.
		Strategy Development and Financial Services	This activity is carried out within the scope of the Public Financial Management and Control Law No. 5018. The financial management and control tasks and procedures performed by our university serve all programs of the administrations.
		Real estate With their income To be executed Services	This activity is carried out within the scope of the Decree Law on the Administrative Organization of Higher Education Institutions and Higher Education Supervisory Bodies. All kinds of maintenance and repair of the properties are performed.
		Students in Higher Education Administrative towards Services	This activity is carried out within the scope of the Decree Law on the Administrative Organization of Higher Education Institutions and Higher Education Supervisory Bodies. Administrative services are provided to students in higher education.
Highly qualified	Candidates	To PhD Students Scholarship for Services	<p>This activity is carried out within the scope of the Higher Education Law No. 2547. In order to train graduates who are professionally competent and open to development, scholarship services will be provided for doctoral students.</p> <p>*Regarding the Higher Education – 100/2000 YÖK Doctoral Scholarship program, our Institute's departments were prioritized in 100 systematic fields, and a quota request was submitted to YÖK for our students to benefit from this program.</p> <p>*Students in need will be selected from the quota allocated to our Institute by the Higher Education Credit and Dormitories Institution within the scope of the quota given to our University. In addition, our students will be informed about the application dates for the doctoral scholarships provided by the Higher Education Credit and Dormitories Institution and will be encouraged to apply for these scholarships.</p>
Highly qualified	Highly qualified	In Doctorate and Medicine Specialized Training	This activity is carried out within the scope of the Higher Education Law No. 2547. Our mission at Gümüşhane University Graduate Institute of Educational Sciences is to train highly qualified researchers and experts at national and international levels who, guided by scientific and technological advancements in postgraduate education, value societal needs, scientific research and innovation, are capable of analysis and synthesis, think critically, and will successfully contribute to academic institutions, the public or private sector, while upholding ethical values. Currently, our institute has 26 doctoral students. In the future, we aim to increase the number of departments and make our institute more attractive, thereby increasing the number of qualified students and graduating students who meet our mission goals.
		Licence To his students Scholarship for Services	This activity is carried out within the scope of the Higher Education Law No. 2547. Our university provides meal scholarships to our students. Students with limited financial means will be given priority in accessing scholarship services. Students will be encouraged to utilize scholarship services provided by private institutions/organizations. This activity is carried out within the scope of the Higher Education Law No. 2547. Regarding foreign students, the necessary information is provided to both the Council of Higher Education (YÖK) and the Provincial Directorate of Migration Management.
		Higher Education Institutions Information and Culture With resources Sports Infrastructure Development Services	This activity is carried out within the scope of the Higher Education Law No. 2547. Within the scope of this activity: 1. The number of printed publications will be increased by acquiring and cataloging printed books through purchase and donations. 2. The number of digital publications will be increased by making necessary agreements with digital publishing databases. 3. Orientation training will be provided to attract more users to our university library.



		Higher Education Institutions First Education	This activity is carried out within the scope of the Higher Education Law No. 2547. Within the scope of training graduates who are professionally competent and open to development, primary education services will be provided by Higher Education Institutions.
		Higher Education Second Education Institutions	This activity is carried out within the scope of the Higher Education Law No. 2547. Within the scope of training graduates who are professionally qualified and open to development, Higher Education Institutions will provide second-shift education services.
		Higher Education Institutions without Thesis Degree	This activity is carried out within the scope of the Higher Education Law No. 2547. Our mission as the Gümüşhane University Graduate Institute of Educational Sciences is to train highly qualified researchers and experts at national and international levels who, under the leadership of scientific and technological developments in postgraduate education, value societal needs, scientific research and innovation, can analyze and synthesize, think critically, successfully contribute to academic institutions, the public or private sector, and value ethical principles. In the future, we aim to increase the number of departments and make our institute more attractive, thereby increasing the number of qualified students and graduating students who meet this mission.
		Higher Education Institutions Distance Learning	This activity is carried out within the scope of the Higher Education Law No. 2547. Courses and training offered within our university will gradually begin to be delivered via distance education system, utilizing existing infrastructure capabilities. During this process, deficiencies and activities requiring completion will be identified, and the necessary work plan will be developed.
		Higher Education Write down the institutions schools	This activity is carried out within the scope of the Higher Education Law No. 2547. Summer School Services of Higher Education Institutions will be provided within the scope of training graduates who are professionally competent and open to development.
Eligibility	Eligibility	In higher education Shelter Services	This activity is carried out within the scope of the Regulation on the Implementation of the Department of Medico-Social Health, Culture and Sports Affairs of Higher Education Institutions.
		In higher education Nutrition Services	This activity is carried out within the scope of the Regulation on the Implementation of the Department of Medico-Social Health, Culture and Sports Affairs of Higher Education Institutions. The lunch and dinner needs of students in the city center and districts are met through outsourcing of services.
		In higher education Culture and Sports Services	This activity is carried out within the scope of the Regulation on the Implementation of the Department of Medico-Social Health, Culture and Sports Affairs of Higher Education Institutions. Activities are organized to help students spend their free time effectively and productively, including cultural activities, participation in club activities and projects, organizing sports activities within the university, and participation in inter-university sports competitions.
		Students in Higher Education Regarding his life Other Services	This activity is carried out within the scope of the Regulation on the Implementation of the Department of Medico-Social Health, Culture and Sports Affairs of Higher Education Institutions. Efforts are made to ensure students make maximum use of the university's sports facilities (swimming pool, artificial turf field, etc.), and activities such as conferences, concerts, and exhibitions are organized.
		In higher education Health Services	This activity is carried out within the scope of the Regulation on the Implementation of the Department of Medico-Social Health, Culture and Sports Affairs of Higher Education Institutions. Activities are carried out within the scope of guidance and psychological counseling; interviews are conducted with students who apply individually by a psychologist; and conferences and seminars are given within the scope of guidance and psychological counseling.



## 2- Evaluation of Performance Results

### 2.1- Achievement Results and Evaluations Regarding Sub-Program Objectives and Indicators

**Table 31: Achievement Results Related to Sub-Program Objectives and Indicators.**

#### Assessments (2025)

**Year:** 2025  
**Program Name:** Research, Development and Innovation  
**Subprogram Name:** Scientific Research and Development in Higher Education  
**Sub-program objective:** Increasing innovation-oriented scientific studies in higher education institutions.

Order	Indicator Name	Unit of Measurement	Targeted Indicator Value	Year-end Value	Realization Rate	Realization The situation
1	Number of research projects supported under BAP	Number	40	35	87.50%	Partially Reached
2	Number of R&D projects supported by national and international organizations	Number	80	49	61.25%	Partially Reached

**Year:** 2025  
**Program Name:** Lifelong Learning  
**Subprogram Name:** Continuing Education Activities of Higher Education Institutions  
**Sub-program objective:** Providing training to all segments of society in areas where they are needed, and contributing to the development of cooperation with public institutions and organizations, the private sector, and international organizations.

Order	Indicator Name	Unit of Measurement	Targeted Indicator Value	Year-end Value	Realization Rate	Realization The situation
1	Number of people who applied to the training programs	Number	160			
2	Continuing Education Center (SEM) and Language Center Number of certificates issued by (DILMER) for vocational training	Number	160	407	221	Partially Reached

**Year:** 2025  
**Program Name:** Higher Education  
**Subprogram Name:** Scholarships and Grants Provided to Faculty Members  
**Sub-program objective:** Training academics who are competent in their fields, researchers, and who produce and transfer knowledge.

Order	Indicator Name	Unit of Measurement	Targeted Indicator Value	Year-end Value	Realization Rate	Realization The situation
1	Number of publications per faculty member in journals indexed in SCI, SCI-Expanded, SSCI, and AHCI.	Number	2	0.55	27.50%	Partially Achieved



**Year:** 2025

**Program Name:** Higher Education

**Subprogram Name:** Associate Degree Programs, Bachelor's Degree Programs, and Postgraduate Education Programs

**Sub-program objective:** To train graduates who are professionally competent and open to development.

Order	Indicator Name	Unit of Measurement	Targeted Indicator Value	Year-end Value	Realization Rate	Realization The situation
1	Number of those who have completed their doctoral studies	Number	40	26	65.00%	Partially Achieved
2	Number of printed and electronic resources available in the library	Number	3,100,000	1,413,178	45.59%	Partially Achieved
3	Number of people using the library	Number	300,000	369,012	123.00%	Exceeded
4	foreign student number	Number	2500	2014	80.56%	Partially Achieved

**Year:** 2025

**Program Name:** Higher Education

**Subprogram Name:** Student Life in Higher Education

**Sub-program objective:** Improving the quality of nutrition and accommodation services offered to higher education students; enhancing their quality of life by supporting their personal and social development.

Order	Indicator Name	Unit of Measurement	Targeted Indicator Value	Year-end Value	Realization Rate	Realization The situation
1	Student clubs and societies number	Number	90	56	62.22%	Partially Achieved
2	Number of social, cultural and sporting activities	Number	170	466	274.12%	Exceeded
3	Student life satisfaction in higher education rate	Ratio	70	78,0500	111.50%	Exceeded





## 1- Evaluation of the Strategic Plan

**Table 33: Evaluation of the Strategic Plan**

			Targeted Indicator Level	Year-End Realization Level	Realization The situation	
<b>Performance Target 1:</b> To increase the number of departments/ programs with national and international equivalency, improve educational fields, and raise the number of well-equipped domestic and foreign students to competitive levels by the end of 2027.						
2025	Performance Indicators	1	Number of departments/programs with 1 student. Number of students per faculty member.	217	191	0.00%
		2	Number of associate and undergraduate students	19000	18,737	80.00%
		3	Number of Master's students: 4	1,500	1.785	100.00%
		4	5 PhD students	135	201	100.00%
		5	6 Number of foreign students	230	116	0.00%
		6	The amount spent on improving training areas and laboratories.	3,500,000	17,974,333	100.00%
		7				
<b>Performance Objective 2:</b> To ensure that students' primary and supplementary resource needs are met in physical/electronic formats throughout their education, and to continuously increase students' sense of institutional belonging until the end of 2027.						
2025	Performance Indicators	1	Number of printed and electronic resources available in the library	400,000	366,416	0.00%
		2	Borrowed and downloaded (number of downloads) resources number	24,000	78.003	100.00%
		3	Number of registered graduates in the graduate tracking system	5.100	4.058	0.00%
<b>Performance Target 3:</b> To improve the quality of nutrition services offered to higher education students; to increase the quality of campus life by 20% by the end of 2027 by supporting students' personal and social development.						
2025	Performance Indicators	1	Student satisfaction rate in higher education: 2.	71	78	100.00%
		2	Number of activities of student clubs and societies.	20	90	100.00%
		3	Number of social, cultural and sporting events organized (excluding club activities)	44	15	0.00%
		4	Number of students benefiting from nutrition services	190,000	170,784	42.00%
<b>Performance Target 4:</b> Maximizing the benefits from exchange programs by increasing national and international promotion and recognition activities, and increasing the utilization rate by 15% by the end of 2027.						
2025	Performance Indicators	1	Number of students benefiting from international exchange programs (Erasmus, Mevlana, etc.)	28	33	100.00%
		2	Number of staff benefiting from international exchange programs (Erasmus, Mevlana, etc.)	8	13	100.00%



<b>Performance Target 5:</b> To increase research projects, mining, consulting services, and research center activities by 15% by the end of 2027.				<b>Targeted Indicator Level</b>	<b>Year-End Realization Level</b>	<b>Realization The situation</b>
2025	Performance	1.	Number of ongoing projects (TÜBİTAK, BAP, etc.)	42	35	0.00%
		2	Ongoing project (TÜBİTAK, BAP, etc.) budget sizes; Amount of income obtained	2,000,000	6,141,000.00	100%
		3	by research centers.	145,000	12,097,828	100.00%
		4	Consulting services provided by faculty members. number	20	50	100.00%
		5	Number of activities carried out within the scope of the Regional Development-Oriented Mission Differentiation and Specialization Program (Mining)	4	4	100.00%

<b>Performance Objective 6:</b> To increase support and incentives for teaching staff.				<b>Targeted Indicator Level</b>	<b>Year-End Realization Level</b>	<b>Realization The situation</b>
2025	Performance	1	Number of publications in SCI, SCI-Expanded, SSCI, and AHCI journals.	230	357	100.00%
		2	Number of citations in SCI, SCI-Expanded, SSCI, and AHCI journals.	3,600	5.955	100.00%
		3	Number of publications in ULAKBİM/TR indexed journals	290	332	100.00%
		4	Number of faculty members receiving academic incentives.	182	252	100.00%

<b>Performance Target 7:</b> To provide training to all segments of society in areas where they are needed, to increase institutional recognition, and to enhance social opportunities for staff and students by the end of 2027.				<b>Targeted Indicator Level</b>	<b>Year-End Realization Level</b>	<b>Realization The situation</b>
2025	Performance	1	Number of events organized by academic units (excluding club activities)	140	441	100.00%
		2	Number of people certified by Continuing Education Centers (SEM), Language Centers (DILMER), and other Research and Application Centers.	425	221	0.00%
		3	Number of Publications and News Items in Print and Visual	5,400	6,517	100.00%
		4	Media; Number of Activities Carried Out within the Scope of Career Center Activities	15	15	100.00%



## 1- Evaluation of the Performance Information System

Regarding the evaluation of the Performance Information System, which is in use through a service procurement process. Although no system exists, data regarding the Performance Program is available via Electronic Document. It is monitored through the Electronic Document Management System (EDMS).

## 2- Other Considerations

3-

## 5.1 - Activity and Project Information

### 5.1.1 - Activity Information

**Table 34: Activity Information (2023-2025)**

		Years		
		2023	2024	2025
Type	Symposium Congress	8	51	50
	Conference	11	39	36
	Panel	1	10	17
	Seminar	18	23	55
	Conversation	19	33	56
	Workshop	2	3	5
	Theatre	1	4	5
	Entertainment and Concerts	2	4	13
	Exhibition	1	8	7
	Tournament	17	3	11
	Technical Visit	18	44	59
	Training Seminar	24	38	55
	Film Screening	2	3	39
	Activity	65	66	131
	Other	1	10	104
<b>Total</b>		<b>190</b>	<b>339</b>	<b>643</b>
			<b>Grand Total</b>	<b>1172</b>
Data for the relevant years were obtained from Academic and Administrative Units.				



## 5.1.2 - Information on Publication-Related Activities

**Table 35-A: Regarding Publications Activity Information (2023-2025)**

		Years		
		2023	2024	2025
Publication	International Article	396	486	586
	National Article	238	211	297
	International Declaration	430	484	566
	National Declaration	38	86	108
	Book	260	226	335
<b>Total</b>		<b>1362</b>	<b>1181</b>	<b>1892</b>
			<b>The total data for</b>	<b>4435</b>
the relevant years was obtained from academic and administrative units.				

**Table 35-B: Publications of Gümüşhane University Indexed/Not Indexed in WOS (2025)**

Not Indexed in Wos Until 2025 Gümüşhane Listed in the Relevant Indices University-Published Publications (Number)				Indexed in Wos by the year 2025 Gümüşhane University Publication Distribution of Numbers According to Indices			
Indexed	All Documents	Articles		SCI	SSCI	CHEF	
221	343	365	929	237	30	4	271
Data for the relevant years were obtained from Academic and Administrative Units.							

## 5.1.3 - Project Information

**Table 36: Project Information (2023 - 2025)**

		Scientific Research Projects		TÜBİTAK Projects		Other Projects	
		Project Number	Project Amount	Project Number	Project Amount	Project Number	Project Amount
Years	2023	34	1,800,754.34	5	593,425.00	7	227,720.00
	2024	41	10,008,029.70	8	5,495,681.00	0	0.00
	2025	62	6,264,443.73	22	1,208,036.00	20	607,186.00
* Project data was obtained from the Strategy Development Department, the Scientific Research Projects Coordination Office, and all Academic Units.							



### 5.1.4 - Investments

Our university has been **allocated 55,000,000** for investment expenditures under the 2025 Central Government Budget Law. An initial allocation **of TL** has been provided. The expenditure ratio to the year-end allocation is **84.20%**. Investment In the use of appropriations, there was overspending both at the budget allocation and project appropriation level. It has not been done.

**Table 37: Year 2025  
By Sector  
Investment  
Expenses  
Implementation Report**

	Sector			Total
	Education - Higher Education	Physical Education and Sport	Specialization Project	
Number of Projects	<b>4</b>	<b>1</b>	<b>1</b>	<b>6</b>
Program Year Allocation	30,000,000	10,000,000.00	15,000,000.00	<b>55,000,000</b>
Added	0.00	0.00	0.00	<b>0.00</b>
Fallen	0.00	0.00	0.00	<b>6,114,600.00</b>
Total Free Allocation	30,000,000	10,000,000.00	15,000,000.00	<b>55,000,000</b>
Spending	21,521,143.64	9,786,834.84	15,000,000.00	<b>46,307,978.48</b>
Cash Realization Rate %	<b>71.74</b>	<b>97.87</b>	<b>100.00</b>	<b>84.20</b>
* Data obtained from the e-budget system was used.				



## 5.1.5 - Gümüşhane University Energy, Fuel and Water Consumption Expenses

Table 38: The year 2025 Energy - Fuel and Water Consumption Expenses		Gümüşhane University					
		2023		2024		2025	
ECONOMIC CODE		Annual Spending	Total Expenditure (TL)	Annual Spending	Total Expenditure (TL)	Annual Spending	Total Expenditure (TL)
03.02.30.01	Natural gas (m3)	1,493,249	16,111,173.70	1,404,222.60	21,998.57	1,542,306.00	29,587,791.20
	Wood (Tons)	4.00		3.00		5.00	
	Coal (Tons)	145.00		140.00		150.00	
03.02.30.03	Electricity (kWh)	3,071,041.78	11,853,153.16	2,848,445.00	14,595,375.68	3,276,495.00	18,899,943.00
03.02.20.01	Water (m3)	33,571.00	358,051.62	59,014.00	1,945,882.10	54,733.00	2,060,464.00
03.02.30.02 03.02.30.04	Fuel (Diesel) (Liters)	22,577.83	924,859.79	19,315.00	956,897.06	20,112.19	1,076,879.48

## IV- ASSESSMENT OF INSTITUTIONAL CAPABILITY AND CAPACITY

## A- ADVANTAGES

• The top management's determined commitment and leadership in creating a quality culture.

• Strategic plans should clearly define performance indicators, monitoring intervals, and responsible units.

It should be defined in this way.

• Creating job descriptions, workflow diagrams, and organizational structures in academic and administrative units.

• Within the university, there are Quality Commissions, Internal Control Commissions, and Advisory Boards, etc.

The establishment of institutional structures.

**Education and Training:**

• For the significant increase in qualified teaching staff in recent years and the academic development of personnel financial incentives provided.

• An effective environment where students have easy access to their academic advisors and faculty members



communication medium.

• The new library building offers modern facilities, a vast e-book archive, and ample study spaces.

• Inclusive initiatives such as units created for students with disabilities and the "Orange Flag" application services.

#### **Research and Development (R&D):**

• Research centers are structured to meet the local needs of the region and to serve the community being.

• Contribution to university-industry collaboration through the Central Research Laboratory.

Incentives for postgraduate education of academic staff and an increase in the number of doctoral-level staff at the institution.

### **B. WEAKNESSES**

#### **Process Management and Systematic Deficiencies:**

• Quality studies and satisfaction surveys are not yet systematic and continuous in all units.

inability to bring it into structure.

• A "Quality Assurance Guideline" belonging to the university and clearly defined quality objectives absence.

• Performance monitoring and data management are hampered by the lack of an integrated information management system. difficulties encountered.

#### **Educational Design and Stakeholder Engagement:**

• External stakeholder opinions and alumni data should be considered in program designs and updates. not being used enough.

• Lack of a defined system for determining student workload-based credits (ECTS).

• No work has yet been initiated regarding program accreditation.

• Lack of awareness and application of teacher training and student-centered approaches.

#### **R&D and Improvement:**

• Mechanisms for measuring the socio-economic impacts of R&D projects and a reward/incentive system It could not be fully installed.

• Projects funded by external sources (TÜBİTAK, EU, etc.) and international collaborations remain limited.

Improvement in areas where the goals in the strategic plan have not been achieved (CPA: Corrective and Preventive Action) the studies have not been started



### C- EVALUATION

Gümüşhane University, physical infrastructure (library, laboratory) and academic staff.

It has gained strong momentum in terms of depth. Management's support for quality processes.

This is a significant opportunity for corporate transformation.

However, the main risk is that these developments have not been "systematically guaranteed". In particular stakeholder engagement remaining only on paper, the alumni tracking system being dysfunctional, and program accreditation.

This deficiency threatens the sustainability of the quality of education. The institution's current "good faith and a "dedicated" work culture, supported by data-driven and integrated digital systems, and a professional quality.

Transforming it into a management system is of critical importance.

By the end of 2025, Gümüşhane University will have: 8 Faculties, 1 Graduate Education Institute, 1

The college comprises 10 vocational schools, 14 application and research centers, 21 coordination offices, and 6 other institutions.

The department provides education and training in a total of 7 campuses.

### V. RECOMMENDATIONS AND MEASURES

• National projects supported by TÜBİTAK and the European Union to contribute to the country scientifically.

and the number of international projects should be increased,

• More panels, conferences, talks, trips and similar events should be organized,

• In order for our university to be among the internationally recognized and preferred universities

Work should be carried out in line with the determined objectives.

• More in-service training for personnel working within our university in accordance with the relevant legislation.

Training should be provided.

• All our efforts are aimed at making our university one of the preferred universities with international standards.

It must be in line with our ability to participate and achieve our goals.



• Efforts to increase communication and coordination with alumni and other external stakeholders.

should be accelerated,

• The Career Development Application and Research Center provides services to our university's students and graduates,

career opportunities within the limits of our university's resources, in line with their knowledge, skills, abilities, and aspirations.

Consultancy work should continue in the areas of planning, development and implementation.

• The Center for Continuous Education Application and Research serves different social segments of the region in which it is located.

Within the scope of lifelong learning, an approach that prioritizes social development and employment aims to provide individuals with knowledge,

by developing their skills and competencies in all kinds of activities they participate in throughout their lives outside of formal education.

should plan learning activities and organize certified training courses.

**VI - APPENDICES**APPENDIX 1:**INTERNAL CONTROL ASSURANCE STATEMENT**

As a senior executive, I am responsible for aligning my administration's budget with the development plan, annual programs, strategic plan, and ensuring that performance programs are prepared and implemented in accordance with service requirements.

ensuring the effective, economical and efficient acquisition and use of resources, and preventing loss and misuse.

to ensure protection against and the functioning of the financial management and internal control system in spending units

I am responsible for monitoring and taking the necessary precautions.

Within this framework, the internal control system established and implemented within my administration; the activities in accordance with defined objectives and policies, in an effective, economical and efficient manner in compliance with legislation.

to ensure its implementation, to prevent all kinds of irregularities and corruption, and to protect assets and resources,

ensuring that accounting records are kept accurately and completely, and that financial and management information is provided in a timely manner.

I declare that it provides sufficient and reasonable assurance that it will be produced reliably.

In line with the aims and objectives stated in the administration's strategic plan and performance program.

corporate risks are identified, assessed, and measures are taken to reduce these risks to an acceptable level.

I report that additional risk management activities have been implemented and reported.

This assurance is based on the information and assessments I have obtained within the scope of my supervisory responsibilities, and on the expenses I have incurred.

unit activity reports and internal control assurance statements submitted by officials, financial services

based on the internal control system evaluation report submitted by the unit and the statement of the financial services unit manager

and is based on internal audit reports and the comprehensive opinion of the internal audit unit.

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

**(February 2026 - Gümüşhane)**

**Prof. Dr. Oktay YILDIZ**

**Rector**

APPENDIX 2:**STATEMENT BY THE MANAGER OF THE FINANCIAL SERVICES UNIT**

As the head of the financial services unit, I am responsible for the expenditure units of our administration. the necessary coordination in the creation, implementation and development of the internal control system that it is provided, training and guidance services are given, and the results of the implementation are monitored, I declare that it has been evaluated and the results have been reported to the spending authorities and senior management.

Regarding the implementation of financial laws and other related legislation, the senior manager and expenditure officer are responsible. I declare that I have provided the necessary information to the authorities and have engaged in consultancy activities.

The information contained in section "III/A - Financial Information" of the Activity Report is reliable, complete, and accurate. I confirm that it is.

**(February 2026 - Gümüyhane)**

**Onur KAYA**

**Head of Strategy Development Department**



**Appendix 3: Balance Sheet Information - Final Trial Balance Information - Statement of Operating Results**

(Attachments will be added when they are opened in the Management Information System)







































































































## DEFINITE SUSPENSION

Public Administration Code 490

Year: 2025

Name of Public Administration GUMUSHANE UNIVERSITY

Bill Code	Economic Code1	Economic Code2	Economic Code3	Economic Code4	ACCOUNT NAME	DEBT (TL)	RECEIVABLES (TL)	DEBT REMAINING (TL)	REMAINING ACCOUNT RECEIVABLE (TL)
900	03	01	00	00	PURCHASES OF GOODS AND MATERIALS FOR PRODUCTION	48,000.00	48,000.00	0.00	0.00
900	03	02	00	00	PURCHASES OF GOODS AND MATERIALS FOR CONSUMPTION	129,396,903.62	129,396,903.62	0.00	0.00
900	03	03	00	00	TRAVEL AMENITIES	3,062,489.44	3,062,489.44	0.00	0.00
900	03	04	00	00	OPERATIONAL EXPENSES	668,350.88	668,350.88	0.00	0.00
900	03	05	00	00	SERVICE PROCUREMENT	4,210,833.37	4,210,833.37	0.00	0.00
900	03	06	00	00	REPRESENTATION AND PROMOTION EXPENSES	208,020.98	208,020.98	0.00	0.00
900	03	07	00	00	EXPENSES FOR ACQUISITION, MAINTENANCE AND REPAIR OF MOVABLE PROPERTY AND INTANGIBLE RIGHTS	3,770,843.44	3,770,843.44	0.00	0.00
900	03	08	00	00	REAL ESTATE MAINTENANCE AND REPAIR EXPENSES	2,025,876.12	2,025,876.12	0.00	0.00
<b>900</b>	<b>05</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>CURRENT TRANSFERS</b>	<b>28,818,709.02</b>	<b>28,818,709.02</b>	<b>0.00</b>	<b>0.00</b>
900	05	01	00	00	ASSIGNMENT EXPENSES	25,112,086.59	25,112,086.59	0.00	0.00
900	05	03	00	00	TRANSFERS TO NON-PROFIT ORGANIZATIONS	3,574,622.43	3,574,622.43	0.00	0.00
900	05	04	00	00	TRANSFERS TO HOUSEHOLDS AND BUSINESSES	132,000.00	132,000.00	0.00	0.00
<b>900</b>	<b>06</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>CAPITAL EXPENDITURES</b>	<b>57,086,108.52</b>	<b>57,086,108.52</b>	<b>0.00</b>	<b>0.00</b>
900	06	01	00	00	PROCUREMENT OF FINISHED GOODS	12,976,486.67	12,976,486.67	0.00	0.00
900	06	03	00	00	ACQUISITION OF INTANGIBLE RIGHTS	3,059,500.00	3,059,500.00	0.00	0.00
900	06	05	00	00	REAL ESTATE CAPITAL PRODUCTION EXPENSES	18,455,284.58	18,455,284.58	0.00	0.00
900	06	06	00	00	MAJOR REPAIR EXPENSES OF MOVABLE ASSETS	2,250,304.71	2,250,304.71	0.00	0.00
900	06	07	00	00	REAL ESTATE MAJOR REPAIR EXPENSES	17,844,532.56	17,844,532.56	0.00	0.00
900	06	09	00	00	OTHER CAPITAL EXPENDITURES	2,500,000.00	2,500,000.00	0.00	0.00
<b>901</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>BUDGET APPROPRIATION ACCOUNT</b>	<b>1,757,508,471.56</b>	<b>1,757,508,471.56</b>	<b>0.00</b>	<b>0.00</b>
<b>901</b>	<b>01</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>Budget Initial Allocation</b>	<b>1,541,632,000.00</b>	<b>1,541,632,000.00</b>	<b>0.00</b>	<b>0.00</b>
901	01	01	00	00	Personnel Expenses	1,192,389,000.00	1,192,389,000.00	0.00	0.00
901	01	01	01	00	Officials	954,296,000.00	954,296,000.00	0.00	0.00
901	01	01	02	00	Contracted Personnel	20,706,000.00	20,706,000.00	0.00	0.00
901	01	01	03	00	Workers	215,709,000.00	215,709,000.00	0.00	0.00

## DEFINITE SUSPENSION

Public Administration Code 490

Year: 2025

Name of Public Administration GUMUSHANE UNIVERSITY

Bill Code	Economic Code1	Economic Code2	Economic Code3	Economic Code4	ACCOUNT NAME	DEBT (TL)	RECEIVABLES (TL)	DEBT REMAINING (TL)	REMAINING ACCOUNT RECEIVABLE (TL)
901	01	01	04	00	Temporary Employees	1,678,000.00	1,678,000.00	0.00	0.00
901	01	02	00	00	State Premium Expenses to Social Security Institutions	131,830,000.00	131,830,000.00	0.00	0.00
901	01	02	01	00	Officials	84,865,000.00	84,865,000.00	0.00	0.00
901	01	02	02	00	Contracted Personnel	2,716,000.00	2,716,000.00	0.00	0.00
901	01	02	03	00	Workers	42,999,000.00	42,999,000.00	0.00	0.00
901	01	02	04	00	Temporary Employees	1,250,000.00	1,250,000.00	0.00	0.00
901	01	03	00	00	Goods and Services Procurement Expenses	133,743,000.00	133,743,000.00	0.00	0.00
901	01	03	01	00	Procurement of Goods and Materials for Production	48,000.00	48,000.00	0.00	0.00
901	01	03	02	00	Purchases of Goods and Materials for Consumption	122,144,000.00	122,144,000.00	0.00	0.00
901	01	03	03	00	Travel Allowances	2,565,000.00	2,565,000.00	0.00	0.00
901	01	03	04	00	Task Expenses	192,000.00	192,000.00	0.00	0.00
901	01	03	05	00	Service Procurement	2,978,000.00	2,978,000.00	0.00	0.00
901	01	03	06	00	Representation and Promotion Expenses	208,000.00	208,000.00	0.00	0.00
901	01	03	07	00	Acquisition, Maintenance and Repair of Movable Property and Intangible Rights	3,602,000.00	3,602,000.00	0.00	0.00
901	01	03	08	00	Real Estate Maintenance and Repair Expenses	2,006,000.00	2,006,000.00	0.00	0.00
901	01	05	00	00	Current Transfers	28,670,000.00	28,670,000.00	0.00	0.00
901	01	05	01	00	Assignment Expenses	25,109,000.00	25,109,000.00	0.00	0.00
901	01	05	03	00	Transfers to Non-Profit Organizations	3,561,000.00	3,561,000.00	0.00	0.00
901	01	06	00	00	Capital Expenditures	55,000,000.00	55,000,000.00	0.00	0.00
901	01	06	01	00	Manufactured Goods Purchases	12,500,000.00	12,500,000.00	0.00	0.00
901	01	06	03	00	Acquisitions of Intangible Rights	3,000,000.00	3,000,000.00	0.00	0.00
901	01	06	05	00	Real Estate Capital Production Expenses	18,000,000.00	18,000,000.00	0.00	0.00
901	01	06	06	00	Major Repair Costs for Movable Property	2,000,000.00	2,000,000.00	0.00	0.00
901	01	06	07	00	Major Real Estate Repair Expenses	17,000,000.00	17,000,000.00	0.00	0.00
901	01	06	09	00	Other Capital Expenditures	2,500,000.00	2,500,000.00	0.00	0.00

## DEFINITE SUSPENSION

Public Administration Code 490

Year: 2025

Name of Public Administration GUMUSHANE UNIVERSITY

Bill Code	Economic Code1	Economic Code2	Economic Code3	Economic Code4	ACCOUNT NAME	DEBT (TL)	RECEIVABLES (TL)	DEBT REMAINING (TL)	REMAINING ACCOUNT RECEIVABLE (TL)
<b>901</b>	<b>11</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>Additional Funds Added Through Internal Transfers</b>	<b>43,192,304.13</b>	<b>43,192,304.13</b>	<b>0.00</b>	<b>0.00</b>
901	11	01	00	00	Personnel Expenses	33,677,804.13	33,677,804.13	0.00	0.00
901	11	01	01	00	Officials	31,967,804.13	31,967,804.13	0.00	0.00
901	11	01	02	00	Contracted Personnel	1,050,000.00	1,050,000.00	0.00	0.00
901	11	01	03	00	Workers	660,000.00	660,000.00	0.00	0.00
901	11	02	00	00	State Premium Expenses to Social Security Institutions	9,514,500.00	9,514,500.00	0.00	0.00
901	11	02	01	00	Officials	2,492,500.00	2,492,500.00	0.00	0.00
901	11	02	02	00	Contracted Personnel	22,000.00	22,000.00	0.00	0.00
901	11	02	03	00	Workers	7,000,000.00	7,000,000.00	0.00	0.00
<b>901</b>	<b>12</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>Allocation Reduced Due to Internal Transfers</b>	<b>43,192,304.13</b>	<b>43,192,304.13</b>	<b>0.00</b>	<b>0.00</b>
901	12	01	00	00	Personnel Expenses	22,777,620.56	22,777,620.56	0.00	0.00
901	12	01	01	00	Officials	9,584,620.56	9,584,620.56	0.00	0.00
901	12	01	02	00	Contracted Personnel	10,000.00	10,000.00	0.00	0.00
901	12	01	03	00	Workers	13,183,000.00	13,183,000.00	0.00	0.00
901	12	02	00	00	State Premium Expenses to Social Security Institutions	5,685,683.57	5,685,683.57	0.00	0.00
901	12	02	01	00	Officials	3,944,683.57	3,944,683.57	0.00	0.00
901	12	02	03	00	Workers	1,741,000.00	1,741,000.00	0.00	0.00
901	12	03	00	00	Goods and Services Procurement Expenses	14,729,000.00	14,729,000.00	0.00	0.00
901	12	03	02	00	Purchases of Goods and Materials for Consumption	14,729,000.00	14,729,000.00	0.00	0.00
<b>901</b>	<b>13</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>Additional appropriations added through transfers from the reserve fund.</b>	<b>55,271,000.00</b>	<b>55,271,000.00</b>	<b>0.00</b>	<b>0.00</b>
901	13	01	00	00	Personnel Expenses	44,871,000.00	44,871,000.00	0.00	0.00
901	13	01	01	00	Officials	4,271,000.00	4,271,000.00	0.00	0.00
901	13	01	03	00	Workers	40,600,000.00	40,600,000.00	0.00	0.00
901	13	02	00	00	State Premium Expenses to Social Security Institutions	10,400,000.00	10,400,000.00	0.00	0.00
901	13	02	01	00	Officials	4,400,000.00	4,400,000.00	0.00	0.00

## DEFINITE SUSPENSION

Public Administration Code 490

Year: 2025

Name of Public Administration GUMUSHANE UNIVERSITY

Bill Code	Economic Code1	Economic Code2	Economic Code3	Economic Code4	ACCOUNT NAME	DEBT (TL)	RECEIVABLES (TL)	DEBT REMAINING (TL)	REMAINING ACCOUNT RECEIVABLE (TL)
901	13	02	03	00	Workers	6,000,000.00	6,000,000.00	0.00	0.00
<b>901</b>	<b>15</b>	<b>00</b>	<b>00</b>		<b>Additional appropriations in 2000</b>	<b>28,140,814.83</b>	<b>28,140,814.83</b>	<b>0.00</b>	<b>0.00</b>
901	15	01	00	00	Personnel Expenses	18,581,500.00	18,581,500.00	0.00	0.00
901	15	01	01	00	Officials	5,266,500.00	5,266,500.00	0.00	0.00
901	15	01	03	00	Workers	13,315,000.00	13,315,000.00	0.00	0.00
901	15	02	00	00	State Premium Expenses to Social Security Institutions	1,517,000.00	1,517,000.00	0.00	0.00
901	15	02	03	00	Workers	1,517,000.00	1,517,000.00	0.00	0.00
901	15	03	00	00	Goods and Services Procurement Expenses	7,910,314.83	7,910,314.83	0.00	0.00
901	15	03	02	00	Purchases of Goods and Materials for Consumption	6,005,203.83	6,005,203.83	0.00	0.00
901	15	03	03	00	Travel Allowances	400,000.00	400,000.00	0.00	0.00
901	15	03	04	00	Task Expenses	425,111.00	425,111.00	0.00	0.00
901	15	03	05	00	Service Procurement	1,080,000.00	1,080,000.00	0.00	0.00
901	15	05	00	00	Current Transfers	132,000.00	132,000.00	0.00	0.00
901	15	05	04	00	Transfers to Households and Businesses	132,000.00	132,000.00	0.00	0.00
<b>901</b>	<b>25</b>	<b>00</b>	<b>00</b>		<b>Appropriations cancelled after 00 years</b>	<b>46,080,048.47</b>	<b>46,080,048.47</b>	<b>0.00</b>	<b>0.00</b>
901	25	01	00	00	Personnel Expenses	6,203,867.12	6,203,867.12	0.00	0.00
901	25	01	01	00	Officials	5,203,561.86	5,203,561.86	0.00	0.00
901	25	01	02	00	Contracted Personnel	427,125.03	427,125.03	0.00	0.00
901	25	01	03	00	Workers	163,658.71	163,658.71	0.00	0.00
901	25	01	04	00	Temporary Employees	409,521.52	409,521.52	0.00	0.00
901	25	02	00	00	State Premium Expenses to Social Security Institutions	255,662.04	255,662.04	0.00	0.00
901	25	02	01	00	Officials	572.01	572.01	0.00	0.00
901	25	02	02	00	Contracted Personnel	77,382.57	77,382.57	0.00	0.00
901	25	02	03	00	Workers	5,458.38	5,458.38	0.00	0.00
901	25	02	04	00	Temporary Employees	172,249.08	172,249.08	0.00	0.00

DEFINITE SUSPENSION

Public Administration Code 490

Year: 2025

Name of Public Administration GUMUSHANE UNIVERSITY

Bill Code	Economic Code1	Economic Code2	Economic Code3	Economic Code4	ACCOUNT NAME	DEBT (TL)	RECEIVABLES (TL)	DEBT REMAINING (TL)	REMAINING ACCOUNT RECEIVABLE (TL)
901	25	03	00	00	Goods and Services Procurement Expenses	26,277,404.77	26,277,404.77	0.00	0.00
901	25	03	01	00	Procurement of Goods and Materials for Production	48,000.00	48,000.00	0.00	0.00
901	25	03	02	00	Purchases of Goods and Materials for Consumption	22,649,987.79	22,649,987.79	0.00	0.00
901	25	03	03	00	Travel Allowances	426,677.19	426,677.19	0.00	0.00
901	25	03	04	00	Task Expenses	135,239.88	135,239.88	0.00	0.00
901	25	03	05	00	Service Procurement	969,479.37	969,479.37	0.00	0.00
901	25	03	06	00	Representation and Promotion Expenses	20.98	20.98	0.00	0.00
901	25	03	07	00	Acquisition, Maintenance and Repair of Movable Property and Intangible Rights	1,098,962.44	1,098,962.44	0.00	0.00
901	25	03	08	00	Real Estate Maintenance and Repair Expenses	949,037.12	949,037.12	0.00	0.00
901	25	05	00	00	Current Transfers	4,651,093.02	4,651,093.02	0.00	0.00
901	25	05	01	00	Assignment Expenses	3,314,086.59	3,314,086.59	0.00	0.00
901	25	05	03	00	Transfers to Non-Profit Organizations	1,337,006.43	1,337,006.43	0.00	0.00
901	25	06	00	00	Capital Expenditures	8,692,021.52	8,692,021.52	0.00	0.00
901	25	06	01	00	Manufactured Goods Purchases	593,399.67	593,399.67	0.00	0.00
901	25	06	03	00	Acquisitions of Intangible Rights	59,500.00	59,500.00	0.00	0.00
901	25	06	05	00	Real Estate Capital Production Expenses	6,405,284.58	6,405,284.58	0.00	0.00
901	25	06	06	00	Major Repair Costs for Movable Property	789,304.71	789,304.71	0.00	0.00
901	25	06	07	00	Major Real Estate Repair Expenses	844,532.56	844,532.56	0.00	0.00
<b>902</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>BUDGET APPROPRIATION MOVEMENTS ACCOUNT</b>	<b>1,586,804,124.40</b>	<b>1,586,804,124.40</b>	<b>0.00</b>	<b>0.00</b>
<b>902</b>	<b>01</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>PERSONNEL EXPENSES</b>	<b>1,264,348,877.32</b>	<b>1,264,348,877.32</b>	<b>0.00</b>	<b>0.00</b>
902	01	01	00	00	OFFICIALS	984,064,690.32	984,064,690.32	0.00	0.00
902	01	02	00	00	CONTRACT PERSONNEL	21,880,070.00	21,880,070.00	0.00	0.00
902	01	03	00	00	WORKERS	257,100,417.00	257,100,417.00	0.00	0.00
902	01	04	00	00	TEMPORARY EMPLOYEES	1,303,700.00	1,303,700.00	0.00	0.00
<b>902</b>	<b>02</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>STATE PREMIUM EXPENSES TO SOCIAL SECURITY INSTITUTIONS</b>	<b>147,508,631.00</b>	<b>147,508,631.00</b>	<b>0.00</b>	<b>0.00</b>

## DEFINITE SUSPENSION

Public Administration Code 490

Year:

2025

Name of Public Administration GUMUSHANE UNIVERSITY

Bill Code	Economic Code1	Economic Code2	Economic Code3	Economic Code4	ACCOUNT NAME	DEBT (TL)	RECEIVABLES (TL)	DEBT REMAINING (TL)	REMAINING ACCOUNT RECEIVABLE (TL)
902	02	01	00	00	OFFICIALS	87,884,400.00	87,884,400.00	0.00	0.00
902	02	02	00	00	CONTRACT PERSONNEL	2,748,331.00	2,748,331.00	0.00	0.00
902	02	03	00	00	WORKERS	55,775,000.00	55,775,000.00	0.00	0.00
902	02	04	00	00	TEMPORARY EMPLOYEES	1,100,900.00	1,100,900.00	0.00	0.00
<b>902</b>	<b>03</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>EXPENSES FOR THE PURCHASE OF GOODS AND SERVICES</b>	<b>102,384,913.08</b>	<b>102,384,913.08</b>	<b>0.00</b>	<b>0.00</b>
902	03	02	00	00	PURCHASES OF GOODS AND MATERIALS FOR CONSUMPTION	92,017,915.83	92,017,915.83	0.00	0.00
902	03	03	00	00	TRAVEL AMENITIES	2,635,812.25	2,635,812.25	0.00	0.00
902	03	04	00	00	OPERATIONAL EXPENSES	533,111.00	533,111.00	0.00	0.00
902	03	05	00	00	SERVICE PROCUREMENT	3,241,354.00	3,241,354.00	0.00	0.00
902	03	06	00	00	REPRESENTATION AND PROMOTION EXPENSES	208,000.00	208,000.00	0.00	0.00
902	03	07	00	00	EXPENSES FOR ACQUISITION, MAINTENANCE AND REPAIR OF MOVABLE PROPERTY AND INTANGIBLE RIGHTS	2,671,881.00	2,671,881.00	0.00	0.00
902	03	08	00	00	REAL ESTATE MAINTENANCE AND REPAIR EXPENSES	1,076,839.00	1,076,839.00	0.00	0.00
<b>902</b>	<b>05</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>CURRENT TRANSFERS</b>	<b>24,167,616.00</b>	<b>24,167,616.00</b>	<b>0.00</b>	<b>0.00</b>
902	05	01	00	00	ASSIGNMENT EXPENSES	21,798,000.00	21,798,000.00	0.00	0.00
902	05	03	00	00	TRANSFERS TO NON-PROFIT ORGANIZATIONS	2,237,616.00	2,237,616.00	0.00	0.00
902	05	04	00	00	TRANSFERS TO HOUSEHOLDS AND BUSINESSES	132,000.00	132,000.00	0.00	0.00
<b>902</b>	<b>06</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>CAPITAL EXPENDITURES</b>	<b>48,394,087.00</b>	<b>48,394,087.00</b>	<b>0.00</b>	<b>0.00</b>
902	06	01	00	00	PROCUREMENT OF FINISHED GOODS	12,383,087.00	12,383,087.00	0.00	0.00
902	06	03	00	00	ACQUISITION OF INTANGIBLE RIGHTS	3,000,000.00	3,000,000.00	0.00	0.00
902	06	05	00	00	REAL ESTATE CAPITAL PRODUCTION EXPENSES	12,050,000.00	12,050,000.00	0.00	0.00
902	06	06	00	00	MAJOR REPAIR EXPENSES OF MOVABLE ASSETS	1,461,000.00	1,461,000.00	0.00	0.00
902	06	07	00	00	REAL ESTATE MAJOR REPAIR EXPENSES	17,000,000.00	17,000,000.00	0.00	0.00
902	06	09	00	00	OTHER CAPITAL EXPENDITURES	2,500,000.00	2,500,000.00	0.00	0.00
<b>903</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>ACCOUNT FOR FUNDS TO BE USED</b>	<b>1,587,600,009.09</b>	<b>1,587,600,009.09</b>	<b>0.00</b>	<b>0.00</b>
<b>903</b>	<b>01</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>PERSONNEL EXPENSES</b>	<b>1,264,348,877.32</b>	<b>1,264,348,877.32</b>	<b>0.00</b>	<b>0.00</b>

## DEFINITE SUSPENSION

Public Administration Code 490

Year: 2025

Name of Public Administration GUMUSHANE UNIVERSITY

Bill Code	Economic Code1	Economic Code2	Economic Code3	Economic Code4	ACCOUNT NAME	DEBT (TL)	RECEIVABLES (TL)	DEBT REMAINING (TL)	REMAINING ACCOUNT RECEIVABLE (TL)
903	01	01	00	00	OFFICIALS	984,064,690.32	984,064,690.32	0.00	0.00
903	01	02	00	00	CONTRACT PERSONNEL	21,880,070.00	21,880,070.00	0.00	0.00
903	01	03	00	00	WORKERS	257,100,417.00	257,100,417.00	0.00	0.00
903	01	04	00	00	TEMPORARY EMPLOYEES	1,303,700.00	1,303,700.00	0.00	0.00
<b>903</b>	<b>02</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>STATE PREMIUM EXPENSES TO SOCIAL SECURITY INSTITUTIONS</b>	<b>147,508,631.00</b>	<b>147,508,631.00</b>	<b>0.00</b>	<b>0.00</b>
903	02	01	00	00	OFFICIALS	87,884,400.00	87,884,400.00	0.00	0.00
903	02	02	00	00	CONTRACT PERSONNEL	2,748,331.00	2,748,331.00	0.00	0.00
903	02	03	00	00	WORKERS	55,775,000.00	55,775,000.00	0.00	0.00
903	02	04	00	00	TEMPORARY EMPLOYEES	1,100,900.00	1,100,900.00	0.00	0.00
<b>903</b>	<b>03</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>EXPENSES FOR THE PURCHASE OF GOODS AND SERVICES</b>	<b>103,140,797.77</b>	<b>103,140,797.77</b>	<b>0.00</b>	<b>0.00</b>
903	03	02	00	00	PURCHASES OF GOODS AND MATERIALS FOR CONSUMPTION	92,491,976.80	92,491,976.80	0.00	0.00
903	03	03	00	00	TRAVEL AMENITIES	2,771,659.77	2,771,659.77	0.00	0.00
903	03	04	00	00	OPERATIONAL EXPENSES	619,087.20	619,087.20	0.00	0.00
903	03	05	00	00	SERVICE PROCUREMENT	3,241,354.00	3,241,354.00	0.00	0.00
903	03	06	00	00	REPRESENTATION AND PROMOTION EXPENSES	208,000.00	208,000.00	0.00	0.00
903	03	07	00	00	EXPENSES FOR ACQUISITION, MAINTENANCE AND REPAIR OF MOVABLE PROPERTY AND INTANGIBLE RIGHTS	2,731,881.00	2,731,881.00	0.00	0.00
903	03	08	00	00	REAL ESTATE MAINTENANCE AND REPAIR EXPENSES	1,076,839.00	1,076,839.00	0.00	0.00
<b>903</b>	<b>05</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>CURRENT TRANSFERS</b>	<b>24,167,616.00</b>	<b>24,167,616.00</b>	<b>0.00</b>	<b>0.00</b>
903	05	01	00	00	ASSIGNMENT EXPENSES	21,798,000.00	21,798,000.00	0.00	0.00
903	05	03	00	00	TRANSFERS TO NON-PROFIT ORGANIZATIONS	2,237,616.00	2,237,616.00	0.00	0.00
903	05	04	00	00	TRANSFERS TO HOUSEHOLDS AND BUSINESSES	132,000.00	132,000.00	0.00	0.00
<b>903</b>	<b>06</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>CAPITAL EXPENDITURES</b>	<b>48,434,087.00</b>	<b>48,434,087.00</b>	<b>0.00</b>	<b>0.00</b>
903	06	01	00	00	PROCUREMENT OF FINISHED GOODS	12,383,087.00	12,383,087.00	0.00	0.00
903	06	03	00	00	ACQUISITION OF INTANGIBLE RIGHTS	3,000,000.00	3,000,000.00	0.00	0.00
903	06	05	00	00	REAL ESTATE CAPITAL PRODUCTION EXPENSES	12,050,000.00	12,050,000.00	0.00	0.00

## DEFINITE SUSPENSION

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Year: 2025

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Bill Code	Economic Code1	Economic Code2	Economic Code3	Economic Code4	ACCOUNT NAME	DEBT (TL)	RECEIVABLES (TL)	DEBT REMAINING (TL)	REMAINING ACCOUNT RECEIVABLE (TL)
903	06	06	00	00	00 MAJOR REPAIR EXPENSES OF MOVABLE ASSETS	1,461,000.00	1,461,000.00	0.00	0.00
903	06	07	00	00	00 REAL ESTATE MAJOR REPAIR EXPENSES	17,040,000.00	17,040,000.00	0.00	0.00
903	06	09	00	00	00 OTHER CAPITAL EXPENDITURES	2,500,000.00	2,500,000.00	0.00	0.00
<b>904</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>00 APPROPRIATIONS ACCOUNT</b>	<b>1,586,804,124.40</b>	<b>1,586,804,124.40</b>	<b>0.00</b>	<b>0.00</b>
<b>904</b>	<b>01</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>00 PERSONNEL EXPENSES</b>	<b>1,264,348,877.32</b>	<b>1,264,348,877.32</b>	<b>0.00</b>	<b>0.00</b>
904	01	01	00	00	00 OFFICIALS	984,064,690.32	984,064,690.32	0.00	0.00
904	01	02	00	00	00 CONTRACT PERSONNEL	21,880,070.00	21,880,070.00	0.00	0.00
904	01	03	00	00	00 WORKERS	257,100,417.00	257,100,417.00	0.00	0.00
904	01	04	00	00	00 TEMPORARY EMPLOYEES	1,303,700.00	1,303,700.00	0.00	0.00
<b>904</b>	<b>02</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>00 STATE PREMIUM EXPENSES TO SOCIAL SECURITY INSTITUTIONS</b>	<b>147,508,631.00</b>	<b>147,508,631.00</b>	<b>0.00</b>	<b>0.00</b>
904	02	01	00	00	00 OFFICIALS	87,884,400.00	87,884,400.00	0.00	0.00
904	02	02	00	00	00 CONTRACT PERSONNEL	2,748,331.00	2,748,331.00	0.00	0.00
904	02	03	00	00	00 WORKERS	55,775,000.00	55,775,000.00	0.00	0.00
904	02	04	00	00	00 TEMPORARY EMPLOYEES	1,100,900.00	1,100,900.00	0.00	0.00
<b>904</b>	<b>03</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>00 EXPENSES FOR THE PURCHASE OF GOODS AND SERVICES</b>	<b>102,384,913.08</b>	<b>102,384,913.08</b>	<b>0.00</b>	<b>0.00</b>
904	03	02	00	00	00 PURCHASES OF GOODS AND MATERIALS FOR CONSUMPTION	92,017,915.83	92,017,915.83	0.00	0.00
904	03	03	00	00	00 TRAVEL AMENITIES	2,635,812.25	2,635,812.25	0.00	0.00
904	03	04	00	00	00 OPERATIONAL EXPENSES	533,111.00	533,111.00	0.00	0.00
904	03	05	00	00	00 SERVICE PROCUREMENT	3,241,354.00	3,241,354.00	0.00	0.00
904	03	06	00	00	00 REPRESENTATION AND PROMOTION EXPENSES	208,000.00	208,000.00	0.00	0.00
904	03	07	00	00	00 EXPENSES FOR ACQUISITION, MAINTENANCE AND REPAIR OF MOVABLE PROPERTY AND INTANGIBLE RIGHTS	2,671,881.00	2,671,881.00	0.00	0.00
904	03	08	00	00	00 REAL ESTATE MAINTENANCE AND REPAIR EXPENSES	1,076,839.00	1,076,839.00	0.00	0.00
<b>904</b>	<b>05</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>00 CURRENT TRANSFERS</b>	<b>24,167,616.00</b>	<b>24,167,616.00</b>	<b>0.00</b>	<b>0.00</b>
904	05	01	00	00	00 ASSIGNMENT EXPENSES	21,798,000.00	21,798,000.00	0.00	0.00
904	05	03	00	00	00 TRANSFERS TO NON-PROFIT ORGANIZATIONS	2,237,616.00	2,237,616.00	0.00	0.00

## DEFINITE SUSPENSION

Public Administration Code 490

Year: 2025

Name of Public Administration GUMUSHANE UNIVERSITY

Bill Code	Economic Code1	Economic Code2	Economic Code3	Economic Code4	ACCOUNT NAME	DEBT (TL)	RECEIVABLES (TL)	DEBT REMAINING (TL)	REMAINING ACCOUNT RECEIVABLE (TL)
904	05	04	00	00	TRANSFERS TO HOUSEHOLDS AND BUSINESSES	132,000.00	132,000.00	0.00	0.00
<b>904</b>	<b>06</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>CAPITAL EXPENDITURES</b>	<b>48,394,087.00</b>	<b>48,394,087.00</b>	<b>0.00</b>	<b>0.00</b>
904	06	01	00	00	PROCUREMENT OF FINISHED GOODS	12,383,087.00	12,383,087.00	0.00	0.00
904	06	03	00	00	ACQUISITION OF INTANGIBLE RIGHTS	3,000,000.00	3,000,000.00	0.00	0.00
904	06	05	00	00	REAL ESTATE CAPITAL PRODUCTION EXPENSES	12,050,000.00	12,050,000.00	0.00	0.00
904	06	06	00	00	MAJOR REPAIR EXPENSES OF MOVABLE ASSETS	1,461,000.00	1,461,000.00	0.00	0.00
904	06	07	00	00	REAL ESTATE MAJOR REPAIR EXPENSES	17,000,000.00	17,000,000.00	0.00	0.00
904	06	09	00	00	OTHER CAPITAL EXPENDITURES	2,500,000.00	2,500,000.00	0.00	0.00
<b>905</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>ALLOCATED EXPENSES ACCOUNT</b>	<b>1,579,759,651.05</b>	<b>1,579,759,651.05</b>	<b>0.00</b>	<b>0.00</b>
<b>905</b>	<b>01</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>PERSONNEL EXPENSES</b>	<b>1,260,537,816.45</b>	<b>1,260,537,816.45</b>	<b>0.00</b>	<b>0.00</b>
905	01	01	00	00	OFFICIALS	981,013,121.71	981,013,121.71	0.00	0.00
905	01	02	00	00	CONTRACT PERSONNEL	21,318,874.97	21,318,874.97	0.00	0.00
905	01	03	00	00	WORKERS	256,937,341.29	256,937,341.29	0.00	0.00
905	01	04	00	00	TEMPORARY EMPLOYEES	1,268,478.48	1,268,478.48	0.00	0.00
<b>905</b>	<b>02</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>STATE PREMIUM EXPENSES TO SOCIAL SECURITY INSTITUTIONS</b>	<b>147,320,154.39</b>	<b>147,320,154.39</b>	<b>0.00</b>	<b>0.00</b>
905	02	01	00	00	OFFICIALS	87,812,244.42	87,812,244.42	0.00	0.00
905	02	02	00	00	CONTRACT PERSONNEL	2,660,617.43	2,660,617.43	0.00	0.00
905	02	03	00	00	WORKERS	55,769,541.62	55,769,541.62	0.00	0.00
905	02	04	00	00	TEMPORARY EMPLOYEES	1,077,750.92	1,077,750.92	0.00	0.00
<b>905</b>	<b>03</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>EXPENSES FOR THE PURCHASE OF GOODS AND SERVICES</b>	<b>101,402,794.75</b>	<b>101,402,794.75</b>	<b>0.00</b>	<b>0.00</b>
905	03	02	00	00	PURCHASES OF GOODS AND MATERIALS FOR CONSUMPTION	91,244,277.01	91,244,277.01	0.00	0.00
905	03	03	00	00	TRAVEL AMENITIES	2,674,170.33	2,674,170.33	0.00	0.00
905	03	04	00	00	OPERATIONAL EXPENSES	567,847.32	567,847.32	0.00	0.00
905	03	05	00	00	SERVICE PROCUREMENT	3,088,520.63	3,088,520.63	0.00	0.00
905	03	06	00	00	REPRESENTATION AND PROMOTION EXPENSES	207,979.02	207,979.02	0.00	0.00

## DEFINITE SUSPENSION

Public Administration Code 490

Year: 2025

Name of Public Administration GUMUSHANE UNIVERSITY

Bill Code	Economic Code1	Economic Code2	Economic Code3	Economic Code4	ACCOUNT NAME	DEBT (TL)	RECEIVABLES (TL)	DEBT REMAINING (TL)	REMAINING ACCOUNT RECEIVABLE (TL)
905	03	07	00	00	EXPENSES FOR ACQUISITION, MAINTENANCE AND REPAIR OF MOVABLE PROPERTY AND INTANGIBLE RIGHTS	2,563,037.56	2,563,037.56	0.00	0.00
905	03	08	00	00	REAL ESTATE MAINTENANCE AND REPAIR EXPENSES	1,056,962.88	1,056,962.88	0.00	0.00
<b>905</b>	<b>05</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>CURRENT TRANSFERS</b>	<b>24,150,906.98</b>	<b>24,150,906.98</b>	<b>0.00</b>	<b>0.00</b>
905	05	01	00	00	ASSIGNMENT EXPENSES	21,794,913.41	21,794,913.41	0.00	0.00
905	05	03	00	00	TRANSFERS TO NON-PROFIT ORGANIZATIONS	2,223,993.57	2,223,993.57	0.00	0.00
905	05	04	00	00	TRANSFERS TO HOUSEHOLDS AND BUSINESSES	132,000.00	132,000.00	0.00	0.00
<b>905</b>	<b>06</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>CAPITAL EXPENDITURES</b>	<b>46,347,978.48</b>	<b>46,347,978.48</b>	<b>0.00</b>	<b>0.00</b>
905	06	01	00	00	PROCUREMENT OF FINISHED GOODS	11,906,600.33	11,906,600.33	0.00	0.00
905	06	03	00	00	ACQUISITION OF INTANGIBLE RIGHTS	2,940,500.00	2,940,500.00	0.00	0.00
905	06	05	00	00	REAL ESTATE CAPITAL PRODUCTION EXPENSES	11,594,715.42	11,594,715.42	0.00	0.00
905	06	06	00	00	MAJOR REPAIR EXPENSES OF MOVABLE ASSETS	1,210,695.29	1,210,695.29	0.00	0.00
905	06	07	00	00	REAL ESTATE MAJOR REPAIR EXPENSES	16,195,467.44	16,195,467.44	0.00	0.00
905	06	09	00	00	OTHER CAPITAL EXPENDITURES	2,500,000.00	2,500,000.00	0.00	0.00
<b>910</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>ACCOUNT FOR GUARANTEE LETTERS RECEIVED</b>	<b>11,740,126.40</b>	<b>4,599,893.00</b>	<b>7,140,233.40</b>	<b>0.00</b>
<b>910</b>	<b>01</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>Letters of Guarantee Received within the Scope of Undertakings</b>	<b>11,740,126.40</b>	<b>4,599,893.00</b>	<b>7,140,233.40</b>	<b>0.00</b>
910	01	01	00	00	Bank Guarantee Letters	11,740,126.40	4,599,893.00	7,140,233.40	0.00
910	01	01	01	00	Temporary Guarantees	1,265,666.40	0.00	1,265,666.40	0.00
910	01	01	02	00	Definitive Guarantees	10,474,460.00	4,599,893.00	5,874,567.00	0.00
<b>911</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>ACCOUNT FOR RECEIVED LETTERS OF GUARANTEE</b>	<b>4,599,893.00</b>	<b>11,740,126.40</b>	<b>0.00</b>	<b>7,140,233.40</b>
<b>920</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>EXPENSE COMMITMENTS ACCOUNT</b>	<b>28,817,944.43</b>	<b>18,689,577.71</b>	<b>10,128,366.72</b>	<b>0.00</b>
<b>920</b>	<b>01</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>Commitments Relating to Contracts Valid for the Year 2000</b>	<b>19,135,247.89</b>	<b>9,682,192.64</b>	<b>9,453,055.25</b>	<b>0.00</b>
920	01	03	00	00	Current Commitments	19,135,247.89	9,682,192.64	9,453,055.25	0.00
920	01	03	02	00	Purchases of Goods and Materials for Consumption by Commitment	18,827,780.86	9,404,032.38	9,423,748.48	0.00
920	01	03	02	90.	Other Consumer Goods and Materials Purchases	18,827,780.86	9,404,032.38	9,423,748.48	0.00
920	01	03	05	00	Service Procurement Commitments	307,467.03	278,160.26	29,306.77	0.00

## DEFINITE SUSPENSION

Public Administration Code 490

Year: 2025

Name of Public Administration GUMUSHANE UNIVERSITY

Bill Code	Economic Code1	Economic Code2	Economic Code3	Economic Code4	ACCOUNT NAME	DEBT (TL)	RECEIVABLES (TL)	DEBT REMAINING (TL)	REMAINING ACCOUNT RECEIVABLE (TL)
920	01	03	05		20 Communication Expenses	59,700.03	30,393.26	29,306.77	0.00
920	01	03	05		90 Other Service Procurements	247,767.00	247,767.00	0.00	0.00
<b>920</b>	<b>02</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>Regarding Contracts Valid for the Following Fiscal Year or Years Commitments</b>	<b>8,164,878.53</b>	<b>8,164,878.53</b>	<b>0.00</b>	<b>0.00</b>
920	02	03	00		00 Current Commitments	1,478.53	1,478.53	0.00	0.00
920	02	03	05		00 Service Procurement Commitments	1,478.53	1,478.53	0.00	0.00
920	02	03	05		20 Communication Expenses	1,478.53	1,478.53	0.00	0.00
920	02	06	00		00 Capital Commitments	8,163,400.00	8,163,400.00	0.00	0.00
920	02	06	07		00 Major Real Estate Repair Expenses	8,163,400.00	8,163,400.00	0.00	0.00
920	02	06	07		70. Contracting Expenses	7,972,000.00	7,972,000.00	0.00	0.00
920	02	06	07		90. Other Major Real Estate Repair Expenses	191,400.00	191,400.00	0.00	0.00
<b>920</b>	<b>03</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>Price Differences</b>	<b>1,517,818.01</b>	<b>842,506.54</b>	<b>675,311.47</b>	<b>0.00</b>
920	03	03	00		00 Current Commitments	1,517,818.01	842,506.54	675,311.47	0.00
920	03	03	02		00 Commitments for the Purchase of Goods and Materials for Consumption	1,444,421.05	832,430.39	611,990.66	0.00
920	03	03	05		00 Service Procurement Commitments	73,396.96	10,076.15	63,320.81	0.00
<b>921</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>EXPENSE COMMITMENT PROVISION ACCOUNT</b>	<b>18,689,577.71</b>	<b>28,817,944.43</b>	<b>0.00</b>	<b>10,128,366.72</b>
<b>948</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>ACCOUNTS RECEIVABLE MONITORED ON BEHALF OF OTHER UNITS</b>	<b>13,162,905.62</b>	<b>5,259,071.83</b>	<b>7,903,833.79</b>	<b>0.00</b>
<b>948</b>	<b>02</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>Receivables Tracked on Behalf of Enforcement Offices</b>	<b>13,162,905.62</b>	<b>5,259,071.83</b>	<b>7,903,833.79</b>	<b>0.00</b>
948	02	01	00		00 Normal Enforcement Interruption	12,467,360.78	4,563,526.99	7,903,833.79	0.00
948	02	02	00		00 Alimony Deduction	695,544.84	695,544.84	0.00	0.00
<b>949</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>ACCOUNTS RECEIVABLE MONITORED ON BEHALF OF OTHER UNITS ACCOUNT</b>	<b>5,259,071.83</b>	<b>13,162,905.62</b>	<b>0.00</b>	<b>7,903,833.79</b>
<b>962</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>HIGHER EDUCATION INSTITUTIONS SCIENTIFIC PROJECTS ACCOUNT</b>	<b>11,693,974.38</b>	<b>6,727,752.95</b>	<b>4,966,221.43</b>	<b>0.00</b>
<b>962</b>	<b>01</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>Institutes</b>	<b>232,711.54</b>	<b>168,132.28</b>	<b>64,579.26</b>	<b>0.00</b>
962	01	02	00		00 Social Sciences Institute	40,316.04	40,316.04	0.00	0.00
962	01	03	00		00 Institute of Health Sciences	54,000.00	0.00	54,000.00	0.00
962	01	08	00		00 Institute of Science	138,395.50	127,816.24	10,579.26	0.00

## DEFINITE SUSPENSION

Public Administration Code 490

Year: 2025

Name of Public Administration GUMUSHANE UNIVERSITY

Bill Code	Economic Code1	Economic Code2	Economic Code3	Economic Code4	ACCOUNT NAME	DEBT (TL)	RECEIVABLES (TL)	DEBT REMAINING (TL)	REMAINING ACCOUNT RECEIVABLE (TL)
<b>962</b>	<b>02</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>Faculties</b>	<b>9,062,333.78</b>	<b>5,313,989.36</b>	<b>3,748,344.42</b>	<b>0.00</b>
962	02	07	00	00	Faculty of Engineering	6,264,549.52	3,261,878.15	3,002,671.37	0.00
962	02	26	00		Faculty of Literature	676,562.02	630.121,52	46,440.50	0.00
962	02	33	00		Faculty of Economics and Administrative Sciences	122,333.92	7,500.00	114,833.92	0.00
962	02	50	00		Faculty of Health Sciences	1,998,888.32	1,414,489.69	584,398.63	0.00
<b>962</b>	<b>04</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>Vocational Schools</b>	<b>2,398,929.06</b>	<b>1,245,631.31</b>	<b>1,153,297.75</b>	<b>0.00</b>
962	04	01	00	00	Vocational Schools	2,259,032.12	1,155,161.66	1,103,870.46	0.00
962	04	04	00	00	Health Services Vocational School	139,896.94	90,469.65	49,427.29	0.00
<b>963</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>ACCOUNT FOR SCIENTIFIC PROJECTS</b>	<b>4,157,832.41</b>	<b>9,124,053.84</b>	<b>0.00</b>	<b>4,966,221.43</b>
<b>993</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>LEASE AND EASEMENT RIGHTS ON TANGIBLE FIXED ASSETS REVENUE ACCOUNT</b>	<b>1,738,934.49</b>	<b>0.00</b>	<b>1,738,934.49</b>	<b>0.00</b>
<b>993</b>	<b>01</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>Rental Income</b>	<b>1,738,934.49</b>	<b>0.00</b>	<b>1,738,934.49</b>	<b>0.00</b>
993	01	01	00	00	Land and Plots	276,036.83	0.00	276,036.83	0.00
993	01	01	02		Rental Income to be Collected in Year 00 N+1	172,901.83	0.00	172,901.83	0.00
993	01	01	03		Rental Income to be Collected in Year 00 N+2	103,135.00	0.00	103,135.00	0.00
993	01	03	00	00	Buildings	1,462,897.66	0.00	1,462,897.66	0.00
993	01	03	02		Rental Income to be Collected in Year 00 N+1	554,907.76	0.00	554,907.76	0.00
993	01	03	03		Rental Income to be Collected in Year 00 N+2	536,398.16	0.00	536,398.16	0.00
993	01	03	04		Rent Income to be Collected in 00 N+3 and Subsequent Years	371,591.74	0.00	371,591.74	0.00
<b>998</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>OTHER MEMORANDUM ACCOUNTS ACCOUNT</b>	<b>3,358,166.86</b>	<b>0.00</b>	<b>3,358,166.86</b>	<b>0.00</b>
<b>998</b>	<b>11</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>Bills of Lading and Validly Signed Guarantee Notes</b>	<b>3,358,166.86</b>	<b>0.00</b>	<b>3,358,166.86</b>	<b>0.00</b>
<b>999</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>00</b>	<b>OTHER MEMORANDUM ACCOUNTS COUNTERPART ACCOUNT</b>	<b>0.00</b>	<b>5,097,101.35</b>	<b>0.00</b>	<b>5,097,101.35</b>
TOTAL						117.309.114.321,09	117.309.114.321,09	32,648,219,191.04	32,648,219,191.04

## ACTIVITY RESULTS TABLE

Public Administration Code 490

Fiscal Year: 2025

Name of Public Administration GUMUSHANE UNIVERSITY

Bill Code	Auxiliary Account				TYPE OF EXPENSE	YEAR 2023	YEAR 2024	YEAR 2025
	Code1	Code2	Code3	Code4				
630 00	00	00	00		EXPENSE ACCOUNT	756,266,040.54	1,247,764,939.66	1,714,014,459.07
630 01	00	00	00		PERSONNEL EXPENSES	473,716,577.18	928,817,992.78	1,259,408,356.15
630 01		01	00	00	OFFICIALS	367,632,578.05	755,768,048.09	981,290,021.71
630 01		01	10	00	Basic Salaries	101,436,003.19	183,520,930.19	238,613,590.06
630 01		01	10	01	Basic Salaries	22,946,172.98	42,647,961.06	57,323,661.58
630 01		01	10	02	Base Salary	78,489,830.21	140,872,969.13	181,289,928.48
630 01		01	20	00	Salary Increases and Compensation	133,626,461.22	315,662,417.29	410,880,804.64
630 01		01	20	01	Salary Increases and Compensation	133,626,461.22	315,662,417.29	410,880,804.64
630 01		01	30	00	Appropriations	107,215,460.26	208,566,953.89	283,841,942.98
630 01		01	30	01	Appropriations	107,215,460.26	208,566,953.89	283,841,942.98
630 01		01	40	00	Social Rights	5,138,767.83	9,137,169.66	11,856,100.68
630 01		01	40	01	Social Rights	5,138,767.83	9,137,169.66	11,856,100.68
630 01		01	50	00	Additional Work Compensation	20,166,760.04	38,861,152.06	35,339,505.95
630 01		01	50	01	Overtime Compensation for	423,555.52	414,335.25	1,069,746.09
630 01		01	50	02	Occupational Health and Safety Assigning Services Fees	17,513.27	121,457.45	381,753.17
630 01		01	50	03	Additional Lesson Fees	19,725,691.25	38,325,359.36	33,888,006.69
630 01		01	60	00	Awards and Bonuses	43,874.38	19,425.00	276,900.00
630 01		01	60	01	Awards and Bonuses	43,874.38	19,425.00	276,900.00
630 01		01	90	00	Other Expenses	5,251.13	0.00	481,177.40
630 01		01	90	01	Other Expenses	5,251.13	0.00	481,177.40
630 01	02	00	00		CONTRACT PERSONNEL	6,706,729.30	15,835,611.18	21,984,170.80
630 01	02	10	00		Fees	3,736,717.81	8,642,826.21	11,646,581.39
630 01	02	10		01	Salaries of Contract Personnel under Article 4/B of Law No. 657	2,311,876.14	6,553,647.94	8,934,622.79
630 01	02	10	04		Salaries of Foreign Contract Personnel	1,424,841.67	2,089,178.27	2,711,958.60
630 01	02	20	00		Salary Increases and Compensation	2,458,080.00	6,674,972.58	9,092,727.06
630 01	02	20		01	Salary Increases and Allowances for Contract Personnel under Article 4/B of Law No. 657	1,923,394.25	6,674,972.58	9,092,727.06
630 01	02	20	04		Foreign Contract Employees Staff Salary Increases and Compensation	534,685.75	0.00	0.00
630 01	02	30	00		Appropriations	77,358.69	151,481.45	285,790.28

Bill Code	Auxiliary Account				TYPE OF INCOME	YEAR 2023	YEAR 2024	YEAR 2025
	Code1	Code2	Code3	Code4				
600 00	00	00	00		REVENUE ACCOUNT	1,805,089,704.55	1,229,479,271.55	1,641,771,275.37
600 00	00	00	00		Enterprise and Property Income	23,916,112.83	47,754,380.53	58,576,213.93
600 00		01	00	00	Revenue from Sales of Goods and Services	21,985,954.86	44,809,112.69	52,365,578.33
600 00		01	01	00	Revenue from Merchandise Sales	199,900.80	400.00	114,548.10
600 00		01	01	01	Specifications, Printed Documents, Forms Sales Revenue	762.00	400.00	600.00
600 00		01	01	99	Other Merchandise Sales Revenue	199,138.80	0.00	113,948.10
600 00		01	02	00	Service Revenues	21,786,054.06	44,808,712.69	52,251,030.23
600 00		01	02	29	From Formal and Non-Formal Education Revenues Obtained	5,987,863.85	16,209,260.93	22,325,124.93
600 00		01	02	30	Exam, Registration and Other Related Service Revenues	15,400.00	0.00	0.00
600 00		01	02	31	Obtained from Second Education Revenues	6,072,299.01	6,253,848.52	4,278,100.86
600 00		01	02	33	Non-Thesis Master's Degree Income	4,278,728.50	7,928,386.80	8,731,215.65
600 00		01	02	34	Income from Master's Thesis Programs	234,040.50	2,971,041.50	3,262,682.50
600 00		01	02	35	Doctoral Income	237,995.00	1,139,810.50	1,031,696.00
600 00		01	02	36	Social Facility Operating Revenues	3,601,855.28	9,755,634.43	6,216,836.06
600 00		01	02	53	Regarding Educational Services Revenues	0.00	18,702.31	21,073.23
600 00		01	02	69	Higher Education Institutions Student Meal Service Income	0.00	0.00	6,352,921.00
600 00		01	02	99	Other service revenues	1,357,871.92	532,027.70	31,380.00
600 00	06	00	00		Rental Income	1,930,157.97	2,945,267.84	6,210,635.60
600 00	06	01	00		Real Estate Rentals	1,930,157.97	2,945,267.84	6,210,635.60
600 00	06	01		01	Housing Rental Income	1,495,790.58	1,858,436.75	4,748,157.55
600 00	06	01	02		Usufruct Revenues	0.00	2,222.52	0.00
600 00	06	01	99		Other Real Estate Rental Income	434,367.39	1,084,608.57	1,462,478.05
600 04	00	00	00		Donations and Contributions Received, and Private Revenues	583,598,572.77	1,162,948,284.37	1,552,565,441.53
600 04	02	00	00		Central Government Budget Received from Internal Administrations	577,756,000.00	1,146,351,898.00	1,540,478,000.00
600 04	02	01	00		Donations and Aid Current	561,502,000.00	1,109,586,698.00	1,485,478,000.00
600 04	02	01		01	Treasury aid	561,502,000.00	1,109,586,698.00	1,485,478,000.00
600 04	02	02	00		Capital	16,254,000.00	36,765,200.00	55,000,000.00
600 04	02	02	01		Treasury aid	16,254,000.00	36,765,200.00	55,000,000.00
600 04	04	00	00		From Institutions and Individuals Aid and Donations Received	0.00	9,509.39	187,471.98

ACTIVITY RESULTS TABLE

Public Administration Code 490

Fiscal Year: 2025

Name of Public Administration GUMUSHANE UNIVERSITY

Bill Code	Auxiliary Account				TYPE OF EXPENSE	YEAR 2023	YEAR 2024	YEAR 2025
	Code1	Code2	Code3	Code4				
630 01	02	30		01	657 SK 4/B Contracted Personnel Allowances	62,606.31	140,935.93	267,271.64
630 01	02	30	04		Allowances for Foreign Contract Personnel	14,752.38	10,545.52	18,518.64
630 01	02	40	00		Social Rights	98,367.90	217,901.64	293,776.24
630 01	02	40	01		Social Rights of Contract Personnel under Article 4/B of Law No. 657	33,820.26	129,309.24	191,526.13
630 01	02	40	04		Social Rights of Foreign Contract Personnel	64,547.64	88,592.40	102,250.11
630 01	02	90	00		Other Expenses	336,204.90	148,429.30	665,295.83
630 01	02	90	03		Academic Contract Other Personnel Expenses	336,204.90	148,429.30	598,094.14
630 01	02	90	06		Overseas Contract Personnel Other Expenses	0.00	0.00	67,201.69
630 01		03	00	00	WORKERS	98,902,616.51	156,264,674.89	254,865,685.16
630 01		03	10	00	Fees	54,443,746.20	99,958,069.36	160,845,852.96
630 01		03	10	01	The wages of permanent employees are	2,282,547.50	4,112,044.87	18,597,161.51
630 01		03	10	03	determined within the scope of Article 23 of the Temporary Provisions of Decree Law No. 375. Transferred to Worker Positions <b>Workers' Wages</b>	51,495,165.92	94,554,112.50	136,840,821.02
630 01		03	10	04	Temporary Article 23 of Decree Law No. 375 Transferred to Worker Positions <b>Workers' Wages</b>	666,032.78	1,291,911.99	5,407,870.43
630 01		03	20	00	Notice and Severance Pay	8,817.52	8,278.15	76,088.24
630 01		03	20	01	Notice and Notice of Permanent Employees Severance Pay	8,817.52	8,278.15	76,088.24
630 01		03	30	00	Social Rights	25,502,367.72	26,052,008.56	45,181,706.27
630 01		03	30	01	Social Rights of Permanent Employees	1,033,923.07	882,998.12	4,236,356.30
630 01		03	30	03	Permanent employment under Article 23 of the Temporary Provisions of Decree Law No. 375. Transferred to Worker Positions <b>Workers' Social Rights</b>	24,315,128.60	24,892,099.44	40,920,067.94
630 01		03	30	04	Temporary Article 23 of Decree Law No. 375 Transferred to Worker Positions <b>Workers' Social Rights</b>	153,316.05	276,911.00	25,282.03
630 01		03	50	00	Awards and Bonuses	18,947,685.07	30,246,318.82	48,762,037.69
630 01		03	50	01	Awards and Bonuses for Permanent Employees	807,880.50	1,243,524.49	2,107,731.70
630 01		03	50	03	Permanent employment under Article 23 of the Temporary Provisions of Decree Law No. 375. Transferred to Worker Positions <b>Employees' Awards and Bonuses</b>	17,933,677.81	28,597,114.38	46,602,449.01
630 01		03	50	04	Temporary Article 23 of Decree Law No. 375 Transferred to Worker Positions <b>Employees' Awards and Bonuses</b>	206,126.76	405,679.95	51,856.98
630 01	04	00	00		Temporary Workers	474,653.32	949,658.62	1,268,478.48

Bill Code	Auxiliary Account				TYPE OF INCOME	YEAR 2023	YEAR 2024	YEAR 2025
	Code1	Code2	Code3	Code4				
600 04	04	01	00		Current	0.00	3,509.39	187,471.98
600 04	04	01		01	Donations received from institutions and Steps	0.00	3,509.39	0.00
600 04	04	01	02		Donations received from individuals and Steps	0.00	0.00	148,279.27
600 04	04	01		03	Conditional Letters Received from Institutions <b>Donations and Aid</b>	0.00	0.00	39,192.71
600 04	04	02	00		Capital	0.00	6,000.00	0.00
600 04	04	02	02		Donations received from individuals and Steps	0.00	6,000.00	0.00
600 04	05	00	00		Project Grants	5,842,572.77	16,586,876.98	11,899,969.55
600 04	05		01	00	Current	5,842,572.77	16,586,876.98	11,899,969.55
600 04	05		01	02	From Special Budget Administrations <b>Project Grants Received</b>	5,722,572.77	16,418,876.98	11,803,969.55
600 04	05		01	13	YÖK Scholarship Support	120,000.00	168,000.00	96,000.00
600 05	00	00	00		Other Income	10,679,343.14	18,107,087.11	28,656,296.20
600 05		01	00	00	Interest Income	57,246.71	53,066.68	463,645.14
600 05		01	09	00	Other Interest Rates	57,246.71	53,066.68	463,645.14
600 05		01	09	01	Interest on Receivables from Individuals	32,683.20	1,282.81	66,719.23
600 05		01	09	99	Other Interest Rates	24,563.51	51,783.87	396,925.91
600 05	02	00	00		Received from Individuals and Institutions <b>Shares</b>	192,639.57	450,879.13	725,298.52
600 05	02	06	00		Belonging to Special Budget Administrations <b>Shares</b>	192,639.57	450,879.13	725,298.52
600 05	02	06	16		Research Project Revenues <b>Share</b>	192,639.57	450,879.13	725,298.52
600 05		03	00	00	Fines	8,426.69	0.00	1,699.78
600 05		03	02	00	Administrative Fines	4,426.69	0.00	1,699.78
600 05		03	02	99	Other Administrative Fines	4,426.69	0.00	1,699.78
600 05		03	09	00	Other Fines	4,000.00	0.00	0.00
600 05		03	09	99	Not Defined Above <b>Other Fines</b>	4,000.00	0.00	0.00
600 05	09	00	00		Other Miscellaneous Income	10,421,030.17	17,603,141.30	27,465,652.76
600 05	09	01	00		Other Miscellaneous	10,421,030.17	17,603,141.30	27,465,652.76
600 05	09	01		01	Income to be Recorded as Cash <b>Guarantees</b>	0.00	0.00	33,334.62
600 05	09	01		03	Security Deposit to be Recorded as Revenue <b>Letters</b>	0.00	0.00	764,308.65
600 05	09	01	06		Receivables from Individuals:	691,471.31	1,086,737.09	2,496,604.22
600 05	09	01		19	Student Contribution Compensation <b>Income</b>	7,401,959.00	11,734,077.00	17,697,241.00
600 05	09	01	99		Not Defined Above <b>Other Miscellaneous Income</b>	2,327,599.86	4,782,327.21	6,474,164.27

ACTIVITY RESULTS TABLE

Public Administration Code 490

Fiscal Year: 2025

Name of Public Administration GUMUSHANE UNIVERSITY

Bill Code	Auxiliary Account				TYPE OF EXPENSE	YEAR 2023	YEAR 2024	YEAR 2025
	Code1	Code2	Code3	Code4				
630 01	04	10	00		Fees	474,653.32	949,658.62	1,268,478.48
630 01	04	10	02		Salaries of Apprentice Candidates, Apprentices, and Intern Students	9,121.60	0.00	0.00
630 01	04	10	04		Salaries of Part-Time Student Workers	373,890.00	850,600.00	1,147,050.00
630 01	04	10		05	In exchange for tuition fees Salaries of Assigned Personnel	91,641.72	99,058.62	121,428.48
630 02	00	00	00		To Social Security Institutions Government Premium Expenses	59,548,539.19	103,137,322.00	147,338,117.41
630 02	01	00	00		Civil servants	36,909,073.37	66,659,002.67	87,812,244.42
630 02	01			10 00	To the Social Security Institution	36,909,073.37	66,659,002.67	87,812,244.42
630 02	01			10 01	Social Security Contribution Payments	22,369,637.15	40,262,552.93	53,079,671.41
630 02	01			10 02	Health Insurance Premium Payments	14,539,436.22	26,396,449.74	34,732,573.01
630 02	02	00	00		Contracted Personnel	886,443.76	1,990,834.02	2,660,617.43
630 02	02	10	00		To the Social Security Institution	886,443.76	1,990,834.02	2,660,617.43
630 02	02	10		01	Social Security Contribution Payments	669,295.97	1,422,086.87	1,900,640.27
630 02	02	10	02		Health Insurance Premium Payments	217,147.79	568,747.15	759,977.16
630 02	03	00	00		Workers	21,026,197.82	33,516,761.63	55,769,541.62
630 02	03			10 00	To the Social Security Institution	19,157,199.90	30,550,133.00	50,869,185.30
630 02	03			10 01	Social Security Contribution Payments	12,148,467.25	19,422,501.78	32,492,738.45
630 02	03			10 02	Health Insurance Premium Payments	7,008,732.65	11,127,631.22	18,376,446.85
630 02	03	40	00		To the Unemployment Insurance Fund	1,868,997.92	2,966,628.63	4,900,356.32
630 02	03	40	01		To the Unemployment Insurance Fund	1,868,997.92	2,966,628.63	4,900,356.32
630 02	04	00	00		Temporary Workers	726,234.00	958,227.04	1,077,750.92
630 02	04	10	00		To the Social Security Institution	726,234.00	958,227.04	1,077,750.92
630 02	04	10		01	Social Security Contribution Payments	726,234.00	958,227.04	1,077,750.92
630 02	05	00	00		Other Staff	590.24	12,496.64	17,963.02
630 02	05			10 00	To the Social Security Institution	590.24	12,496.64	17,963.02
630 02	05			10 01	Social Security Contribution Payments	590.24	12,496.64	17,963.02
630 03	00	00	00		Expenses for the Purchase of Goods and Services	113,104,965.61	108,384,113.60	162,535,365.06
630 03		01	00	00	Goods for Production and Material Procurement	2,900,000.00	6,498.25	0.00
630 03		01	90	00	Other Manufactured Goods and Material Procurement	2,900,000.00	6,498.25	0.00
630 03		01	90	90	Other Manufactured Goods and Material Procurement	2,900,000.00	6,498.25	0.00
630 03	02	00	00		Goods for Consumption and Material Procurement	36,907,045.24	60,607,433.72	72,904,118.71

Bill Code	Auxiliary Account				TYPE OF INCOME	YEAR 2023	YEAR 2024	YEAR 2025
	Code1	Code2	Code3	Code4				
600	11	00	00	00	Changes in Value and Quantity Income	1,186,895,675.81	669,519.54	1,967,903.71
600	11		01	00 00	Foreign Exchange Balance Consisting of an Evaluation Favorable Exchange Rate Differences	1,022,030.63	669,519.54	1,967,903.71
600	11		01	01 00	Registered in the Project Special Account Those arising from amounts	945,433.94	91,739.95	27,501.14
600	11		01	02 00	Registered in Foreign Currency Account Those arising from amounts	76,596.69	577,779.59	1,940,402.57
600	11	04	00	00	Tangible Fixed Assets Consisting of an Evaluation Positive Differences	1,185,873,645.18	0.00	0.00
600	25	00	00	00	Free of charge from public administrations. Received as Non-Financial Derived from Assets Revenues	0.00	0.00	5,420.00
600	25		01	00 00	Within the scope of the General Budget Free of charge from public administrations. Received as Non-Financial Derived from Assets Revenues	0.00	0.00	5,420.00
600	25		01	01 00	Received Free of Charge Stocks	0.00	0.00	5,420.00
<b>TOTAL REVENUES (B)</b>						<b>1,805,089,704.55</b>	<b>1,229,479,271.55</b>	<b>1,641,771,275.37</b>

ACTIVITY RESULTS TABLE

Public Administration Code 490

Fiscal Year: 2025

Name of Public Administration GUMUSHANE UNIVERSITY

Bill Code	Auxiliary Account				TYPE OF EXPENSE	YEAR 2023	YEAR 2024	YEAR 2025
	Code1	Code2	Code3	Code4				
630 08 02 10 00					Stationery, Publishing, Printing and Office Supplies Purchases	2,236,532.61	769,033.21	9,501.76
630 08 02 10 01				01	Stationery Purchases	1,975,344.00	9,605.21	0.00
630 08 02 10 03				03	Periodical Publication Acquisitions	63,746.00	39,428.00	7,200.00
630 08 02 10 05				05	Printing and Binding Costs	18,442.61	0.00	2,298.00
630 08 02 10 90					Other Stationery, Publications, Printing and Office Supplies Purchases	179,000.00	720,000.00	3.76
630 08 02 20 00					Water and Cleaning Supplies Purchases	368,197.61	1,945,882.10	2,060,463.77
630 08 02 20 01				01	Water Intakes	368,197.61	1,945,882.10	2,060,463.77
630 08 02 30 00					Energy Purchases	27,748,565.54	36,279,029.58	48,026,165.27
630 08 02 30 01				01	Fuel Purchases	15,206,623.70	20,989,326.69	28,064,616.91
630 08 02 30 02					Fuel and Oil for Vehicles Purchases	781,307.09	749,244.75	949,302.01
630 08 02 30 03				03	Electricity Purchases	11,760,634.75	14,353,332.43	18,899,943.39
630 08 02 30 04					General Purpose Fuels and Fat Intakes	0.00	187,125.71	112,302.96
630 08 02 40 00					Food, Beverage and Feed Purchases	6,399,722.20	18,370,456.00	22,293,003.80
630 08 02 40 01					Food Purchases	6,399,722.20	18,370,456.00	22,293,003.80
630 08 02 60 00					Special Material Procurements	148,482.38	29,042.83	10,560.00
630 08 02 60 01					With laboratory equipment Chemical and Exercise Material Procurement	148,482.38	29,042.83	10,560.00
630 08 02 90 00					Other Consumer Goods and Material Procurement	5,544.90	3,213,990.00	504,424.11
630 08 02 90 01					Garden Equipment Purchases Construction and Maintenance Costs	0.00	86,950.00	0.00
630 08 02 90 90					Other Consumer Goods and Material Procurement	5,544.90	3,127,040.00	504,424.11
630 08 03 00 00		03	00		Travel expenses	889,490.00	1,389,439.69	2,864,461.01
630 08 03 10 00		03	10		Temporary Assignment Travel Allowances	719,220.41	1,226,327.24	2,570,796.30
630 08 03 10 01		03	10	01	Domestic Temporary Assignment Travel Allowances	421,280.03	762,671.38	1,585,333.51
630 08 03 10 03		03	10	03	Overseas Temporary Assignment Travel expenses	297,940.38	463,655.86	985,462.79
630 08 03 20 00		03	20		Permanent Assignment Travel Allowances	170,269.59	163,112.45	293,664.71
630 08 03 20 01		03	20	01	Domestic Permanent Assignment Travel expenses	170,269.59	163,112.45	293,664.71
630 08 04 00 00					Operating Expenses	2,950,063.82	209,151.34	648,098.91
630 08 04 20 00					Legal Expenses	0.00	0.00	64,557.97
630 08 04 20 90					Other Legal Expenses,	0.00	0.00	64,557.97
630 08 04 30 00					Taxes and Duties Payable, Fees and Similar Expenses	31,907.58	37,311.38	154,215.55

Bill Code	Auxiliary Account				DISCOUNT, REFUND AND TYPE OF DISCOUNT	YEAR 2023	YEAR 2024	YEAR 2025
	Code1	Code2	Code3	Code4				
610 00 00 00 00					DISCOUNTS, RETURNS AND REFUNDS ACCOUNT	1,260,531.65	359,645.12	1,012,108.28
610 08 00 00 00					Enterprise and Property Income	1,260,531.65	358,645.12	1,011,108.28
610 08 01 00 00		01	00		Revenue from Sales of Goods and Services	1,258,589.47	353,908.00	974,481.02
610 08 01 02 00		01	02		Service Revenues	1,258,589.47	353,908.00	974,481.02
610 08 01 02 29		01	02	29	From Formal and Non-Formal Education Revenues Obtained	106,225.65	135,244.00	411,977.37
610 08 01 02 31		01	02	31	Obtained from Second Education Revenues	934,593.70	176,558.50	133,416.10
610 08 01 02 33		01	02	33	Non-Thesis Master's Degree Income	201,650.50	14,280.00	243,277.80
610 08 01 02 34		01	02	34	Income from Master's Thesis Programs	7,821.00	7,438.00	114,559.00
610 08 01 02 35		01	02	35	Doctoral Income	4,302.50	19,067.50	67,625.00
610 08 01 02 36		01	02	36	Social Facility Operating Revenues	3,468.00	408.00	3,426.00
610 08 01 02 99		01	02	99	Other service revenues	528.12	912.00	199.75
610 08 06 00 00		06	00		Rental Income	1,942.18	4,737.12	36,627.26
610 08 06 01 00		06	01		Real Estate Rentals	1,942.18	4,737.12	36,627.26
610 08 06 01 01		06	01	01	Housing Rental Income	1,001.68	4,737.12	6,192.48
610 08 06 01 99		06	01	99	Other Real Estate Rental Income	940.50	0.00	30,434.78
610 05 00 00 00		05	00		Other Income	0.00	1,000.00	1,000.00
610 05 09 00 00		05	09		Other Miscellaneous Income	0.00	1,000.00	1,000.00
610 05 09 01 00		05	09	01	Other Miscellaneous Income	0.00	1,000.00	1,000.00
610 05 09 01 99		05	09	99	Not Defined Above Other Miscellaneous Income	0.00	1,000.00	1,000.00
TOTAL OF DISCOUNTS, REFUNDS AND REDUCTIONS (C)						1,260,531.65	359,645.12	1,012,108.28

ACTIVITY RESULTS TABLE

Public Administration Code 490

Fiscal Year: 2025

Name of Public Administration GUMUSHANE UNIVERSITY

Bill Code	Auxiliary Account				TYPE OF EXPENSE	YEAR 2023	YEAR 2024	YEAR 2025
	Code1	Code2	Code3	Code4				
630 03 04 30 02					Business License Payments and Similar Expenses	26,671.76	2,077.60	0.00
630 03 04 30				03	Vehicle Registration, Inspection and Documentation Costs	0.00	27,430.28	64,075.97
630 03 04 30 90					Other Taxes, Duties and Fees and Similar Expenses	5,235.82	7,803.50	90,139.58
630 03 04 70 00					Court Fees and Expenses	125,296.85	98,071.20	263,097.60
630 03 04 70				01	Court Fees and Expenses	125,296.85	98,071.20	263,097.60
630 03 04 80 00					Judgment that cannot be associated with any service arrangement Related Liabilities	2,772,762.57	0.00	0.00
630 03 04 80 01					Judgment that cannot be associated with any service arrangement Related Liabilities	2,772,762.57	0.00	0.00
630 03 04 90 00					Other Operating Expenses	20,096.82	73,768.76	166,227.79
630 03 04 90 90					Not included in the classification Other Operating Expenses	20,096.82	73,768.76	166,227.79
630 03 05 00 00					Service Procurement	67,660,781.20	43,718,380.30	84,037,762.15
630 03 05 10 00					General Service Procurement	65,087,193.22	39,787,004.43	79,107,380.28
630 03 05 10 01					Survey and Project Expert Appraisal Expenses	341,664.37	973,124.60	1,699,434.39
630 03 05 10 02					Research and Development Service Procurement Expenses	129,000.00	777,712.26	826,317.24
630 03 05 10 03					Computer Services Procurement Expenses	90,261.00	168,000.00	278,100.00
630 03 05 10 05					Information and Reporting Service Procurement Expenses	105,994.20	223,800.00	1,318,800.00
630 03 05 10 90					Other General Service Procurements	64,420,273.65	37,644,367.57	74,984,728.65
630 03 05 20 00					Communication Expenses	195,133.10	145,015.06	426,305.16
630 03 05 20 01					Postal and Telegraph Expenses	66,000.00	0.00	2,804.05
630 03 05 20 02					Telephone Subscription and Usage Fees	25,245.31	51,038.35	74,902.20
630 03 05 20 03					Internet Access Expenses	1,148.30	0.00	0.00
630 03 05 20 09					News Service Procurement Expenses	0.00	25,920.00	36,000.00
630 03 05 20 90					Other Communication Expenses	102,739.49	68,056.71	312,598.91
630 03 05 30 00					Transportation Costs	1,000.00	30,094.22	10,000.00
630 03 05 30 04					Toll Fees	1,000.00	4,000.00	10,000.00
630 03 05 30 90					Other Transportation Costs	0.00	26,094.22	0.00
630 03 05 40 00					Payments Based on Tariff	214,582.91	320,587.04	463,711.82
630 03 05 40 01					Advertising Expenses	74,110.90	100,712.00	127,040.00
630 03 05 40 02					Vehicle Insurance Costs	140,472.01	219,875.04	336,671.82
630 03 05 50 00					Rents	23,146.79	123,071.05	53,120.00

Bill Code	Auxiliary Account				INFLATION TYPE OF CORRECTION	YEAR 2023	YEAR 2024	YEAR 2025
	Code1	Code2	Code3	Code4				
698 00 00 00 00					INFLATION ADJUSTMENT ACCOUNT	0.00	4,832,414,893.38	5,950,369,090.97
698 12 00 00 00					Inflation Adjustment for Land and Property Accounts	0.00	4,278,162,196.06	5,280,474,481.99
698 13 00 00 00					Underground and Aboveground Systems Inflation related to the account Correction	0.00	61,304,362.08	78,242,280.90
698 14 00 00 00					Regarding the Buildings Account Inflation Adjustment	0.00	563,486,709.94	696,374,701.18
698 15 00 00 00					Facilities, Machinery and Equipment Inflation related to the account Correction	0.00	990,487.92	1,849,444.59
698 16 00 00 00					Regarding Vehicle Accounts Inflation Adjustment	0.00	2,707,343.80	3,972,386.90
698 17 00 00 00					Regarding Fixed Assets Account Inflation Adjustment	0.00	4,287,947.51	1,431,802.38
698 19 00 00 00					Tangible Fixed Assets To your accumulated depreciation Related Inflation Adjustment	0.00	-78,524,153.93	-111,976,006.97
698 19 01 00 00					Underground and Aboveground Systems	0.00	-16,582,795.18	-24,410,706.56
698 19 02 00 00					Buildings	0.00	-56,643,032.59	-83,824,779.72
698 19 03 00 00					Facilities, Machinery and Equipment	0.00	-263,116.24	-450,663.56
698 19 04 00 00					Vehicles	0.00	-2,124,625.00	-2,956,557.86
698 19 05 00 00					Fixed assets	0.00	-2,910,584.92	-333,299.27
TOTAL INFLATION ADJUSTMENT (E)						0.00	4,832,414,893.38	5,950,369,090.97

## ACTIVITY RESULTS TABLE

Public Administration Code 490

Fiscal Year: 2025

Name of Public Administration GUMUSHANE UNIVERSITY

Bill Code	Auxiliary Account				TYPE OF EXPENSE	YEAR 2023	YEAR 2024	YEAR 2025
	Code1	Code2	Code3	Code4				
630 03		05	50	01	Durable Goods and Materials Rental Expenses	9,900.00	0.00	0.00
630 03		05	50	02	Motor Vehicle Rental Expenses	13,246.79	0.00	0.00
630 03		05	50	08	Floating Vessel Rental Expenses	0.00	51,000.00	0.00
630 03		05	50	10	Computer, Computer Systems and Software Rental Expenses	0.00	2,500.00	6,000.00
630 03		05	50	90	Other Rental Expenses	0.00	69,571.05	47,120.00
630 03		05	90	00	Other Service Procurements	2,139,725.18	3,312,608.50	3,977,244.89
630 03		05	90	02	Internships and Studies Abroad Expenses	1,746,295.43	1,361,365.43	3,612,155.31
630 03		05	90	90	Not included in the classification Other Service Procurements	393,429.75	1,951,243.07	365,089.58
630 03	06	00	00		Representation and Promotion Expenses	141,966.54	159,394.82	218,679.02
630 03	06	10	00		Representation, Promotion and Hospitality Expenses	79,895.15	159,394.82	218,679.02
630 03	06	10		01	Representation, Promotion and Hospitality Expenses	79,895.15	159,394.82	218,679.02
630 03	06	20	00		Meetings and Organizations Expenses	62,071.39	0.00	0.00
630 03	06	20		01	Meetings and Organizations Expenses	62,071.39	0.00	0.00
630 03	07	00	00		Movable Property, Intangible Rights Purchase, Maintenance and Repair Expenses	1,025,048.93	1,425,833.75	1,209,802.38
630 03	07	10	00		Expenses for Purchasing Movable Property	320,973.28	547,874.00	187,667.72
630 03	07	10		01	Office and Workplace Goods and Material Procurement	230,000.00	0.00	62,627.72
630 03	07	10	02		Office and Workplace Machinery and Equipment Purchases	51,979.00	0.00	0.00
630 03	07	10		03	Tools and Spare Parts Purchases	0.00	34,674.00	0.00
630 03	07	10	04		Fire Protection Materials Procurement	0.00	0.00	95,400.00
630 03	07	10	06		Spare Parts for Vehicles Purchases	0.00	0.00	29,640.00
630 03	07	10	90		Other Durable Goods and Material Procurement	38,994.28	513,200.00	0.00
630 03	07	20	00		Acquisitions of Intangible Rights	95,244.88	9,450.74	82,519.56
630 03	07	20		01	Computer Software Purchases and Productions	34,972.00	0.00	0.00
630 03	07	20	02		Intellectual Property Acquisitions	40,832.38	7,344.00	82,519.56
630 03	07	20	90		Other Intangible Rights Purchases	19,440.50	2,106.74	0.00
630 03	07	30	00		Maintenance and Repair Costs	608,830.77	868,509.01	939,615.10
630 03	07	30	02		Machine and Equipment Maintenance and Repair Costs	74,440.00	291,602.00	95,220.00
630 03	07	30		03	Vehicle Maintenance and Repair Expenses	337,140.77	549,307.01	844,395.10
630 03	07	30	90		Other Maintenance and Repair Expenses	197,250.00	27,600.00	0.00

## ACTIVITY RESULTS TABLE

Public Administration Code 490

Fiscal Year: 2025

Name of Public Administration GUMUSHANE UNIVERSITY

Bill Code	Auxiliary Account				TYPE OF EXPENSE	YEAR 2023	YEAR 2024	YEAR 2025
	Code1	Code2	Code3	Code4				
630 03 08 00 00					Real Estate Property Maintenance and Repair Costs	630,569.88	867,981.73	652,442.88
630 03 08 10 00					Service Building Maintenance and Repair Costs	504,840.88	812,900.29	577,547.40
630 03 08 10 01				01	Office Maintenance and Repair Expenses	0.00	153,410.40	0.00
630 03 08 10 02					Education and Training Facility Maintenance and Repair Costs	0.00	57,000.00	534,947.40
630 03 08 10 90					Other Service Building Maintenance and Repair Costs	504,840.88	602,489.89	42,600.00
630 03 08 90 00					Other Real Estate Construction, Maintenance and Repair Costs	125,729.00	55,081.44	74,895.48
630 03 08 90 01					Other Real Estate Construction, Maintenance and Repair Costs	125,729.00	55,081.44	74,895.48
630 05 00 00 00					Current Transfers	11,268,820.21	18,218,845.85	25,033,267.82
630 05 01 00 00					Assignment Expenses	10,155,275.59	15,215,865.93	21,794,913.41
630 05 01 20 00					To Social Security Institutions	10,155,275.59	15,215,865.93	21,794,913.41
630 05 01 20 02					To the Social Security Institution Additional Compensation Payments Made	6,403,400.00	12,361,800.00	14,844,560.00
630 05 01 20 05					To the Social Security Institution Law No. 5434 Retired within the scope Made in exchange for bonuses Payments	1,429,216.06	2,397,355.44	6,292,146.65
630 05 01 20 06					To the Social Security Institution Office, Representation, Duty and Compensation for Dismissal from Staff Positions Payments Made in Return	2,322,659.53	456,710.49	658,206.76
630 05 03 00 00					Non-profit Made to the Organizations Transfers	612,251.50	1,529,298.00	2,223,993.57
630 05 03 10 00					Non-profit To organizations	612,251.50	1,529,298.00	2,223,993.57
630 05 03 10 03					To Public Employers' Unions	9,900.00	66,000.00	99,000.00
630 05 03 10 05					Officials' Lunch Help	602,351.50	1,463,298.00	2,124,993.57
630 05 04 00 00					To Households and Businesses Transfers Made	501,293.12	1,473,681.92	1,014,360.84
630 05 04 10 00					Scholarships and Allowances	486,584.16	1,022,153.00	729,940.00
630 05 04 10 01					Domestic Scholarships and Allowances	486,584.16	1,022,153.00	729,940.00
630 05 04 90 00					To Households and Businesses Other Transfers Made	14,708.96	451,528.92	284,420.84
630 05 04 90 90					Not included in the classification To Households and Businesses Other Transfers Made	14,708.96	451,528.92	284,420.84
630 11 00 00 00					Changes in Value and Quantity Expenses	28,335,010.02	208,050.72	56,894.24
630 11 01 00 00					Foreign Exchange Balance Consisting of an Evaluation Unfavorable Exchange Rate Differences	74,714.70	208,050.72	56,894.24
630 11 01 01 00					From the Project Special Account Registered Amount Valuation Origins	74,714.70	26.34	0.00
630 11 01 02 00					Amounts recorded in foreign currency accounts	0.00	208,024.38	56,894.24

## ACTIVITY RESULTS TABLE

Public Administration Code 490

Fiscal Year: 2025

Name of Public Administration GUMUSHANE UNIVERSITY

Bill Code	Auxiliary Account				TYPE OF EXPENSE	YEAR 2023	YEAR 2024	YEAR 2025
	Code1	Code2	Code3	Code4				
630	11	04	00	00	Tangible Fixed Assets Consisting of an Evaluation Negative Differences	28,260,295.32	0.00	0.00
630	13	00	00	00	Depreciation Expenses	62,174,953.41	75,688,093.18	98,069,107.76
630	13	01	00	00	Tangible Fixed Assets Depreciation Expenses	61,113,106.94	74,464,051.18	93,970,932.32
630	13	01	01	00	Underground and Aboveground Depreciation of their systems Expenses	10,917,732.04	14,602,960.62	19,477,521.19
630	13	01	02	00	Depreciation of Buildings Expenses	40,246,591.59	51,522,569.50	65,526,786.35
630	13	01	03	00	Facilities, Machinery and Equipment Depreciation Expenses	1,022,400.52	1,599,375.35	2,811,461.57
630	13	01	04	00	Vehicle Depreciation Expenses	1,208,490.61	1,237,642.84	1,868,493.07
630	13	01	05	00	Depreciation of Fixed Assets Expenses	7,717,892.18	5,501,502.87	4,286,670.14
630	13	02	00	00	Intangible Fixed Assets Depreciation of Assets Expenses	1,061,846.47	1,224,042.00	4,098,175.44
630	13	02	01	00	Amortization of Rights Expenses	1,061,846.47	1,224,042.00	4,098,175.44
630	14	00	00	00	First Raw Materials and Supplies Expenses	5,313,133.32	7,975,485.68	17,158,995.41
630	14	01	00	00	Stationery Supplies	419,164.74	1,775,540.90	2,562,252.62
630	14	02	00	00	For Nutritional/Food Purposes and Consumables Used in the Kitchen Materials	17,449.08	92,625.12	15,121.76
630	14	03	00	00	Medical and Laboratory Supplies Materials	53,777.68	182,169.21	858,731.31
630	14	04	00	00	Fuels, Fuel Additives and Additives	891,924.09	1,022,230.94	1,310,126.70
630	14	05	00	00	Cleaning Equipment	556,823.25	681,251.29	1,358,296.81
630	14	06	00	00	Clothing, Furnishings and Haberdashery Supplies	154,656.92	758,460.58	1,119,925.11
630	14	07	00	00	Food	814,132.03	1,128,873.48	1,463,894.00
630	14	08	00	00	Drink	76,697.46	60,420.00	81,065.00
630	14	10	00	00	Agricultural Products	1,235.38	132.00	169,308.00
630	14	11	00	00	Bait	5,507.65	20,562.00	36,900.00
630	14	12	00	00	Maintenance, Repair and Production Materials	822,543.29	844,758.92	1,520,587.73
630	14	13	00	00	Spare Parts	405,872.39	350,946.67	1,934,474.78
630	14	14	00	00	Vehicle Tires	0.00	0.00	235,852.13
630	14	15	00	00	Exchange, Donation and Sale Purposeful Publications	0.00	0.00	5,420.00
630	14	16	00	00	Sports Equipment Group	10,643.48	19,001.07	1,151,788.38
630	14	17	00	00	Pressure Equipment	0.00	0.00	2,319.60
630	14	99	00	00	Other for Consumption Purposes Materials	1,082,705.88	1,038,513.50	3,332,931.48

## ACTIVITY RESULTS TABLE

Public Administration Code 490

Fiscal Year: 2025

Name of Public Administration GUMUSHANE UNIVERSITY

Bill Code	Auxiliary Account				TYPE OF EXPENSE	YEAR 2023	YEAR 2024	YEAR 2025
	Code1	Code2	Code3	Code4				
630	20	00	00	00	From written-off receivables Incurred Expenses	3,391.65	0.00	0.00
630	20	02	00	00	Receivables from individuals Deleted items	3,391.65	0.00	0.00
630	20	02	09	00	Other Legislative Provisions Deleted as required	3,391.65	0.00	0.00
630	20	02	09	90	Excessively or Unnecessarily Recorded Receivables and Interest rates	3,391.65	0.00	0.00
630	30	00	00	00	Work done within the scope of the project Current Expenses	2,670,459.46	4,229,441.92	3,741,712.86
630	30	06	00	00	Work done within the scope of the project Current Expenses	2,670,459.46	4,229,441.92	3,741,712.86
630	30	06	05	00	Real Estate Capital Production Expenses	142,759.80	1,554,000.00	48,000.00
630	30	06	05	10	Payments to Consulting Firms and Individuals	0.00	54,000.00	48,000.00
630	30	06	05	50	Communication Expenses	92,759.80	0.00	0.00
630	30	06	05	90	Other Real Estate Capital Production Expenses	50,000.00	1,500,000.00	0.00
630	30	06	06	00	Large Securities Repair Costs	134,100.00	183,519.72	319,743.60
630	30	06	06	90	Other Major Securities Repair Costs	134,100.00	183,519.72	319,743.60
630	30	06	07	00	Major Real Estate Repairs Expenses	2,312,702.99	2,144,473.20	3,373,969.26
630	30	06	07	50	Communication Expenses	23,520.00	104,832.00	134,976.00
630	30	06	07	90	Other Real Estate Major Repair Costs	2,289,182.99	2,039,641.20	3,238,993.26
630	30	06	09	00	Other Capital Expenditures	80,896.67	347,449.00	0.00
630	30	06	09	20	Travel Expenses	30,896.67	6,449.00	0.00
630	30	06	09	90	Other Capital Expenditures	50,000.00	341,000.00	0.00
630	99	00	00	00	Other Expenses	130,190.49	1,105,593.93	672,642.36
630	99	99	00	00	Unidentified above Other Expenses	130,190.49	1,105,593.93	672,642.36
TOTAL EXPENSES (A)						756,266,040.54	1,247,764,939.66	1,714,014,459.07

ACTIVITY RESULTS TABLE

Public Administration Code 490

Fiscal Year: 2025

Name of Public Administration GUMUSHANE UNIVERSITY

	YEAR 2023	YEAR 2024	YEAR 2025		YEAR 2023	YEAR 2024	YEAR 2025
<b>TOTAL EXPENSES (A)</b>	756,266,040.54	1,247,764,939.66	1,714,014,459.07	<b>NET INCOME (D= (BC))</b>	1,803,829,172.90	1,229,119,626.43	1,640,759,167.09
<b>TOTAL REVENUE (B) TOTAL</b>	1,805,089,704.55	1,229,479,271.55	1,641,771,275.37	<b>INFLATION ADJUSTMENT (E)</b>	0.00	4,832,414,893.38	5,950,369,090.97
<b>DISCOUNT REFUND (C)</b>	1,260,531.65	359,645.12	1,012,108.28	<b>ACTIVITY RESULT [((D+E) - A)](+/-)</b>	1,047,563,132.36	4,813,769,580.15	5,877,113,798.99

# GÜMÜŞHANE ÜNİVERSİTESİ



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