ESTABLISHING AND RUNNING AN ASSOCIATION

A Handbook

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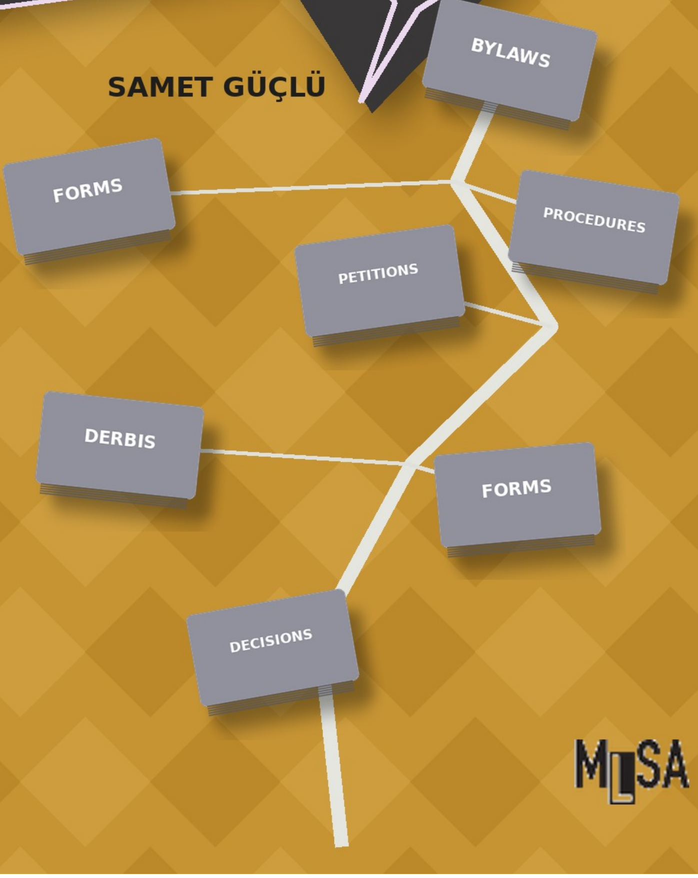

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Foreword

Countless associations have been founded in Türkiye to date. Some of them closed because they completed their period of activity, some for financial reasons, and some due to official problems. Yet despite all of this, more than one hundred thousand associations are still active today.

As someone who has worked with many associations over long years, we have observed that these associations — easy to establish but often confined to certain formalities — proceed through the operational stage with certain mistakes and shortcomings that could be described as common. Building on these observations, together with **Can Akgün** we carried out audit simulation exercises on a number of associations and sought to draw up a roadmap from them.

The handbook in your hands is a guide distilled from that work. We hope it will be useful to those active in the civil society field.

> *This handbook contains the essential documents and explanations that associations may need, from their establishment through to their day-to-day operations.*

Introduction

To establish an association, at least **seven founders** are required, who may be natural or legal persons. If there are foreign nationals among the founders, the **validity periods of their residence permits** must be taken into account.

If a legal person is among the founders, that legal entity's **title, address, gazette of incorporation and the resolution designating the natural person authorized by its board of directors** must be added to the application file.

If a foreign **legal entity** is among the founders, it should also be remembered that **permission must be obtained from the Ministry of Interior**.

Ministry Opinion Regarding the Association's Headquarters

When establishing an association, care should be taken to ensure that the association's headquarters (the place to be used as an office) complies with the legislation.

- If the association's headquarters will be located in a place registered in the land registry as a **residence (mesken)**, a **letter of consent (muvafakatname)** must be obtained from the other or all condominium owners stating that there is no objection to establishing an association at the address in question.
- If the place to be used as the association's headquarters is recorded in the land registry as a **workplace, office or shop**, then a **copy of the title deed** or a **certified copy of the property declaration** obtained from the relevant municipality must be attached to the application.

On this matter, the opinion letter of the Legal Counsel's Office of the Ministry of Interior dated 10/04/2023 and numbered 4910 stated that "considering that significant problems may arise in the auditing of associations, in the exercise of law enforcement powers and in other respects where an association and other workplaces or residences are located at the same address, it would not be appropriate for more than one association, or for an association and another private or legal entity, to operate at the same address." For this reason, when determining the association's headquarters, one should act in line with this opinion and the headquarters address should be chosen accordingly.

The Association Establishment Process

Establishing an association is subject to **notification, not permission**. Therefore, in whichever province we wish to establish the association, we initiate the establishment process by applying to that province's **Provincial Directorate of Civil Society Relations**.

If the review conducted by the Governor's Office identifies no irregularity, the association is **recorded in the registry of associations** and its establishment is complete.

However, if an irregularity or deficiency is found in the submitted statute or documents, time is granted for these to be remedied, and the association's registration is carried out after the necessary corrections have been made.

Procedures After Registry Entry

Once registry entry is complete, a **potential tax number** can also be obtained from the Provincial Directorate of Civil Society Relations, without needing to go to the tax office.

After this step, the books that are mandatory for the association must be certified. These books are, in order:

Decision Book
Member Registry Book
Document Registry Book
Operating Account Book

The books can be certified at the Provincial Directorate of Civil Society Relations **free of charge**. Alternatively, certification can also be carried out through a notary; however, it should be remembered that in that case **a fee must be paid**.

> *Our handbook includes a statute prepared for a fictional association, the Toy Delivery Association (Oyuncak Götür Derneği), as an example.*
>
> *In addition, the boxed sections in the handbook contain our own comments and assessments regarding situations that may be encountered in the operation of an association. These sections have been prepared as additional explanations to help you understand the topics better.*

Presentation

Civil society organizations (CSOs) in Türkiye have, for the past few years, been facing an increasingly heavy regime of financial audits and inspections. Officially, these audits are justified on the grounds of Türkiye's compliance with the recommendations of the Financial Action Task Force (FATF) on preventing the financing of terrorism and of weapons of mass destruction. In practice, however, the obligations and audit practices introduced by this framework can turn into an instrument of pressure that effectively narrows the operating space of independent civil society.

In the legal background of this process stands Law No. 7262, which entered into force at the end of 2020 and is publicly known as the "law on preventing the financing of the proliferation of weapons of mass destruction." This regulation made comprehensive amendments to the Law on Associations, tightening the audit obligations imposed on associations; it embedded a risk-based audit logic into the legislation and granted broad discretionary powers to the Ministry of Interior. Together with the secondary legislation that followed, organizations — particularly those receiving funds from abroad and those working in the field of human rights — began to face audits that were more frequent, more comprehensive and, in most cases, less predictable.

The lawfulness of this audit regime has also been contested before the judiciary. At the beginning of 2024, the Constitutional Court annulled certain provisions introduced by Law No. 7262. In the process that followed, the **10th Chamber of the Council of State, by its decision dated 28 May 2025**, annulled the risk classification regulation contained in the Regulation on Associations, finding it contrary to law. These rulings show that concerns about the arbitrariness and unpredictability of the audit regime are shared not only by civil society but also by the high judiciary.

Despite this, the picture on the ground has not changed. For many organizations, an audit still means document requests of unclear scope, unreasonable submission deadlines, detailed questioning about foreign funding sources, and inspections sometimes carried out without prior notice. This experience creates a heavy administrative burden and psychological pressure on institutions; at times it also leads organizations to narrow their own activities through self-censorship.

It is precisely in the middle of this picture that this handbook was published, with the aim of offering CSOs a concrete and practicable companion. Knowing how to establish an association and how to run it in compliance with the law — keeping the books in order, adopting decisions in due form, filing declarations on time, documenting expenditures — is in fact the **first and strongest guarantee** of getting through an audit without problems. This publication aims to provide CSOs with exactly that assurance.

About the Study

This handbook was prepared within the scope of the project entitled **"Financial Oversight and Civil Society in Turkey: Research and Guidance for NGOs"**, carried out by the Media and Law Studies Association (MLSA).

The project was realized through the Secretariat of the **CSO Coalition on Human Rights and Counter-Terrorism**, operating under **Saferworld USA**, with the support of the **David and Lucile Packard Foundation**. The study aims to document how FATF-derived compliance rules are implemented in Türkiye and their impact on civic space; to carry this experience into international human rights and counter-terrorism debates; and to offer CSOs rights-based, practicable guidance.

Within the scope of the project, a study consisting of three complementary pillars was carried out:

- **Desk research and legal mapping:** examination of the FATF framework together with domestic audit legislation and the relevant court decisions.
- **Field research:** a survey designed to measure CSOs' audit experiences, together with interviews with organization representatives.
- **A roundtable meeting held in Istanbul:** a discussion at which the findings were evaluated together with representatives of civil society, lawyers and funding organizations.

The practical audit guide at the heart of this booklet was written by financial advisor Samet Güçlü in the light of these experiences gathered from the field.

What Did We Learn from the Field?

Survey and Roundtable Meeting

Within the scope of the project, an "Audit Experience Survey for Civil Society Organizations" was conducted among civil society organizations working in different fields. Associations and foundations working in areas such as media and press freedom, human rights, legal aid, women's rights and gender, migration and asylum, LGBTI+ rights, children's rights and the environment took part in the survey. The majority of participants were organizations that receive funding from abroad and had undergone at least one official audit in the last three years — in most cases two or three.

The survey findings were evaluated at a roundtable meeting held in Istanbul on 22 May 2026, together with civil society representatives, lawyers and funding organizations. The meeting addressed the legal framework of the audit regime; the amendments introduced by Law No. 7262, the risk classification in the Regulation on Associations, and the Constitutional Court and Council of State decisions concerning these regulations were discussed. Participants shared their own audit experiences, putting common problems and opportunities for solidarity on the table.

Experiences Reported by Organizations

In order to protect the identities of the organizations, no institution is referred to by name below; experiences are reported only by reference to their fields of activity. Even so, the picture that emerges is quite clear: the audit experience becomes harsher depending not so much on the organization's size as on the field in which it works and on whether it receives foreign funding.

A significant proportion of participants stated that during audits **documents and information far beyond the scope were requested**, that the institution's activities and international connections were questioned, and that detailed questions were directed at foreign funding sources. Many organizations reported being asked to submit documents within **unreasonably short deadlines**; some reported facing sudden/raid-style audits conducted without prior notice.

A small-scale association working in the fields of human rights and children's rights reported that, in an audit carried out without any stated justification, the same documents were examined repeatedly and that the process led to self-censorship. An association working in media, human rights and legal aid described the process advancing on an uncertain timetable and in an oppressive atmosphere as the most challenging element. Another organization working in the human rights field stated that they were caught unprepared when a document relating to an event five years earlier was requested.

The most severe experience came from an association working in legal aid and refugee rights. In that organization, the audit was carried out after a large number of the association's members and executives had been arrested; within the scope of the investigation the association's books, documents and records were seized, and **the institution's assets have been frozen for two years**. Throughout this process the organization has faced the heaviest sanctions, such as suspension of activities, a closure case and suspicion of terrorism financing (within the FATF/MASAK framework). The freezing of its assets makes it practically impossible to make and document many payments, including rent.

Another common point emerging from the survey is the **prevalence of administrative fines**. Among the officially stated grounds for the fines, the most frequent are late or incomplete declaration of foreign-sourced funds, missing or late submission of documents, and accounting/record-keeping irregularities. Fines range from a few thousand liras up to the level of one hundred thousand liras; most of the organizations that objected reported either that the objection process was still ongoing or that their objections had been rejected.

There are also positive experiences. One foundation stated that an audit conducted by the relevant general directorate was completed without problems and that it faced no sanctions. A few organizations reported getting through the process relatively smoothly thanks to a good archive system, legal support and calm communication. These experiences also show how much preparation and the right approach can change the course of an audit.

The Guidance Organizations Need Most

When participants were asked on which topics they needed more guidance, the most frequently mentioned headings were:

- Fundamental legal rights and obligations during the audit process,
- Avenues for objecting to fines and sanctions,
- Corporate documentation and accounting standards, and regular archiving,
- Compliance with foreign funding legislation (FATF, MASAK and associations legislation),
- Communication with auditors and document management,
- Pre-audit institutional risk assessment.

This handbook was designed precisely on the basis of these needs.

What Does This Handbook Offer?

Prepared by financial advisor **Samet Güçlü**, this handbook brings together the essential information, documents and explanations needed from an association's establishment through to its daily operations. Alongside sample statutes, petitions, decisions and forms, it includes corporate documents such as risk management, purchasing, finance and fixed-asset procedures and an anti-corruption policy, as well as a practical introduction to the DERBİS system. The colored and boxed sections throughout the text offer comments and explanations on situations that may be encountered in practice.

Keeping these documents complete and in order is the foundation not only of legal compliance but also of audit preparedness. A solid institutional archive, duly adopted decisions and timely notifications are an organization's strongest support during an inspection.

For a rights-based civil society organization, an audit is a reality that cannot always be avoided. But being prepared, knowing one's rights and obligations, and reaching the right support in time make this process far more manageable. With this handbook, our hope is to contribute to strengthening your organization's daily functioning and to helping it get through the audits it will face **in a lawful, prepared and, as far as possible, trouble-free manner**.

SAMPLE BYLAWS

The sections marked in blue in this handbook contain examples, comments and explanations prepared by us regarding situations that may be encountered in practice in the operation of an association. These sections are provided as additional information to help you understand the topics better. In this translation, such commentary appears in italics.

Name and Headquarters of the Association

Article 1 – The name of the association is the **"Toy Delivery Association" ("Oyuncak Götür Derneği")**, and its short name is **"OYDER"**.

The headquarters of the association is **Ankara**.

The association **shall not open branches**.

When determining the association's name, it is important to check whether another association with the same name exists. The existence of an association bearing the same name could lead to legal disputes in the future.

For example, suppose we wish to establish an association in Ankara using the name "Patagonians' Culture and Solidarity Association." If, however, an association with the same name has already been established in Istanbul, we would need to set our association's name as "Ankara Patagonians' Culture and Solidarity Association."

Association names can be queried online. To do so, it is sufficient to go to the website of the Provincial Directorate of Civil Society Relations and type the first two words of the association's name. In addition, one can call the Provincial Directorate of Civil Society Relations of the province where the association is to be established and ask whether an association with the same name exists.

When choosing a short name for the association, it must always be checked whether the same abbreviation is used by another association.

For example, if 'OYDER' has been chosen as the short name and this name has already been taken by another association, the short name must be differentiated through small changes. This differentiation can be made by adding a symbol, number or letter (such as 'OYDER!', 'OYDER1', 'OYDER-A'). In association names, the words "Türk, Türkiye, Millî (National), Cumhuriyet (Republic), Atatürk, Mustafa Kemal, Şehit (Martyr), Gazi (Veteran)" and expressions formed by adding prefixes or suffixes to these words may only be used with the opinion of the relevant ministries.

Associations are recorded in the Registry of Associations of the province in which they are established, through the Provincial Directorate of Civil Society Relations. For this reason, in order for the association's headquarters to be moved to a province other than the one in which it is located, a statute amendment is mandatory. For that statute amendment to be carried out, an ordinary or extraordinary general assembly must be held with participation of at least two thirds (2/3).

Purpose of the Association, the Subjects and Forms of Activity to Be Pursued by the Association to Achieve This Purpose, and Its Field of Activity

Article 2 – The association has been established for the purpose of providing toys to preschool children who cannot own toys and who have no access to toys.

An association may be established for any purpose not prohibited by law. The association must state in its statute the purposes it wishes to achieve and must conduct its activities within the framework of that purpose or those purposes. For example, if our aim is to provide children with toys, we cannot engage in an activity concerning the legal problems of migrants.

In addition, for some purposes it may be necessary to obtain permission from the relevant state institutions. For example, if we wish to establish an association whose purpose is to provide basic education at primary level, we must obtain the necessary permits from the Ministry of National Education. Furthermore, associations may not engage in education and training activities aimed at preparation for national defence, military service or general law-enforcement services, and may not found, open or operate training facilities or camps for these purposes.

Subjects and Forms of Activity to Be Pursued by the Association

To conduct research in order to render its activities more effective and to develop them,

To organize educational activities such as courses, seminars, conferences and panels,

To obtain every kind of information, document, record and publication necessary for the achievement of the purpose; to set up a documentation centre; to publish, in line with its purposes, newspapers, magazines, books and bulletins in order to publicize its work,

To provide a healthy working environment for the achievement of the purpose; to procure every kind of technical tool and equipment, fixtures and stationery,

To engage in fundraising activities provided the necessary permits are obtained, and to accept donations from within the country and from abroad,

To establish and operate economic, commercial and industrial enterprises in order to obtain the income needed for the achievement of the statutory purpose,

To open a clubhouse and to establish and furnish social and cultural facilities for the benefit and leisure of its members,

To organize social gatherings with meals, concerts, balls, theatre, exhibitions, excursions, entertainment and similar events in order to develop and maintain human relations among its members, or to enable its members to benefit from such events,

To buy, sell, lease and let movable and immovable property needed for the association's activities, and to establish rights in rem on immovable property,

Where deemed necessary for the achievement of the purpose, to establish foundations and federations at home and abroad or to join an established federation, and to establish, with the necessary permits, facilities that associations are allowed to establish,

To engage in international activity, to become a member of associations or organizations abroad, and to carry out joint work or cooperate with such organizations,

Where deemed necessary for the achievement of the purpose, and without prejudice to the provisions of Law No. 5072 on the Relations of Associations and Foundations with Public Institutions and Organizations, to carry out joint projects with public institutions and organizations in matters falling within their fields of duty,

To establish a mutual assistance fund (sandık) to meet members' short-term credit needs and their needs for essential goods such as food and clothing, as well as other goods and services,

To open representative offices where deemed necessary,

To create platforms with other associations or with foundations, trade unions and similar civil society organizations, in fields related to the association's purpose and not prohibited by law, in order to achieve a common objective.

It will be useful to define the association's forms of work in as much detail as possible, in order to prevent difficulties that may be encountered later. For example, when the association is first established, opening an economic enterprise may not be contemplated. In later periods, however, establishing such an enterprise may come onto the agenda in order to contribute to the association's economic sustainability. If we have not included a provision to that effect in our *statute, we would need to amend the statute in order to open an enterprise. A statute amendment, in turn, is only possible at an ordinary general assembly or by holding an extraordinary general assembly. To avoid such burdensome processes, it is more appropriate to regulate the forms of work in a detailed and comprehensive manner at the establishment stage.*

Field of Activity of the Association

The association operates in the field of delivering toys to children, at home and abroad.

Associations may not carry out activities other than those they have defined in their statutes. If they wish to carry out other activities as well, the statute must be amended.

Right to Membership and Membership Procedures

Article 3 – Every natural and legal person who has capacity to act, who embraces the association's purposes and principles and accepts to work in that direction, and who meets the conditions prescribed by the legislation, has the right to become a member of this association. However, for foreign natural persons to become members, they must also hold the right of residence in Türkiye. This condition does not apply to honorary membership.

If a person designated on behalf of a natural or legal person wishes to become a member of our association, they must fill in and sign, completely, the Membership Application Form we have prepared in advance. Concerning this application, the board of directors must reach a decision within thirty days at the latest from the date the application is received, and must communicate its decision — whether positive or negative — to the applicant in writing. If membership applications from more than one person have accumulated, all of these applications may be evaluated in a single session.

If a positive decision is taken, the person's application form is recorded in the incoming documents section of the document registry book and the person is then entered into the member registry book. In addition, a certificate of residence, a copy of the identity card, a criminal record certificate and a diploma are obtained from the member concerned, to be kept in the member's file.

If the applicant has provided a passport-size photograph, this photograph is affixed to the relevant page of the member registry book. The final step required to complete the membership procedure is registration in DERBİS. At this stage, all of the new member's information, together with the date and number of the decision, must be recorded in DERBİS within 45 days from the date of the board of directors' decision.

The full members of the association are the founders of the association and the persons admitted to membership by the board of directors upon their application. Those who have provided significant material and moral support to the association may be admitted as honorary members by decision of the board of directors.

Additional clauses may also be added to these conditions for becoming a member of the association. For example, conditions such as practising a particular profession or having graduated from a particular school may be included in the statute as membership requirements.

Resignation from Membership

Article 4 – Every member has the right to resign from the association, provided that they give written notice.

The member's resignation procedure is deemed concluded as soon as the letter of resignation reaches the board of directors. Resignation from membership does not end or eliminate the member's accumulated debts to the association.

When a member wishes to leave membership, they may submit this request to the association in writing, or they may also terminate their membership via turkiye.gov.tr using their e-Government *password. For this reason, it will be useful to check at regular intervals via DERBİS whether there are any members who have resigned.*

When a resignation request is made in writing, the application should first be entered into the incoming document records and then discussed and decided at a board of directors meeting. In line with the board's decision, the necessary change must be made in the member registry book, and this must be reported via DERBİS within 45 days at the latest from the date of the decision.

Expulsion from Membership

Article 5 – Circumstances requiring expulsion from association membership:

Behaving contrary to the association's statute,
Persistently avoiding assigned duties,
Failing to pay the membership dues within six months despite written warnings,
Failing to comply with the decisions taken by the association's organs,
Having lost the conditions for membership.

If one of the situations listed above is established, the person is expelled from membership by decision of the board of directors.

Those who leave or are expelled from the association are deleted from the member registry book and may not claim any right over the association's assets.

When we wish to expel a member, we must first make sure that the ground for expulsion is among the reasons stated in our statute.

It is possible to define the grounds for expulsion in detail; for if the grounds contained in the statute are incomplete or insufficient, expulsion can only be carried out where a 'just cause' exists.

If the ground for expulsion can be based on the statute, a board of directors' decision is taken for this procedure. Then, in the 'leaving membership' section of the person's page in the member registry book, the date and number of the decision together with other information and the grounds are recorded, and DERBİS is subsequently notified.

The expulsion must be notified to the member concerned in writing within thirty days from that date. After the notification has been made, the details of the letter sent must be entered in the outgoing documents section of the document registry book.

Organs of the Association

Article 6 – The organs of the association are shown below:

The general assembly,
The board of directors,
The supervisory board.

Formation of the General Assembly of the Association, Time of Meeting, and the Procedure for Convocation and Meetings

Article 7 – The general assembly is the association's most authoritative decision-making organ and consists of the members registered with the association. The general assembly:

Convenes in ordinary session at the time specified in this statute,
Is convened in extraordinary session by the board of directors where the board of directors or the supervisory board deems it necessary, or upon the written application of one fifth of the association's members.

If the board of directors does not convene the general assembly, then upon the application of one of the members, the magistrate (justice of the peace) appoints three members to convene the general assembly.

The ordinary general assembly convenes once every **3** years, within the month of **May**, on the day, at the place and at the time to be determined by the board of directors.

Convocation Procedure

The board of directors draws up the list of members entitled to attend the general assembly in accordance with the association’s statute. The members entitled to attend the general assembly are called to the meeting at least fifteen days in advance, by announcing the day, time, place and agenda of the meeting in at least one newspaper or on the association’s website, by written notification, by sending a message to the e-mail address or contact number reported by the member, or by using local broadcast media.

This convocation also specifies on which day, at what time and in which place the second meeting will be held if the meeting cannot take place because the quorum is not reached. The period between the first meeting and the second meeting may not be less than seven days nor more than sixty days.

If the meeting is postponed for any reason other than failure to reach the required number of members responding to the convocation, this situation is announced to the members — stating the reasons for postponement as well — in accordance with the convocation procedure used for the first meeting. The second meeting must be held within six months at the latest from the date of postponement. Members are called to the second meeting anew in accordance with the principles set out in the first paragraph. A general assembly meeting may not be postponed more than once.

Meeting Procedure

The general assembly convenes with the participation of an absolute majority of the members entitled to attend, and, in cases of statute amendment and dissolution of the association, with the participation of two thirds of them. If the meeting is postponed because the quorum is not reached, no quorum is required at the second meeting. However, the number of members attending this meeting may not be less than twice the total number of members of the board of directors and the supervisory board.

The list of members entitled to attend the general assembly is kept available at the meeting venue. The identity documents issued by official authorities of the members entering the meeting venue are checked by the members of the board of directors or by officials designated by the board of directors. Members enter the meeting venue by signing next to their names on the list prepared by the board of directors.

If the quorum is achieved, this is recorded in minutes, and the meeting is opened by the chair of the board of directors or by one of the members of the board of directors designated by the chair. If the quorum is not achieved, minutes are drawn up by the board of directors.

After the opening, a chair and a sufficient number of deputy chairs and secretaries are elected to conduct the meeting, forming the meeting council (divan).

In votes to be held for the election of the association’s organs, the voting members must show their identity documents to the meeting council and sign next to their names on the attendance list.

The conduct and security of the meeting are the responsibility of the chair of the meeting council.

Only the items on the agenda are discussed at the general assembly. However, it is mandatory to add to the agenda any matters whose discussion is requested in writing by one tenth of the members present at the meeting. Every member has one vote at the general assembly; the member must cast their vote in person. Honorary members may attend general assembly meetings but may not vote. If a legal person is a member, the chair of the legal person’s board of directors or the person designated to represent it casts the vote.

The matters discussed and the decisions taken at the meeting are recorded in minutes and signed jointly by the chair of the meeting council and the secretaries. At the end of the meeting, the minutes and other documents are handed over to the chair of the board of directors. The chair of the board of directors is responsible for safeguarding these documents and, if a new board of directors has been elected, for delivering the documents to it within seven days.

Most of the rules concerning the general assembly, one of the association's most important organs, are mandatory. Nevertheless, there are still some areas where we have discretion. For example, associations must hold their ordinary general assembly meetings at least once every three years. If the general assembly is to be held every year or every two years, this must be stated in the statute.

One of the issues on which mistakes are frequently made at this point is the effect of the extraordinary general assembly. Associations may hold an extraordinary general assembly for various reasons, for example the need to amend the statute. However, the fact that an extraordinary general assembly has been held does not remove the obligation to hold the ordinary general assembly. Suppose we held our first ordinary general assembly in 2023 and resolved in our statute that the general assembly would be held every two years in December. In 2025, due to a statute amendment, we had to hold an extraordinary general assembly in March. This extraordinary general assembly held in March does not take the place of the ordinary general assembly that must be held in December. In other words, we cannot postpone the next general assembly to December 2027 on the grounds that an extraordinary general assembly was held in March 2025. Since our statute stipulates that the ordinary general assembly shall be held every two years, it is mandatory to hold the ordinary general assembly in December 2025.

One of the most important issues concerning the general assembly is the procedures to be carried out after establishment until the general assembly is formed. The founding members declared in the statute will conduct business and transactions as the provisional board of directors until the first general assembly and will issue the convocation for the first general assembly. The first general assembly after establishment must be held within six months. For this, the number of members must have reached at least sixteen. For example, if we established our association with seven persons, we need to register nine more new members before issuing the convocation for the first general assembly. The reason for this is that the Civil Code has set the minimum number of members for an association's board of directors at no fewer than five full and five substitute members, and for the supervisory board at no fewer than three full and three substitute members.

Whether ordinary or extraordinary, notification must be made via DERBİS within thirty days at the latest after the general assembly. If a new chair has been elected at the general assembly in place of the incumbent, the new chair's name, Turkish ID number and a new DERBİS password must be obtained in order to enter the result notification into DERBİS. In addition, all general assembly documents must be kept in due form.

Voting and Decision-Making Procedures and Forms of the General Assembly

Article 8 – Unless a decision to the contrary has been taken, voting at the general assembly is conducted openly. In open voting, the method to be specified by the chair of the general assembly is applied.

If secret voting is to be conducted at the general assembly, papers or ballot slips sealed by the meeting chair are distributed to the members; after the members have made their choices, the slips are placed in an empty container, and after voting has ended an open count is carried out and the result is determined.

We have discretion as to the voting procedure; if we wish, we may also prefer the open voting method, but we must not forget to pay attention to the relevant regulations.

As we stated above, while general assembly decisions may be taken by an absolute majority of the members attending the meeting, decisions on amending the statute and dissolving the association may only be taken by a two-thirds majority of the members attending the meeting.

One of the points requiring particular attention in voting is that no member of the association may vote on decisions to be taken concerning a legal transaction or a dispute between the association and themselves, their spouse, their ascendants or their descendants. For example, in the vote on the discharge (release from liability) of the association's board of directors, if the spouse of one of the board members is also a member of the association, that spouse should not vote on the discharge decision, and accordingly that vote must not be counted when calculating the quorum.

Decisions Taken Without a Meeting or Without Convocation

Decisions taken with the written participation of all members without coming together, and decisions taken by all of the members coming together without following the convocation procedure set out in this statute, are valid. Taking decisions in this manner does not take the place of an ordinary meeting.

Duties and Powers of the General Assembly

Article 9 – The following matters are discussed and decided by the general assembly:

Election of the association's organs,
Amendment of the association's statute,
Discussion of the reports of the board of directors and the supervisory board, and the discharge of the board of directors,
Discussion of the budget prepared by the board of directors and its adoption as is or as amended,
Granting authority to the board of directors regarding the purchase of immovable property necessary for the association or the sale of existing immovable property,
Examination of the regulations to be prepared by the board of directors concerning the association's work, and their approval as is or as amended,
Determination of the remuneration and all kinds of allowances, travel expenses and compensation to be paid to the non-civil-servant chairs and members of the board of directors and the supervisory board, as well as the daily allowances and travel payments to be given to members assigned to association services,
Deciding on the association's joining or leaving a federation,
Deciding on the association's engaging in international activity, joining or leaving associations and organizations abroad,
The association's establishing a foundation,
Dissolution of the association,
Examination and resolution of other proposals of the board of directors,
Performance of other duties specified in the legislation as to be carried out by the general assembly.

The general assembly supervises the association's other organs and may remove them from office at any time where just causes exist. It also gives the final decision on admission to and expulsion from membership.

The general assembly, as the association's most authoritative organ, carries out the business not assigned to other organs and exercises its powers. A large part of the general assembly's powers are non-transferable in nature. According to the Civil Code, these non-transferable powers include electing the association's organs, supervising the board of directors and the supervisory board, removing these organs from office where just causes exist, and giving the final decision on admission to and expulsion from membership.

According to the Law on Associations, if attendance fees (huzur hakkı) are to be paid to persons serving on the board of directors and the supervisory board, the power to determine the amount of this fee also belongs exclusively to the general assembly. Likewise, as a rule, the liquidation of the association is only possible by decision of the general assembly.

On the other hand, some duties may be delegated to the board of directors by decision of the general assembly. For example, the power to take decisions on matters such as determining the *rules concerning the association's functioning, engaging in international activity, or joining or leaving associations and organizations abroad, may be left to the board of directors.*

Formation, Duties and Powers of the Board of Directors

Article 10 – The board of directors is elected by the general assembly as five full and five substitute members.

At its first meeting after the election, the board of directors, by a decision, distributes the duties and determines the chair, deputy chair, secretary, treasurer and member, together with their substitutes.

If a vacancy occurs in the full membership of the board of directors due to resignation or other reasons, it is mandatory to call the substitute members to duty in the order of the majority of votes they received at the general assembly.

Duties and Powers of the Board of Directors

The board of directors carries out the following matters:

- To represent the association or to authorize one or more of its own members in this regard,
- To carry out the transactions relating to income and expense accounts and to prepare the budget for the coming period and submit it to the general assembly,
- To prepare the regulations concerning the association's work and submit them to the approval of the general assembly,
- With the authority granted by the general assembly, to purchase immovable property, to sell movable and immovable property belonging to the association, to have buildings or facilities constructed, to conclude lease agreements, and to have pledges, mortgages or rights in rem established in favour of the association,
- To ensure the opening of representative offices where deemed necessary,
- To implement the decisions taken at the general assembly,
- At the end of each activity year, to prepare the association's operating account statement or balance sheet and income statement, together with the report explaining the work of the board of directors, and to present them to the general assembly when it convenes,
- To ensure that the budget is implemented,
- To decide on the admission of members to the association or on expulsion from membership,
- To take and implement every kind of decision in order to achieve the association's purpose,
- To perform the other duties assigned to it by the legislation and to exercise its powers.

Since the board of directors is an organ elected by the general assembly, and since the general assembly must convene at least once every three years, board members may also be elected for a maximum of three years. This period, just as with the general assembly, may be shortened but may not be extended. For example, a general assembly may be held every year or every two years, and the board of directors may likewise be determined for these periods.

There is no limitation in this respect. The statement 'the board of directors may be elected for at most three years' does not mean that the same persons cannot be elected again. A person may be elected to the board of directors repeatedly, without any limitation.

The board of directors consists of at least five full and five substitute members. It may, however, also be composed of a larger number of members. For example, boards of seven full + seven substitute or nine full + nine substitute members are also possible. However, since an increase in the number of members may complicate decision-making processes and the functioning of the board, this should be taken into account.

It is mandatory to elect a chair on the board of directors. The other duties may be freely determined by the board. For example, one member may be assigned as 'treasurer' and another as 'deputy chair'. If no specific title is given to the members other than the chair, they are all referred to as 'member of the board of directors'. The distribution of duties may be changed at any time by a new board decision. However, if, for example, a person in the position of ordinary member is made treasurer by a new decision, this change must without fail be entered into DERBİS.

When the number of members on the board of directors decreases due to resignation, departure or other reasons, the vacancies must be filled in order by the substitute members. For this, a board of directors' decision must first be taken, and the relevant information must then be entered into DERBİS.

The board of directors is the most important organ in the association's functioning. In all official dealings concerning the association, the first counterpart is the chair of the board of directors and the board of directors. For example, when an administrative fine is imposed on the association for any irregularity, this fine is applied directly to the chair, who holds signature authority. From time to time a mistaken belief arises that these fines will be paid by the association. In fact, these fines are imposed not on the association but on the chair within the scope of the chair's personal liability. For this reason, the fines should not be paid from the association's cash and should not be included in the association's expense records.

Formation, Duties and Powers of the Supervisory Board

Article 11 – The supervisory board is elected **by the general assembly** to consist of three full and three substitute members.

If a vacancy occurs in the full membership of the supervisory board due to resignation or other reasons, it is mandatory to call the substitute members to duty according to the order of the majority of votes received at the general assembly.

Duties and Powers of the Supervisory Board

The supervisory board audits whether the association operates in line with the purpose shown in its statute and with the fields of work specified as those to be pursued for the achievement of that purpose, and whether the books, accounts and records are kept in accordance with the legislation and the association's statute, according to the principles and procedures set out in the association's statute and at intervals not exceeding one year, and presents the audit results in a report to the board of directors and, when it convenes, to the general assembly.

The supervisory board may, where it deems necessary, request that the general assembly be convened.

The supervisory board, like the board of directors, is elected for a maximum of three years. It consists of at least three full and three substitute members; however, if desired, it may also be composed of more members, such as five full–five substitute or seven full–seven substitute.

The supervisory board should elect a chair from among its members at its first meeting after the general assembly at which it was elected. Although it does not have a separate decision book of its own, it may prepare its meeting minutes and keep them in a special file.

At the end of each year, the supervisory board must prepare, sign and file the internal audit report for that year. Preparation of this report is mandatory in all circumstances. In other words, even if the association has had an independent audit carried out for all of its expenditures in the relevant year, this does not remove the supervisory board's audit duty.

Sources of Income of the Association

Article 12 – The association's sources of income are listed below:

Membership dues (an entrance fee of …… TL and a monthly due of …… TL are collected from members. The general assembly is authorized to increase or decrease these amounts.),
Donations and aid made voluntarily to the association by natural and legal persons,
Income generated from activities organized by the association, such as tea gatherings and dinners, excursions and entertainment, performances, concerts and conferences,
Income derived from the association's assets,
Donations and aid to be collected in accordance with the provisions of the legislation on fundraising,

- Profits obtained from commercial activities undertaken by the association in order to generate the income it needs to achieve its purpose,
- Other income.

The principal income of associations should consist of entrance fees and annual dues; in practice today, however, donations and aid come to the fore. Although the collection of the dues set in the statute is often neglected, the collection of dues is essential for the association's sustainability.

If donations or aid are to be received from abroad, a board of directors' decision must first be taken; subsequently, before even a single kuruş is spent, the aid in question must be reported via DERBİS. Cash aid must without fail be collected through a bank.

The association may also make donations/aid abroad. In that case too, a board of directors' decision is taken first, then the DERBİS notification is made, and afterwards the transfer is carried out through the bank. The documents and information relating to the amount sent must be obtained from the relevant institution and entered into DERBİS within three months at the latest.

No DERBİS notification is required for donations and aid received from within the country.

Bookkeeping Principles and Procedures of the Association and the Books to Be Kept

Article 13 – Bookkeeping principles:

The association keeps its books on the **operating account basis**. However, if annual gross income exceeds the threshold specified in **Article 31 of the Regulation on Associations**, the association switches to the **balance sheet basis** starting from the following accounting period.

If the balance sheet basis has been adopted and income remains below the threshold in question for two consecutive accounting periods, the association may return to the operating account basis from the following year.

Irrespective of the threshold mentioned above, the balance sheet basis may also be adopted by decision of the board of directors.

If a commercial enterprise is opened by the association, separate books must also be kept for this enterprise in accordance with the provisions of the **Tax Procedure Law**.

Recording Procedure

The association's books and records are kept in accordance with the procedures and principles set out in the **Regulation on Associations**.

Books to Be Kept

The books that must be kept in the association are specified below:

a) The books to be kept on the operating account basis and the principles concerning these books are as follows:

- **Decision Book:** All decisions taken by the board of directors are written into this book in order of date and number. The bottom of each decision text is signed by the board members attending the meeting.
- **Member Registry Book:** The identity information of persons admitted as members of the association, and the dates of their joining and leaving the association, are recorded in this book. In addition, the entrance fees and annual dues paid by members may also be entered into this book.
- **Document Registry Book:** All documents arriving at and sent by the association are recorded in this book with a date and sequence number. The original copies of incoming documents and copies of outgoing documents are filed and kept. Printouts of documents arriving or sent by e-mail are also kept.
- **Operating Account Book:** All income obtained on behalf of the association and all expenditures made are recorded in this book in a clear, comprehensible and orderly manner.

b) The books to be kept on the balance sheet basis and the principles concerning these books are as follows:

- The books specified in sub-paragraphs 1, 2 and 3 of paragraph (a) continue to be kept when the balance sheet basis is adopted.
- **The Journal (Yevmiye Defteri) and the General Ledger (Büyük Defter / Defter-i Kebir)** must be kept in accordance with the provisions of the Tax Procedure Law and the **General Communiqués on the Accounting System Application** issued on the basis of the authority granted by that Law to the Ministry of Finance, and their records must be made accordingly.

Certification of the Books

The books that must be kept in the association — except for the General Ledger — are certified by the Provincial Directorate of Civil Society Relations or by a notary before they are put into use. These books continue to be used until their pages are exhausted, and no interim certification of the books is carried out. However, the Journal kept on the balance sheet basis must be re-certified in the final month of each year preceding the year in which it will be used.

The books that must be kept when the association is established are certified by the Provincial Directorate of Civil Society Relations or by a notary. When the books are filled, the same certification procedure is carried out so that new books can be used.

Preparation of the Income Statement and the Balance Sheet

If records are kept on the operating account basis, at the end of each year, as of **31 December**, the **Operating Account Statement**, a template of which is contained in ANNEX-16 of the Regulation on Associations, must be drawn up.

If the books are kept on the balance sheet basis, then again as of **31 December**, the **balance sheet and income statement** must be prepared on the basis of the **General Communiqués on the Accounting System Application** issued by the Ministry of Finance.

Decision Book: *As the board of directors, the decisions we take for all important business and transactions must be written into the decision book.*

Example decisions:

- *Distribution of duties among the members of the board of directors,*
- *Obtaining the DERBİS password,*
- *Opening a bank account or obtaining internet banking credentials,*
- *Issuing a credit/bank card,*
- *Granting a power of attorney,*
- *Opening a representative office,*
- *Changes in the board of directors or the supervisory board due to resignation or death, and the assignment of substitute members,*
- *Change of office address,*
- *Adoption of the annual association declaration,*
- *Member registration or resignation procedures,*
- *Acceptance of donations or aid from abroad,*
- *Switching from the operating account book method to the balance sheet book method,*
- *Having a stamp or seal made for the association,*
- *Having receipt documents or expense receipts/vouchers printed,*
- *Holding an ordinary or extraordinary general assembly.*

The decisions entered into the decision book must follow consecutive numbers. For example, the first decision in 2025 is numbered 2025/001, and subsequent decisions 2025/002, 2025/003. When the new year begins, numbering restarts, and the first decision of 2026 is 2026/001, with subsequent decisions continuing as 2026/002, 2026/003.

No blank lines should be left in the decision text; immediately after the text is completed, the signatures of those attending the meeting should be obtained. Decisions must be signed only by the full members of the board of directors. In case of a writing error, the incorrect expression must be struck through with a single line and the correct expression written; correction fluid or scribbling must never be used.

If it is realized that a decision taken is wrong, the procedure to be followed is as follows: first, a line is drawn across the page containing the wrong decision and the word "Cancelled" ("İptal") is written. Then, in the first decision to be adopted afterwards, it is clearly stated that the previous decision has been cancelled. If the decision is cancelled in its entirety, this must be included in the first item of the next decision. For long decision texts, it should not be forgotten to obtain signatures at the bottom of every page.

Member Registry Book: *First, the founding members are recorded. Then, persons who have applied for membership and been admitted by decision of the board of directors are entered into the book, stating the date and number of the relevant decision. Newly registered members must be reported to DERBİS within 45 days at the latest. For a person leaving membership, the date and number of the board decision concerning their departure are noted on their page in the book, and their exit is entered via DERBİS within the same period.*

Document Registry Book: *Incoming and outgoing documents are recorded sequentially, as 2025/001, 2025/002. At the end of the year the current page is closed, and in the following year records continue as 2026/001, 2026/002. In addition to all written incoming and outgoing notifications, foreign aid notifications and the annual association declaration submitted via DERBİS must also be recorded as outgoing documents.*

Operating Account Book: *Every association starts keeping books on the operating account basis at the establishment stage. However, if a board of directors' decision is taken, the balance sheet basis may be adopted from the very beginning. In the practice before 2021, associations with annual income exceeding 500,000 TL were required to switch to the balance sheet method. As of 2021, this amount has been tied to the revaluation rate determined by the Ministry of Finance at the end of each year. For example, for 2023 this threshold was set at 4,554,459.00 TL. The operating book continues to be used until it is full; when it is full, a new one is certified.*

Associations whose annual gross income exceeds the threshold determined according to the revaluation rate announced by the Ministry of Treasury and Finance at the end of each year are required to switch to the balance sheet method.

Note: These amounts are updated at the end of each year according to the announced revaluation rate. For this reason, associations must take the current threshold as the basis when calculating their annual income.

The current thresholds are shown in the table below:

Year	Revaluation Rate	Income Threshold (TL)
2023	–	4,554,459
2024	58.59%	7,222,917
2025	43.93%	10,387,424
2026	18.95%	12,355,841

Books Kept on the Balance Sheet Basis: *If the balance sheet method has been adopted, whether by choice or by obligation, the journal must be certified at the Provincial Directorate of Civil Society Relations or at a notary before being put into use. This certification is renewed every year in December. Keeping the General Ledger (Defter-i Kebir) is mandatory, but it does not need to be certified. Keeping an inventory book is not mandatory. In addition, the books may also be kept electronically, through software created or authorized by the Ministry.*

Income and Expense Transactions of the Association

Article 14 – Income and expense documents:

Association income is collected with a **“Receipt Document” (Alındı Belgesi)**, a template of which is contained in ANNEX-17 of the Regulation on Associations. If association income is collected through banks, documents such as bank receipts or account statements issued by the bank take the place of the receipt document.

Association expenses are made with expenditure documents such as invoices, retail sales slips and self-employment receipts. However, for the association’s payments falling within the scope of Article 94 of the Income Tax Law, an expense voucher (gider pusulası) is issued in accordance with the provisions of the Tax Procedure Law; for payments not falling within this scope, documents such as the **“Expense Receipt” (Gider Makbuzu)** — a template of which is contained in ANNEX-13 of the Regulation on Associations — or a **“Bank Receipt”** are used as the expenditure document.

Deliveries of goods and services free of charge by the association to persons, institutions or organizations are made with the **“In-Kind Aid Delivery Document”**, a template of which is contained in ANNEX-14 of the Regulation on Associations. Deliveries of goods and services free of charge by persons, institutions or organizations to the association are accepted with the **“In-Kind Donation Receipt Document”**, a template of which is contained in ANNEX-15 of the Regulation on Associations.

These documents are printed in the form and size shown in Annexes 13, 14 and 15, either as volumes consisting of fifty self-carbonizing original and fifty counterfoil leaves bearing consecutive serial and sequence numbers, or as forms or continuous forms to be printed through electronic systems and typewriters. Documents printed as forms or continuous forms must have the specified characteristics.

Receipt Documents

The “Receipt Documents” to be used in the collection of the association’s income are printed at a printing house, in the form and size shown in ANNEX-17 of the Regulation on Associations, by decision of the board of directors.

With respect to the printing and checking of receipt documents, their collection from the printing house, their recording in the book, their handover between the old and new treasurers, and the use of these receipt documents by the person or persons who will collect income on behalf of the association and the delivery of the collected income, the relevant provisions of the Regulation on Associations are followed.

Certificate of Authorization

The person or persons who will collect income on behalf of the association, other than the full members of the board of directors, are determined by decision of the board of directors, with the period of authorization also specified. The **“Certificate of Authorization”** — a template of which is contained in ANNEX-19 of the Regulation on Associations — containing the full identity, signature and photographs of the persons who will collect income, is drawn up in duplicate by the association and approved by the chair of the association’s board of directors. **Full members of the board of directors may collect income without a certificate of authorization.**

The period of validity of certificates of authorization may be set by the board of directors as a maximum of one year. Expired certificates of authorization are renewed in accordance with the first paragraph. In cases such as the expiry of the certificate’s period, or the departure from duty, death, or termination of the employment or duties of the person in whose name the certificate was issued, the certificates of authorization that have been issued must be returned to the association’s board of directors within one week. In addition, the authority to collect income may be cancelled at any time by decision of the board of directors.

Retention Period for Income and Expense Documents

Except for the books, the receipt documents, expenditure documents and other documents used by the association are retained for 5 years, in accordance with the number and date order of the books in which they are recorded, without prejudice to the periods specified in special laws.

If no cash transaction is carried out, only the bank transaction record or bank receipt may be used as the income document. However, where a cash transaction is involved, a receipt document must without fail be issued for donation and aid income.

Expense documents are more varied. Among these documents, the ones most often confused are the expense receipt (gider makbuzu) and the expense voucher (gider pusulası). An expense voucher must be issued in cases where an invoice, cash register slip or self-employment receipt cannot be obtained.

When an expense voucher is issued, tax must be withheld from the other party according to the withholding rate, and this amount must be paid to the tax office with the withholding tax return (muhtasar beyanname).

For example, when translation services are purchased from a person and the person cannot provide a document, the association issues an expense voucher and applies 17% withholding on the gross amount.

***Net payment:** 3,000.00 TL*
***Withholding rate:** 17%*
***Gross amount:** 3,614.46 TL (3,000 ÷ 0.83)*
***Tax to be withheld:** 614.46 TL*

In this case, a net payment of 3,000 TL is made to the person, and 614.46 TL is withheld to be paid to the tax office.

Expense Voucher and Expense Receipt

*The **expense voucher** may be issued on paper; alternatively, a **bank receipt** containing all the required information in full may be recorded in place of the expense voucher. When determining the withholding rate, the provisions of the relevant article of the Income Tax Law concerning the nature of the work performed must be taken as the basis.*

*The **expense receipt**, on the other hand, is a document rarely used in practice. If a payment does not fall within the scope of the expense voucher, an expense receipt is issued. For example: payments made to a person/institution from whom we receive office cleaning services on a non-regular, non-continuous basis; porterage fees paid to a carrier; small cash aid payments made to a person in need are documented with an expense receipt.*

Submission of the Declaration

Article 15 – The **"Association Declaration"** — a template of which is contained in ANNEX-21 of the Regulation on Associations — concerning the association's activities and the results of its income and expense transactions for the previous year as of year-end, is filled in by the association's board of directors and submitted by the chair of the association to the local civil administrative authority within the first four months of each calendar year.

Except in extraordinary circumstances such as a pandemic, the association declaration for the previous year must be uploaded to DERBİS every year by 30 April at the latest, following the approval decision adopted unanimously by the board of directors.

Notification Obligation

Article 16 – Notifications to be made to the civil administrative authority:

General Assembly Result Notification

Within thirty days following ordinary or extraordinary general assembly meetings, the full and substitute members elected to the board of directors, the supervisory board and the other organs are submitted to the civil administrative authority with the "General Assembly Result Notification," a template of which is contained in ANNEX-3 of the Regulation on Associations. If a statute amendment is made at the general assembly meeting, the minutes of the general assembly meeting, the old and new versions of the amended articles of the statute, and the final version of the association's statute with every page signed by an absolute majority of the members of the board of directors are submitted to the civil administrative authority within the period specified in this paragraph.

Notification of Immovable Property

Immovable property acquired by the association is notified to the civil administrative authority within thirty days of its registration in the land registry, by filling in the "Immovable Property Notification" form, a template of which is contained in ANNEX-26 of the Regulation on Associations.

Notification of Receiving Aid from Abroad

If the association is to receive aid from abroad, notification is made to the civil administrative authority before the aid is received, by filling in the "Notification of Receiving Aid from Abroad" form, a template of which is contained in ANNEX-4 of the Regulation on Associations. It is mandatory for cash aid to be received through banks and for the notification requirement to be fulfilled before the aid is used.

Notification of Changes

A change in the association's place of residence is notified with the "Residence Change Notification" form, a template of which is contained in ANNEX-24 of the Regulation on Associations; changes occurring in the association's organs outside a general assembly meeting are notified with the "Notification of Changes in the Association's Organs" form, a template of which is contained in ANNEX-25 of the Regulation on Associations, in each case to the civil administrative authority within thirty days following the change.

Amendments made to the association's statute are also notified to the civil administrative authority within thirty days following the general assembly meeting at which the amendment was made, as an annex to the General Assembly Result Notification.

Except in exceptional situations such as statute amendments, the notifications mentioned are made not on paper but via the DERBİS system, within the prescribed period.

Opening Representative Offices

Article 17 – The association may, by decision of the board of directors, open representative offices in places it deems necessary in order to carry out its activities. The address of the representative office is notified in writing to the civil administrative authority of that locality by the person or persons appointed as representative by decision of the board of directors. Representative offices are not represented at the association's general assembly.

The decision to open a representative office and the related documents are submitted on paper to the Provincial Directorate of Civil Society Relations of the province in which we are located. If the representative office is being opened in a province other than the one in which our headquarters is located, notification is additionally made to the Provincial Directorate of Civil Society Relations of that province.

Internal Audit of the Association

Article 18 – In the association, internal audits may be carried out by the general assembly, the board of directors or the supervisory board, and audits may also be commissioned from independent audit firms. The fact that an audit has been conducted by the general assembly, the board of directors or independent audit firms does not remove the obligation of the supervisory board.

An audit of the association is carried out by the supervisory board at least once a year. The general assembly or the board of directors may conduct audits where deemed necessary, or may commission audits from independent audit firms.

At the end of each year, before the association declaration is entered into DERBİS, the supervisory board must examine all books and documents, prepare the internal audit report and submit it to the board of directors.

Borrowing Procedures of the Association

Article 19 – The association may, where needed in order to achieve its purpose and carry out its activities, borrow by decision of the board of directors. This borrowing may take the form of purchases of goods and services on credit, or of obtaining cash. However, this borrowing may not be undertaken in amounts that cannot be covered by the association's income sources, or in a manner that would put the association into payment difficulties.

Particular attention must be paid to this mandatory provision, for in borrowings contrary to this provision, liability rests with the members of the board of directors serving at the time. In addition, supervisory board members who, despite identifying such a violation, fail to report the situation to the association's general assembly are also liable. However, the liability of these persons does not mean that the association is not liable for these debts. In other words, the association as a legal entity is liable to third parties for these debts. After the association has made payment, it may then seek recourse for that payment against the persons listed above.

How the Statute Is to Be Amended

Article 20 – A statute amendment may be made by decision of the general assembly.

In order for a statute amendment to be discussed and decided at the general assembly, a 2/3 majority of the members entitled to attend the general assembly is required.

If this majority cannot be achieved at the first meeting, **no majority is required at the second meeting**. However, the number of members attending this meeting **may not be less than twice the total number of members of the board of directors and the supervisory board**.

At the general assembly, the statute amendment is carried out by the open voting method. The association's statute is, provided it contains nothing contrary to the legislation in force, in the nature of the association's **own constitution**. All the principles governing the association's functioning are set out in the statute, and the association's activities are conducted according to these principles. If a statute amendment is made, the following documents must be submitted to the Provincial Directorate of Civil Society Relations:

The original of the general assembly meeting minutes,
Notification of the general assembly decision via DERBİS,
Two signed copies of the new statute,
A comparative table showing the amendments made.

Dissolution of the Association and the Manner of Liquidation of Its Assets

Article 21 – The general assembly may decide at any time to dissolve the association. In order for the question of dissolution to be discussed at the general assembly, a 2/3 majority of the members entitled to attend the general assembly is required. If this majority is not achieved at the first meeting, no majority is required at the second meeting; however, the number of members attending this meeting may not be less than twice the total number of members of the board of directors and the supervisory board.

The dissolution decision is adopted by 2/3 of the members attending the meeting and entitled to vote casting their votes in that direction. At the general assembly, the dissolution decision is taken by open voting.

Liquidation Procedures

When the general assembly decides on dissolution, the liquidation of the association's money, property and rights is carried out by the liquidation committee composed of the members of the last board of directors. These procedures begin from the date on which the general assembly decision on dissolution was taken or on which the state of automatic termination became final. Throughout the liquidation period, in all transactions the phrase "Toy Delivery Association – In Liquidation" ("Tasfiye Halinde …… Derneği") is used before the association's name.

The liquidation committee is responsible and authorized to complete, from beginning to end, the liquidation of the association's money, property and rights in accordance with the legislation. The committee first examines the association's accounts. During the examination, the association's books, receipt documents, expenditure documents, title deeds and bank records and other documents are identified, and its assets and liabilities are recorded in minutes. During the liquidation process, the association's creditors are called upon; if the association has property, it is converted into money and paid to the creditors. Where the association is the creditor, the receivables are collected. After the collection of receivables and the payment of debts, all remaining money, property and rights are transferred to the place determined by the general assembly.

If the place of transfer has not been determined at the general assembly, they are transferred to another association, in the province where the association is located on the date of dissolution, that is closest in purpose and has the largest number of members.

All liquidation procedures are recorded in the liquidation minutes. Liquidation procedures are completed within three months, except for additional periods granted by the civil administrative authorities on justified grounds. Following the completion of the liquidation and transfer of the association's money, property and rights, the situation is reported by the liquidation committee within seven days by letter to the civil administrative authority of the locality where the association's headquarters is located, and the liquidation minutes are attached to this letter.

The members of the last board of directors, acting in the capacity of liquidation committee, are responsible for keeping the association's books and documents. This duty may also be assigned to one of the board members. The retention period for the books and documents is five years.

Association liquidation procedures, unlike company liquidations, can be completed in a shorter time. Copies of the documents relating to the liquidation must be submitted to the Provincial Directorate of Civil Society Relations as annexes to a petition. In addition, the annual association declaration submitted every April for the preceding year is not submitted for the year in which the liquidation was completed.

Absence of Provision

Article 22 – In matters not specified in this statute, the provisions concerning associations of the Law on Associations, the Turkish Civil Code, the Regulation on Associations issued with reference to these laws, and other relevant legislation shall apply.

Provisional Article 1 – The members of the provisional board of directors who will represent the association and conduct the business and transactions relating to the association until the association's organs are formed at the first general assembly are specified below.

This statute consists of 22 (twenty-two) articles and 1 (one) provisional article.

Members of the Provisional Board of Directors:

Name and Surname	Title	Signature:
1- …………………	Provisional Chair of the Board	………..
2- …………………	Provisional Deputy Chair	………..

Name and Surname	Title	Signature:
3- …………………	Provisional Secretary	………..
4- …………………	Provisional Treasurer	………..
5- …………………	Founding Member	………..

It is mandatory to designate a provisional board of directors at the end of our statute; however, there is no need for a provisional supervisory board. The designated provisional board of directors serves until the first general assembly, which must be held within six months.

The explanations up to this point have been made on the basis of an example of an association without branches.

Application in Associations with Branches

The basic practice is the same for an association without branches and an association with branches.

Once an association reaches four branches, membership procedures are no longer carried out by the headquarters; membership admission procedures are carried out by the relevant branches.

Each branch operates like an association in its own right: it keeps its own books; it obtains a separate DERBİS password; and it conducts its transactions through this system.

PROCEDURES

RISK Management Procedure

1.0. PURPOSE

This procedure has been prepared for the purpose of establishing the methods and principles to be created by the **Toy Delivery Association** so that the risks that may arise within the scope of the activities to be carried out and the projects to be implemented under its statute, mission and vision can be identified, reduced and managed.

2.0. SCOPE

This procedure covers the Association's board of directors, supervisory board, staff, members and volunteers. Staff members sign this policy document declaring that they have read and understood it, and the signed copies are kept in the staff personnel files. This policy document is duplicated and shared with staff so that it can be reviewed again by staff where necessary. This policy document is reviewed by the Board of Directors to be updated once a year.

3.0. AUTHORITY AND RESPONSIBILITY

The Board of Directors and the General Coordination Office are responsible for the implementation and development of the policy document.

4.0. RELATED LEGISLATION

Association Statute
Association Vision and Mission
Association Strategic Plan

5.0. DEFINITIONS

Risk: Any situation or event, determined according to impact and probability, that could negatively affect the association's achievement of its strategic aims and objectives.

Inherent Risk: Defines the risk at the moment when no control has been put into practice.

Residual Risk: Defines the risk remaining after the measures and controls taken to reduce the probability or impact of the risk.

Risk Appetite: Defines the highest level of risk the association is prepared to accept in line with its purposes.

Risk Analysis: The work carried out, in relation to all of the association's activities, financial and non-financial, to identify the risks and the causes giving rise to them, and to determine the positive/negative effects of the identified risks and the probabilities of those effects occurring.

Control Activities: The preventive, corrective, directive and detective activities already implemented to help manage risks within the limits of the association's risk appetite and to ensure the continuous compliance of the association's activities with the legislation in force.

Risk Action Plan: The control methods planned to be put into practice by a specified date, aimed at reducing the impact and probability of the risk, when it is decided that an additional control activity needs to be created, that existing controls are insufficient, or that the residual risk is unacceptable in line with the risk appetite.

Risk Management: Refers to the processes of identifying risks, determining and classifying risk types, evaluating risks, and communicating, monitoring and reporting them.

Risk Register: The document, tracked and updated regularly every year, in which the possible risk headings resulting from the risk analyses conducted by the association's organs, the probability of these risks occurring, their impact on the association should they occur, and the work that can be done to prevent the risks are recorded.

6.0. PRINCIPLES OF RISK MANAGEMENT

Risk management is designed in a way that provides managers with reasonable assurance regarding the achievement of aims and objectives.

Any situation that could impede the achievement of aims and objectives, affect the safety of service recipients, disrupt service delivery, affect trust and accountability towards internal and external stakeholders, lead to corruption or conflict of interest, cause loss of resources, affect the association's sustainability, or affect the safety of staff, members and volunteers and of the boards of directors and supervision, is defined as a risk.

Each risk is evaluated by measuring its probability of occurrence and its impact should it occur.

Each risk is analysed separately.

Each unit/programme carries out regular risk assessments no less than once a year.

The administrative staff, the General Coordinator and the Board of Directors update the risk register at least once a year with the assessments coming from the units/programmes.

Risks relating to the objectives and the control methods are added to the strategic plan.

7.0. IDENTIFICATION AND ASSESSMENT OF RISKS

IDENTIFICATION OF RISKS

Risks are defined separately in line with the mission, vision, strategic plan, fields of activity, events, activities and projects. The source of the risk and the harm it would cause were it to occur are defined in a measurable and reportable manner. Risks are grouped as internally and externally sourced risks.

ASSESSMENT OF RISKS

Risks are assessed in terms of their impact, probability of occurrence and consequences, and are recorded. Risks are assessed jointly with the relevant internal and external stakeholders, using quantitative and qualitative data.

The impact of the risk is scored, with 1 being the Lowest and 3 the Highest.

The probability of the risk occurring is scored, with 1 being the Lowest and 3 the Highest.

The risk score is calculated using the formula: impact of the risk × probability of the risk occurring. Risks scoring between 1–3 points are defined as acceptable, risks between 4–6 points as risks requiring measures, and risks between 7–9 points as unavoidable risks.

The association's risk appetite is assessed on the basis of this scoring table. As a result of the assessment, a decision is made as to whether or not the risk will be accepted.

8.0. DECISIONS AND MEASURES TO BE TAKEN AGAINST RISKS

DECISIONS TO BE TAKEN AGAINST RISKS

The association plans the steps necessary to ensure the control of risks within the framework of its risk appetite, also making the residual risk calculation. As a result of the risk assessments, for situations that could remain within control but exceed the risk appetite, abandoning the decision/action is the primary measure to be taken. The association is obliged to take the necessary steps promptly to reduce, eliminate or lower the score of the identified risks and to plan the paths to be followed.

RISK CONTROL METHODS

Controls are determined and implemented so as to cover every unit of the association. For each control, the control frequency and the unit and person responsible for the control are determined. Those responsible report at the determined frequencies. The control methods must be consistent with the association's written procedures and other regulations. Risks are ranked by degree of importance according to their risk scores, and risk actions are planned accordingly. For each action, the responsible unit and person, the time frame and the resource requirement are determined and recorded. Risk actions and controls are planned by being prioritized according to the effect they will have on reducing the risk.

9.0. MONITORING OF RISKS

Changes in conditions and workflow are reported to the Board of Directors and the General Coordinator. The Supervisory Board monitors the risk register, the controls and the risk actions in accordance with the Monitoring and Evaluation Policy.

10.0. CONFIDENTIALITY

The risk register, controls and actions fall within the scope of internal confidential and sensitive information. They may not be shared with third parties. The association is obliged to protect the confidentiality of this information. Members of the Board of Directors, members of the Supervisory Board and staff declare and undertake that they will not share this information with third parties.

ADVANCE Procedure

1.0. PURPOSE

The purpose of this procedure is to regulate the forms of use of work advances and salary advances by the Toy Delivery Association (hereinafter referred to as the Association), the amounts of advance payments to be made, and the procedures, principles and limits in advance practices.

2.0. SCOPE

This procedure covers all staff assigned by the Association who will carry out a work advance or salary advance transaction. This procedure is duplicated and shared with staff so that it can be reviewed again by staff where necessary. This procedure is reviewed by the Board of Directors to be updated once a year.

3.0. AUTHORITY AND RESPONSIBILITY

The Board of Directors, the General Coordination Office, the Human Resources unit and the Finance unit are responsible for the implementation and development of this procedure. Office and Unit supervisors and all staff involved in a salary or work advance transaction are obliged to carry out the business and transactions in compliance with the procedure.

Related Legislation

Association Statute
Disciplinary Regulation
Code of Conduct Regulation
Conflict of Interest Policy Document
Anti-Corruption Policy Document

Definitions

Salary Advance: A salary advance is not a continuous practice; it is an advance payment made to a staff member on the basis of an urgent and valid reason, to be repaid within a specified period through deductions from their monthly salary.

Work Advance: An advance payment made to the relevant staff member before a good or service is purchased in order to meet the Association’s activities, or so that a cash aid payment can be made.

Implementation

Salary Advance

The person who will request a salary advance fills in the Advance Request Form (ANNEX-1) and submits it to the Finance Officer. The Finance Officer checks the previous advance requests of the employee requesting the salary advance and, if any, their outstanding debt. After the necessary checks have been carried out, the Finance Officer approves the Advance Request Form and submits it for the approval of the General Coordination Office. Salary advance requests to be made by the General Coordinator are evaluated jointly by the Finance Officer and the Treasurer, and the approval authority lies with the Treasurer. The Finance Officer has the authority to reject the request if the advance request has not been drawn up in accordance with the procedures and principles set by this procedure, or if the staff member's debt relating to a previous advance request is still outstanding. After the advance request has also been approved by the General Coordinator, it is paid through the bank in the shortest possible time, according to the Finance Officer's work plan and the Association's cash flow.

All employees who have completed their probationary period may request a salary advance; however, a salary advance may be requested at most 3 times within one year. In each salary advance request, a staff member may request at most 1/2 of the net salary they will receive in the month in which the request is made.

Salary advances paid to staff will be repaid in one instalment or in at most 2 equal instalments. Repayments are made by the Finance Coordinator through deductions from the persons' salaries; no deduction is made from the salary of the month in which the advance was paid, and repayments begin the following month.

A salary advance may not be given to a staff member whose departure from employment has become definite and whose departure date is before the date on which repayment would be completed. If a staff member leaves employment without notice, receivables relating to the advance are collected from the person's statutory entitlements. The originals of the Advance Request Forms are archived by the Finance Coordinator.

Work Advance

The person who will request a work advance fills in the Advance Request Form at least 1 business day in advance and, after obtaining approval from the Office/Unit Supervisor and the Programme/Project Officer/Coordinator, submits their request to the Finance Coordinator. The Finance Coordinator checks whether the person requesting the work advance has an outstanding work advance debt. If they have a debt, a work advance may not be given. The Coordinator first requests that the past work advance debt be settled. In urgently planned work trips, if the budget of the relevant project allows a work advance to be given under the mission application, or if, within the scope of certain projects, aid received from other institutions and organizations and transferred to the Association's beneficiaries — that is, payments to be made by the relevant institutions and organizations — reaches the expert service provider requesting the work advance late, the condition of settling the previous debt may be waived with the approval of the General Coordinator. If there is no work advance debt, the advance is paid, with the approval of the General Coordinator, through the bank in the shortest possible time according to the work plan and the Association's cash flow. A work advance may be requested due to an out-of-province assignment (Mission). If a work advance is requested for assignments abroad, payment may also be made in foreign currency according to the country of travel. The staff member who has requested a work advance fills in the Expenditure Form (ANNEX-2) in order to record the expenditures they have made, attaches the documents relating to those expenditures (receipts, invoices, boarding passes, tickets, etc.) to the Form and, after obtaining approval from the relevant Office/Unit Supervisor or Programme/Project Officer/Coordinator, delivers it to the Finance Officer or to the Finance Officer/Assistant of the relevant project. The unused portion of the work advance is also returned via bank transfer by the last day of the month in which the work advance was received, at the latest. When the expense lists of work advances are drawn up, the expense list must contain only the expenditures belonging to that month. For example, expenditures dated January and February must not be placed in a single list; a separate expense list must be prepared for each month. The Expenditure Form is prepared weekly, provided it remains within the same month, and is submitted weekly to the relevant Finance staff member. The deadline for submitting the expense list of work advances is the 10th of the month following the month in which the advance was received, at the latest. Work advances not settled within this period will be collected from salary entitlements. Expenditure forms approved by the General Coordinator are entered into the current account of the person concerned and collected from the advance they received.

For field workers serving in the Humanitarian Aid Programme, the highest work advance amount that can be paid at one time is 1,000.00 TL (One Thousand Turkish Lira); for expert service providers and office supervisors serving in the same programme, 2,500.00 TL (Two Thousand Five Hundred Turkish Lira); and for staff serving in other programmes and projects, the highest work advance amount that can be paid at one time is 500.00 TL (Five Hundred Turkish Lira). For work advance requests of Programme/Project Officers/Coordinators and the General Coordinator, the upper limit is 5,000.00 TL (Five Thousand Turkish Lira). For all work advance requests above this amount, the approval authority lies with the Treasurer. For the General Coordinator's work advance requests, the approval authority lies with the members of the Board of Directors.

Within the framework of the budgets of the projects under the Humanitarian Aid Programme, the expenditures to be made by expert service providers and field workers during fieldwork may be covered as expense payments or as work advances. In conditions where an expense payment cannot be made, the work advance is paid weekly to the supervisors of the relevant service unit. This payment is calculated monthly over the relevant field budget lines within the framework of the project budget and paid weekly. The distribution of the work advance to field workers, its supervision and the settlement of debts are the responsibility of the office supervisors.

If the project budget contains a work advance line for planned work trips, a work advance may be requested. In other projects, a work advance may not be requested on account of practices such as work travel or missions.

PURCHASING Procedure

1.0 PURPOSE

The purpose of this procedure is to ensure that every kind of material, equipment and service used in the activities of the **Toy Delivery Association** is purchased from suitable suppliers in a transparent and fair manner and in compliance with the legislation. It also aims to secure the effective use of the association's resources in purchasing processes and to determine the rules to be followed in the process.

2.0 SCOPE

This procedure covers all staff and managers assigned by the association who take part in purchasing transactions. The procedure is delivered to staff in writing or digitally when necessary, and is updated and put into effect once a year by the Board of Directors.

3.0 AUTHORITY AND RESPONSIBILITY

Board of Directors: Approves and supervises the implementation of the procedure.
General Coordinator: Responsible for the overall management of purchasing processes.
Finance Unit: Conducts payment processes and keeps records.
Office/Unit Supervisors: Identify needs and draw up request forms.
All Employees: Are obliged to comply with the provisions of the procedure in purchasing processes.

4.0 RELATED LEGISLATION

Association Statute
Disciplinary Regulation
Code of Conduct Regulation
Conflict of Interest Policy Document
Anti-Corruption Policy Document

5.0 RELATED DOCUMENTS

Request Form
Order Form
Delivery Receipt Report
Price Comparison Form

6.0 PURCHASING PRINCIPLES

6.1 Non-Discrimination: Only price and quality criteria are taken into account among suppliers.

6.2 Fair Competition and Conflict of Interest: Conflicts of interest are avoided in the purchasing process; a competitive environment is ensured by obtaining at least three offers.

6.3 Effective Announcement: In the case of a tender, announcements are made within a reasonable period and through more than one channel.

6.4 Record-Keeping: All documents are prepared in a standard format and retained for at least 10 years.

6.5 Legal Compliance: Purchases are made in accordance with national legislation and MASAK controls.

6.6 Ethical Principles: The association works with suppliers that comply with human rights, gender equality and the prohibition of child labour.

7.0 IMPLEMENTATION

7.1 The Purchasing Process

The need is identified by the Office/Unit Supervisor or the Project Coordinator, and the Request Form is filled in.
The request is submitted for the approval of the Programme/Project Officer and the General Coordinator.
For approved requests, market research is conducted and offers are collected.
The Price Comparison Form is drawn up and submitted for the approval of the General Coordinator.
For approved purchasing transactions, a contract is prepared and the Order Form is drawn up.
Payment is made by the Finance Unit.

7.2 Price and Offer Procedures

Group	Amount Range	Condition
A	0 – 25,000 TL	No offer requirement
B	25,000.01 – 250,000 TL	At least 3 offers
C	250,000.01 – 1,500,000 TL	At least 5 offers
D	1,500,000 TL and above	Tender method

7.3 Maximum Monthly Payment Amounts

Post/Courier: 50,000 TL
Electronics/IT: 500,000 TL
Furniture/Fixed Assets: 300,000 TL
Service Procurement: 500,000 TL

7.4 Term Contracts

For the continuation of term contracts, invoicing regularity, service quality and compliance with the association’s principles are taken into account.

7.5 Exceptional Cases

Under certain conditions (small purchases, emergencies, technical services, etc.), the requirement to obtain offers may be waived. In that case, the approval of the General Coordinator is mandatory.

8.0 POST-PURCHASE PROCEDURES

The delivery period must not exceed 15 days.
A Delivery Receipt Report must be prepared and documented with photographs.
Missing or defective products must not be accepted.
Products under warranty are sent for repair free of charge.
Products whose warranty period has expired are repaired only at reasonable cost.

FIXED ASSETS and CUSTODY Procedure

1.0. PURPOSE

To regulate the procedures and principles to be applied in the protection, maintenance, use and all record-keeping procedures of the fixed assets acquired in any way on behalf of the Toy Delivery Association (hereinafter referred to as the Association), in their assignment to employees' custody, and in the termination of their use.

2.0. SCOPE

This procedure covers the fixed assets acquired on behalf of the Association.

3.0. AUTHORITY AND RESPONSIBILITY

The Board of Directors, the General Coordination Office, the Human Resources unit and the Finance unit are responsible for the implementation and development of this procedure. In the Association's provincial representative offices, the office representatives are tasked with and responsible for the application of the rules of this procedure.

RELATED LEGISLATION

Purchasing Procedure

DEFINITIONS

Association: Toy Delivery Association
Headquarters: The Association's Head Office
Representative Office: The Association's established representative offices in the provinces.
Fixed Asset: Every kind of movable good and material owned by the Association for the conduct of its services.
Consumable Item: Fixed-asset materials that fall outside fixed-asset items or remain below the price determined each year by the Association's Board of Directors, and consumables used on a daily basis.
Fixed Assets Officer: The treasurer member or secretary member of the Association's Board of Directors and, in representative offices, the representative or deputy representative.

PRACTICES AND GENERAL PROVISIONS

Purchase of Fixed Assets: Fixed assets needed at the Headquarters and Representative Offices are purchased in adherence to the rules set out in the Purchasing Procedure according to their prices and the type of good, and are recorded in the fixed-asset files with a fixed-asset code assigned. All movable goods acquired outside the Purchasing Method are recorded in the fixed-asset files against a Receipt Document.

Delivery and Custody Assignment of Registered Fixed Assets: Fixed assets are delivered to the staff who will use them by the fixed assets officer against a Custody Report (ANNEX-1).

The user is responsible for the protection and maintenance of the fixed asset, for reporting any damage or malfunction that occurs to the fixed assets officer, and for remedying such losses. In cases of changes in management or in the representative office, a handover report is drawn up between the old fixed assets officer and the new fixed assets officer, and the transfer of the fixed assets is thereby ensured.

Recording of Fixed Assets: Fixed assets acquired by the Association are assigned a fixed-asset number. Except for those on which a label and number cannot be placed due to their form of use or structure, a label bearing the fixed-asset number and indicating that the fixed asset is the property of the Association is affixed to all fixed-asset materials, in a visible manner and in a form that cannot be erased.

A fixed asset that has been assigned a number is entered into and kept in the fixed-asset files in the Association's units, with its basic distinguishing characteristics (brand, model, dimensions, material of manufacture, etc.) specified.

Use of Fixed Assets: Fixed assets must be used in accordance with their purpose and proper procedure. Fixed assets assigned to a person's custody may not be used for personal purposes and may not be made available to another person.

Deletion of Fixed Assets from the Records: Fixed assets that are lost, damaged, worn out, or that must be taken out of service are identified in a report and deleted from the records. The record-deletion procedure may be carried out only by decision of the Board of Directors. The fixed assets officer prepares the report and signs it together with the user of the fixed asset. It is then submitted to the approval of the Board of Directors. Where deemed necessary, the fact that the fixed asset can no longer be used is documented with a photograph, which is attached to the report and placed on record.

Temporary Transfer of Fixed Assets: Fixed assets recorded in the Association's and the representative offices' records may, when required, be provided temporarily for the use of other Association units and representative offices. Responsibility for the fixed asset is assumed, through a custody report, by the requesting party and the delivering party.

Sale of Fixed Assets: For surplus fixed assets, a sale transaction may be carried out — with the reason for sale detailed and by decision of the Association's Board of Directors — with the proceeds recorded as income in the association's cash.

Stock Tracking: For consumable items purchased for use in the Association's daily business and operations, keeping fixed-asset records and drawing up stock count lists is not required. For consumable items not recorded as fixed assets that are to be used in the Association's events and activities, a stock count list must be created and their use must be tracked.

For materials purchased by the Association to be distributed to service recipients, a stock count list must be created. These materials are delivered to service recipients with an In-Kind Aid Delivery Document drawn up, and the delivered material is deducted from stock.

FINANCE REGULATION

Purpose

The purpose of this regulation is to regulate the determination of the amounts of payments by the Finance unit, the methods to be followed for making the payments, and the procedures, principles and limits in the practices.

Scope

This procedure covers all employees of the Toy Delivery Association, the members of the board of directors and the members of the Association.

Responsibility and Authorities

The General Coordinator, the Board of Directors and the Finance Unit are responsible for the implementation of this procedure.

Related Documents

Association Statute
General Assembly Decisions
Board of Directors Decisions

Definitions

Finance Unit: The Finance and Administrative Affairs Officer and the Finance Assistant constitute the Finance Unit.

Duties and Responsibilities of the Finance Unit

It checks the appropriateness of the payment requests coming from all employees. It checks the compliance of supporting documents with the criteria set out in the purchasing procedure. It draws up payment lists on Wednesdays and Fridays and submits the payment list for the approval of the General Coordinator, the Chair of the Board of Directors and the Treasurer. With the approval of the General Coordinator (in urgent situations and in the exceptional cases specified in the purchasing procedure), it may also draw up a payment list and initiate the payment process outside Wednesdays and Fridays. Payments are executed via the bank until 16:00. They are then submitted via the bank for the approval of the General Coordinator and the Chair of the Board of Directors. Once the dual approval has taken place, the payments are completed through the bank. Obtaining the relevant bank receipts and checking the account movements are the responsibility of the Finance Unit. The Finance Unit is responsible for tracking expenditure documents, filing them and forwarding them to the financial advisor. At the end of each month, tax follow-up is carried out in communication with the financial advisor. Financial reporting, budget tracking and management are the responsibility of the Finance Unit. This may vary according to the financial reporting scope of the projects. At the same time, the Finance Unit works on developing and managing the Association's own resources in accordance with laws and regulations.

Financial Reporting

Although it varies according to the projects, reporting is carried out monthly, periodically or annually. In these reports, the expenditures under the project budget lines are reported and filed together with the supporting documents. Supporting documents consist of documents with expenditure value (invoices, receipts, expense vouchers, expense receipts, self-employment receipts, etc.), bank receipts and documents such as the forms contained in the purchasing procedure.

Implementation

Payment Instructions Coming from the Purchasing Process

Documents relating to purchases carried out in accordance with the purchasing procedure are forwarded to the Finance Unit by e-mail and, as wet-signed original documents, in a file. The Finance Unit checks the documents. It determines whether the documents forwarded to it comply with the Purchasing Procedure and the other relevant procedures. If there are deficiencies in the incoming documents, it returns the file, with a request for completion of the file, to the unit responsible for the Purchasing Process and to the person who carried out the purchasing process.

If it complies with the Purchasing Procedure, the payment is entered into the payment calendar in line with the cash flow. Advance payment is not accepted in instructions coming from the Purchasing Process. Where a reasonable justification is presented and no other alternative can be provided, and in acute situations, an advance payment may be made with the written approval of the General Coordinator. The entire process must be completed according to the relevant procedure. Taking payments and workload into account, the finance unit may set a final payment day for month-closing procedures. After the determined date, it may decline to process payments until the following month begins.

When the final payment day is determined, the finance unit is obliged to make the necessary announcements to the whole team.

Instructions Coming in for Work Advances and Salary Advances

An advance request carried out in accordance with the advance procedure is forwarded to the Finance Unit as a file. The Finance Unit checks the documents. It determines whether the documents forwarded to it comply with the Advance Procedure. If there are deficiencies in the incoming documents, it returns the file, with a request for completion, to the unit responsible for the advance request and to the person who requested the advance. If it complies with the Advance Procedure, it enters the payment into the payment calendar in line with the cash flow. Where a salary advance is concerned, the Human Resources unit, together with the Finance unit, is also responsible for tracking and checking the documents.

Invoices for tax, social security (SGK), electricity, water, telephone, etc. are checked on the invoice and approved by the Finance Unit and the General Coordinator and entered into the payment calendar. For fixed invoices, automatic payment instructions may also be issued to facilitate tracking.

Fixed expenditures such as rent and office maintenance fees are tracked by the Finance Unit and added to the expenditure calendar according to the cash flow.

The Association opens separate foreign-currency and TL accounts for each project, and each project’s expenditures are carried out from the relevant account. If there are insufficient TL funds in the project accounts for an expenditure, payments are made from the Association’s own resources with the necessary approvals, and when the project instalment arrives, the relevant amount is transferred back to the own-resources account.

For the calculation of staff salaries, in the last week of each month the Finance Unit, with support from the Human Resources Unit, shares with the Financial Advisor the employees’ working periods for that month, their leave days and whether they continue in the Private Pension system, and requests the calculation of the monthly payrolls. After the prepared payrolls have been reviewed, salary costs are transferred from the project accounts to the own resources, and on the last business day of the month an instruction is given to the bank for the salaries to be deposited into the staff members’ accounts. If there are employees not employed by any project, their salary costs are covered from own resources. Social security accruals and the withholding tax return are prepared by the Financial Advisor at the end of each month and, after being reviewed by the Finance Unit, are entered into the payment calendar to be paid from own resources.

In order to protect against inflation and to invest the Association’s non-project cash held in its bank accounts, the Association may hold it in foreign-currency accounts and deposit accounts. The Finance Unit ensures the tracking of this.

If the balance in the bank deposit accounts falls below the projected expenditure amounts for the relevant period, foreign currency may be converted, independently of the payment calendar, with the written approval of the General Coordinator.

Payment Calendar

Payment days are Wednesdays and Fridays each week. Payments take place between 14:00 and 16:00. For this reason, all documents must have been forwarded to the Finance Unit in full before 14:00. Payment transactions are carried out for expenditure items that are complete and have received all procedural approvals. In exceptional situations such as month-ends, project closures and final payment deadlines, payment may also be carried out outside these dates with the written approval of the General Coordinator.

When the day of the payments in the payment calendar arrives, the payment list is prepared and the payment order is entered into the bank’s online system by the Finance Unit. Payment orders are completed upon the approval of the General Coordinator and the Chair of the Board of Directors. Unapproved transactions are deemed not to have taken place and are automatically deleted from the bank system. The payment list is forwarded together with the descriptions and invoice numbers.

Each expenditure is evaluated individually, added to the list, and the payment is executed.

Financial Document List

Invoice
Receipt (fiş)
Bank receipt (dekont)
Expenditure Form
Self-Employment Receipt
Expense Voucher
Expense Receipt
Social Security (SGK) Accrual
Withholding Tax Accrual

Supporting Document List

Supporting documents are documents that have no monetary value. They are used to complete and support the documents in the “Financial Document List” contained in this policy document.

Relevant Supporting Documents:

Credit Card Slip
Credit Card Provision Statement
Waybill (irsaliye)
Tickets (bus, plane, train, etc.)
Accompanying Forms
The relevant forms used within the Association and similar documents that will support the expenditure.

ANTI-CORRUPTION Policy

Toy Delivery Association – Anti-Corruption Principles [1]

This Anti-Corruption Principles document (the “Document”) explains what principles the **Toy Delivery Association** holds in order to prevent corruption or financial irregularities and how it operates in this regard. This Document does not prevent the employees or members of the **Toy Delivery Association** from reporting corruption or financial irregularities to law enforcement and/or to another public institution with the authority to handle and investigate them. The prevention of corruption is a priority for the **Toy Delivery Association** and a requirement for all its employees, implementing partners, related parties and third parties. Through this Anti-Corruption Policy and its zero-tolerance approach to corruption, the **Toy Delivery Association** aims to eliminate corruption, gives advice on how corruption is to be prevented to the persons, organizations and association members with whom it is in contact, and actively supports the local and/or international fight against corruption or financial irregularities.

The Toy Delivery Association:

Adopts a careful, zero-tolerance approach to corruption and other financial irregularities. It does not tolerate any corruption it may encounter in connection with any of its work, and requires that all suspicions of corruption thought to violate this policy be reported by the **Toy Delivery Association** to the relevant persons and institutions.
Takes suspicions of corruption seriously and evaluates them, takes action, and does what is required — prudently, transparently and fairly — for their prevention and/or punishment.
In cases where corruption and other financial irregularities are identified, the **Toy Delivery Association** makes it a principle to report them to the judicial authorities and law enforcement.
Ensures that compliance with this policy is mandatory for its employees, implementing partners and relevant third parties.
Clearly informs its employees that non-compliance with this policy will result in disciplinary sanctions, up to termination of the employment contract or, for the violating party, termination of its agreement and/or business relationship with the **Toy Delivery Association**.
Believes in conducting its activities within legal regulations, ethically and honestly. Its activities are based on the principles of transparency and accountability, respect and equality, impartiality and independence.

Works within “accepted legal and financial principles” — the funds, donations and other resources allocated to the **Toy Delivery Association** are used in its domestic and international activities in a purpose-appropriate, efficient, accountable and transparent manner. It is committed to giving these donors, and the owners of these funds, the assurance that its resources and activities are not subject to corruption.
Makes sure that the implementing partners of the association’s members, other third parties and beneficiaries understand the standards of conduct required by the **Toy Delivery Association** and that activities will be carried out within these principles.
Ensures that the association’s members comply with the standards and conduct required by the Anti-Corruption Policy. It ensures awareness that non-compliance will result in the termination of the contract between the **Toy Delivery Association** and the party violating the contract/grant agreement/or business relationship.
Undertakes to use transparent, open and clear procedures, an internal control system and a documentation method to prevent corruption in its activities.
Is determined to promote awareness and use of complaint and reporting mechanisms. It makes sure that the relevant persons, including employees, implementing partners and relevant third parties, have easy and reliable access for reporting suspected corruption on all matters covered by the Anti-Corruption Policy. It takes all reported suspicions of corruption seriously and investigates them with merit-based, transparent, lawful and fair procedures.
Undertakes to apply the rules on protecting the confidentiality and the rights of persons providing information, within the legal framework.
Is determined to fulfil its obligations to report corruption incidents and/or irregularities to the relevant donors, funders and relevant authorities.
Will seek to recover any assets lost due to corruption.

Definition of Corruption and Financial Irregularities

The **Toy Delivery Association** defines corruption — including the definitions in existing regulations — as improper and usually unlawful conduct resorted to with the aim of securing an advantage for oneself or for another. This definition is not limited to interactions with public officials. It covers informal as well as official corruption, tangible and intangible corruption, and active and passive corruption. This definition includes, but is not limited to, forms of corruption such as: facilitation payments, bribery, gifts creating undue influence, commissions, nepotism, favouritism, non-merit-based relationships, extortion, embezzlement, misuse of any kind of information for purposes other than its intended ones, theft, and various forms of procurement fraud.

“Financial irregularities” refers to any of the following:

Misuse of cash, inventory and any other kind of asset
Fraudulent statements, financial and non-financial
All other uses of donations and fund contributions that do not comply with the plan, budget and contract terms.

Compliance and Corruption Risk Management

The corruption risk management approach of the **Toy Delivery Association** is based on personal and institutional integrity at high standards, accountability and transparency. The corruption risk management system is implemented through a set of tools. These include individual project documents and contracts reflecting corruption risks and mitigation measures, and internal policies and operational guidelines providing details about the risk management mechanisms of the **Toy Delivery Association**.

The **Toy Delivery Association** is committed to knowing and understanding the laws and regulations applicable to its anti-corruption projects and fields of activity. The staff of the **Toy Delivery Association** comply with the laws and rules of Türkiye, the country in which it is located, of the donors of the **Toy Delivery Association**, and of the applicable local and international anti-corruption legislation and conventions.

The **Toy Delivery Association** will learn from corruption cases, take corrective measures, and make sure that it adjusts its mechanisms and practices accordingly in order to better prevent and secure against future cases. The management of the **Toy Delivery Association** will review this

Anti-Corruption Policy and the related reporting procedures annually in order to ensure the project framework's compliance with legal and regulatory developments.

[1] Prepared in February 2025.

SAMPLE PETITIONS

"The documents in this section are sample petitions that can be used in the operation of an association."

ANNEX 1

GOVERNORSHIP OF ANKARA, REPUBLIC OF TÜRKİYE

To the Provincial Directorate of Civil Society Relations,

Subject: Request for Correction of Declaration

As we have noticed that, when the declarations of our association for the years 20… / 20… were prepared, the amounts relating to the financial information were not entered correctly, a need for correction has arisen. We respectfully request that the necessary procedures be carried out so that we may correct our declarations.

Respectfully yours.

TOY DELIVERY ASSOCIATION

Name/Surname

Chair of the Board of Directors

Stamp/Signature

ANNEX 2

GOVERNORSHIP OF ANKARA, REPUBLIC OF TÜRKİYE

To the Provincial Directorate of Civil Society Relations,

Subject: Request for a DERBİS User Password

Pursuant to the provisions of the Law on Associations, we hereby request a **DERBİS (Associations Information System) user password** for the transactions to be carried out on behalf of the **"Toy Delivery Association" with registry number 00-00/000**.

We respectfully submit this for your information and necessary action.

Respectfully yours,

…./…./2025

E-mail: ……………@gmail.com

Chair's Mobile: +90 532 … … …

TOY DELIVERY ASSOCIATION

Association Officer

Stamp/Signature

ANNEX 3

GOVERNORSHIP OF ANKARA, REPUBLIC OF TÜRKİYE

To the Provincial Directorate of Civil Society Relations,

Registry No: 06.000-000

Subject: Authorization for Certification of the Books

Reference No: 20../00

For the **certification procedures for the 20… year/period** of the books kept on the balance sheet basis of the **“Toy Delivery Association” with registry number 06-000/000**, the person named ……… ………, with Turkish ID number ……………, has been authorized.

I respectfully submit this for your information and necessary action.

Respectfully yours,

TOY DELIVERY ASSOCIATION

Name/Surname

Chair of the Board of Directors

Stamp/Signature

SAMPLE DECISIONS

"The documents in this section are sample decisions that can be used in the operation of an association."

Each of the following samples represents a page of the DECISION BOOK. In the original, each sample contains a header table with the decision's Number (20…../00), Date (…/…../20..) and Subject, followed by a table of "Names and Surnames of the Members Attending the Meeting" (Chair: …; Members: …, …, …), the text of the decision, and the signature block (Chair – Deputy Chair – Member – Member – Member).

ANNEX 4 – DECISION BOOK

Text of the Decision:

That, in order to carry out the business and transactions relating to DERBİS, our association's chair ……….. ……….., with Turkish ID number ……….., be authorized, and that ……….. ……….., with Turkish ID number ……….., be authorized to obtain the necessary password;

That the Chair of the Board of Directors ……… ………, with Turkish ID number ……….., be authorized to represent and bind our association in every respect and at every level in the broadest sense, and to grant powers of attorney to accountants;

That the Chair of the Board of Directors ……… ………, with Turkish ID number ……….., be granted full authority to represent our association vis-à-vis third parties, banks, government offices and social security institutions; to open and close every kind of account on behalf of our association at all banks, to give instructions, to deposit and withdraw money, to buy and sell funds, to buy and sell foreign currency, to obtain and use internet branch passwords, to carry out every kind of disposition over deposits; and, further, for the registration of this authority, that a circular of signatures be drawn up;

That the Chair of the Board of Directors ……… ………, with Turkish ID number ……….., be authorized to represent and bind our association in every respect and at every level in the broadest sense and to grant powers of attorney to accountants — it was unanimously so decided.

ANNEX 5 – DECISION BOOK

Subject: **Distribution of Duties After the 1st Ordinary General Assembly**

Text of the Decision: It was **unanimously decided** that the distribution of duties among the members of the Board of Directors and the Supervisory Board elected at the **1st Ordinary General Assembly** held on …../…../20… shall be as follows.

Chair of the Board of Directors: ……… ………
Deputy Chair of the Board of Directors: ……… ………
Treasurer of the Board of Directors: ……… ………
Member of the Board of Directors: ……… ………
Member of the Board of Directors: ……… ………
Chair of the Supervisory Board: ……… ………
Deputy Chair of the Supervisory Board: ……… ………
Full Member of the Supervisory Board: ……… ………

ANNEX 6 – DECISION BOOK

Subject: **1st Ordinary General Assembly Meeting**

Text of the Decision: It was **unanimously decided** that our association's **Ordinary General Assembly** be held with the agenda detailed below on …../…../20…. at **00:00**, at the address ………… Neighbourhood, ……… Street, No: …./…. Çankaya/Ankara; and that, should the required quorum not be achieved, the second meeting be held on …../…../20…. at **11:00** at the same address.

Agenda:

Opening of the meeting and roll call
Formation of the Presiding Council of the General Assembly
Granting the Presiding Council of the General Assembly the authority to sign the meeting minutes
Reading and discussion of the activity report of the Board of Directors
Discharge of the Board of Directors
Determination of the association's membership entrance fees and monthly dues
Discussion and approval of the estimated budget
Election of the Board of Directors
Election of the Supervisory Board
Determination of attendance fee amounts
Wishes, closing remarks and adjournment

ANNEX 7 – DECISION BOOK

Subject: **Payment of Attendance Fees to Members of the Board of Directors**

Text of the Decision: It was unanimously decided that an attendance fee (huzur hakkı) be paid, throughout their terms of office and **provided it does not exceed the gross minimum wage**, to the following members of the Board of Directors serving within the scope of our association's activities: ……… ………, ……… ………, ……… ………, ……… ………, ……… ……….

ANNEX 8 – DECISION BOOK

Subject: **Amount of Cash to Be Kept in the Association's Cash Box**

Text of the Decision: It was **unanimously decided** that the amount of cash to be kept in the cash box of our association, the **Toy Delivery Association**, shall be 5,000.00 TL **(Five Thousand Turkish Lira)**.

ANNEX 9 – DECISION BOOK

Subject: **Having a Stamp and Seal Made in the Name of the Association**

Text of the Decision: It was **unanimously decided** that a **stamp and seal be made** in the name of the association, to be used in our association's business and transactions, correspondence, invoicing and collection transactions, dealings with official institutions and similar matters, and that ………… ………… be assigned to carry out these procedures.

ANNEX 10 – DECISION BOOK

Subject: **Printing of Expense Vouchers and Receipt Documents**

Text of the Decision: The Board of Directors, convening under the chairship of ……… ………, adopted the following decision: It was **unanimously decided** that **5 volumes (250 copies) of Expense Vouchers and 5 volumes (250 copies) of Receipt Documents** be printed at the contracted printing house for use on behalf of our association, and that ……… ……… be authorized to collect them from the printing house.

ANNEX 11 – DECISION BOOK

Subject: **Convocation of the Elective Ordinary General Assembly Meeting**

Text of the Decision: It was **unanimously decided** that our association's **Elective Ordinary General Assembly Meeting** be held with the agenda below on …… January 20…, Friday, at **11:00** at the association's headquarters; and that, should the required quorum not be achieved on the specified day and time, the second meeting be held on …… January 20…, Saturday, at **15:00**, with the same agenda and without a quorum requirement.

Agenda:

Opening of the meeting, chair's speech
Formation of the Presiding Council of the General Assembly
Granting the Presiding Council of the General Assembly the authority to sign the meeting minutes
Reading and discussion of the activity report of the Board of Directors
Discussion of the Report of the Supervisory Board
Discharge of the Board of Directors
Discussion and approval of the estimated budget
Election of the Board of Directors
Election of the Supervisory Board
Determination of the Attendance Fee Amounts to Be Paid to Members of the Board of Directors and the Supervisory Board
Wishes, closing remarks and adjournment

ANNEX 12 – DECISION BOOK

Subject: **Resignation from Membership (E-Resignation)**

Text of the Decision: It was unanimously decided that the **e-resignation application** of our member ……… …………, with Turkish ID number ……………, **be accepted**.

ANNEX 13 – DECISION BOOK

Subject: **New Membership Applications**

Text of the Decision: The membership requests of ……… ………, ……… ……… **and** ……… ………, who applied in writing to become members of our association, were discussed by our Board of Directors, and it was **unanimously decided that they be admitted** to membership of the association.

ANNEX 14 – DECISION BOOK

Subject: **Rejection of a Membership Application**

Text of the Decision: The membership application of ……… …………, with Turkish ID number ……………, was discussed and **was not found appropriate** by our Board of Directors. It was unanimously decided that this matter **be notified to the person in writing**.

ANNEX 15 – DECISION BOOK

Subject: **Acceptance and Notification of a Donation**

Text of the Decision: A donation of **50,000.00 USD (Fifty Thousand US Dollars)** has been made to our association's USD account by the organization ……………………………… It was unanimously decided that the donation in question **be accepted** and that, as required by the relevant legislation, **it be notified to the civil administrative authority**.

ANNEX 16 – DECISION BOOK

Subject: **Making Aid Payments Abroad**

Text of the Decision: It was unanimously decided that, for the joint work to be carried out with the ……… ……… **Association** operating in Germany within the scope of the ……………… **project**, aid in the amount of **50,000.00 Euro (Fifty Thousand Euro)** be provided by our Association, and that, as required by the relevant legislation, notification be made to the **civil administrative authority**.

CORPORATE FORMS

“The documents in this section are samples of the standard forms to be used in internal institutional operations.” Several of these forms are bilingual (Turkish/English) in the original; their English titles and field labels are reproduced below.

ANNEX 17 – MEMBER REGISTRATION FORM

……………… ……………… **ASSOCIATION** — MEMBER NO: …… — [PHOTO]

“I have read the association’s statute. I accept its purpose and obligations. I wish to become a member. I undertake to pay my dues within each year and to contribute to the association’s work, and I respectfully request my admission to the association.” — …….. /……./ 20……. — Name-Surname — Signature

Fields: Name Surname; Marital Status; Blood Type; Educational Status; Foreign Language(s); Profession; Home Address; Home Telephone; Work Address; Work Telephone; E-Mail Address; Mobile Telephone.

CIVIL REGISTRY INFORMATION: Turkish ID No.; Name; Surname; Father’s Name; Mother’s Name; Place of Birth; Date of Birth; Province; District; Village / Neighbourhood.

“The membership request of Mr/Ms ……………… ……………… was found appropriate by the decision of the Board of Directors’ meeting dated …….. / ……. / 20…. and numbered ……….., and they were admitted to membership with registry number …………”

ANNEX 18 – CASH MANAGEMENT RECONCILIATION FORM

Date: …… /…… /20.. — CONTROLLED ACTIVE ACCOUNTS (Account: …) — Prepared by (Name-Signature) — Controlled by — Approval: Director of the Board / Accountant Board Member.

ANNEX 19 – MEETING ACTIVITY ATTENDANCE SHEET

Fields: Meeting / Event Name; Date; Time; Place; Organizing Institution / Person.

Participant List: Name Surname; E-mail; Telephone; Signature.

ANNEX 20 – IN-KIND DONATIONS DELIVERY FORM

Fields: Date; Delivered Item; Estimated Value; Description; Unit-Quantity; Related ……… Programme-Project.

Controlled and delivered by (Signature) — Approval: Director of the Board (Signature).

RECEIVER: “I received the good(s) specified above.” — Name-Surname; ID No.; Signature.

ANNEX 21 – CASH SUPPORT REQUEST and DELIVERY FORM

Date: ……. /…… / 20…. — Fields: Amount; Account (Budget Name); Description; Requested by (Signature&Title); Controlled and approved by (Signature&Title); Approval (Signature&Title).

DELIVERY — Date: ……. /…… / 20…. — Name-Surname; ID Number; Signature&Title.

ANNEX 22 – PURCHASING ASSESSMENT and DECISION FORM

Date: ……. /…… / 20…. — Fields: Approved Amount in Project Budget; Project; "Following experts and/or companies were invited for offer" (No; Name; Offered Amount-Unit); Suggestion/justification of the purchasing authority (Signature&Title); Controlled by project manager (Name&Sign); Approval: Director of the Board / Accountant Board Member.

ANNEX 23 – BUSINESS TRIP ALLOWANCE FORM (ABROAD)

"If the total amount is over the current minimum wage, the amount will be reported in payroll. Upper limit of daily allowance abroad, except hotel and flight: ….,00 USD. Upper limit of undocumented expense, daily: …,00 USD." Date of the form: ……/……/20……

Activity Information: Title; Place; Number of accommodation nights; Expenses covered by the event organizer. — Applicant / Signature.

Documented Expenses: Date; Expense Type; Amount; Description. **Undocumented Expenses:** Date; Amount; Description.

Control and Approval: Control by Program Coordinator (Signature); Approval: President of the Board or Accountant Member of the Board (Signature).

ANNEX 24 – LOCAL BUSINESS TRIP ALLOWANCE FORM

"If the total amount is over the current minimum wage, the amount will be reported in payroll. Upper limit of daily allowance inland, except hotel and transportation: ….,00 TL. Upper limit of undocumented expense, daily: ….,00 TL." Date of the form: ……/……/20……

Out-of-Town Activity Information: Title; Place; Number of accommodation nights; Expenses covered by the event organizer. — Applicant / Signature.

Documented Expenses: Date; Expense Type; Amount; Description. **Undocumented Expenses:** Date; Amount; Description.

Control and Approval: Control by Program Coordinator (Signature); Approval: President of the Board or Accountant Member of the Board (Signature).

ANNEX 25 – LETTER OF CONSENT (MUVAFAKATNAME)

"As the property owner whose details appear below, I consent to the ………………………… ASSOCIATION operating in a part of my workplace located at the address ……….. Neighbourhood ………….……….. Street ………… No: …………………… / Ankara."

Date: ……./……/2024

"By virtue of this consent of mine, I accept and undertake every kind of liability that may arise for my workplace from any administrative or judicial sanction."

Property Owner: Name Surname; Home Address; Turkish ID No; Telephone; Signature.

ANNEX 26 – VOUCHER SPENDING FORM (Expenditure Documents Information Form)

Fields: Date; Amount; Description (expenditure note); Spend by (name&sign); Budget; Code; Budget Controller; Supporting Doc.; Payment Info (Cash advance to the spender / Through bank – related budget / Through bank – other budget / Other); Approved by.

ANNEX 27 – BUSINESS TRIP FORM (Assignment Travel Notification Form)

Date: ……/……/20…… — Fields: Description; Where; Dates; Source of the allowance ("If the allowance will be provided by …………………, please state which Project"); Applicant (Signature); Control by Project Manager; Approval: Director of the Board.

ANNEX 28 – STAFF CUSTODY FORM (Personel Zimmet Formu)

Fields: Staff Member's Name-Surname; Start Date of Employment; Department; Title.

ITEMS ASSIGNED TO CUSTODY: Sequence No; Type\Serial No; Quantity.

"I received the items written above on my start date of employment. ……/……/20…" — Deliverer: Name-Surname, Title, Signature / Receiver: Name-Surname, Title, Signature.

DELIVERY DECLARATION: "I declare that I left employment on the date written below and that I have returned, in full, the items marked above that were assigned to my custody on my start date of employment." — Name Surname; Signature; Date: ……. /……. /20… — Items not returned (if any) — APPROVAL.

ANNEX 29 – LEAVE REQUEST FORM

EMPLOYER: Name / Title; Address. **EMPLOYEE:** Full Name; National ID; Start Date; Position; Department; Address & Contact.

LEAVE: Requested Leave Duration (Days); Start Date; End Date; Return Date. Type of Leave: ANNUAL / PAID / UNPAID / EXCUSE.

"I request to take ……… days of …………………….. leave between the dates stated above."

Signatures: Employee; Prepared by; Approved by. — Request Date: ……/……/20…… — Approval Date: ……/……/20……

ANNEX 30 – EXPENSE FORM (Masraf Formu)

Fields: Name-Surname; Title; Project; Activity. **Advance:** Bank Payment Date (00.00.20..); Currency (TL / € / $); Advance Amount Issued (……00.00).

Expense lines: Document Date; Document No.; Document Description; Amount (TL); Amount (€); Amount ($).

Summary: Total Expenditure; Difference; Name/Surname; Turkish ID No (TCKN); Bank Name; IBAN No; Signature (“signature of the person who made the expenditure”). — Approved by / Approver’s Signature (two approvers).

DERBİS – Visuals and Application Examples

"The visuals in this section consist of screenshots and application examples relating to the use of DERBİS (the Associations Information System)." The explanatory notes accompanying each screen are translated below; the screenshots themselves can be viewed in the original booklet.

01 – HOME PAGE

The opening page of the Associations Information System (DERBİS).

To log in to the page, the association chair's e-Government credentials and the association's DERBİS passwords are used.

02 – ORGANIZATION SEARCH

After logging in to DERBİS with the user name, password and passcode: when "Organization Home Page" is clicked from the "Menus" area, if no organization is selected, the Organization List window opens and asks for an organization to be selected; when an organization is selected, the user is directed to the Organization Home Page screen. If an organization is already selected, the Organization Home Page screen is entered directly.

03 – ORGANIZATION HOME PAGE

Since it is important for the association's information to be up to date, it can be checked together with the association on this page.

04 – DECLARATION (1)

The association declaration consists of 11 sections in total.

Associations are obliged to submit, via DERBİS and using their user code, passcode and password, the declaration in which they set out their activities and the results of their income and expense transactions as of year-end, every year by the end of April.

If the declaration submission period is exceeded, an administrative fine is imposed pursuant to Article 32/I of Law No. 5253.

04 – DECLARATION (2)

After a decision has been made, in line with the principle of transparency, as to whether or not the declaration will be shared with the public, the date and number of the Board of Directors' decision concerning the submission of the declaration must be entered.

It is essential that the Board of Directors' decision be adopted **unanimously ("by unanimity of votes")**.

It is advisable to check the declaration with "Report Preview" before approving it.

05 – NOTIFICATIONS (DISASTER ACTIVITY)

This is the screen where the aid activities carried out by associations in the disaster region following the earthquake of 06.02.2023, which struck our country and affected 11 provinces, are reported and where the reported activities can be queried.

After logging in to DERBİS, click "Disaster Activity Notification" under the "Association Transactions" tab in the menu.

On the Disaster Region Activity Entry screen, the association can enter the information relating to the activity it is conducting. On this screen, the association's registry number, institution name, type, chair's name and surname, and chair's telephone number are retrieved by the system and displayed at the top of the screen.

Associations can make 3 types of activity notification:

In-Kind Activity: Information such as food items, cleaning products and aid trucks sent to the aid region is entered by selecting this activity type.
Cash Activity: The TL equivalent of cash donations made in TL or foreign currency is entered by selecting this activity type.
Active Field Work: Field work relating to TAMP (Türkiye Disaster Response Plan) is entered by selecting this activity type.

06 – NOTIFICATIONS (CHANGES IN THE ASSOCIATION'S ORGANS)

For various reasons it may become necessary to make changes concerning the members of the Board of Directors or the Supervisory Board; when doing so, if substitutions are to be made from among the substitute members, **attention must be paid to the ranking of the substitute members** — the person at the top of the list always has priority.

On the entry screen for the Notification of Changes in the Association's Organs, the date of the Board decision concerning the changes made in the organs is indicated. It is a mandatory field.

If more than 45 days have elapsed between the board decision date entered by the institutional user and the notification date (the date on which the transaction is carried out), a warning is given to the institutional user (the transaction is not prevented from continuing).

In the board decision date field, the system will not allow a date later than the day on which the transaction is carried out to be selected.

07 – NOTIFICATIONS (GENERAL ASSEMBLY RESULT – 1)

Within 30 (thirty) days following ordinary or extraordinary general assembly meetings, the information of the full and substitute members elected to the boards of directors and supervision and to the other organs is reported via DERBİS. The chair of the board of directors is responsible for any failure to make the notification.

If a statute amendment is made at the general assembly meeting: the minutes of the general assembly meeting, the old and new versions of the amended articles of the statute, and the final version of the association's statute with every page signed by an absolute majority of the members of the board of directors are submitted in duplicate to the Civil Administrative Authority within 30 (thirty) days.

07 – NOTIFICATIONS (GENERAL ASSEMBLY RESULT – 2)

This is the screen where the General Assembly Result Information is entered in detail.

The fields marked with a red (*) are mandatory!

08 – NOTIFICATIONS (IMMOVABLE PROPERTY)

For the purchase of real property, an Ordinary or Extraordinary General Assembly decision is mandatory.

Associations are obliged to notify the Civil Administrative Authority of the immovable property they have acquired within 30 (thirty) days of its registration in the land registry, using the “Immovable Property Notification Form” contained in the Regulation.

09 – NOTIFICATIONS (CHANGE OF RESIDENCE)

If associations are going to change address within the same province, a decision of the association’s board of directors is required for this change, and no general assembly decision is needed. The change decision is reported within 45 days via DERBİS to the Provincial Directorate of Civil Society Relations.

10 – NOTIFICATIONS (RECEIVING AID FROM ABROAD)

Before a notification of receiving aid from abroad is made for an association, a decision is taken by the association’s board of directors regarding how much aid/donation has come from abroad. On the basis of this decision, notification is made to the civil administrative authority through DERBİS (the Associations Information System).

Associations may, provided they notify the civil administrative authority in advance, receive in-kind and cash aid from persons, institutions and organizations abroad. It is mandatory for cash aid to be **received through banks** and for the notification requirement to be fulfilled **before the aid is used**.

11 – NOTIFICATIONS (MAKING AID PAYMENTS ABROAD)

Provided that prior notification is made to the civil administrative authority via DERBİS, associations may make in-kind and cash aid payments to persons, institutions and organizations abroad. (Cash aid must be made through banks.)

After the aid has been carried out, the activity result notification is submitted to the civil administrative authority via DERBİS within ninety days. Attached to this notification are forms and visual materials and similar supporting documents showing that the aid payments took place.

12 – NOTIFICATIONS (AID ABROAD – ACTIVITY RESULT)

Pursuant to the Regulation on Associations, civil society organizations making aid payments abroad submit, within 90 (ninety) days after the aid has taken place, the Activity Result Notification for Aid Abroad to the relevant units of the Provincial Directorates and enter it into the DERBİS system.

Attached to this notification are forms and visual materials and similar supporting documents showing that the aid payments took place.

13 – ASSOCIATION TRANSACTIONS (VERIFYING A BARCODED ACTIVITY CERTIFICATE)

Barcoded Activity Certificate Verification Procedure:

- The user enters, in the Registry No field, the registry number appearing on the barcoded activity certificate.
- The user enters, in the Document Verification Code field, the verification code appearing on the barcoded activity certificate.
- The user clicks the “Query” button.
- If the registry number matches the verification code, the user receives the message: “Document verification successful. You can view the document by clicking the View Document link.”
- The user clicks “View Document.”
- The verified barcoded activity certificate is downloaded to the computer in PDF format.
- If the registry number and the verification code do not match, the message “The information entered does not match the document” is displayed.

14 – ASSOCIATION TRANSACTIONS (CREATING A BARCODED ACTIVITY CERTIFICATE)

The activity certificate is an important document showing on what date the association was founded, who its chair is, the association’s registry number and tax identification number, and providing information as to whether the association is still active.

- The user enters, in the “Place Where the Certificate Will Be Submitted” field, the name of the place to which the certificate will be given.
- The user clicks the OBTAIN ACTIVITY CERTIFICATE button so the certificate is created.
- The user is shown a warning screen.
- The user clicks the I ACCEPT button to continue the transaction.
- The activity certificate bearing the verification code and barcode is downloaded to the computer in PDF format.
- The user clicks the CANCEL button to cancel the procedure for obtaining an activity certificate.

15 – ASSOCIATION TRANSACTIONS (CREATING A BARCODED STATUTE)

When we need to give a copy of our statute to persons or institutions, we can download the most current version of the statute uploaded to the system in PDF format.

16 – ASSOCIATION TRANSACTIONS (MEMBER TRANSACTIONS)

Written membership applications made to the association’s board of directors by persons whose membership of an association is not prohibited by law or by court decision and who meet the membership conditions under the association’s statute must be discussed by the board of directors and, within at most **thirty days**, resolved as admission to membership or rejection of the request, and the result must be communicated to the applicant in writing.

- The application, via a membership form or written petition, of the person wishing to become a member, stating that they wish to join the association.
- The recording of the person’s written membership application in the association’s document registry book (incoming documents).
- The adoption of a decision by the board of directors in the decision book, deciding to accept or reject the person’s membership application.

If the membership application is accepted, the recording of the person’s name, surname and Turkish ID information in the member registry book, together with the E-Government Member Transactions.

17 – ASSOCIATION TRANSACTIONS (E-RECEIPT DOCUMENT TRANSACTIONS)

Persons who have been granted the authority to issue e-Receipt documents by the board of directors can issue the e-receipt document by entering into DERBİS the information of persons wishing to pay their membership dues or make a donation to the association.

After the income types have been recorded in DERBİS, the person or members designated as e-Receipt Document Issuing Officers can, after logging in to DERBİS with their own user name, password and passcode, easily enter the donations or membership dues they have received on behalf of the association through the “e-Receipt Document Issuance” screen.

18 – ASSOCIATION TRANSACTIONS (E-GOVERNMENT MEMBER TRANSACTIONS)

Approval and rejection procedures for membership applications arriving via e-Government can be carried out here.

It must not be forgotten that a Board of Directors decision must also be adopted following the applications.

19 – ASSOCIATION TRANSACTIONS (USER TRANSACTIONS)

The user enters this screen in order to create users authorized to act on behalf of the Association, Association Branch, Federation, Confederation, Union or Union Branch for which the user is authorized to act; to deactivate users; and to manage passwords/passcodes.

It covers the business and transactions relating to the creation of DERBİS users for the relevant persons by the users of Associations, Association Branches, Federations, Confederations, Unions or Union Branches established in Türkiye, granting them “Administrative and Financial Officer” authority, and ensuring user management.

20 – ASSOCIATION TRANSACTIONS (PLATFORM TRANSACTIONS)

After logging in to DERBİS with the user name, password and passcode: when “Platform Transactions” under the “Directorate Transactions” menu is clicked from the “Menus” area, the Platform Transactions screen is entered.

It covers the entry, updating and deletion of platform records.

21 – ASSOCIATION TRANSACTIONS (MUTUAL ASSISTANCE FUND TRANSACTIONS)

The user, by logging in to the system via e-Government or with the DERBİS user name, password and passcode, can carry out the recording/updating of the institution’s mutual assistance fund (sandık) information on this screen.

Associations may — provided that they do not distribute profit shares to their members and do not transfer money to their members under the names of income, interest or other titles — meet their members' needs for essential goods such as food and clothing and for other goods and services, as well as their short-term credit needs, by establishing a mutual assistance fund.

- There must be an explicit provision in the association's statute that a fund will be established,
- A decision must have been taken by the association's general assembly for the establishment of the fund,
- In every fund, a General Assembly, a Board of Directors and a Supervisory Board must be formed.

22 – ASSOCIATION TRANSACTIONS (VEHICLE INFORMATION)

The user, after clicking the "Vehicle Information" tab under "Association Transactions," reaches the relevant screen via the + NEW button and can carry out the necessary recording/updating procedures.

If the association has a non-commercial vehicle, we can view it on this page.

23 – ASSOCIATION TRANSACTIONS (CERTIFICATE OF AUTHORIZATION FORM)

It covers the business and transactions whereby the officer of an institution whose establishment procedure has been carried out in the New Generation DERBİS by the Provincial Directorates, logging in to the system with their e-Government credentials or with the DERBİS user name, password and passcode, draws up certificates of authorization for the person or persons who will collect income on behalf of the institution, obtains certificate-of-authorization reports from the system, and, in addition, provides DERBİS user access for the authorized persons so that they can use the e-receipt process.

24 – HELP DESK (FINAL)

The section that enables us to contact the Directorate General of Civil Society Relations and ask our questions by telephone, as well as to receive support electronically.

NOTES

(Blank note-taking pages in the original.)