

# **PRINCIPLES AND PROCEDURES ON USE, ACCOUNTING OF THE AMOUNTS TO BE TRANSFERRED TO HIGHER EDUCATION INSTITUTIONS AND OTHER RELEVANT MATTERS ON THE PAYMENTS TO BE MADE IN THE SCOPE OF MEVLANA EXCHANGE PROGRAMME**

## **Purpose and scope**

**ARTICLE 1-** (1) These Principles and Procedures have been prepared to define the use and accounting of the amounts to be transferred by the Council of Higher Education to higher Education Institutions and other relevant matters on the payments to be made in the scope of The Mevlana Exchange Programme.

## **Legal Basis**

**ARTICLE 2-** (1) These Principles and Procedures have been prepared on the basis of Article 10 of the Higher Education Law No 2547.

## **Definitions**

**ARTICLE 3-** (1) The Definitions stated in these Principle and Procedures are as follows;

- a) Mevlana Exchange Programme: The Exchange programme of students and academic staff conducted within the framework of the protocol between national and foreign higher education institutions,
- b) Mevlana Exchange Programme Institution Coordination Office: Authorized department responsible for the execution of The Mevlana Exchange Programme in Higher Education Institutions,
- c) Mevlana Exchange Programme Institutional Coordinator: The Staff, directly reporting to the Rector or Vice Rector of Higher Education Institutions, responsible for the execution and activities of The Mevlana Exchange Programme institutional coordination office on behalf of Council of Higher Education,
- ç) Mevlana Exchange Programme Academic Staff: Academic Staff participate in the activities performed in the scope of Mevlana Exchange Programme,
- d) The Accounting Department: Department in which accounting transactions are executed in higher education institutions,
- e) Authorized Accounting Staff: Authorized staff responsible for the operation of the accounting department and to report to the competent authorities.
- f) CHE: Council of Higher Education,
- g) Foreign Higher Education Institutions: University, academy, college, higher technology institute and other higher education institutions which are established abroad by bilateral or multilateral international agreements and/or provide education and training that are subject to the higher education legislation of the country of which they are located,

- h) National Higher Education Institutions: Universities, higher technology institutes and foundation vocational schools which provide education in accordance with Law no.2547.

### **Fund transfer**

**ARTICLE 4-** (1) From the current or newly registered resources of CHE budget, amounts that are approved to support the applications within the framework of Mevlana Exchange Programme, are transferred to the bank account in the name of Mevlana Exchange Programme Support Account in the state banks of executive national higher education institution's city. CHE Executive Board cumulatively determines the distribution of funds among the students' scholarships, payments to the academic staff, costs of exchange organization and other costs. Funds transferred from special accounts are monitored and will be opened without registering as revenue at the budget of Higher Education Institution. Funds monitored in special accounts shall not be associated with the other bank accounts of the higher education institutions. Durations and payment ratios on the transfers that will be made within the framework of Mevlana Exchange Programme are defined by CHE Executive Board.

### **Costs to be used from the special account**

**ARTICLE 5-** (1) Funds monitored in the special accounts shall be used only within the framework of Mevlana Exchange Programme for exchange student scholarships, provisional allowances and additional course fees paid to academic staff due to the Provisional Allowances Law no.6245, expenses of exchange organization and other costs.

### **Use of the special account**

**ARTICLE 6-** (1) Payments with regard to the special accounts are performed by the institution's Mevlana Exchange Programme Office. Real costs are transferred to the account of whom it may concern following the redirection of authorized staff appointed by the director(s) to the Mevlana Exchange Programme Institutional Coordinator's accounting unit with his/her signature and with the direction of accounting staff to the bank.

### **Student scholarships**

**ARTICLE 7-** (1) Within the scope of Mevlana Exchange Programme, the scholarship can be paid to the Mevlana Exchange Programme student up to three times of monthly scholarship amount as determined by CHE Executive Board is being paid to the undergraduate students according to the Law no.5102 on Granting Scholarship and Loan to the Higher Education Students and in the ratios determined by CHE Executive Board. CHE Executive Board is authorized to re-define the scholarship amounts in different ratios according to the countries.

(2) In terms of the scholarships that will be paid to the students, 70% of the scholarship amount is paid monthly. CHE Executive Board is authorized to determine the payment periods of the scholarship. For the student's remaining grant payment, the ratio of total credits of the succeeded courses to the courses that the student is obliged to take as obligatory courses will be considered. The Grant that may be paid to students from the 30% part has to be transferred within 30 days within the delivery of student papers to Mevlana Exchange Programme Coordination Office of the related national higher education institution.

(3) Procedures regarding this article are implemented to the incoming students within the context of the Project.

### **Academic Staff Payments**

**ARTICLE 8-** (1) Within the scope of Mevlana Exchange Programme, travel allowance stated in the Travel Expense Law no.6245 may be paid to incoming and outgoing academic staff while travel allowance and additional course fees may be paid as stated in Travel Expense Law no.6245 and article 10 of the Law no.2547. CHE Executive Board is authorized to determine additional course fees due to the countries and titles.

(2) In the case of insufficiency of the funds in special account and/or on the demand of academic staff, providing the correspondence with other principles, academic staff mobility can be carried out by paying lower scholarship or without scholarship.

### **Organization Costs**

**ARTICLE 9-** (1) Higher education institutions can cover the costs of the preparation and conclusion of the protocols, bilateral seminars, bilateral degrees and bilateral diploma programmes which may facilitate the Exchange programme, events concerning improvement and coordination of the bilateral courses on the programmes that will be carried out within the framework of Mevlana Exchange Programme and other costs of Mevlana Exchange Programme Institution Coordination Office from the special account.

(2) Public Procurement Law no.4734 and other related legislation provisions are applicable for the costs as part of Exchange organization.

### **Accounting transactions and documents**

**ARTICLE 10-** (1) Funds transferred to the special account and spending from these are monitored in deposit accounts without being associated with budget activity account of the higher education institutions. In all of the transactions made from security accounts, accounting transaction receipts, the annex of Centralized Management Accounting Regulation, is used as accounting documents. Originals of the cost documents are attached to the annex of accounting documents. Certified copies of the cost documents are kept in Mevlana Institution Coordination Offices.

## **Cost receipts and their storage**

**ARTICLE 11-** (1) For the documentation of the cost spent within Mevlana Exchange Programme, provisions of the Centralized Management Accounting Regulation are comparatively enforced. Copy of each transaction receipt and costs in terms of Mevlana Exchange Programme events are stored at the Mevlana Exchange Programme Institution Coordination Offices of the related national higher education institution according to general provisions and kept ready for auditing.

## **Transfer and return of payments**

**ARTICLE 12-** (1) Monitored funds in special accounts are spent in accordance with the distribution determined by CHE Executive Board as stated in article 4 of this Principle and Procedures. However, in the mentioned distribution, upon approval of the director, the funds can be transferred between the accounts with the condition that it is anticipated that it cannot be used which is decided for student exchange and academic staff mobility and implied that it cannot be used for the purpose of transfer of costs. Within Mevlana Exchange Programme, from the monitored funds in special accounts, funds not used at the end of programme can be deducted by CHE Executive Board in accordance with Exchange requests of the institutions for the following education-training year. If required, The Executive Board may decide that the unused funds to be returned at CHE's accounts.

## **Responsibility**

**ARTICLE 13-** (1) Higher education institutions are responsible to execute their duties granted by this Principle and Procedures in compliance with the laws in an efficient way and to provide the necessary flow of information to CHE.

## **Reporting**

**ARTICLE 14-** (1) Data regarding academic staff and students who attended the programme and detailed information about all costs and payments are included in these reports. Higher education institutions submit their institutional final reports that contain all of the term activities they have performed until September 15. Reports are signed by Mevlana Exchange Programme Institutional Coordinators of the related Higher Education Institution and are presented to CHE in written form and electronically. If an inadequacy or contradiction occurs, verification or correction of the information is requested. Information (personal information, information about the activity and allowance amount) included in the final report that will be submitted to CHE, and cannot be changed after September 30. Submission dates of the reports can be changed by CHE Executive Board in case of necessity and this situation is notified to higher education institutions.

## **Auditing**

**ARTICLE 15-** (1) Costs made within the scope of this Principle and Procedures are audited according to Public Finance Management and Control Law no.5018. In cases of detection of contradictory issues against these Principle and Procedures after internal auditing by higher education institution on implementation of Mevlana Exchange Programme, this situation shall be reported to Higher Education Institution to CHE. Practices of Mevlana Exchange Programme in higher education institutions can be also audited by CHE. If a case with irregularity is detected legal action will be taken according to the general provisions on authorities by the related higher education institution.

(2) Expenses spent within this Principle and Procedures are subject to the auditing of the State Audit Court.

### **Enforcement**

**ARTICLE 16-** (1) These Principle and Procedures enter in force from 1/1/2012 on .

### **Execution**

**ARTICLE 17-** (1) President of Council of Higher Education executes these Principle and Procedures.

**Gökhan ÇETİNSAYA**

President

The Council of Higher Education

**Naci AĞBAL**

Undersecretary

The Ministry of Finance