

## **Turkish Psychological Counseling and Guidance Association**

### **Turkish Psychological Counseling and Guidance Association Evaluation and Accreditation Unit of Psychological Counseling and Guidance Education Programs**

#### **BUDGET AND FINANCIAL AFFAIRS REGULATIONS**

##### **Article 1: Basis, Purpose and Scope**

This regulation has been prepared with the aim of determining the main principles governing the planning, coordination, and supervision of the budget to be implemented in all elements of the “Psychological Counseling and Guidance Education Programs Evaluation and Accreditation Unit (PDR-EPDAB)” within the working period, and the registration and control of assets, debts, and receivables.

This regulation covers the financial transactions of the PCR-EPDAB, budget preparation and implementation, and accounting transactions, and the financial transactions carried out within the PCR-EPDAB are carried out within the framework of this regulation.

##### **Article 2: Definitions and Abbreviations**

In this regulation:

- a. **Psychological Counseling and Guidance Education Programs Evaluation and Accreditation Unit,**
- b. **AÜK** refers to the Accreditation Supreme Council
- c. **Vice Chairperson is the Vice Chairperson of the PCR-EPDAB AÜK,**
- d. **Unit Secretary,** PDR-EPDAB AÜK secretary,
- e. **Financial Affairs Secretary,** the member of the Accreditation High Council who has assumed the role of financial affairs secretary,
- f. **PCR-EPDAB Economic Enterprise, Psychological Counseling and Guidance Education Programs, Evaluation and Accreditation Unit Economic Enterprise,**
- g. **Business Manager,** Director of the Economic Enterprise of the Unit for the Evaluation and Accreditation of Psychological Counseling and Guidance Education Programs,
- h. **Unit Budget,** Budget of the Unit for the Evaluation and Accreditation of Psychological Counseling and Guidance Education Programs,
- i. **PDR-EPDAB Economic Enterprise Budget,** Psychological Counseling and Guidance Education Budget of the Economic Enterprise of the Unit for Evaluation and Accreditation of Programs,
- j. **The PDR-EPDAB Budget** defines the consolidated form of the Unit Budget and the PCR-EPDAB Enterprise Budget.

##### **Article 3: Budget**

PDR-EPDAB Budget, PDR-EPDAB Unit Budget and PDR-EPDAB Operating Budget consists of two separate sections. The PCR-EPDAB Budget is a consolidated version of the PDR-EPDAB Unit Budget and the PDR-EPDAB Operating Budget.

### **3.2. Budget Period**

The budget period of the PDR-EPDAB is one year and covers the period from January 1 to December 31 (including those dates). The PDR-EPDAB Budget enters into force on January 1 of the year to which it relates, upon approval by the AÜK. In order to cover expenses incurred during the period between the effective date of the budget and the approval of the budget by the AÜK, expenditures may be made for each month, not exceeding the average amount per month (1/12th) of the budget realized in the previous period. Expenditures budgeted in the previous budget period will not be included in this scope, even if they are carried forward to the next budget year, as they have already been budgeted. Nevertheless, these expenditures are submitted to the AUC together with the final accounting reports. All revenues are subject to a limit and are collected without any penalty.

### **3.3. Finance Committee**

The Finance Committee is chaired by the Financial Secretary and consists of 3 (three) members, including the Unit Secretary and a third member to be appointed by the AÜK. The responsibility of the Finance Committee includes the following:

- a. Preparing and presenting the annual PDR-EPDAB budget to the AUC,
- b. Evaluate the budget performance for the completed budget period and report the results of the evaluation to the AÜK,
- c. Prepare three-year long term budget forecasts for PDR-EPDAB and update them on an annual basis.

### **3.4. Preparation of the Budget**

The PDR-EPDAB Budget will be prepared within the framework of the following basic rules.

- a. In December of each year, the Finance Committee shall prepare the draft budget for the next year and the following two years. Prepares budget estimates and submits them to the AUC.
- b. The revenues and expenditures foreseen in the PDR-EPDAB Budget can be calculated based on the activities that the boards and committees of the PDR-EPDAB have agreed to carry out for the budget year and the possible price indices for that year, including the current 12-month inflation figures.
- c. It is essential that a fund of 30% of the total expenditure in the draft budget is planned to be carried over to the following year as working capital.
- d. Budget items will be prepared according to the accounting codes proposed by the Finance Committee and approved by the AUC. The accounting codes will be prepared by the Finance Committee and may be changed with the approval of the AUC when necessary.

### **3.5. Approval of the Budget**

The PDR-EPDAB Budget, prepared by the Finance Committee and approved by the AUC, is presented to the AUC members by the Secretary General. PDR-EPDAB Budget, AÜK after it is approved by the Board of Directors.

### **3.6. Implementation of the Budget**

- a. The AUC shall be authorized and responsible for the realization of revenues and expenditures within the limits specified in the budget adopted by the AUC. Expenditures are made with the approval of 2 (two) AUK members authorized to sign, at least one of whom must be the AUK Chairperson or Financial Affairs Secretary. The AÜK may authorize expenditures from the staff of the Unit and/or PCR-EPDAB Enterprise to those it deems necessary, provided that such authorization is limited to a certain amount. The names of these persons and details regarding the authorization of expenditure shall be recorded in the AÜK decision book. Details shall be noted.
- b. No expenditure may be made from a section for which there is insufficient budget appropriation without the necessary transfer of funds. The AÜK is authorized to transfer funds from the unanticipated expenses section of the budget to other sections as needed. The reason and amount of the transfer shall be determined by the decision of the AÜK, and the relevant information shall be recorded in the decision book.
- c. If the need cannot be met despite the transfer from the unanticipated expenses section In the event that the expenditures are made, expenditures may be made with the decision of the AÜK to be covered from budget savings.

### **3.7. Budget Reports**

- a. The PDR-EPDAB Budget approved by the AUK and the income and expenditures realized each month are monitored by the Finance Committee through comparison charts and evaluated and reported in January-March, April-June, July-September, and October-December periods. The periodic reports prepared by the Finance Committee are evaluated by the AÜK, and measures are taken if necessary.
- b. At the end of each budget period, the Finance Committee shall compare the expenditures incurred and revenues received with the figures stipulated in the approved budget, prepare a final accounting report, and submit it to the AÜK.

## **Article 4: Keeping Accounts**

### **4.1. Accounting Organization**

- a. PDR-EPDAB and PDR-EPDAB Enterprise accounts are kept separately according to the relevant legislation.
- b. In the accounting of income and expenses, the account plan prepared in accordance with the relevant legislation, PDR-EPDAB activities, and budget order is applied. AÜK is authorized to make changes in the account plan, except for the sub-accounts required by current transactions.
- c. Accounting records are kept by an accounting office registered with the Ankara Chamber of Certified Public Accountants and Financial Advisors. The accounting office to be used for accounting transactions is determined by the decision of the AÜK.

## **4.2. Authorization and Responsibility in Accounting Transactions**

- a. The Vice President and the Director of the PDR-EPDAB and PDR-EPDAB Enterprise are responsible for ensuring that the accounting transactions of the PDR-EPDAB and PDR-EPDAB Enterprise are carried out properly and that the books stipulated by law are kept regularly and approved within the periods stipulated by law.
- b. Accounting slips, expense statements, and trial balance sheets shall be checked and signed by the Financial Affairs Secretary or the personnel of the unit and the PDR-EPDAB facility who have been authorized to spend in accordance with the provisions of Article 3.6(i). No payment shall be made based on receipts that do not bear the signatures of the authorized persons. If any payment is made, those who have made the payment shall indemnify the unit's loss arising therefrom.
- c. The Financial Affairs Secretary shall continuously supervise the accounting work and transactions on behalf of the AUC by examining and monitoring the accounting and ledgers of the Unit and the PDR-EPDAB Enterprise, and shall report any deficiencies or defects to the Accounting Office, the Business Manager, the Finance Committee, or the AUC, as necessary.

## **4.3. Retention of Accounting Records**

All accounting records shall be kept in accordance with applicable laws and regulations.

## **Article 5: Cash Management and Utilization of Funds**

- a. It is essential that financial transactions concerning the PDR-EPDAB Unit and PDR-EPDAB Economic Enterprise are carried out via bank transfer.
- b. The amount of cash that can be kept in the cash box of the Unit and the PDR-EPDAB Economic Enterprise  
It is determined periodically by the AÜK.

Funds in the cash and bank accounts of PDR-EPDAB shall be used for the purposes and principles of the PDR-EPDAB. AÜK is responsible for making the most appropriate use of this information.

## **Article 6: Internal and External Audit**

Internal and external audits shall be conducted or commissioned in accordance with the law.

## **Article 7: Transparency and Public Disclosure**

The annual budget approved by the AÜK and the financial report for the completed period, together with the minutes of the AÜK, are published on the Turkish Psychological Counseling Association's PDR-EPDAB web page.

## **Article 8: Amendments to the Regulation**

- a. Proposals for amendments to this regulation and proposals for the effective date shall be made by the AÜK. b. Proposals for amendments to the regulation prepared by the AÜK shall be included in the agenda of the first meeting of the AÜK and decided upon.

**Article 9: Enforcement**

This regulation enters into force on the date of its adoption by the AUC.

**Article 10: Execution**

The provisions of this regulation shall be executed by the President of the AUC.