



REPUBLIC OF TÜRKİYE
MINISTRY OF TREASURY AND FINANCE

Spending Units as Treasury Digital Clients

(Primary and Secondary Schools)

June 2024



Primary, Secondary and High Schools as Spending Units

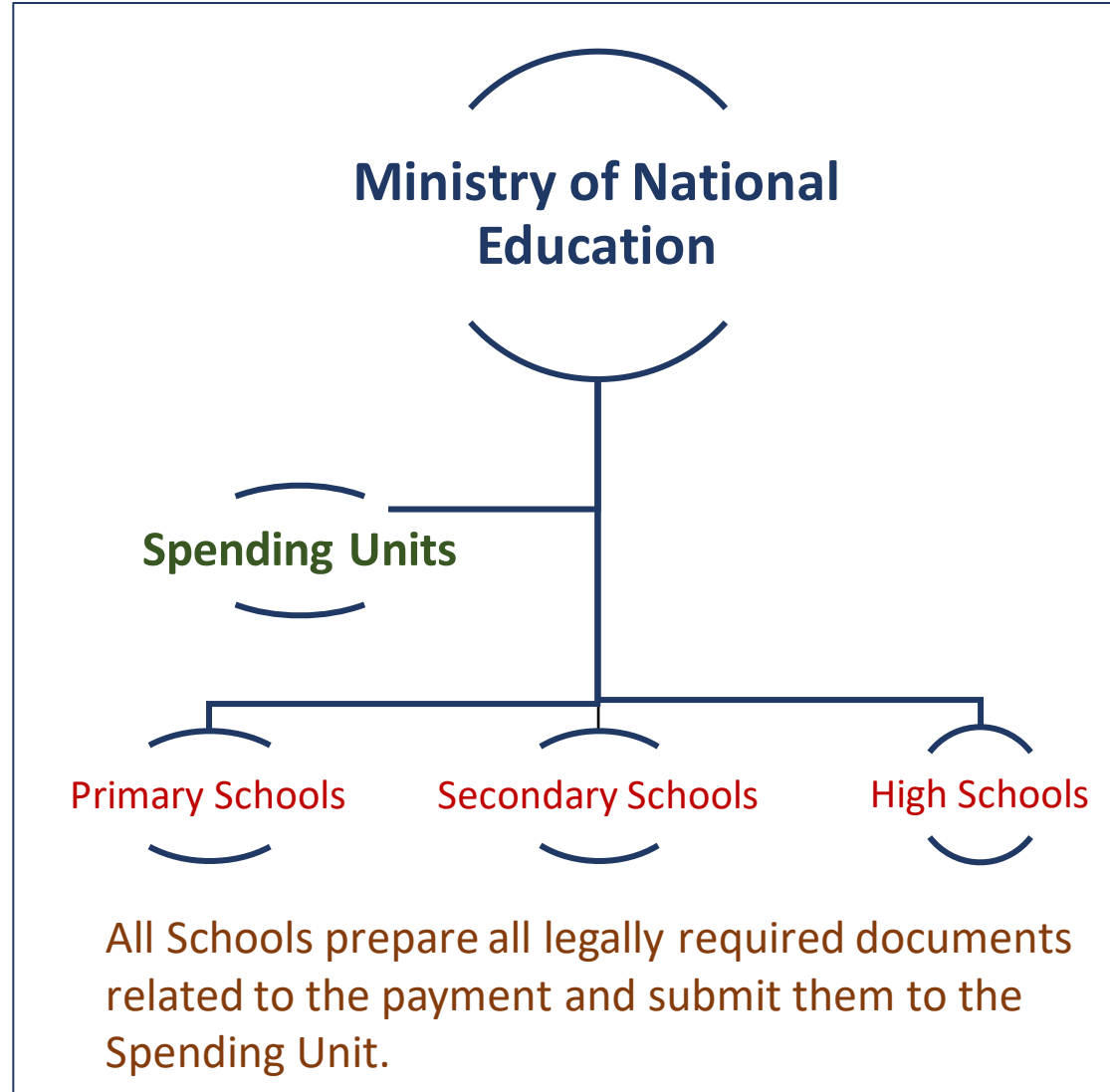


Central Budget Funds

(Managed by Treasury)

All schools submit their payment requests to the spending units affiliated with the **Ministry of National Education**.

Spending Units submits all payment requests to the **Treasury**



Parent-Teacher Association

Accounts

(Managed Independently)

- Own resources
- Donations or funds by Parents



Executing Payments for Spending Units

Central Budget Funds

Schools Submit Their Payment Requests Electronically to (Regional) Spending Units

Regional Spending Units Collectively Submit all Requests Electronically to the **Treasury**.

Treasury meet the demands in the system in line with cash management program and sent the cash to spending unit to make payment to final beneficiary. **Spending units do not have right to any change in the amount approved by Treasury.**

Parent-Teacher Association Accounts

These Accounts are Managed Independently by the Association.



Accounting and Reporting by Spending Units



Central Budget Funds

Reporting and Accounting Done by Spending Units

Spending Units Collectively Submit all Requests to the Treasury

Spending Units Reports all financial Activities to the General Directorates of Accounting on **Daily Basis** and This Department Publishes all Financial Activities Collectively on Ministries' Website **Monthly**.

Parent-Teacher Association Accounts

These Accounts are Managed Independently and Accounting and Reporting is Done in the seperate system.



Future Plans



Key Challenges

Workloads to spending units

**May prone to operational risks
because of concentration**

Benefits

**Centralized payment by Treasury
and increased the effectiveness
of the TSA**

**Increased controlled the cash
flows of schools by Treasury**

**Do we need to change the existing
structure? If yes, what should be done?**

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