GÜMÜŞHANE UNIVERSITY

2025 ANNUAL CORPORATE FINANCIAL STATUS AND EXPECTATIONS REPORT

01.07.2025

DIRECTORATE OF STRATEGY
DEVELOPMENT DEPARTMENT

CORPORATE FINANCIAL STATUS AND EXPECTATIONS REPORT FOR THE JANUARY-JUNE PERIOD, 2025

In line with the principle of effective and efficient use of resources, which forms the basis of strategic management in the public sector, it is necessary to regularly monitor the funds obtained and the expenditures made with these funds.

In this context, in accordance with Article 30 of the Public Financial Management and Control Law No. 5018 and the procedures and principles published by the Presidency of the Republic of Turkey's Strategy and Budget Directorate, the University's Institutional Financial Status and Expectations Report for the January-June 2025 period has been prepared.

This report presents the budget implementation results for the first six months of 2025, the activities related to the January-June period, and the expectations for the second six months of 2025 for Gümüşhane University.

The 2025 Central Government Budget Law allocates an allocation of 1,541,632,000 TL to our University, and the University's priorities have been taken into account in its use according to the Detailed Expenditure and Financing Program.

The budget expenditures and revenues for the January-June period are presented in two separate tables in the appendix.

Respectfully submitted to the public. In line with the principle of effective and efficient use of resources, which forms the basis of strategic management in the public sector, it is necessary to regularly monitor the funds obtained and the expenditures made with these funds.

In this context, in accordance with Article 30 of the Public Financial Management and Control Law No. 5018 and the procedures and principles published by the Presidency of the Republic of Turkey's Strategy and Budget Directorate, the University's Institutional Financial Status and Expectations Report for the January-June 2025 period has been prepared.

This report presents the budget implementation results for the first six months of 2025, the activities related to the January-June period, and the expectations for the second six months of 2025 for Gümüşhane University.

The 2025 Central Government Budget Law allocates an allocation of 1,541,632,000 TL to our University, and the University's priorities have been taken into account in its use according to the Detailed Expenditure and Financing Program.

The budget expenditures and revenues for the January-June period are presented in two separate tables in the appendix.

Respectfully submitted to the public.

Prof. Dr. Oktay YILDIZ
Rector

CONTENTS

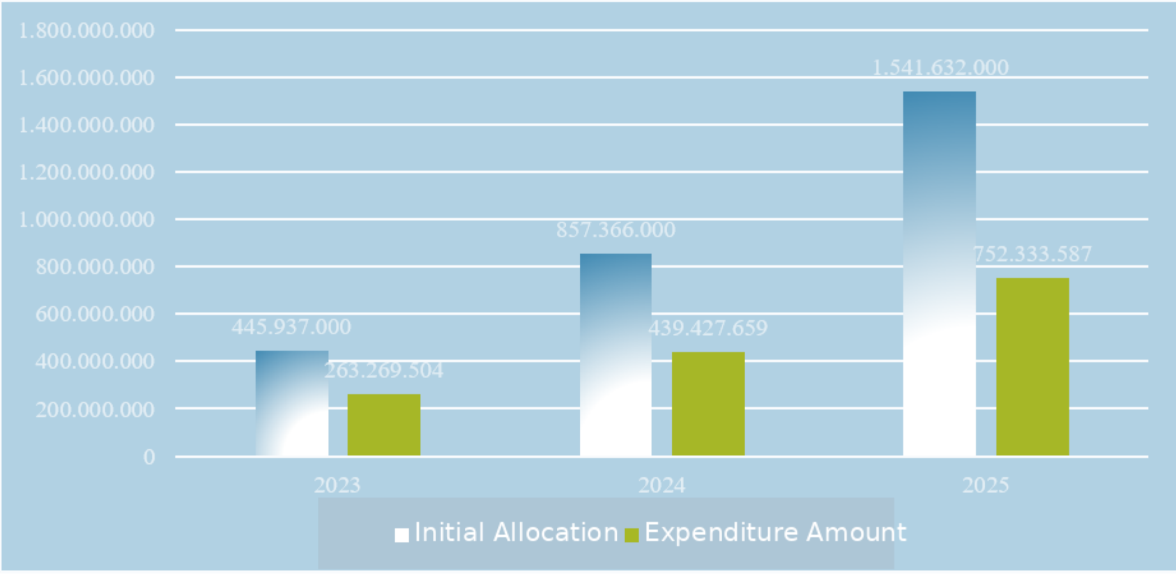
TABLES AND FIGURES

CORPORATE FINANCIAL STATUS AND EXPECTATIONS REPORT FOR THE PERIOD JANUARY-JUNE 2025

In accordance with Article 30 of the Public Financial Management and Control Law No. 5018, which stipulates that administrations within the scope of general administration shall disclose to the public in July their budget implementation results for the first six months, expectations and targets for the second six months, and their activities, Gümüşhane University's budget implementation results for the January-June period, the activities carried out, and expectations and targets for the second six months are presented below.

Table 1: Budget Expenditures According to Economic Classification

CODE	DESCRIPTION		Years		
			2023	2024	2025
1	Personnel Expenses	Initial Allocation	329.812.000	857.366.000	1.192.389.000
		Expenditure Amount	204.666.028	439.427.659	600.147.011
		Completion Rate	**62,06**	**51,25**	**50,33**
2	Government Contributions to Social Security Institutions	Initial Allocation	43.785.000	94.786.000	131.830.000
		Expenditure Amount	26.777.698	48.467.353	67.683.701
		Completion Rate	**61,16**	**51,13**	**51,34**
3	Expenses for Goods and Services	Initial Allocation	46.935.000	93.409.000	133.743.000
		Expenditure Amount	24.206.914	42.012.023	54.932.767
		Completion Rate	**51,58**	**44,98**	**41,07**
5	Current Transfers	Initial Allocation	9.151.000	20.369.000	28.670.000
		Expenditure Amount	5.998.592	13.753.608	15.337.130
		Completion Rate	**65,55**	**67,52**	**53,50**
6	Capital Expenditures	Initial Allocation	16.254.000	40.850.000	55.000.000
		Expenditure Amount	1.620.272	796.290	14.232.978
		Completion Rate	**9,97**	**1,95**	**25,88**
	Grand Total	**Initial Allocation**	**445.937.000**	**1.106.780.000**	**1.541.632.000**
		Expenditure Amount	**263.269.504**	**544.456.933**	**752.333.587**
		Completion Rate	**59,04**	**49,19**	**48,80**



Graph 1: Budget Expenditures According to Economic Classification

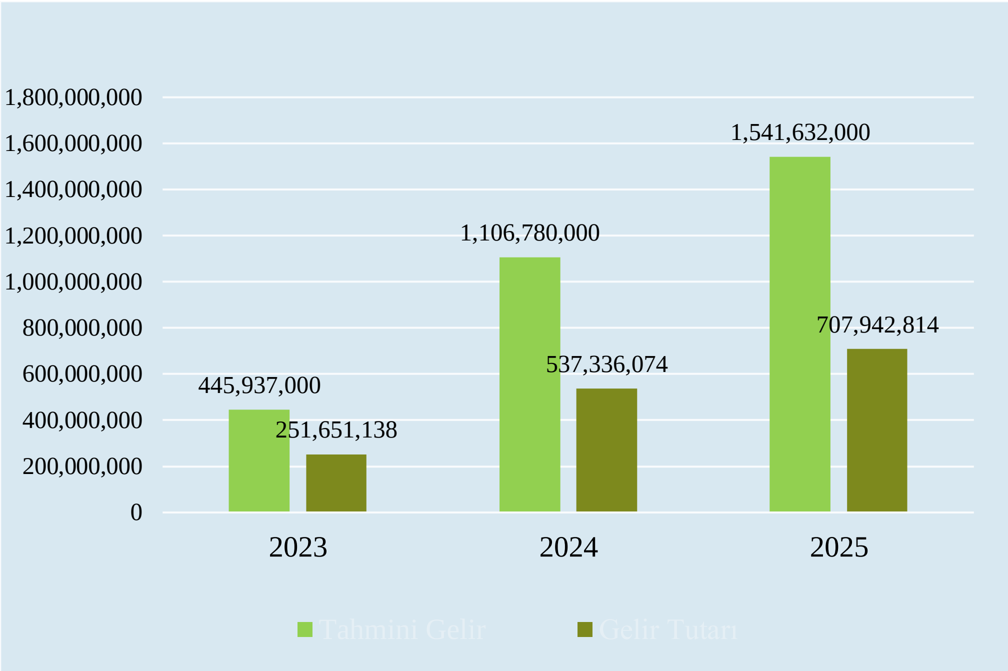
Gümüşhane University's budget for the 2025 fiscal year includes an allocation of 1,541,632,000 TL.

The allocation usage and monthly expenditure tables prepared according to economic classification are detailed in the sections below. Personnel expenses constitute the largest share of the expenditure items. Following this, significant allocation usage occurs for Goods and Services Procurement Expenses and State Premium Expenses to Social Security Institutions. The primary reasons for this increase in allocation usage are the increase in the number of newly employed personnel and the ongoing infrastructure projects. Furthermore, the increase in the number of students and academic units has resulted in a significant increase in the cost of services provided.

In this context, it has been determined that the expenditure amounts for the January-June period of the 2025 Fiscal Year show an increase of 36.57% in Personnel Expenses, 39.65% in Social Security Institution State Premium Expenses, 30.75% in Goods and Services Procurement Expenses, 11.51% in Current Transfers, and 1,687.41% in Capital Expenditures compared to the January-June period of the 2024 Fiscal Year.

Table 2: Budget Revenues by Economic Classification

Code		Description		2023	2024	2025
	3	Enterprise and Property Income	Estimated Revenue	14.312.000	21.800.000	35.646.000
			Revenue Amount	6.008.271	13.723.586	25.209.810
			Success Rate	**41,98**	**62,95**	**70,72**
	4	Donations and Contributions Received, and Private Revenues	Estimated Revenue	419.786.000	1.066.122.000	1.485.207.000
			Revenue Amount	241.560.000	520.881.000	678.532.698
			Success Rate	**57,54**	**48,86**	**45,69**
	5	Other Income	Estimated Revenue	18.858.000	11.839.000	20.779.000
			Revenue Amount	4.002.867	2.731.488	4.200.306
			Success Rate	**21,23**	**23,07**	**20,11**
		Grand Total	Estimated Revenue	**445.937.000**	1.106.780.000	1.541.632.000
			Revenue Amount	**251.651.138**	537.336.074	707.942.814
			Success Rate	**56,43**	**48,55**	**45,92**



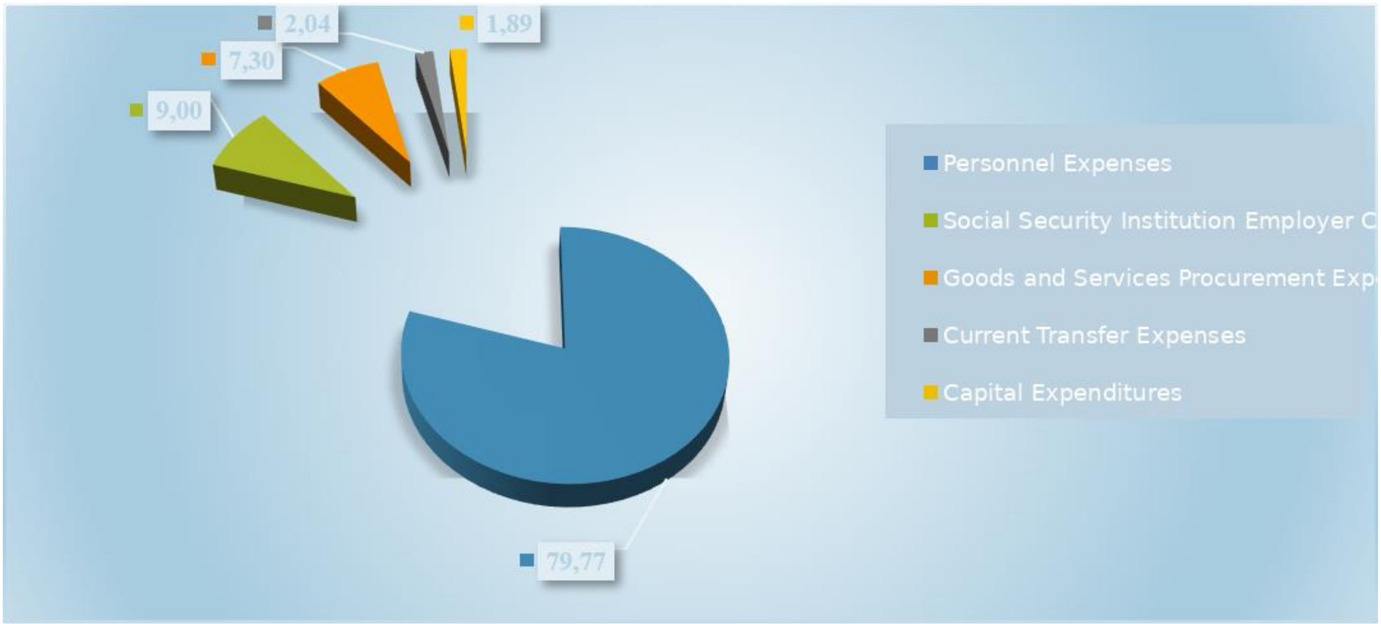
Grafik 2: Ekonomik Sınıflandırmaya Göre Bütçe Gelirleri

Gümüşhane University's budget for the 2025 fiscal year projected a revenue of 1,541,632,000 TL, and by the end of the January-June period of the 2025 fiscal year, a revenue of 707,942,814 TL had been obtained. The net revenue obtained during the January-June period of the 2025 fiscal year represents a 31.75% increase compared to the estimated revenue projected for the 2024 fiscal year.

Looking at Gümüşhane University's data for the January-June period of the 2025 fiscal year, a 39.29% increase in total appropriations and a 31.75% increase in expenditures were observed compared to 2024. Similarly, a 39.29% increase in estimated revenue and a 31.75% increase in revenue earned during the January-June period were also observed compared to the 2024 fiscal year. Furthermore, the item with the highest expenditure among budget expenditures is current transfers, at 53.50%.

Tablo 3: Ekonomik Sınıflandırmaya Göre Gerçekleşen Giderlerin Toplam Gerçekleşen Giderler İçindeki Payı

Expense Type	2024	2025	Percentage of Total Expenses 2024	Percentage of Total Expenses 2025
Personnel Expenses	439.427.659	600.147.011	80,71	79,77
State Contributions to Social Security Institutions	48.467.353	67.683.701	8,90	9,00
Goods and Services Procurement Expenses	42.012.023	54.932.767	7,72	7,30
Current Transfer Expenses	13.753.608	15.337.130	2,53	2,04
Capital Expenses	796.290	14.232.978	0,15	1,89
Total Expenses	**544.456.933**	**752.333.587**	**100**	**100**



Graph 3: Share of Incurred Expenses in Total Incurred Expenses, According to Economic Classification

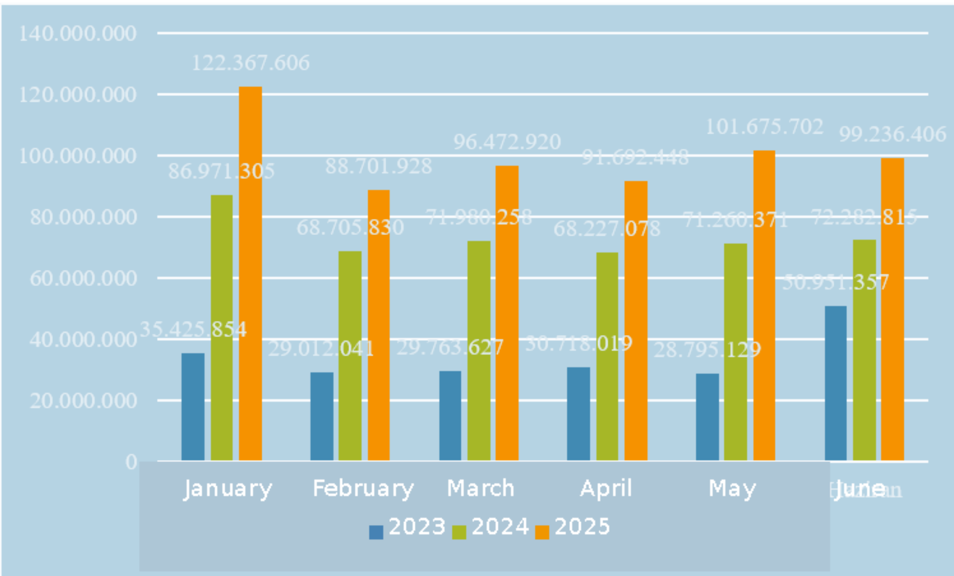
BUDGET IMPLEMENTATION RESULTS FOR THE PERIOD JANUARY-JUNE 2025

1) BUDGET EXPENDITURES

A) Personnel Expenses

Table 4: Monthly Personnel Expenses for the January-June Period of the 2023-2024-2025 Fiscal Year

	Years		
	2023	2024	2025
January	35.425.854	86.971.305	122.367.606
February	29.012.041	68.705.830	88.701.928
March	29.763.627	71.980.258	96.472.920
April	30.718.019	68.227.078	91.692.448
May	28.795.129	71.260.371	101.675.702
June	50.951.357	72.282.815	99.236.406
Toptal (Spent)	**204.666.028**	**439.427.659**	**600.147.011**
Initial Allowance	329.812.000	857.366.000	1.192.389.000
Spending Rate	**62,06**	**51,25**	**50,33**



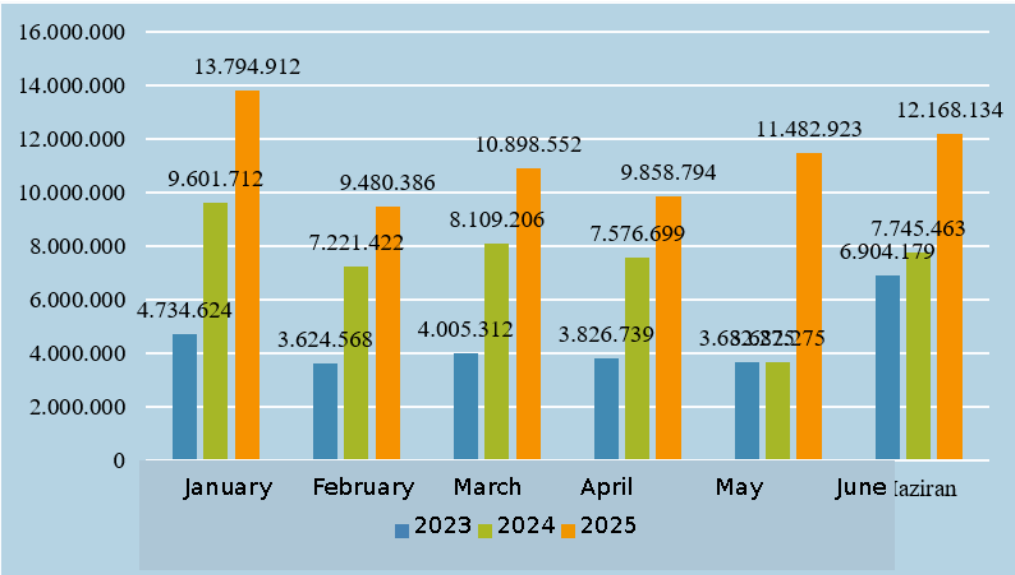
Graph 4: Monthly Personnel Expenses for the January-June Period of the 2023-2024-2025 Fiscal Year

Gümüşhane University's budget for the 2025 fiscal year includes an allocation of 1,192,389,000 TL for personnel expenses. Of this allocation, 600,147,011 TL (50.33%) has been spent. Compared to the same period in the 2024 fiscal year, a 36.57% increase in personnel expenses is observed. As seen in the graph above, the largest share of personnel expenses is for January, accounting for 50.33% of the total personnel expenses for the January-June period.

B) State Premium Expenses to Social Security Institutions

Table 5: Monthly Social Security State Premium Expenses for the January-June Period of the 2023-2024-2025 Fiscal Year

	Years		
	2023	**2024**	**2025**
January	4.734.624	9.601.712	13.794.912
February	3.624.568	7.221.422	9.480.386
March	4.005.312	8.109.206	10.898.552
April	3.826.739	7.576.699	9.858.794
May	3.682.275	3.682.275	11.482.923
June	6.904.179	7.745.463	12.168.134
Toptal (Spent)	26.777.698	48.467.353	67.683.701
Initial Allowance	43.785.000	94.786.000	131.830.000
Spending Rate	61,16	51,13	51,34



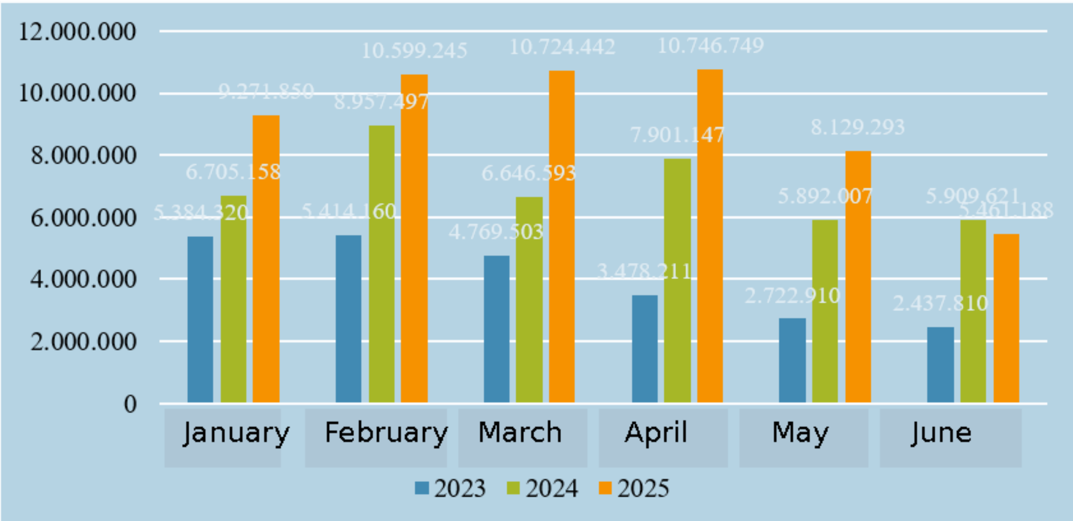
Graph 5: Monthly Social Security State Premium Expenses for the January-June Period of the 2023-2024-2025 Fiscal Year

An allocation of 131,830,000 TL has been foreseen for Social Security Institution (SGK) State Premium Expenses for the January-June period of the 2025 fiscal year. Of this allocated amount, 67,683,701 TL (51.34%) has been spent. Compared to the same period of the 2024 fiscal year, a 39.65% increase in SGK State Premium Expenses is observed. As seen in the graph above, the largest share of SGK State Premium Expenses belongs to January, corresponding to 51.34% of the SGK State Premium Expenses for the January-June period.

C) Expenses for the Purchase of Goods and Services

Table 6: Monthly Goods and Services Procurement Expenditures for the January-June Period of the 2023-2024-2025 Fiscal Year

	Years		
	2023	**2024**	**2025**
January	5.384.320	6.705.158	9.271.850
February	5.414.160	8.957.497	10.599.245
March	4.769.503	6.646.593	10.724.442
April	3.478.211	7.901.147	10.746.749
May	2.722.910	5.892.007	8.129.293
June	2.437.810	5.909.621	5.461.188
Toptal (Spent)	24.206.914	42.012.023	54.932.767
Initial Allowance	46.935.000	93.409.000	133.743.000
Spending Rate	51,58	44,98	41,07

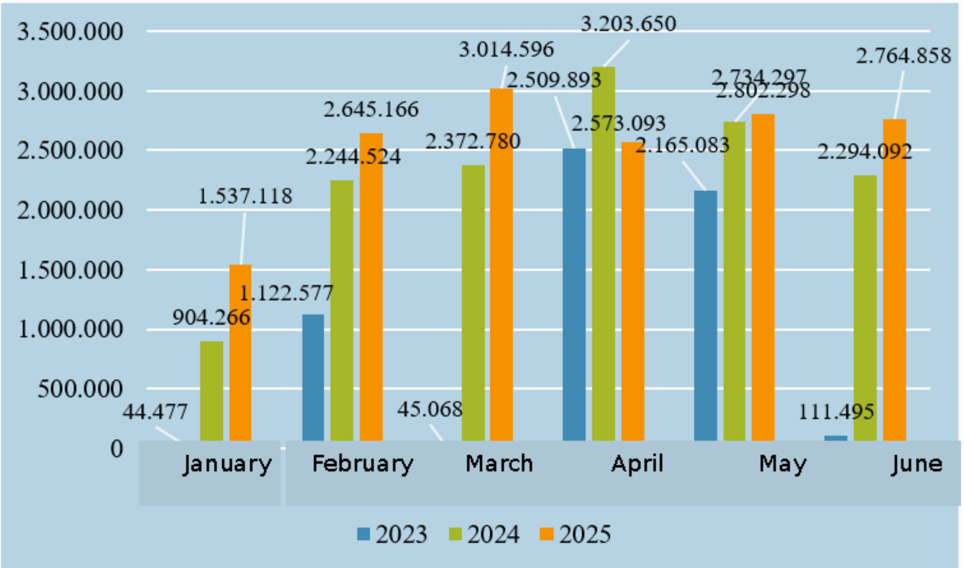


Graph 6: Monthly Goods and Services Procurement Expenditures for the January-June Period of the 2023-2024-2025 Fiscal Year

Gümüşhane University's budget for the 2025 fiscal year includes an initial allocation of 133,743,000 TL for goods and services procurement. During the January-June period of the 2025 fiscal year, 54,932,767 TL (41.07%) of this initial allocation was spent on goods and services procurement. Compared to the same period of the 2024 fiscal year, a 30.75% increase in goods and services procurement expenses is observed. Within goods and services procurement expenses, the expenditure on consumable goods and materials (fuel expenses, electricity expenses, fuel and oil purchases) stands out in terms of size. When expenditures in the goods and services procurement category are examined on a monthly basis, the largest share belongs to April, corresponding to 41.07% of the goods and services procurement expenses for the January-June period.

D) Current Transfers

Table 7: Monthly Current Transfer Expenditures for the January-June Period of the 2023-2024-2025 Fiscal Year	Years		
	2023	2024	2025
January	44.477	904.266	1.537.118
February	1.122.577	2.244.524	2.645.166
March	45.068	2.372.780	3.014.596
April	2.509.893	3.203.650	2.573.093
May	2.165.083	2.734.297	2.802.298
June	111.495	2.294.092	2.764.858
Toptal (Spent)	5.998.592	13.753.608	15.337.130
Initial Allowance	9.151.000	20.369.000	28.670.000
Spending Rate	**65,55**	**67,52**	**53,50**

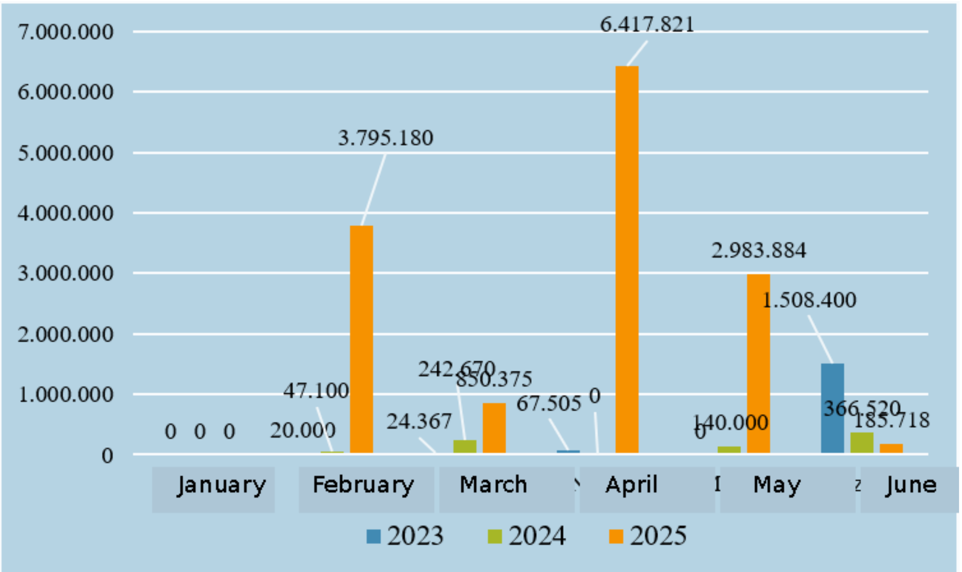


Graph 7: Monthly Current Transfer Expenditures for the January-June Period of the 2023-2024-2025 Fiscal Year

Gümüşhane University's budget for the 2025 fiscal year includes an initial allocation of 28,670,000 TL for current transfers. Of this initial allocation, 15,337,130 TL (53.50%) was spent during the January-June period of the 2025 fiscal year. Compared to the same period in the 2024 fiscal year, there is an observed increase of 11.51% in current transfer expenditures. The largest share of current transfer expenditures is in March, accounting for 53.50% of the total current transfer expenses for the January-June period.

E) Capital Expenditures

Table 8: Monthly Capital Expenditures for the January-June Period of the 2023-2024-2025 Fiscal Year	Years		
	2023	2024	2025
January	0	0	0
February	20.000	47.100	3.795.180
March	24.367	242.670	850.375
April	67.505	0	6.417.821
May	0	140.000	2.983.884
June	1.508.400	366.520	185.718
Toptal (Spent)	1.620.272	796.290	14.232.798
Initial Allowance	16.254.000	40.850.000	55.000.000
Spending Rate	**9,97**	**1,95**	**25,88**



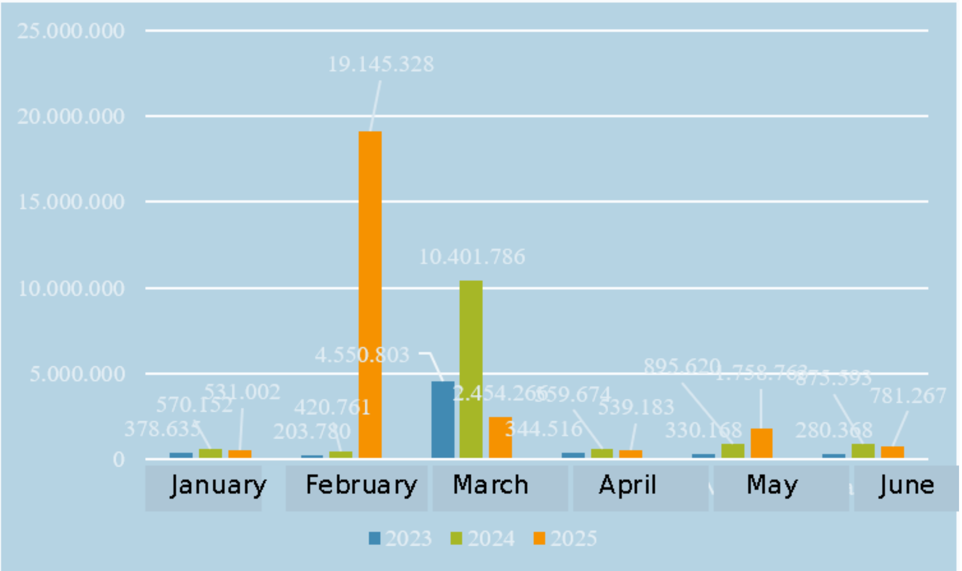
Graph 8: Monthly Capital Expenditures for the January-June Period of the 2023-2024-2025 Fiscal Year

Gümüşhane University's budget for the 2025 fiscal year includes an allocation of 55,000,000 TL for capital expenditure payments. In the January-June period of the 2025 fiscal year, 14,232,798 TL (25.88%) of the initial allocation for capital expenditures was spent. Compared to the same period in the 2024 fiscal year, a 1,687.41% increase in capital expenditures is observed. The highest capital expenditure was in April, accounting for 25.88% of the total capital expenditures for the January-June period of the 2025 fiscal year.

2) BUDGET REVENUES

A) Enterprise and Property Income

Table 9: Monthly Enterprise and Property Income for the January-June Period of the 2023-2024-2025 Fiscal Year	**Years**		
	2023	**2024**	**2025**
January	378.635	570.152	531.002
February	203.780	420.761	19.145.328
March	4.550.803	10.401.786	2.454.266
April	344.516	559.674	539.183
May	330.168	895.620	1.758.763
June	280.368	875.593	781.267
Toptal (Spent)	6.088.270	13.723.586	25.209.810
Initial Allowance	14.312.000	21.800.000	35.646.000
Spending Rate	**42,54**	**62,95**	**70,72**

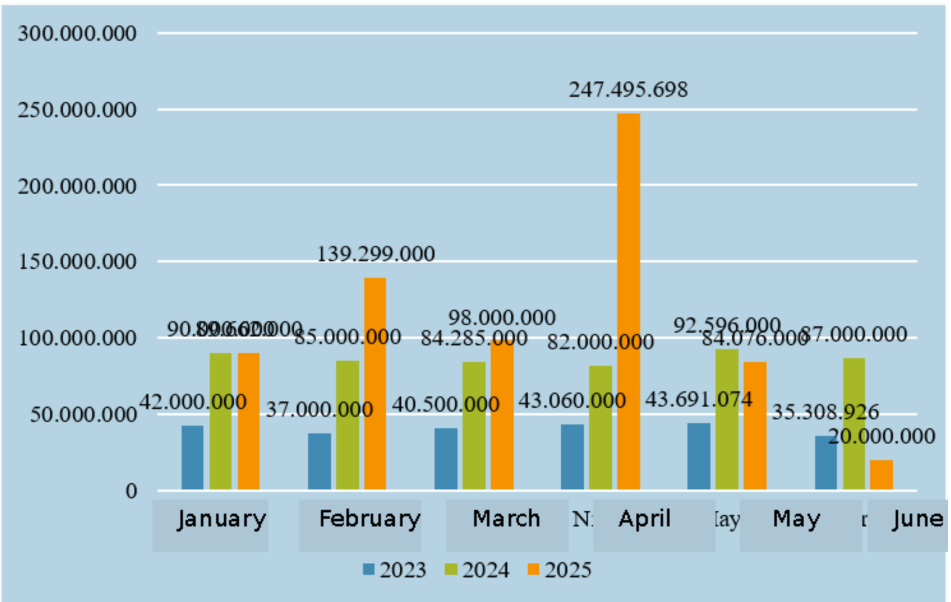


Graph 9: Monthly Enterprise and Property Income for the January-June Period of the 2023-2024-2025 Fiscal Year

Gümüşhane University's budget for the 2025 fiscal year projected an estimated Enterprise and Property Income of 35,646,000 TL, and 25,209,810 TL of this income was realized during the January-June period of the 2025 fiscal year. This represents a 70.72% achievement of the estimated Enterprise and Property Income for the 2025 fiscal year. The highest Enterprise and Property Income in the 2025 fiscal year was recorded in February at 19,145,328 TL.

B) Donations and Contributions Received, and Private Revenues

Table 10: Monthly Donations and Contributions Received and Special Revenues for the January-June Period of the 2023-2024-2025 Fiscal Year	Years		
	2023	2024	2025
January	42.000.000	90.000.000	89.662.000
February	37.000.000	85.000.000	139.299.000
March	40.500.000	84.285.000	98.000.000
April	43.060.000	82.000.000	247.495.698
May	43.691.074	92.596.000	84.076.000
June	35.308.926	87.000.000	20.000.000
Toptal (Spent)	241.560.000	520.881.000	678.532.698
Initial Allowance	419.786.000	1.066.122.000	1.485.207.000
Spending Rate	**57,54**	**48,86**	**45,69**



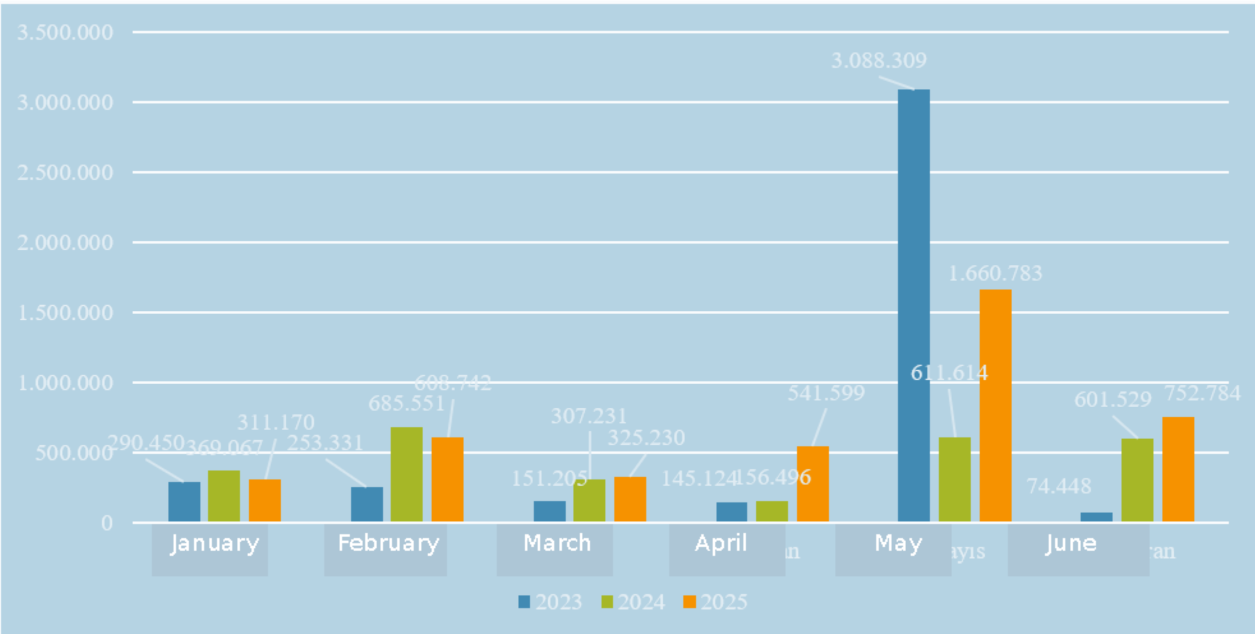
Graph 10: Monthly Donations and Contributions Received and Special Revenues for the January – June Period of the 2023-2024-2025 Fiscal Year

In Gümüşhane University's budget for the 2025 fiscal year, the estimated amount for Donations and Aid Received and Special Revenues was calculated as 1,485,207,000 TL. During the January-June period of the 2025 fiscal year, 678,532,698 TL of this amount was received. This represents 45.69% of the estimated amount for Donations and Aid Received and Special Revenues in the 2025 fiscal year. The highest amount of Donations and Aid Received and Special Revenue in the 2025 fiscal year was recorded in April, at 247,495,698 TL.

C) Other Income

Table 11: Monthly Other Revenues for the January-June Period of the 2023-2024-2025 Fiscal Year

	Years		
	2023	**2024**	**2025**
January	290.450	369.067	311.170
February	253.331	685.551	608.742
March	151.205	307.231	325.230
April	145.124	156.496	541.599
May	3.088.309	611.614	1.660.783
June	74.448	601.529	752.784
Toptal (Spent)	**4.002.867**	**2.731.488**	**4.200.306**
Initial Allowance	11.839.000	18.858.000	20.779.000
Spending Rate	**33,81**	**14,48**	**20,21**



Graph 11: Monthly Other Revenues for the January-June Period of the 2023-2024-2025 Fiscal Year

Gümüşhane University's budget for the 2025 fiscal year projected revenue from the "Other Revenues" category at 20,779,000 TL. However, revenue of 4,200,306 TL was actually collected during the January-June period of 2025. This represents 20.21% of the projected revenue from the "Other Revenues" category for the 2025 fiscal year. The highest revenue from the "Other Revenues" category in the 2025 fiscal year was recorded in May at 1,660,783 TL.

3) FINANCING

As with all privately funded institutions, our university's expenses are financed by treasury grants and our own revenues.

ACTIVITIES CARRIED OUT DURING THE PERIOD JANUARY - JUNE 2025

During the January-June 2025 period, within the limits of budgetary possibilities and taking into account priority needs, and in accordance with the principles and procedures set forth in the 2025 Central Government Budget Implementation Circular and the austerity circulars issued by the Presidency, efforts were made to ensure the effective and efficient use of resources, the provision of public services, and the achievement of savings and effectiveness in budget expenditures, and the necessary measures were taken in line with these objectives.

EDUCATIONAL ACTIVITIES

G Gümüşhane University has strived to achieve a respected position within the higher education system with its ever-increasing teaching staff and infrastructure facilities. Currently, our university has a total of 906 personnel, including 666 academic and 240 administrative staff. Additionally, 233 personnel are employed under permanent worker status. With one (1) Institute, eight (8) Faculties, one (1) School, ten (10) Vocational Schools, and fourteen (14) Research and Application Centers, and with its technologically advanced infrastructure, modern classrooms, workshops, and laboratories, a total of 21,532 students received quality higher education services in the 2024-2025 academic year. As of the end of June 2025, a total of 2,401 students have graduated from our university.

A) Study Project of Various Units (DOKAP)

A total of 1,000,000 TL has been allocated to projects numbered 2023H03-258733 as of the 2025 budget, but no expenditures were made in the first six months.

B) Campus Infrastructure Project (DOKAP)

Projects numbered 2020H03-151166 have been allocated 7,000,000 TL in the 2025 budget, but no expenditures have been made in the first six months.

C) Various jobs (DOKAP)

A total of 20,750.00 TL has been allocated to projects numbered 2025H03-258725 as of the 2025 budget, and 1,745,920.10 TL has been spent in the first six months.

D) Publication Acquisition (DOKAP)

A total of 1,250,000.00 TL has been allocated to this project, numbered 2023H03-258763, as of the 2025 budget, and 374,400.00 TL has been spent in the first six months.

E) Specialization Project (DOKAP)

A total of 15,000,000 TL has been allocated to this project, numbered 2023K12-209436, as of the 2025 budget, and 12,502,000 TL has been spent in the first six months.

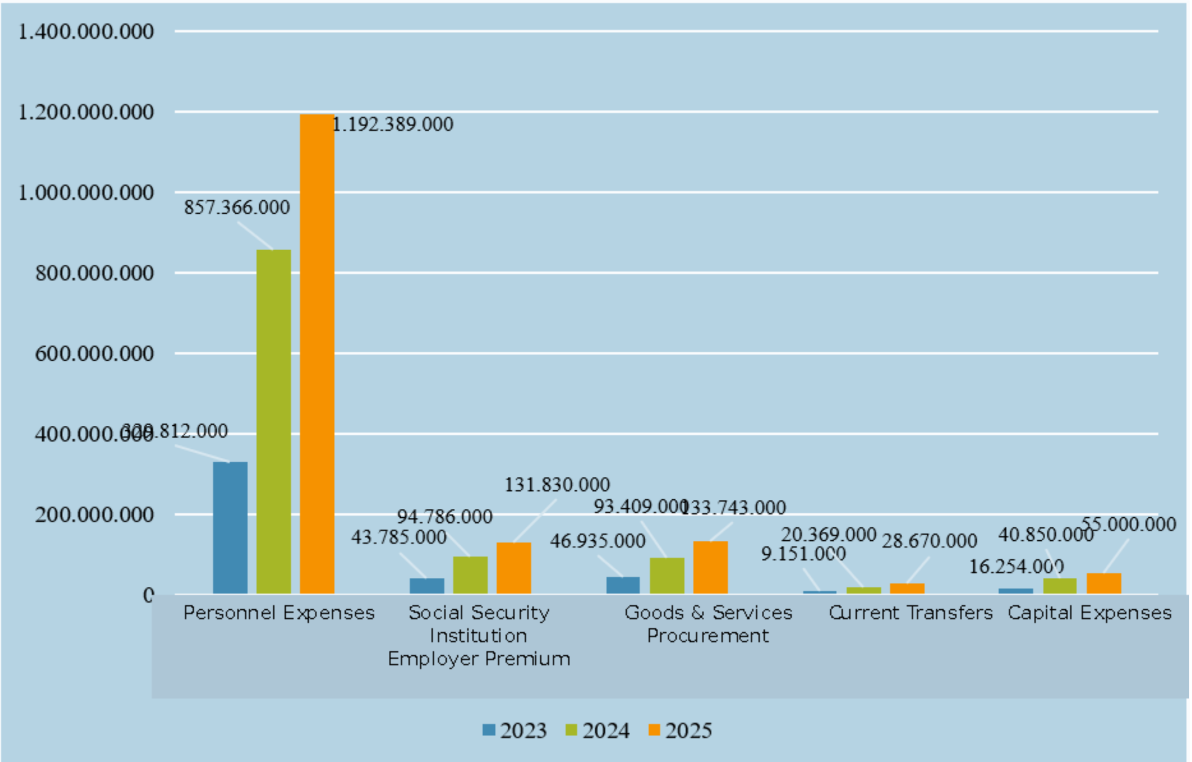
F) Indoor and Outdoor Sports Facilities (DOKAP)

A total of 10,000,000 TL has been allocated to this project with project number 2021H05-168466 as of the 2025 budget, and no expenditures have been made in the first six months.

EXPECTATIONS, TARGETS, AND PLANNED ACTIVITIES FOR THE PERIOD JULY-DECEMBER 2025.

Table 12: Estimated Expenditures for the January-June Period of the 2023-2024-2025 Fiscal Year

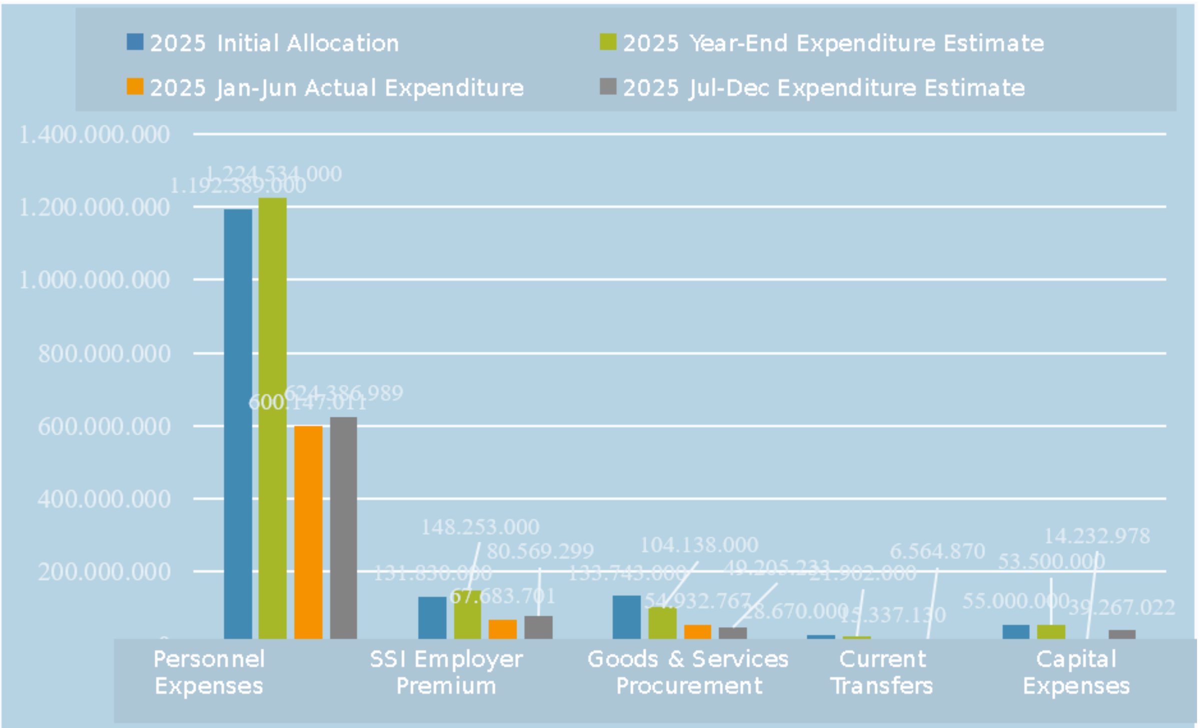
Code		Description	2023	2024	2025
			Years		
	1	Personnel Expenses	329.812.000	857.366.000	1.192.389.000
	2	Social Security Institution State Premium Expenses	43.785.000	94.786.000	131.830.000
	3	Goods and Services Procurement Expenses	46.935.000	93.409.000	133.743.000
	5	Current Transfers	9.151.000	20.369.000	28.670.000
	6	Capital Expenditures	16.254.000	40.850.000	55.000.000
		Total (Years)	**445.937.000**	**1.106.780.000**	**1.541.632.000**



Graph 12: Estimated Expenditures for the January-June Period of the 2023-2024-2025 Fiscal Year

Our university will utilize the resources provided by the budget effectively and efficiently during the July-December 2025 period. Efforts will be made to complete ongoing investment projects within the limits of budget allocations. Budget implementation will continue to be based on the principles of fiscal discipline in public spending and the defined budget targets; the university will continue to prioritize the use of budget allocations with a focus on maximum savings, within the framework of a detailed expenditure program. Expenditures for the first six months of 2025 amounted to 752,333,587 TL, and expenditures for the second six months of 2025 are estimated to be 838,313,413 TL. Total expenditures are expected to reach 1,590,647,000 TL by the end of the year.

Table 13: 2025 Budget Expenditures, Corporate Financial Status and Expectations Table	**2025 Initial Allowance**	**2025 Year-End Spending Forecast**	**2025 Expenditures realized between January and June.**	**2025 Spending Estimate for July-December**
Personnel Expenses	1.192.389.000	1.224.859.000	600.147.011	624.711.989
Social Security Institution State Premium Expenses	131.830.000	148.375.000	67.683.701	80.691.299
Goods and Services Procurement Expenses	133.743.000	133.743.000	54.932.767	78.810.233
Current Transfers	28.670.000	28.670.000	15.337.130	13.332.870
Capital Expenditures	55.000.000	55.000.000	14.232.978	40.767.022



Graph 13: 2025 Budget Expenditures Corporate Financial Status and Expectations Graph

1) BUDGET EXPENDITURES

A) Personnel Expenses

Personnel expenses, with an initial allocation of 1,192,389,000 TL for 2025, were projected to reach 600,147,011 TL in the first six months of 2025, and 624,711,989 TL in the second six months. The total projected expenditure is 1,224,859,000 TL.

B) State Premium Expenses to Social Security Institutions

The initial allocation for State Premium Expenses to Social Security Institutions in 2025 was 131,830,000 TL. In the first six months of 2025, expenditures reached 67,683,701 TL, and it is estimated that 80,691,299 TL will be spent in the second six months. The total expenditure is estimated to be 148,375,000 TL.

C) Expenses for the Procurement of Goods and Services

The initial allocation for Goods and Services Procurement Expenses in 2025 was 133,743,000 TL. In the first six months of 2025, the actual expenditure was 54,932,767 TL, and in the second six months, due to increases in electricity, water, fuel, and goods and services purchases, the actual expenditure is estimated to be 78,810,233 TL. The total actual expenditure is estimated to be 133,743,000 TL.

D) Current Transfers

In this allocation, which has an initial budget of 28,670,000 TL for 2025, expenditures of 15,337,130 TL were made in the first six months of 2025, and expenditures of 13,332,870 TL are estimated for the second six months. The total expenditure is estimated to be 28,670,000 TL.

E) Capital Expenditures

In this allocation, which has an initial budget of 55,000,000 TL for 2025, 14,232,978 TL was spent in the first six months of 2025, and expenditures of 40,767,022 TL are estimated for the second six months. The total expenditure is estimated to be 55,000,000 TL.

2) BUDGET REVENUES

In our budget, which estimates a revenue of 1,541,632,000 TL in 2025, we expect a revenue exceeding these estimates due to the increase in student quotas, especially revenues from second-shift education, formal and non-formal education, and other revenues (financing carried over from 2025, etc.).

3) FINANCING

Our expenses have been financed by treasury grants and our own revenues.

ACTIVITIES TO BE CARRIED OUT DURING THE JULY-DECEMBER 2025 PERIOD

During the period of July-December 2025, within the limits of budgetary possibilities and taking into account priority needs, and in accordance with the principles and procedures set forth in the 2025 Central Government Budget Implementation Circular and the austerity circulars issued by the Presidency, measures will continue to be taken to ensure the effective and efficient use of resources, the provision of public services, savings and effectiveness in budget expenditures, and to achieve these goals.

1) EDUCATIONAL ACTIVITIES

Gümüşhane University aims to achieve a respected position within the higher education system with its ever-increasing teaching staff and infrastructure.

In the 2024-2025 academic year, a total of 6,430 new student places were allocated to our university, bringing our total student capacity to 21,531. Based on previous years' occupancy rates and this year's expectations, we have reached a total occupancy rate of 99%, and it is anticipated that our student numbers will increase in the new academic year. The goal is to provide all our students with high-quality educational services in modern classrooms, workshops, and laboratories equipped with contemporary technological infrastructure.

As Gümüşhane University, we will pay close attention to ensuring that the activities and investments planned to be completed by the end of the year are finalized on time and in the best possible way.

2) CAPITAL EXPENDITURES AND TRANSFERS

In this allocation, which has a total budget of 55,000,000 TL for 2025, 14,232,978 TL was spent in the first six months of 2025, and expenditures of 40,767,022 TL are estimated for the second six months. The total expenditure is estimated to be 55,000,000 TL.

3) PROJECTS

A) Study Project of Various Units (DOKAP)

This project, included in our university's investment program, will continue to provide services between July and December, and is planned to be completed by the end of the year.

B) Campus Infrastructure (DOKAP)

In this project, which is part of our University's Investment Program in the education sector, infrastructure work will continue between July and December, and landscaping activities will continue in 2026.

C) Various jobs (DOKAP)

This project, which is part of our University's Investment Program in the education sector, will continue to provide services during the July-December period and is planned to be completed by the end of the year.

D) Publication Acquisition (DOKAP)

This project, which is part of our University's Investment Program in the education sector, will continue to provide services during the July-December period and is planned to be completed by the end of the year.

E) Specialization Project (DOKAP)

This project, which is part of our University's Investment Program in the education sector, will continue to provide services during the July-December period and will continue its activities in 2026.

F) Indoor and Outdoor Sports Facilities (DOKAP)

This project, which is part of our University's Investment Program in the education sector, will continue to provide services during the July-December period and will continue its activities in 2026.

FINANCING

Our expenses will be financed by treasury assistance and our own revenues.

APPENDICES:

Appendix 1-Table Showing the Development of Budget Revenues

Appendix 2-Table Showing the Development of Budget Expenditures

Bütçe Yıl:	2025						BÜTÇE GELİRLERİNİN GELİŞİMİ													
Kurum Ad:	GÜMÜŞHANE ÜNİVERSİTESİ																			
EKONOMİK	2024 GERÇEKLEŞME TOPLAMI	2025 BAŞLANGIÇ ÖDENEĞİ	OCAK GERÇEKLEŞME		ŞUBAT GERÇEKLEŞME		MART GERÇEKLEŞME		NİSAN GERÇEKLEŞME		MAYIS GERÇEKLEŞME		HAZİRAN GERÇEKLEŞME		OCAK-HAZİRAN GERÇEKLEŞME TOPLAMI		ARTIŞ ORANI * (%)	OCAK-HAZİRAN GERÇEK. ORANI ** (%)		2025 YILSONU GERÇEKLEŞME TAHMİNİ
			2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025		2024	2025	
BÜTÇE GELİRLERİ TOPLAMI	**1.182.623.146**	**1.541.632.000**	**90.939.219**	**90.504.172**	**86.106.312**	**159.053.069**	**94.994.017**	**100.779.495**	**82.716.170**	**248.576.480**	**94.103.234**	**87.495.546**	**88.477.122**	**21.534.051**	**537.336.074**	**707.942.814**	**31,75**	**45,44**	**45,92**	**0**
03 - Teşebbüs ve Mülkiyet Gelirleri	**41.869.771**	**35.646.000**	**570.152**	**531.002**	**420.761**	**19.145.328**	**10.401.786**	**2.454.266**	**559.674**	**539.183**	**895.620**	**1.758.763**	**875.593**	**781.267**	**13.723.586**	**25.209.810**	**83,70**	**32,78**	**70,72**	**0**
03.1 - Mal ve Hizmet Satış Gelirleri	38.823.738	31.626.000	293.432	225.726	251.995	18.862.937	10.095.394	2.022.614	304.148	26.267	702.255	1.432.688	536.489	426.403	12.183.712	22.996.634	88,75	31,38	72,71	0
03.6 - Kira Gelirleri	3.046.033	4.020.000	276.721	305.276	168.766	282.391	306.392	431.652	255.526	512.916	193.365	326.075	339.104	354.864	1.539.874	2.213.175	43,72	50,55	55,05	0
04 - Alınan Bağış ve Yardımlar ile Özel Gelirler	**1.122.533.000**	**1.485.207.000**	**90.000.000**	**89.662.000**	**85.000.000**	**139.299.000**	**84.285.000**	**98.000.000**	**82.000.000**	**247.495.698**	**92.596.000**	**84.076.000**	**87.000.000**	**20.000.000**	**520.881.000**	**678.532.698**	**30,27**	**46,40**	**45,69**	**0**
04.2 - Merkezi Yönetim Bütçesine Dahil İdarelerden Alınan Bağış ve Yardımlar	1.122.365.000	1.485.207.000	90.000.000	89.662.000	85.000.000	139.299.000	84.285.000	98.000.000	82.000.000	247.399.698	92.500.000	84.076.000	87.000.000	20.000.000	520.785.000	678.436.698	30,27	46,40	45,68	0
04.5 - Proje Yardımları	168.000	0	0	0	0	0	0	0	0	96.000	96.000	0	0	0	96.000	96.000	0,00	57,14	0,00	0
05 - Diğer Gelirler	**18.220.376**	**20.779.000**	**369.067**	**311.170**	**685.551**	**608.742**	**307.231**	**325.230**	**156.496**	**541.599**	**611.614**	**1.660.783**	**601.529**	**752.784**	**2.731.488**	**4.200.306**	**53,77**	**14,99**	**20,21**	**0**
05.1 - Faiz Gelirleri	53.067	0	10.235	5.048	0	11.286	8.134	9.835	189	32.489	0	8.586	4.457	7.160	23.016	74.402	223,27	43,37	0,00	0
05.2 - Kişi ve Kurumlardan Alınan Paylar	450.879	0	33.529	60.348	6.462	64.129	25.570	78.164	0	66.978	57.311	0	48.955	144.764	171.827	414.383	141,16	38,11	0,00	0
05.9 - Diğer Çeşitli Gelirler	17.716.430	20.779.000	325.302	245.774	679.089	533.326	273.526	237.231	156.308	442.132	554.303	1.652.197	548.117	600.860	2.536.645	3.711.520	46,32	14,32	17,86	0

Bütçe Yıl: 2025

BÜTÇE GİDERLERİNİN GELİŞİMİ

Kurum Ad: GÜMÜŞHANE ÜNİVERSİTESİ

EKONOMİK	2024 GERÇEKLEŞME TOPLAMI	2025 BAŞLANGIÇ ÖDENEĞİ	OCAK GERÇEKLEŞME		ŞUBAT GERÇEKLEŞME		MART GERÇEKLEŞME		NİSAN GERÇEKLEŞME		MAYIS GERÇEKLEŞME		HAZİRAN GERÇEKLEŞME		OCAK-HAZİRAN GERÇEKLEŞME TOPLAMI		ARTIŞ ORANI * (%)	OCAK-HAZİRAN GERÇEK. ORANI ** (%)		2025 YILSONU GERÇEKLEŞME TAHMİNİ
			2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025		2024	2025	
BÜTÇE GİDERLERİ TOPLAMI	**1.151.257.979**	**1.541.632.000**	**104.182.442**	**146.971.486**	**87.176.373**	**115.221.906**	**89.351.507**	**121.960.885**	**86.908.574**	**121.288.906**	**87.772.138**	**127.074.100**	**89.065.898**	**119.816.305**	**544.456.932**	**752.333.587**	**38,18**	**47,29**	**48,80**	**1.554.275.023**
01 - PERSONEL GİDERLERİ	**929.249.853**	**1.192.389.000**	**86.971.305**	**122.367.606**	**68.705.830**	**88.701.928**	**71.980.258**	**96.472.920**	**68.227.078**	**91.692.448**	**71.260.371**	**101.675.702**	**72.282.815**	**99.236.406**	**439.427.659**	**600.147.011**	**36,57**	**47,29**	**50,33**	**1.224.859.000**
01.01 - MEMURLAR	755.748.623	954.296.000	75.156.992	104.164.501	57.921.250	75.442.650	57.947.108	77.305.921	56.407.292	77.194.730	58.579.486	80.798.384	57.566.571	74.437.498	363.578.700	489.343.684	34,59	48,11	51,28	1.031.914.500
01.02 - SÖZLEŞMELİ PERSONEL	15.687.182	20.706.000	1.688.533	2.219.995	1.174.719	1.522.051	1.150.998	1.514.386	1.216.442	1.571.277	1.151.759	1.644.020	1.151.569	1.561.173	7.534.020	10.032.902	33,17	48,03	48,45	21.702.500
01.03 - İŞÇİLER	156.864.389	215.709.000	10.118.050	15.979.506	9.484.870	11.601.027	12.773.187	17.481.441	10.466.657	12.735.321	11.414.465	19.069.528	13.371.355	23.062.857	67.628.585	99.929.679	47,76	43,11	46,33	169.564.000
01.04 - GEÇİCİ SÜRELİ ÇALIŞANLAR	949.659	1.678.000	7.730	3.605	124.991	136.200	108.965	171.172	136.687	191.122	114.661	163.771	193.320	174.877	686.354	840.746	22,49	72,27	50,10	1.678.000
02 - SOSYAL GÜVENLİK KURUMLARINA DEVLET PRİMİ	**103.124.825**	**131.830.000**	**9.601.712**	**13.794.912**	**7.221.422**	**9.480.386**	**8.109.206**	**10.898.552**	**7.576.699**	**9.858.794**	**7.745.463**	**11.482.923**	**8.212.851**	**12.168.134**	**48.467.353**	**67.683.701**	**39,65**	**47,00**	**51,34**	**148.375.000**
02.01 - MEMURLAR	66.659.003	84.865.000	7.219.395	10.046.990	5.135.322	6.804.812	5.230.469	6.882.459	5.187.935	6.901.887	5.176.387	7.087.274	5.164.365	6.867.923	33.113.871	44.591.347	34,66	49,68	52,54	97.531.000
02.02 - SÖZLEŞMELİ PERSONEL	1.990.834	2.716.000	224.982	287.879	157.996	198.389	156.484	201.410	164.898	207.793	156.484	223.864	156.484	206.881	1.017.329	1.326.217	30,36	51,10	48,83	2.828.000
02.03 - İŞÇİLER	33.516.762	42.999.000	2.154.293	3.457.994	1.926.904	2.475.806	2.716.761	3.809.001	2.217.336	2.742.219	2.408.609	4.168.693	2.883.824	5.091.122	14.307.727	21.744.836	51,98	42,69	50,57	46.766.000
02.04 - GEÇİCİ SÜRELİ ÇALIŞANLAR	958.227	1.250.000	3.042	2.048	1.200	1.378	5.493	5.681	6.530	6.895	3.984	3.092	8.178	2.208	28.427	21.302	-25,06	2,97	1,70	1.250.000
03 - MAL VE HİZMET ALIM GİDERLERİ	**77.798.267**	**133.743.000**	**6.705.158**	**9.271.850**	**8.957.497**	**10.599.245**	**6.646.593**	**10.724.442**	**7.901.147**	**10.746.749**	**5.892.007**	**8.129.293**	**5.909.621**	**5.461.188**	**42.012.023**	**54.932.767**	**30,75**	**54,00**	**41,07**	**104.138.463**
03.01 - ÜRETİME YÖNELİK MAL VE MALZEME ALIMLARI	0	48.000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0,00	0,00	0,00	0
03.02 - TÜKETİME YÖNELİK MAL VE MALZEME ALIMLARI	71.901.532	122.144.000	6.550.185	9.191.551	8.657.003	9.850.288	6.532.343	10.403.489	7.742.054	9.782.672	5.350.084	7.074.946	5.549.340	5.015.937	40.381.009	51.318.882	27,09	56,16	42,02	91.387.463
03.03 - YOLLUKLAR	817.275	2.565.000	15.895	38.702	9.766	89.404	29.492	72.820	28.522	157.265	200.192	332.937	25.094	224.721	308.961	915.849	196,43	37,80	35,71	2.954.000
03.04 - GÖREV GİDERLERİ	135.383	192.000	2.078	28.451	5.500	126.354	10.000	22.009	-2.621	2.989	21.896	11.033	23.011	48.483	59.863	239.319	299,77	44,22	124,65	236.000
03.05 - HİZMET ALIMLARI	1.901.785	2.978.000	76.801	13.146	251.141	287.947	62.758	92.124	4.792	408.204	185.686	308.068	254.578	127.308	835.756	1.236.796	47,99	43,95	41,53	3.745.000
03.06 - TEMSİL VE TANITMA GİDERLERİ	159.395	208.000	0	0	0	0	0	0	0	0	0	86.316	30.490	0	30.490	86.316	183,10	19,13	41,50	208.000
03.07 - MENKUL MAL,GAYRİMADDİ HAK ALIM, BAKIM VE ONARIM GİDERLERİ	2.014.916	3.602.000	60.199	0	32.107	242.400	12.000	98.200	128.400	388.460	93.520	246.800	27.108	44.740	353.334	1.020.600	188,85	17,54	28,33	3.602.000
03.08 - GAYRİMENKUL MAL BAKIM VE ONARIM GİDERLERİ	867.982	2.006.000	0	0	1.981	2.851	0	35.800	0	7.160	40.630	69.193	0	0	42.611	115.004	169,89	4,91	5,73	2.006.000
05 - CARİ TRANSFERLER	**16.907.164**	**28.670.000**	**904.266**	**1.537.118**	**2.244.524**	**2.645.166**	**2.372.780**	**3.014.596**	**3.203.650**	**2.573.093**	**2.734.297**	**2.802.298**	**2.294.092**	**2.764.858**	**13.753.608**	**15.337.130**	**11,51**	**81,35**	**53,50**	**21.902.560**
05.01 - GÖREVLENDİRME GİDERLERİ	15.215.866	25.109.000	732.544	1.282.760	2.060.300	2.474.095	2.167.583	2.759.971	3.144.288	2.474.093	2.595.283	2.521.683	2.060.300	2.474.093	12.760.298	13.986.695	9,61	83,86	55,70	18.764.560
05.03 - KAR AMACI GÜTMEYEN KURULUŞLARA YAPILAN TRANSFERLER	1.529.298	3.561.000	161.722	242.358	174.224	159.071	195.197	242.625	59.361	99.000	107.014	248.615	217.792	274.765	915.310	1.266.435	38,36	59,85	35,56	3.138.000
05.04 - HANE HALKI VE İŞLETMELERE YAPILAN TRANSFERLER	162.000	0	10.000	12.000	10.000	12.000	10.000	12.000	0	0	32.000	32.000	16.000	16.000	78.000	84.000	7,69	48,15	0,00	0
06 - SERMAYE GİDERLERİ	**24.177.870**	**55.000.000**	**0**	**0**	**47.100**	**3.795.180**	**242.670**	**850.375**	**0**	**6.417.821**	**140.000**	**2.983.884**	**366.520**	**185.718**	**796.290**	**14.232.978**	**1.687,41**	**3,29**	**25,88**	**55.000.000**
06.01 - MAMUL MAL ALIMLARI	11.202.384	12.500.000	0	0	0	625.000	0	227.274	0	1.042.000	0	417.000	0	97.200	0	2.408.474	0,00	0,00	19,27	13.500.000
06.03 - GAYRİ MADDİ HAK ALIMLARI	731.120	3.000.000	0	0	19.500	45.180	0	181.920	0	83.580	140.000	0	52.560	0	212.060	310.680	46,51	29,00	10,36	3.000.000
06.05 - GAYRİMENKUL SERMAYE ÜRETİM GİDERLERİ	1.813.960	18.000.000	0	0	0	2.500.000	0	0	0	4.167.000	0	1.667.000	313.960	0	313.960	8.334.000	2.554,48	17,31	46,30	17.000.000
06.06 - MENKUL MALLARIN BÜYÜK ONARIM GİDERLERİ	344.592	2.000.000	0	0	0	0	0	0	0	0	0	0	0	48.000	0	48.000	0,00	0,00	2,40	2.000.000
06.07 - GAYRİMENKUL BÜYÜK ONARIM GİDERLERİ	9.585.814	17.000.000	0	0	27.600	0	242.670	441.181	0	83.241	0	482.884	0	40.518	270.270	1.047.824	287,70	2,82	6,16	17.000.000
06.09 - DİĞER SERMAYE GİDERLERİ	500.000	2.500.000	0	0	0	625.000	0	0	0	1.042.000	0	417.000	0	0	0	2.084.000	0,00	0,00	83,36	2.500.000

GÜMÜŞHANE ÜNİVERSİTESİ
Bağlarbaşı Mahallesi 29100 / GÜMÜŞHANE
Tel : 0 456 233 10 00 Fax : 0 456 233 12 69
www.gumushane.edu.tr

Gümüşüniv GumusUniv2008 www.gumushane.edu.tr gumusuniv Gümüşhane Üniversitesi