TC

GUMUSHANE UNIVERSITY

CORPORATE FINANCIAL STATUS AND FOR THE YEAR 2026.

EXPECTATIONS REPORT

01.07.2026

STRATEGY DEVELOPMENT DEPARTMENT HEAD

JANUARY-JUNE 2026

CORPORATE FINANCIAL STATUS AND EXPECTATIONS REPORT

The effective and efficient use of resources forms the basis of strategic management in the public sector. In line with the principle of utilizing the funds obtained and the expenditures made with these funds in a regular manner It needs to be followed up.

In this context, pursuant to Article 30 of the Public Financial Management and Control Law No. 5018 and In accordance with the procedures and principles published by the Presidency of the Republic of Turkey's Strategy and Budget Directorate Our University's Institutional Financial Status and Expectations Report for the Period January-June 2026 It has been prepared.

This report presents the budget implementation results of Gümüÿhane University for the first six months of 2026. Activities for the January-June period and expectations for the second half of the year have been presented.

The 2026 Central Government Budget Law allocates an allocation **of 2,061,373,000 TL** to our university. and its use will be based on the priorities of our University according to the Detailed Expenditure and Financing Program. It has been received.

Regarding this matter, budget expenditures and revenues for the January-June period are attached in two separate tables. It has been presented.

I respectfully submit this to the public.

Prof. Dr. Oktay YILDIZ
Rector

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TABLES AND GRAPHS

CORPORATE FINANCIAL STATUS FOR THE PERIOD JANUARY-JUNE 2026 AND EXPECTATIONS REPORT

General administration, as stated in Article 30 of the Public Financial Management and Control Law No. 5018.

the budget implementation results for the first six months of the administrations included, and their expectations and targets for the second six months.

In accordance with the provision that they will announce their activities to the public in July, Gümüÿhane University's budget implementation

results for the January-June period, the activities carried out, and the second six months are presented below.

Expectations and goals regarding the moon are presented below.

Table 1: Budget by Economic Classification Expenses

Code	Explanation			Years		
				2024	2025	2026
1	Employee Expenses	Initial Allocation: 857,366,000			1,192,389,000	1,623,328,000
		Expenditure Amount		439,427,659	600.147.011	861,215,157
		Realization Rate		51.25	50.33	53.05
2	Social Security To their institutions State Premium	Initial Allocation: 94,786,000			131,830,000	181,960,000
		Expenditure Amount		48,467,353	67,683,701	99,717,765
		Realization Rate		51.13	51.34	54.80
3	Goods and Service Procurement Expenses	Initial Budget: 93,409,000 Expenditure			133,743,000	160,130,000
		Amount: 42,012,023			54,932,767	80,986,281
		Realization Rate		44.98	41.07	50.58
5	Current Transfer	Initial Allocation: 20,369,000			28,670,000	36,955,000
		Expenditure Amount		13,753,608	15,337,130	27,838,059
		Realization Rate		67.52	53.50	75.33
6	Capital Expenses	Initial Budget: 40,850,000 Expenditure			55,000,000	59,000,000
		Amount: 796,290			14,232,978	10,566,245
		Realization Rate		1.95	25.88	17.91
	Grand Total	Initial Allocation 1,106,780,000 1,541,632,000				2,061,373,000
		Expenditure Amount		544,456,933	752,333,567	1,080,323,506
		Realization Rate		49.19	48.80	52.41

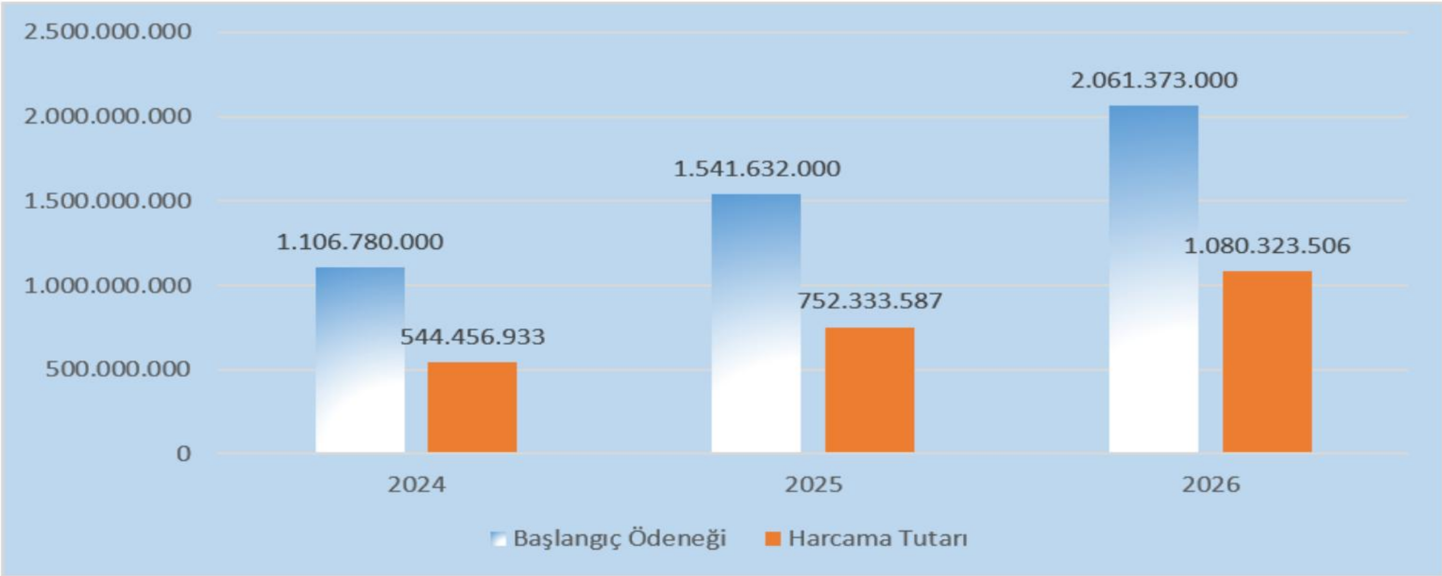


Figure 1: Budget Expenditures by Economic Classification

Gümüÿhane University has allocated **2,061,373,000 TL** in its budget for use in the 2026 fiscal year.

It has been foreseen.

Monthly expense tables prepared according to the relevant appropriation use and economic classification.

This is detailed in the sections below. Personnel accounts for the largest share of the expense items.

These are expenses. This item is divided into State Premium Expenses to Social Security Institutions and Procurement of Goods and Services, respectively.

We are monitoring the expenses and have observed significant budget utilization in these categories.

The main reasons for the increase in budget utilization are the increase in the number of newly employed personnel and

This is due to ongoing infrastructure works. Also, it is related to the increase in the number of students and academic units.

There is also a significant increase in the cost of the services provided.

In this context, the expenditure amounts for the January-June period of the 2026 fiscal year are compared with the January-June period of the 2025 fiscal year.

Compared to the previous period; Personnel Expenses item: 43.50% / Social Security Institution State Premium

Expenses item: 47.33% / Goods and Services Procurement Expenses item: 47.43% / Current Transfers item:

An increase of 81.51% was observed in the General Expenditures category, while a decrease of 25.76% was recorded in the Capital Expenditures category.

Table 2: Budget by Economic Classification Income

Code		Explanation			Years 2024	2025	2026
	3		Enterprise and Property Income	Estimated Revenue	21,800,000	35,646,000	46,723,000
				Revenue	13,723,586	25,209,810	28,365,115
				Amount Actual	62.95	70.72	60.71
	4		Donations received and With aid and special Revenues	Revenue Rate Estimated Revenue		1,485,207,000	1,989,771,000
				1,066,122,000	520,881,000	678,532,698	1,025,922,000
				Revenue Amount Actual	48.86	45.69	51.56
	5		Other Income	Revenue Rate	11,839,000	20,779,000	24,879,000
				Estimated	2,731,488	4,200,306	4.428.201
				Revenue Revenue Amount Actual Revenue Rate	23.07	20.11	17.80
			Grand Total	Estimated Revenue	1,106,780,000	1,541,632,000	2,061,373,000
				Income Amount	537,336,074	707,942,814	1,058,715,316
				Realization Rate	48.55	45.92	51.36

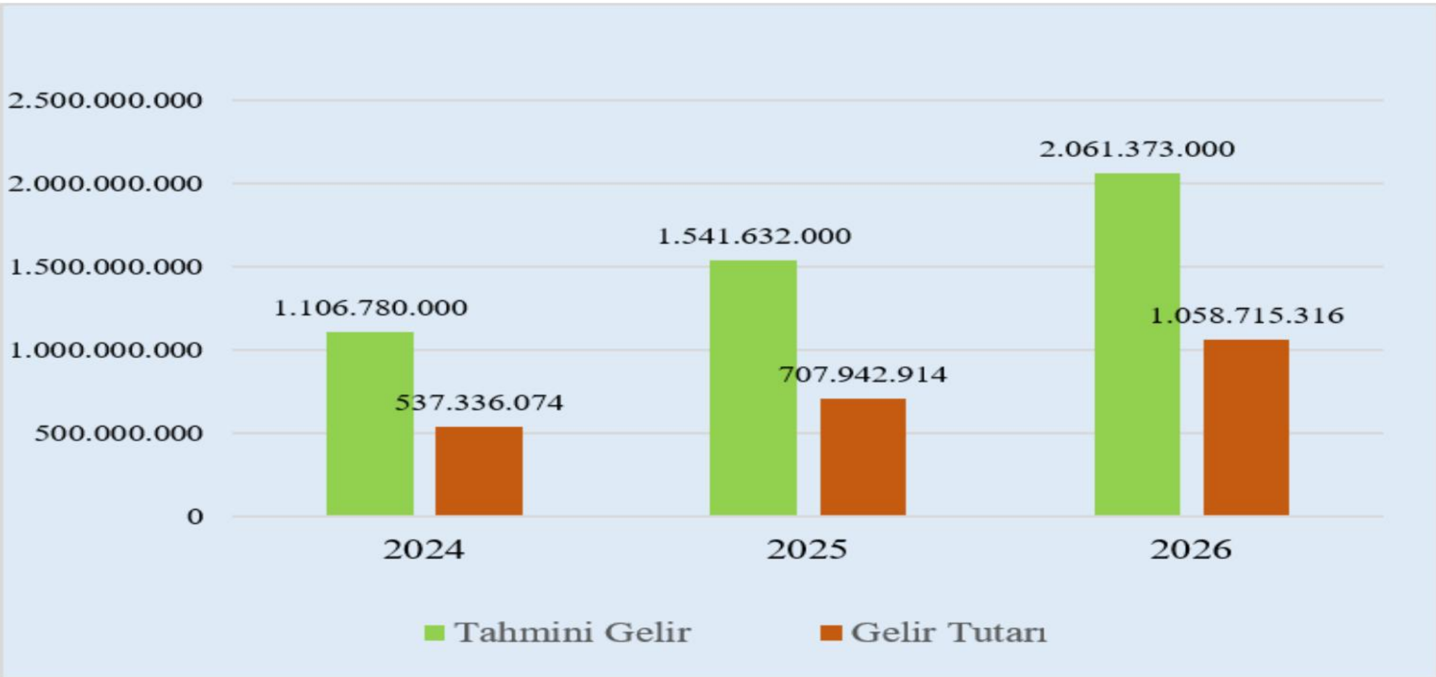


Figure 2: Budget Revenues by Economic Classification

Gümüÿhane University's 2026 Fiscal Year Budget projects a budget revenue **of 2,061,373,000 TL ,** starting in January.

Revenue **of 1,058,715,316 TL** was generated at the end of June . Net revenue for the first six months of 2026 is...

It has shown an increase compared to the same period of the previous year.

When the university's data for the January-June period of the 2026 fiscal year is compared with the data for 2025; the total

The budget increased by 43.60 percent, while the expenditure amount increased by 52.41 percent.

Similarly, estimated revenue increased by 49.55 percent, while actual revenue earned in the first six months increased by 51.36 percent.

It has been observed that personnel account for the largest share of budget expenditures, at 53.05%.

It has become an expense item.

Table 3: Share of Actual Expenditures in Total Actual Expenditures According to Economic Classification

Expense Type	2025	2026	In total expenses The rate is 2025	In total expenses The rate is 2026
Personnel Expenses	600.147.011	861,215,157	79.77	79.72
Social Security Institution State Premium	67,683,701	99,717,765	9.00	9.23
Procurement of Goods and Services Expenses	54,932,767	80,986,281	7.30	7.50
Current Transfer Expenses	15,337,130	27,838,059	2.04	2.58
Capital Expenditures	14,232,978	10,566,245	1.89	0.98
Total Expenses	**752,333,587**	**1,080,323,506**	**100**	**100**

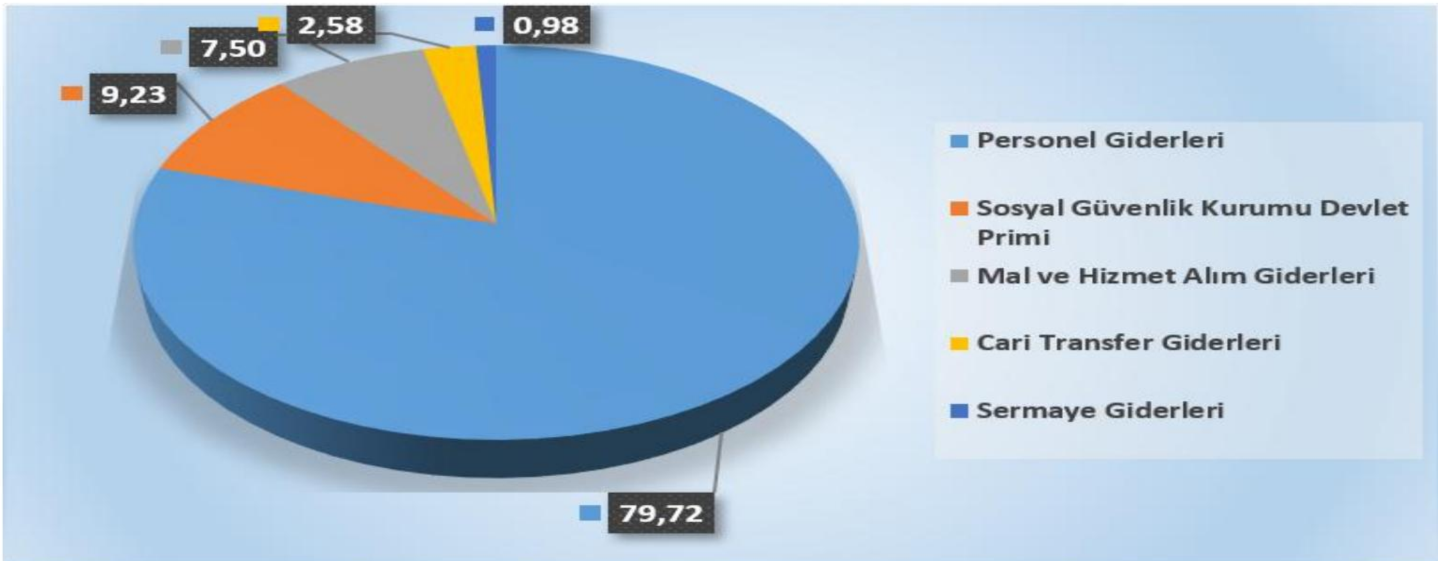


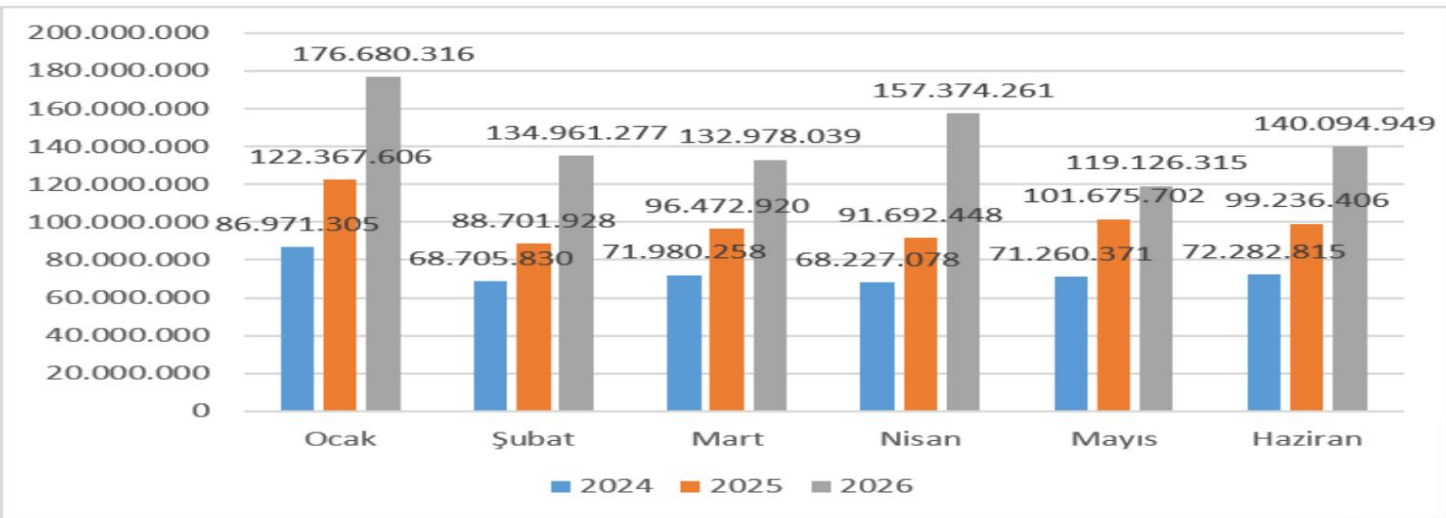
Figure 3: Share of Actual Expenditures in Total Actual Expenditures According to Economic Classification

BUDGET IMPLEMENTATION RESULTS FOR THE PERIOD JANUARY-JUNE 2026

A. BUDGET EXPENDITURES

1. Personnel Expenses

Table 4: 2024-2025-2026 Fiscal Years	**Years**		
Monthly figures for the January-June period of the year. **Personnel Expenses**	**2024**	**2025**	**2026**
Fireplace	86,971,305	122,367,606	176,680,316
February	68,705,830	88,701,928	134,961,277
March	71,980,258	96,472,920	132,978,039
April	68,227,078	91,692,448	157,374,261
May	71,260,371	101,675,702	119,126,315
June	72,282,815	99,236,406	140,094,949
Total (Spent)	**439,427,659**	**575,926,886**	**861,215,157**
Initial Allowance	857,366,000	1,192,389,000	1,623,328,000
Spending Rate	**51.25**	**50.33**	**53.05**



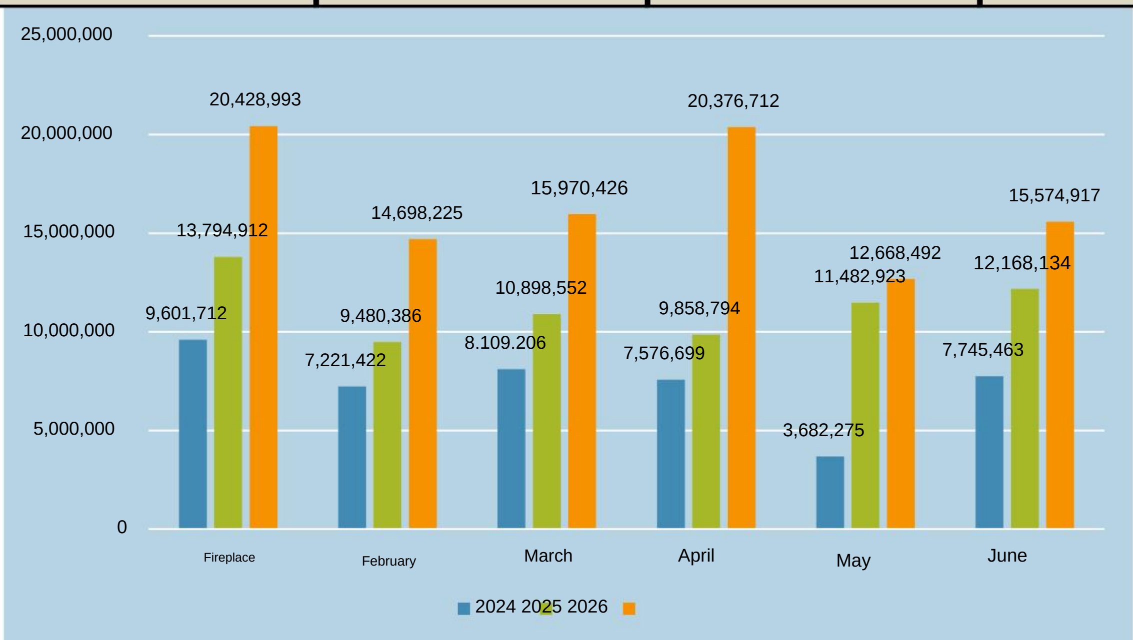
Graph 4: Monthly Personnel Expenses for the January-June Period of the 2024-2025-2026 Fiscal Years

In the Gümüÿhane University budget, payments under the Personnel Expenses item for the 2026 Fiscal Year... An allocation of 1,623,328,000 TL has been foreseen for use. Of this allocated amount, 861,215,157 TL has been used. 53.05% has been spent.

Personnel expenses have increased by 43.50% compared to the same period last year. As seen in the graph above, the largest share of Personnel Expenses belongs to January, and this amount is for January-This corresponds to 10.88% of total personnel expenses in June.

2. State Premium Expenses to Social Security Institutions

Table 5: 2024-2025-January of Fiscal Year 2026 June Monthly Report Social Security State Premium Expenses	Years		
	2024	2025	2026
Fireplace	9,601,712	13,794,912	20,428,993
February	7,221,422	9,480,386	14,698,225
March	8.109.206	10,898,552	15,970,426
April	7,576,699	9,858,794	20,376,712
May	3,682,275	11,482,923	12,668,492
June	7,745,463	12,168,134	15,574,917
Total (Spent)	48,467,353	67,683,701	99,717,765
Initial Allowance	94,786,000	131,830,000	181,960,000
Spending Rate	51.13	51.34	54.80



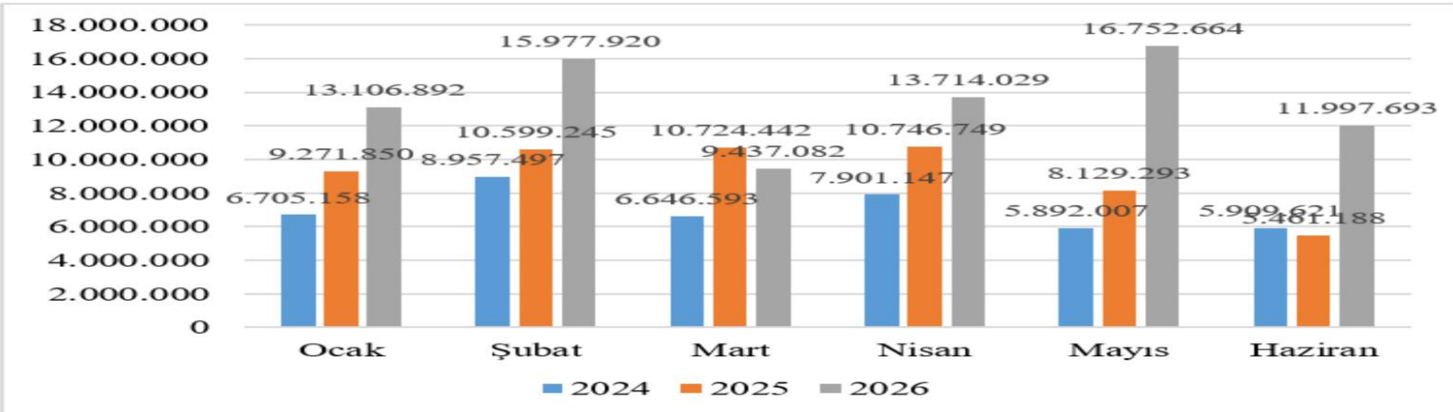
Graph 5: Monthly Social Security State Premium Expenses for the January-June Period of the 2024-2025-2026 Fiscal Year.

An allocation of 181,960,000 TL has been foreseen for the January-June period of the 2026 fiscal year to be used for Social Security Institution (SGK) State Premium Expenses payments. Of this allocated amount, 99,717,765 TL (54.80%) has been used.
It has been observed that there has been a 47.33% increase in Social Security State Premium Expenses compared to the same period of the 2025 Fiscal Year.

As seen in the graph above, the largest share of the Social Security Institution's State Premium Expenses belongs to the month of April. This amount corresponds to 11.20% of the total Social Security Institution (SGK) State Premium Expenses for the January-June period.

3. Expenses for the Purchase of Goods and Services

Table 6: Fiscal Years 2024-2025-2026 **Monthly Goods and Services Report for the January-June Period** **Service Procurement Expenses**	**Years**		
	2024	**2025**	**2026**
Fireplace	6,705,158	9,271,850	13,106,892
February	8,957,497	10,599,245	15,977,920
March	6,646,593	10,724,442	9,437,082
April	7,901,147	10,746,749	13,714,029
May	5,892,007	8,129,293	16,752,664
June	5,909,621	5,461,188	11,997,693
Total (Spent)	42.012.023	54,932,767	80,986,281
Initial Allowance	93,409,000	133,743,000	160,130,000
Spending Rate	44.98	40.75	50.58



Graph 6: Monthly Goods and Services Procurement Expenditures for the January-June Period of the 2024-2025-2026 Fiscal Year.

In the Gümüÿhane University budget, under the "Procurement of Goods and Services" item for the 2026 Fiscal Year, payments are included.

An initial allocation of 160,130,000 TL has been foreseen for use.

The initial allocation for the procurement of goods and services for the January-June period of the 2026 fiscal year is 80,986,281 TL.

50.58% of the funds have been spent.

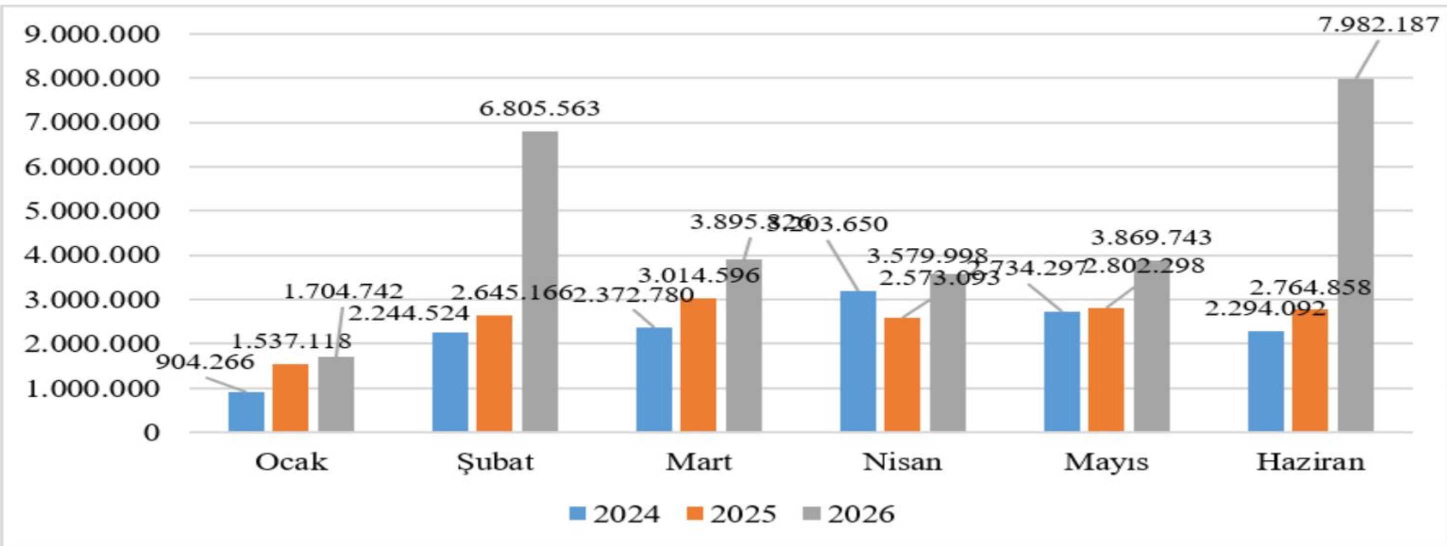
There was a 47.43% increase in Goods and Services Procurement Expenditures compared to the same period of the 2025 Fiscal Year. is being observed.

Within the scope of Goods and Services Procurement Expenses; Purchases of Goods and Materials for Consumption (fuel, electricity, (Fuel and oil purchases) are noteworthy in terms of the magnitude of expenditure.

When expenditures in the Goods and Services Procurement Expenses category are examined on a monthly basis, the largest share is in May. This amount, relating to the month of [month name], corresponds to 10.46% of the total Goods and Services Procurement Expenditures for the January-June period. It is coming.

4. Current Transfers

Table 7: Fiscal Years 2024-2025-2026 **Monthly Current Account for the January-June Period Transfer Expenses**	**Years**		
	2024	**2025**	**2026**
Fireplace	904.266	1,537,118	1,704,742
February	2,244,524	2,645,166	6,805,563
March	2,372,780	3,014,596	3,895,826
April	3,203,650	2,573,093	3,579,998
May	2,734,297	2,802,298	3,869,743
June	2,294,092	2,764,858	7,982,187
Total (Spent)	13,753,608	15,337,130	27,838,059
Initial Allowance	20,369,000	28,670,000	36,955,000
Spending Rate	**67.52**	**53.50**	**75.33**



Graph 7: Monthly Current Transfer Expenditures for the January-June Period of the 2024-2025-2026 Fiscal Year.

In the Gümüÿhane University budget, the funds will be used for payments under the Current Transfers item for the 2026 Fiscal Year.

An initial allocation of 36,955,000 TL has been foreseen.

The initial allocation for Current Transfers in the January-June period of the 2026 fiscal year is 27,838,059.

A portion of TL (75.33%) has been spent. Compared to the same period of the 2025 Fiscal Year, there has been an increase in Current Transfer payments.

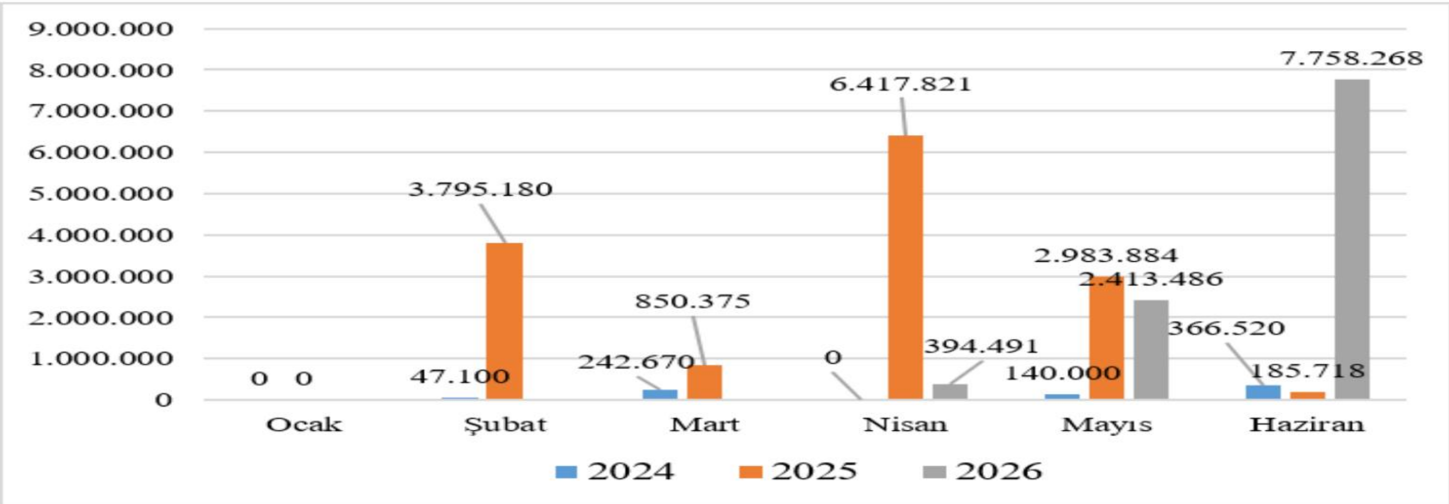
An increase of 81.51% has been observed.

The largest share of payments under the Current Transfers item belongs to June, and this amount is for the January-June period.

This corresponds to 21.60% of the total Current Transfers expenditures during that period.

5. Capital Expenditures

Table 8: 2024-2025-2026 Fiscal Years Monthly figures for the January-June period of the year. Capital Expenditures	Years		
	2024	2025	2026
Fireplace	0	0	0
February	47,100	3,795,180	0
March	242,670	850.375	0
April	0	6,417,821	394,491
May	140,000	2,983,884	2,413,486
June	366,520	185,718	7,758,268
Total (Spent)	796,290	14,135,778	10,566,245
Initial Allowance	40,850,000	55,000,000	59,000,000
Spending Rate	1.95	25.70	17.91



Graph 8: Monthly Capital Expenditures for the January-June Period of the 2024-2025-2026 Fiscal Years

In the Gümüÿhane University budget, the funds will be used for payments under the Capital Expenditures item for the 2026 Fiscal Year.

An allocation of 63,000,000 TL has been foreseen for Capital Expenditures during the January-June period of the 2026 Fiscal Year.

Of the projected initial allocation, 10,566,245 TL (16.77%) has been spent. (Compared to the same period of the 2025 Fiscal Year)

According to the data, a 25.75% decrease in capital expenditures has been observed. The largest decrease in capital expenditures was observed in...

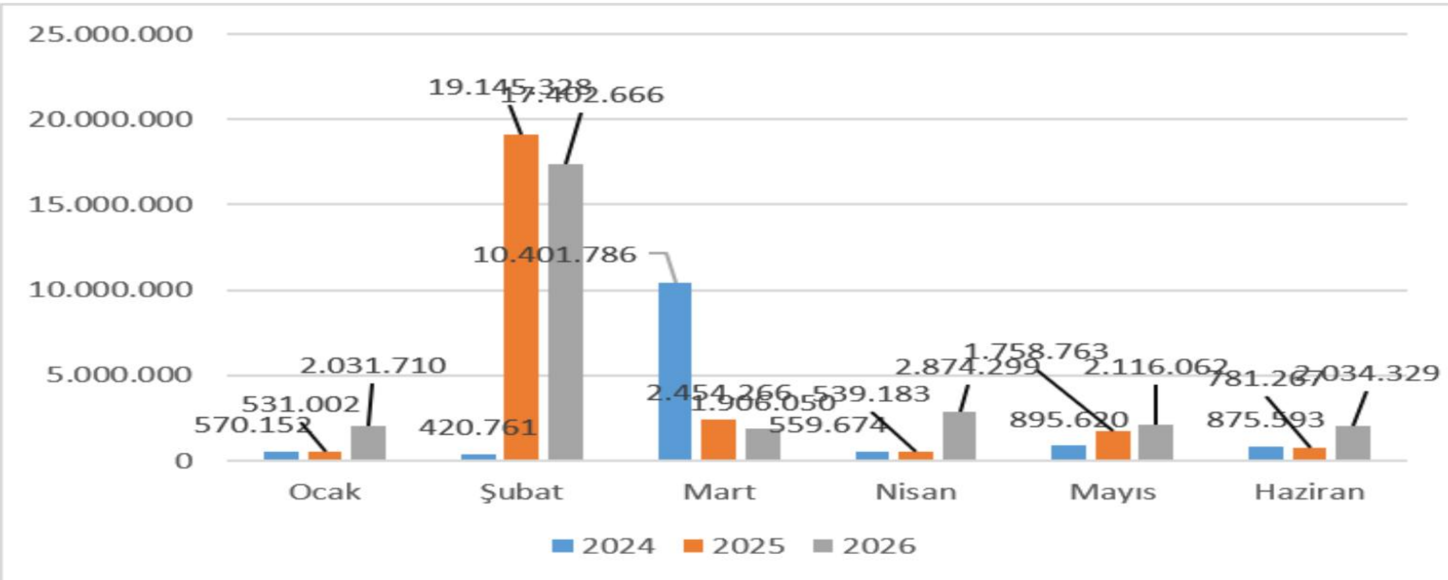
The expenditure was made in June, and this amount represents the total Capital for the January-June period of Fiscal Year 2026.

This corresponds to 15.31% of their expenses.

B. BUDGET REVENUES

1. Enterprise and Property Income

Table 9: 2024-2025-2026 Fiscal Years Monthly figures for the January-June period of the year. Enterprise and Property Income	Years		
	2024	2025	2026
Fireplace	570.152	531.002	2,031,710
February	420.761	19,145,328	17,402,666
March	10,401,786	2,454,266	1,906,050
April	559,674	539,183	2,874,299
May	895,620	1,758,763	2,116,062
June	875,593	781,267	2,034,329
Total (Actual)	13,723,586	25,209,810	28,365,115
Revenue Forecast	21,800,000	35,646,000	46,723,000
Success Rate	**62.95**	**70.72**	**60.71**

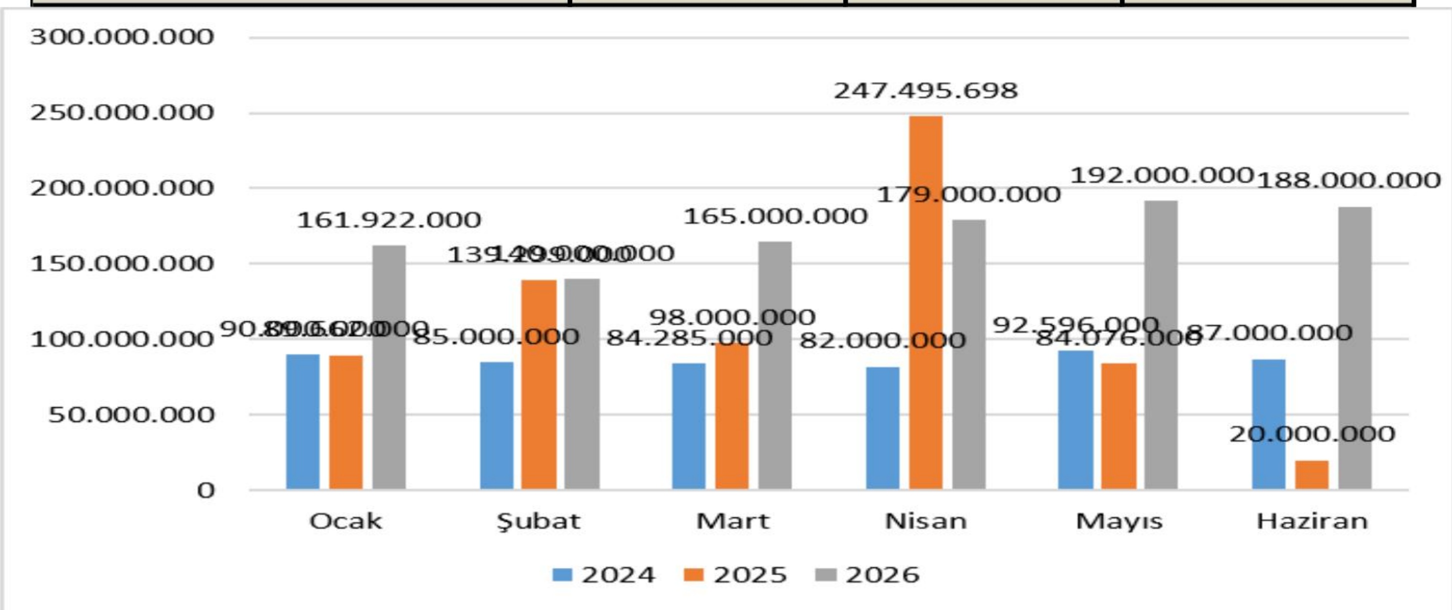


Graph 9: Monthly Enterprise and Property Income for the January-June Period of the 2024-2025-2026 Fiscal Year

Gümüÿhane University's budget includes an estimated Enterprise and Property Income of 46,723,000 TL for the 2026 Fiscal Year. It was projected that 28,365,115 TL in revenue would be generated during the January-June period of the 2026 fiscal year. Thus... 60.71% of the Enterprise and Property Income forecast for the 2026 fiscal year has been realized. During this period, the highest... Enterprise and Property Income amounted to 17,402,666 TL in February.

2. Donations and Aid Received, and Private Revenues

Table 10: Fiscal Years 2024-2025-2026 Monthly Receipts for the January-June Period Donations and Contributions and Special Revenues	Years		
	2024	**2025**	**2026**
Fireplace	90,000,000	89,662,000	161,922,000
February	85,000,000	139,299,000	140,000,000
March	84,285,000	98,000,000	165,000,000
April	82,000,000	247,495,698	179,000,000
May	92,596,000	84,076,000	192,000,000
June	87,000,000	20,000,000	188,000,000
Total (Actual)	520,881,000	678,232,698	1,025,922,000
Revenue Forecast	1,066,122,000	1,485,207,000	1,989,771,000
Success Rate	**48.86**	**45.67**	**51.56**

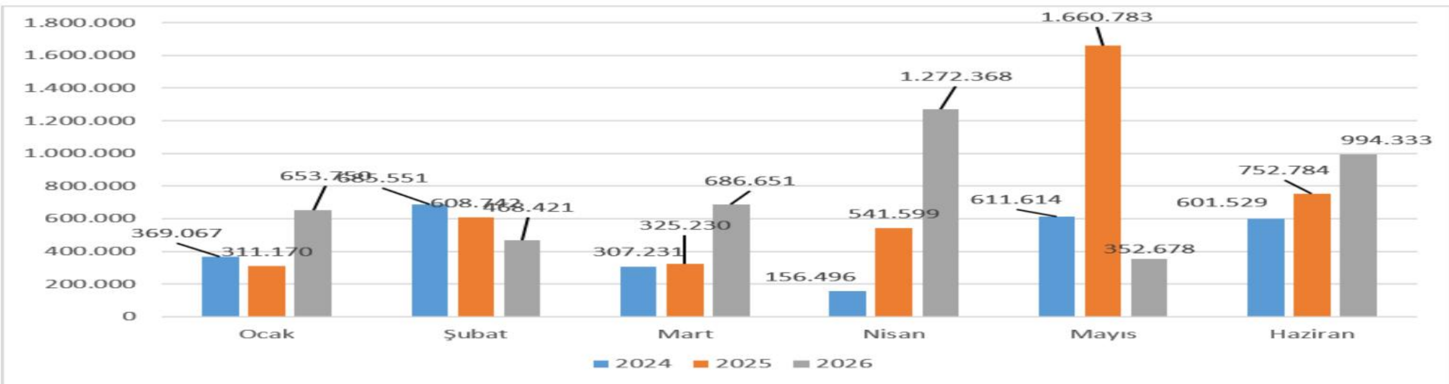


Graph 10: Monthly Donations and Contributions Received and Special Revenues for the January – June Period of the 2024-2025-2026 Fiscal Year

Estimated Donations and Grants Received and Special Revenues for Fiscal Year 2026 in Gümüÿhane University Budget The revenue was projected at 1,989,771,000 TL, and 1,025,922,000 TL was collected during the January-June period of the 2026 fiscal year. Thus, 51.56% of the estimated Donations and Contributions and Special Revenue for the 2026 fiscal year was realized. The highest collection of Donations and Contributions and Special Revenue during this period was in May. The figure was 192,000,000 TL.

3. Other Income

Table 11: Fiscal Years 2024-2025-2026 Other Monthly Reports for the January-June Period Revenues	**Years**		
	2024	**2025**	**2026**
Fireplace	369,067	311,170	653,750
February	685,551	608,742	468,421
March	307.231	325,230	686,651
April	156,496	541,599	1,272,368
May	611,614	1,660,783	352,678
June	601,529	752,784	994.333
Total (Actual)	**2,731,488**	**4,200,306**	**4.428.201**
Revenue Forecast	18,858,000	20,779,000	24,879,000
Success Rate	**14.48**	**20,21**	**17.80**



Graph 11: Monthly Other Revenues for the January-June Period of the 2024-2025-2026 Fiscal Year

Revenues to be obtained from the "Other Revenues" item in the Gümüÿhane University Budget for the 2026 Fiscal Year It has been calculated as 24,879,000 TL, and in contrast, 4,428,201 TL was recorded for the January-June period of the 2026 Fiscal Year. Revenue of TL was generated. Revenue for the Other Revenues item in the 2026 Fiscal Year was 17.80% of the estimated amount. It has been reported that the highest "Other Revenues" item in the 2026 Fiscal Year was 1,272,368 TL in April. It has happened.

C. FINANCING

As with all privately funded administrations, our university's expenses are covered by treasury grants and our own revenues. It is funded.

ACTIVITIES CARRIED OUT DURING THE PERIOD JANUARY-JUNE 2026

During the period of January-June 2026; taking into account priority needs within the limits of budget possibilities, the year 2026 In accordance with the principles and procedures set forth in the Central Government Budget Implementation Circular, by the Presidency In accordance with the published austerity circulars, ensuring the effective and efficient use of resources, public Efforts have been made to ensure the smooth running of the service, to achieve savings and efficiency in budget expenditures, and these goals have been achieved. Necessary measures have been taken accordingly.

EDUCATIONAL ACTIVITIES

Gümüÿhane University has strived to achieve a respected position within the higher education system with its ever-increasing teaching staff and infrastructure. Currently, our university has 658 academic and 234 faculty members. There are a total of 892 personnel, including administrative staff. Additionally, there are 229 personnel with permanent employee status. He is working.

One (1) Institute, Eight (8) Faculties, One (1) College, Ten (10) Vocational Schools and Fourteen (14) With its Research and Application Center and continuously updated technological infrastructure in modern classrooms, workshops, and laboratories, it will provide high-quality higher education services to a total of 19,793 students in the 2025-2026 academic year. It has been presented.

As of the end of June 2026, a total of 2666 students will have graduated from our university.

A. Study Project of Various Units (DOKAP)

A total of 100,000 TL has been allocated to projects numbered 2026H03-281717 as of the 2026 budget, No spending was made during the first six months.

B. Campus Infrastructure Project (DOKAP)

An allocation of 8,000,000 TL has been made to projects numbered 2020H03-151166 as of the 2026 budget, and the first six No expenses of 511,952.09 TL were incurred during the monthly period.

C. Miscellaneous works (DOKAP)

A total of 45,000,000 TL has been allocated to projects numbered 2026H03-281719 as of the 2026 budget. and 4,847,825.72 TL was spent in the first six months.

D. Publication Procurement (DOKAP)

A total of 1,900,000 TL has been allocated to this project, numbered 2026H03-281715, as of the 2026 budget. However, no expenditures were made during the first six months.

E. Specialization Project (DOKAP)

A total of 18,000,000 TL has been allocated to this project, numbered 2023K12-209436, as of the 2026 budget. It has been established and 5,400,000 TL has been spent in the first six months.

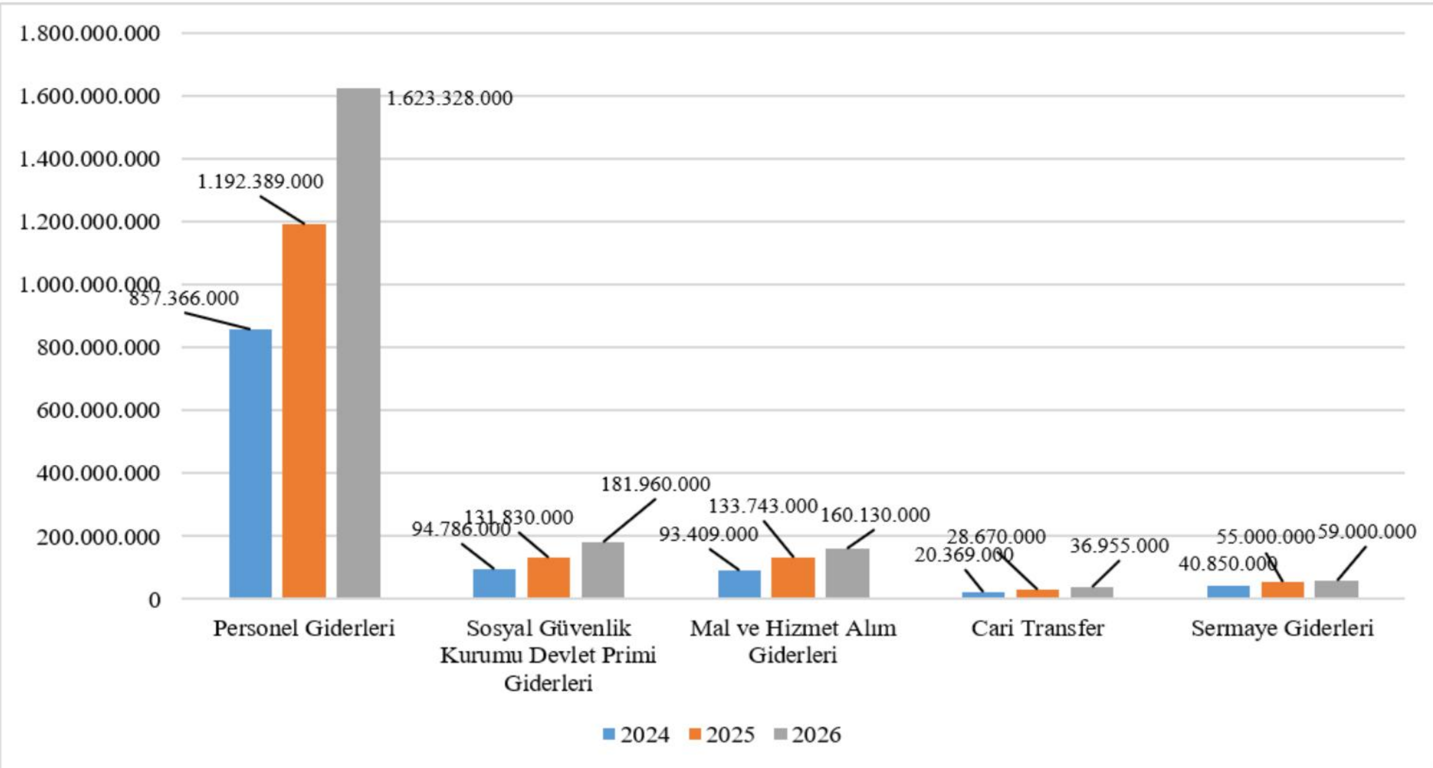
F. Open and Closed Sports Facilities (DOKAP)

A total of 5,000,000 TL has been allocated to this project, numbered 2021H05-168466, as of the 2026 budget.

This has been done, but no expenditures were made during the first six months.

EXPECTATIONS AND TARGETS FOR THE PERIOD JULY-DECEMBER 2026 PLANNED ACTIVITIES

Table 12: Fiscal Years 2024-2025-2026 January-June Period Forecast Expenses		Years		
Code	Explanation	2024	2025	2026
1	Personnel Expenses	857,366,000	1,192,389,000	1,623,328,000
2	Social Security Institution State Premium	94,786,000	131,830,000	181,960,000
3	Procurement of Goods and Services Expenses	93,409,000	133,743,000	160,130,000
5	Current Transfer	20,369,000	28,670,000	36,955,000
6	Capital Expenditures	40,850,000	55,000,000	59,000,000
	Total (Years)	**1,106,780,000**	**1,541,632,000**	**2,061,373,000**



Graph 12: Estimated Expenditures for the January-June Period of the 2024-2026 Fiscal Year

Our university will utilize the resources provided by the budget effectively and efficiently during the period of July-December 2026.

It will use the budget allocations to complete ongoing investment projects.

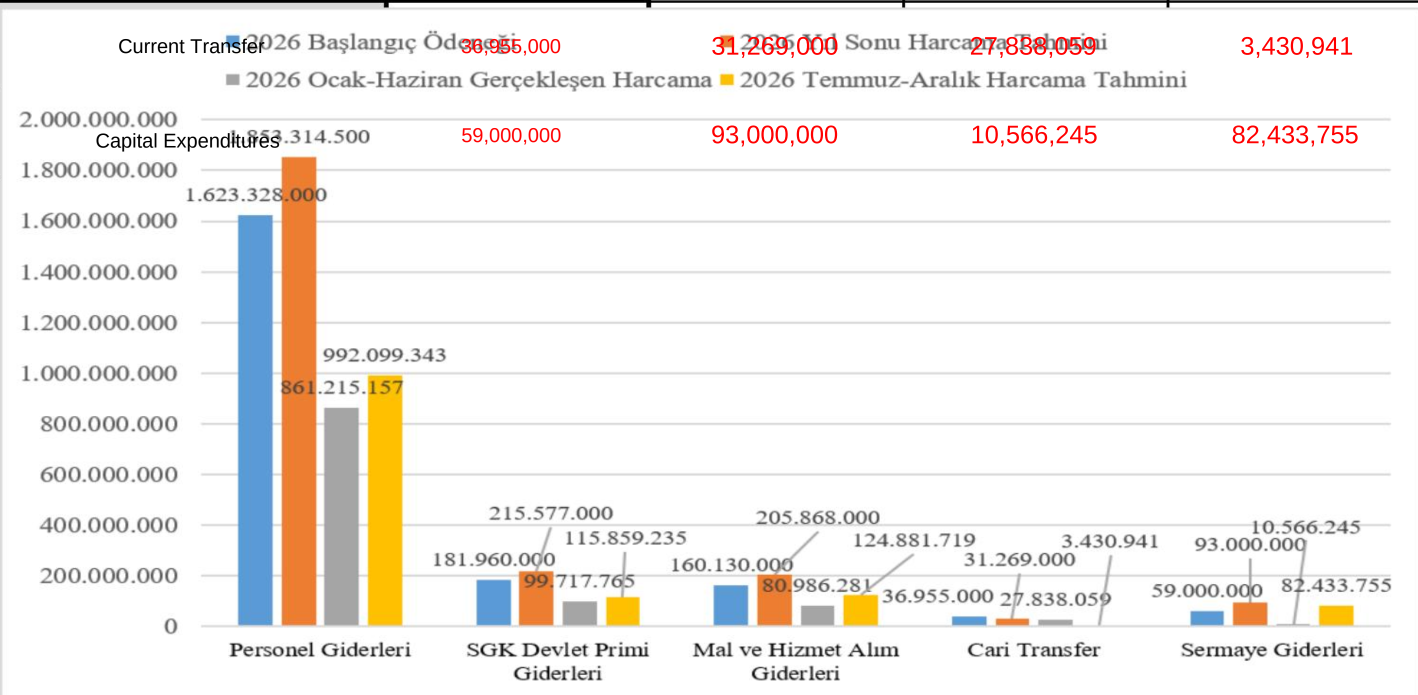
The following will be worked on: Budget implementations will be based on the principles of fiscal discipline in public spending and the determined budget targets; the university's budget allocations will be managed within the framework of a detailed expenditure program, with a focus on maximum savings.

Careful attention will continue to be paid to its use. Expenses of 1,080,323,506 TL in the first six months of 2026.

It has been realized that **1,318,704,993 TL** will be spent in the second half of 2026. Year-end

As of now, total expenses are expected to be **2,399,028,500** TL.

Table 13: 2026 Budget Expenses Corporate Financial Status and Expectations Table	**2026 Initial Allocation**	**End of 2026 Spending Estimate**	**January-June 2026 What happened Spending**	**July 2026 December Spending Estimated**
Personnel Expenses	1,623,328,000	1,853,314,500	861,215,157	992,099,343
Social Security Institution State Premium Expenses	181,960,000	215,577,000	99,717,765	115,859,235
Expenses for the Purchase of Goods and Services	160,130,000	205,868,000	80,986,281	124,881,719
Current Transfer	36,955,000	31,269,000	27,838,059	3,430,941
Capital Expenditures	59,000,000	93,000,000	10,566,245	82,433,755



Graph 13: 2026 Budget Expenditures, Corporate Financial Status and Expectations Graph

1. BUDGET EXPENDITURES

A. Personnel Expenses

Personnel expenses, with an initial allocation of 1,623,328,000 TL for 2026, will be paid in the first six months of 2026. Expenditures amounted to 861,215,157 TL in the first half of the year, and 992,099,343 TL will be spent in the second half of the year. It is estimated that the total expenditure will be 1,853,314,500 TL .

B. State Premium Expenses to Social Security Institutions

The initial allocation for State Premium Expenses to Social Security Institutions in 2026 is 181,960,000 TL.

In the first six months of 2026, expenses amounted to 99,717,765 TL, while in the second six months, they reached 115,859,235 TL.

Expenditure is expected to be incurred. The total estimated expenditure is 215,577,000 TL.

is being done.

C. Expenses for the Procurement of Goods and Services

The initial allocation for Goods and Services Procurement Expenses in 2026 is 160,130,000 TL, for the first six months of 2026.

The figure was 80,986,281 TL in the first half of the year, and in the second half, it included electricity, water, fuel and goods and services.

Due to the increase in purchases, expenses are estimated to be 124,881,719 TL. Total expenses

It is estimated that the actual amount will be 205,868,000 TL.

D. Current Transfers

In this allocation, which has an initial budget of 36,955,000 TL for 2026; 27,838,059 TL will be allocated in the first six months of 2026.

Expenditures in TL have been made, and it is estimated that expenses will reach 3,430,941 TL in the second half of the year.

Accordingly, the total expenditure at the end of the year remained below the initial allocation, amounting to 31,269,000 TL.

It is predicted that this will happen.

E. Capital Expenditures

In this allocation, which has an initial budget **of 59,000,000 TL** for 2026 ; in the first six months of 2026...

Expenditures totaling 10,566,245 TL have been made, and it is estimated that expenses will reach 82,433,755 TL in the second half of the year.

Accordingly, the total expenditure at the end of the year exceeded the initial allocation, reaching 93,000,000.

It is predicted that it will reach TL.

2. BUDGET REVENUES

In our budget, which projects a total revenue of 2,061,373,000 TL in 2026, this revenue is due to the increase in student quotas.

especially in second education, formal and non-formal education and other revenues (financing carried over from 2025)

(etc.) A higher-than-expected outcome is anticipated.

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

Considering priority needs within the limits of budget possibilities during the period July-December 2026, 2026

Taking into account the principles and procedures set forth in the Central Government Budget Implementation Circular for the year,

In accordance with the austerity directives issued by the Presidency, resources will be used effectively and efficiently.

to be used, to carry out public service, to ensure savings and efficiency in budget expenditures and to achieve these goals

Necessary measures will continue to be taken accordingly.

1. TRAINING ACTIVITIES

Gümüÿhane University, with its ever-increasing teaching staff and infrastructure facilities, provides higher education. The aim is to achieve a respected position within the system.

A total of 3,682 new places have been allocated to our university for the 2025-2026 academic year, bringing our total student number to 19,793, in addition to the existing students. This is compared to previous years. In line with occupancy rates and expectations for this year, a high overall occupancy rate of 101.60% was achieved. Enrollment success has been achieved and an increase in student numbers is expected in the new academic year. It is envisioned that all our students will be provided with modern facilities equipped with contemporary resources and a complete technological infrastructure. The aim is to provide high-quality teaching services in classrooms, workshops, and laboratories.

As Gümüÿhane University, the activities and investments planned to be completed by the end of the year, Efforts will continue meticulously to ensure that the process is completed in a timely and effective manner.

2. CAPITAL EXPENDITURES AND TRANSFERS

In this allocation, with a total initial appropriation of 59,000,000 TL for 2026; in the first six months of 2026... Expenditures reached 10,566,245 TL, and in the second half of the year, budget forecasts and needs increased. Expenses are estimated to amount to 82,433,755 TL. Accordingly, the total expenses for the year-end are estimated to be... It is projected to exceed the initial allocation and reach 93,000,000 TL.

3. PROJECTS

A. Study Project of Various Units (DOKAP)

This project, included in our University's Investment Program, will be put into service between July and December. The project will continue and is planned to be completed by the end of the year.

B. Campus Infrastructure (DOKAP)

This project, which is part of our University's Investment Program in the education sector, will run from July to December. Infrastructure work will continue within the area, and landscaping activities will also continue in 2026.

C. Miscellaneous works (DOKAP)

This project, which is part of our University's Investment Program in the education sector, will run from July to December. Services will continue within the facility, and it is planned to be completed by the end of the year.

D. Publication Procurement (DOKAP)

This project, which is part of our University's Investment Program in the education sector, will run from July to December. Services will continue within the facility, and it 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 run from July to December. Services will continue to be provided, and operations will resume in 2026.

F. Open and Closed Sports Facilities (DOKAP) This

project, which is part of our University's Investment Program in the education sector, will be implemented between July and December.

Services will continue to be provided, and operations will resume in 2026.

4. FINANCING

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

APPENDICES:

Appendix 1 - Table of Budget Revenue Development

Appendix 2 - Table of Budget Expenditure Development

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2026 GUMUSHANE UNIVERSITY INSTITUTIONAL FINANCIAL STATUS AND EXPECTATIONS REPORT

DEVELOPMENT OF BUDGET REVENUES

Budget Year: 2026

Institution Name: GUMUSHANE UNIVERSITY

ECONOMIC	2025 REALIZATION TOTAL	2026 INITIAL ALLOWANCE	JANUARY IMPLEMENTATION		FEBRUARY IMPLEMENTATION		MARCH IMPLEMENTATION		APRIL IMPLEMENTATION		MAY IMPLEMENTATION		JUNE IMPLEMENTATION		JANUARY-JUNE TOTAL ACHIEVED		INCREASE * (%)	JANUARY-JUNE 2026 ACTUAL RATE ** (%)		YEAR-END REALIZATION ESTIMATE
			2025	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025	2026		2025	2026	
TOTAL BUDGET REVENUES	**1,585,855,909**	**2,061,373,000**	**90,504,172**	**164,607,460**	**159,053,069**	**157,871,087**	**100,779,495**	**167,592,702**	**248,576,480**	**183,146,666**	**87,495,546**	**194,468,740**	**21,534,051**	**191,028,662**	**707,942,814**		**49.55**	**44.64**	**51.36 1,058,715,316**	**0**
03 - Enterprise and Property Income	**57,911,256**	**46,723,000**	**531.002**	**2,031,710**	**19,145,328**	**17,402,666**	**2,454,266**	**1,906,050**	**539,183**	**2,874,299**	**1,758,763**	**2,116,062**	**781,267**	**2,034,329**	**25,209,810**		**12.52**	**43.53**	**60.71 28,365,115**	**0**
03.1 - Revenue from Sales of Goods and Services	51,370,024	41,910,000	225,726	1,186,588	18,862,937	16,582,040	2,022,614	859,317	26,267	1,865,170	1,432,688	1,341,284	426.403	951,534	22,996,634	22,785,932	-0.92	44.77	54.37	0
03.6 - Rental Income	6,541,232	4,813,000	305,276	845.122	282,391	820,626	431,652	1,046,733	512,916	1,009,129	326,075	774,778	354,864	1,082,795	2,213,175	5,579,183	152.09	33.83	115.92	0
04 - Donations and Aid Received and Special Revenues 04.2	**1,499,421,698**	**1,989,771,000**	**89,662,000**	**161,922,000**	**139,299,000**	**140,000,000**	**98,000,000**	**165,000,000**	**247,495,698**	**179,000,000**	**84,076,000**	**192,000,000**	**20,000,000**	**188,000,000**	**678,532,698**		**51.20**	**45.25**	**51.56 1,025,922,000**	**0**
- Donations and Aid Received from Administrations Included in the Central Government Budget	1,499,325,698	1,989,771,000	89,662,000	161,922,000	139,299,000	140,000,000	98,000,000	165,000,000	247,399,698	179,000,000	84,076,000	192,000,000	20,000,000	188,000,000	678,436,698	1,025,922,000	51.22	45.25	51.56	0
04.5 - Project Grants	96,000	0	0	0	0	0	0	0	96,000	0	0	0	0	0	96,000	0	0.00	100.00	0.00	0
05 - Other Revenues	**28,522,955**	**24,879,000**	**311,170**	**653,750**	**608,742**	**468,421**	**325,230**	**686,651**	**541,599**	**1,272,368**	**1,660,783**	**352,678**	**752,784**	**994.333**	**4,200,306**	**4.428.201**	**5.43**	**14.73**	**17.80**	**0**
05.1 - Interest Income	463,645	0	5.048	34,058	11,286	34,938	9.835	12,361	32,489	8.156	8,586	393	7.160	92	74.402	89,999	20.96	16.05	0.00	0
05.2 - Shares Received from Individuals and Institutions	725,299	0	60,348	49,192	64.129	64,455	78,164	39,814	66,978	17.007	0	0	144,764	69,149	414,383	239.616	-42.18	57.13	0.00	0
05.3 - Fines	1,700	0	0	371	0	1,886	0	0	0	928	0	464	0	347	0	3.995	0.00	0.00	0.00	0
05.9 - Other Miscellaneous Income	27,332,312	24,879,000	245,774	570.130	533,326	367,142	237.231	634,477	442.132	1,246,278	1,652,197	351,821	600,860	924,745	3,711,520	4,094,592	10.32	13.58	16.46	0

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2026 GUMUSHANE UNIVERSITY INSTITUTIONAL FINANCIAL STATUS AND EXPECTATIONS REPORT

DEVELOPMENT OF BUDGET EXPENDITURES

Budget Year: 2026

Institution Name: GUMUSHANE UNIVERSITY

ECONOMIC	2025 REALIZATION TOTAL	2026 INITIAL ALLOWANCE	JANUARY IMPLEMENTATION 2025	JANUARY IMPLEMENTATION 2026	FEBRUARY IMPLEMENTATION 2025	FEBRUARY IMPLEMENTATION 2026	MARCH IMPLEMENTATION 2025	MARCH IMPLEMENTATION 2026	APRIL IMPLEMENTATION 2025	APRIL IMPLEMENTATION 2026	MAY IMPLEMENTATION 2025	MAY IMPLEMENTATION 2026	JUNE IMPLEMENTATION 2025	JUNE IMPLEMENTATION 2026	JANUARY-JUNE TOTAL ACHIEVED 2025	JANUARY-JUNE TOTAL ACHIEVED 2026	INCREASE ** (%) * (%)	JANUARY-JUNE IS ACTUAL. RATE 2025	JANUARY-JUNE IS ACTUAL. RATE 2026	END OF YEAR 2026 REALIZATION ESTIMATED
TOTAL BUDGET EXPENDITURES	**1,578,963,766**	**2,061,373,000**	**146,971,486**	**211,920,943**	**115,221,906**	**172,442,984**	**121,960,885**	**162,281,373**	**121,288,906**	**195,439,491**	**127,074,100**	**154,830,699**	**119,816,305**	**183,408,015**	**752,333,587**	**1,080,323,506**	**43.60**	**47.65**	**52.41**	**2,399,028,500**
01 - PERSONNEL EXPENSES	**1,260,537,816**	**1,623,328,000**	**122,367,606**	**176,680,316**	**88,701,928**	**134,961,277**	**96,472,920**	**132,978,039**	**91,692,448**	**157,374,261**	**101,675,702**	**119,126,315**	**99,236,406**	**140,094,949**	**600.147.011**	**861,215,157**	**43.50**	**47.61**	**53.05**	**1,853,314,500**
01.01 - CIVIL SERVANTS	981.013.122	1,307,974,000	104,164,501	147,854,856	75,442,650	112,088,675	77,305,921	105,638,117	77,194,730	110,251,003	80,798,384	106.014.010	74,437,498	113,255,200	489,343,684	695,101,862	42.05	49.88	53.14	1,585,833,000
01.02 - CONTRACTUAL PERSONNEL	21,318,875	26,855,000	2,219,995	3,591,882	1,522,051	3,303,880	1,514,386	3,350,063	1,571,277	3,236,244	1,644,020	3,303,018	1,561,173	3,402,331	10,032,902	20,187,419	101.21	47.06	75.17	68,446,500
01.03 - WORKERS	256,937,341	286,454,000	15,979,506	25,229,414	11,601,027	19,367,821	17,481,441	23,767,308	12,735,321	43,642,620	19,069,528	9,544,345	23,062,857	23,252,667	99,929,679	144,804,176	44.91	38.89	50.55	196,990,000
01.04 - TEMPORARY EMPLOYEES	1,268,478	2,045,000	3.605	4.164	136,200	200.901	171.172	222,550	191.122	244,393	163,771	264,941	174,877	184,751	840,746	1,121,700	33.42	66.28	54.85	2,045,000
02 - STATE PREMIUM EXPENSES TO SOCIAL SECURITY INSTITUTIONS	**147,320,154**	**181,960,000**	**13,794,912**	**20,428,993**	**9,480,386**	**14,698,225**	**10,898,552**	**15,970,426**	**9,858,794**	**20,376,712**	**11,482,923**	**12,668,492**	**12,168,134**	**15,574,917**	**67,683,701**	**99,717,765**	**47.33**	**45.94**	**54.80**	**215,577,000**
02.01 - CIVIL SERVANTS	87,812,244	117,192,000	10,046,990	14,164,240	6,804,812	9,837,660	6,882,459	9,893,548	6,901,887	9,943,598	7,087,274	9,978,685	6,867,923	9,896,210	44,591,347	63,713,941	42.88	50.78	54.37	136,974,000
02.02 - CONTRACTUAL PERSONNEL	2,660,617	3,366,000	287,879	446,321	198,389	425,407	201.410	428,441	207,793	414,357	223,864	414,357	206,881	433,853	1,326,217	2,562,737	93.24	49.85	76.14	5,275,000
02.03 - WORKERS	55,769,542	59,902,000	3,457,994	5,813,512	2,475,806	4,434,522	3,809,001	5,644,735	2,742,219	10.010.983	4,168,693	2,266,781	5,091,122	5,238,823	21,744,836	33,409,357	53.64	38.99	55.77	71,828,000
02.04 - TEMPORARY EMPLOYEES	1,077,751	1,500,000	2.048	4.921	1.378	636	5.681	3.702	6.895	7.773	3.092	8,668	2.208	6.031	21.302	31,730	48.95	1.98	2.12	1,500,000
03 - EXPENSES FOR THE PURCHASE OF GOODS AND SERVICES	**100,646,910**	**160,130,000**	**9,271,850**	**13,106,892**	**10,599,245**	**15,977,920**	**10,724,442**	**9,437,082**	**10,746,749**	**13,714,029**	**8,129,293**	**16,752,664**	**5,461,188**	**11,997,693**	**54,932,767**	**80,986,281**	**47.43**	**54.58**	**50.58**	**205,868,000**
03.01 - PURCHASES OF GOODS AND MATERIALS FOR PRODUCTION	0	57,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0
03.02 - PURCHASES OF GOODS AND MATERIALS FOR CONSUMPTION	90,770,216	146,237,000	9,191,551	12,988,113	9,850,288	15.102.310	10,403,489	8,900,921	9,782,672	11,945,393	7,074,946	15,673,667	5,015,937	8,773,314	51,318,882	73,383,720	43.00	56.54	50.18	187,098,000
03.03 - TRAVEL ALLOWANCES	2,538,323	3,074,000	38.702	83,413	89.404	238,337	72,820	121,563	157,265	592,028	332,937	489,387	224,721	435,624	915,849	1,960,352	114.05	36.08	63.77	4,960,000
03.04 - OPERATIONAL EXPENSES	481,871	230,000	28,451	18,000	126,354	10.779	22.009	16,528	2.989	36.141	11,033	20	48,483	252,188	239,319	333,656	39.42	49.66	145.07	800,000
03.05 - SERVICE PROCUREMENT	3,088,521	3,567,000	13,146	17,366	287,947	419,752	92.124	104,000	408.204	553,073	308,068	382,363	127,308	863,276	1,236,796	2,339,830	89.18	40.04	65.60	6,918,000
03.06 - REPRESENTATION AND PROMOTION EXPENSES	207,979	249,000	0	0	0	13,374	0	0	0	101.303	86,316	0	0	18,344	86,316	133,022	54.11	41.50	53.42	249,000
03.07 - EXPENSES FOR ACQUISITION, MAINTENANCE AND REPAIR OF MOVABLE PROPERTY AND INTANGIBLE RIGHTS	2,503,038	4,313,000	0	0	242,400	186,938	98,200	294,069	388,460	486,091	246,800	207.226	44,740	1,654,946	1,020,600	2,829,271	177.22	40.77	65.60	4,068,000
03.08 - REAL ESTATE MAINTENANCE AND REPAIR EXPENSES	1,056,963	2,403,000	0	0	2,851	6.430	35,800	0	7.160	0	69.193	0	0	0	115,004	6.430	-94.41	10.88	0.27	1,775,000
05 - CURRENT TRANSFERS	**24,150,907**	**36,955,000**	**1,537,118**	**1,704,742**	**2,645,166**	**6,805,563**	**3,014,596**	**3,895,826**	**2,573,093**	**3,579,998**	**2,802,298**	**3,869,743**	**2,764,858**	**7,982,187**	**15,337,130**	**27,838,059**	**81.51**	**63.51**	**75.33**	**31,269,000**
05.01 - ASSIGNMENT EXPENSES	21,794,913	32,692,000	1,282,760	1,282,942	2,474,095	6,542,362	2,759,971	3,524,720	2,474,093	3,285,910	2,521,683	3,403,601	2,474,093	7,626,353	13,986,695	25,665,889	83.50	64.17	78.51	26,600,000
05.03 - PAYMENTS TO NON-PROFIT ORGANIZATIONS TRANSFERS	2,223,994	4,263,000	242,358	421,800	159,071	263.201	242,625	371.106	99,000	294,088	248,615	466,141	274,765	355,834	1,266,435	2,172,170	71.52	56.94	50.95	4,669,000
05.04 - TRANSFERS TO HOUSEHOLDS AND BUSINESSES	132,000	0	12,000	0	12,000	0	12,000	0	0	0	32,000	0	16,000	0	84,000	0	0.00	63,64	0.00	0
06 - CAPITAL EXPENDITURES	**46,307,978**	**59,000,000**	**0**	**0**	**3,795,180**	**0**	**850.375**	**0**	**6,417,821**	**394,491**	**2,983,884**	**2,413,486**	**185,718**	**7,758,268**	**14,232,978**	**10,566,245**	**-25.76**	**30.74**	**17.91**	**93,000,000**
06.01 - PURCHASES OF FINISHED GOODS	11,906,600	14,400,000	0	0	625,000	0	227,274	0	1,042,000	0	417,000	0	97,200	1,372,138	2,408,474	1,372,138	-43.03	20.23	9.53	18,400,000
06.03 - ACQUISITION OF INTANGIBLE RIGHTS	2,940,500	4,000,000	0	0	45,180	0	181,920	0	83,580	199,630	0	0	0	1,000,000	310,680	1,199,630	286.13	10.57	29.99	4,000,000
06.05 - REAL ESTATE CAPITAL PRODUCTION COSTS	11,594,715	21,100,000	0	0	2,500,000	0	0	0	4,167,000	0	1,667,000	200,400	0	4,211,552	8,334,000	4,411,952	-47.06	71.88	20.91	21,100,000
06.06 - MAJOR REPAIR EXPENSES FOR MOVABLE ASSETS	1,210,695	2,000,000	0	0	0	0	0	0	0	0	0	128,740	48,000	0	48,000	128,740	168.21	3.96	6.44	2,000,000
06.07 - REAL ESTATE MAJOR REPAIR EXPENSES	16,155,467	15,000,000	0	0	0	0	441,181	0	83,241	194,861	482,884	2,084,346	40.518	424,577	1,047,824	2,703,784	158.04	6.49	18.03	45,000,000
06.09 - OTHER CAPITAL EXPENDITURES	2,500,000	2,500,000	0	0	625,000	0	0	0	1,042,000	0	417,000	0	0	750,000	2,084,000	750,000	-64.01	83.36	30.00	2,500,000

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