



## SUSTAINABLE INVESTMENT POLICY

Akdeniz University is committed to a policy of openness, fairness, and transparency in asset management. This commitment is clearly reflected in the university's operations. The university's Strategy Development Department prepares the annual Administration Activity Report, Performance Program, and Investment Program Monitoring and Evaluation Report, all of which are made publicly available on the university's website.

[https://strateji.akdeniz.edu.tr/tr/faaliyet\\_raporlari-4847](https://strateji.akdeniz.edu.tr/tr/faaliyet_raporlari-4847)

[https://strateji.akdeniz.edu.tr/tr/yatirim\\_programi\\_izleme\\_ve\\_degerlendirme\\_raporlari-5428](https://strateji.akdeniz.edu.tr/tr/yatirim_programi_izleme_ve_degerlendirme_raporlari-5428)[https://strateji.akdeniz.edu.tr/tr/performans\\_programlari-5418](https://strateji.akdeniz.edu.tr/tr/performans_programlari-5418)

At Akdeniz University, the management of financial resources, which falls under the scope of special budget institutions within the Central Government Budget, is structured annually. This process involves allocating the appropriations provided by the budget law to various spending units. The distribution takes into account the previous years' expenditures and the projected expenditures for the upcoming year, based on available budgetary resources.

The investment projects funded by our university's capital grants focus on areas such as education, health, sports, culture, and technology, with a particular emphasis on environmental investments that promote sustainable energy sources and reduce fossil fuel consumption. A notable example of these investments is the installation of solar energy systems. Once completed, this project will contribute to reducing fossil fuel consumption and related emissions, lowering the carbon footprint, and fostering a sustainable economy and environment across the university.

Akdeniz University is committed to complying with the following laws in all investment-related activities: 2019 Central Government Budget Law No. 7156 and its Annexes

State Personnel Law No. 657

Public Financial Management and Control Law No. 5018

Higher Education Law No. 2547

Higher Education Personnel Law No. 2914

Public Procurement Law No. 4734

Public Procurement Contracts Law No. 4735

State Tender Law No. 2886

Law No. 4749 on Regulation of Public Finance and Debt Management

Social Insurance and General Health Insurance Law No. 5510

Court of Accounts Law No. 6085

Law No. 6183 on Collection Procedure of Public Receivables



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Allowance Law No. 6245

Tax Procedure Law No. 213

Income Tax Law No. 193

Value Added Tax Law No. 3065

Stamp Duty Law No. 488

Turkish Code of Obligations No. 6098

Law No. 5746 on Supporting Research and Development Activities

Technology Development Zones Law No. 4691

Labor Law No. 4857

Environment Law No. 2872

Energy Efficiency Law No. 5627

And Other Relevant Current Legislation

Revised by the decision of the Akdeniz University Senate on March 27, 2025.

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