



Convention no. 29
Turkey
TİŞK
Circular Order of the Ministry of Justice
Prison + Detention Centre Workshops

APPENDIX- 2
REPUBLIC OF TURKEY
MINISTRY OF JUSTICE

The Prison and Detention Centre Workshops Institution

Ref. no. : B.03.01.İŞY.0.00.01.01/01

Subject : administration of workshops

.../.../2010

CIRCULAR ORDER

No: 137/3

CE DOCUMENT
APPARTIENT A

DOC. NORMES

The present circular order has been drawn up with a view to promoting synergy in the implementation of procedures in the central and provincial organizations within the framework of the statutory provisions and to remedying any uncertainties or errors that might occur in practice in prison workshops.

PART ONE

Legislation on prison workshops

I – The legal structure of the Workshops Institution

1. The Workshops Institution is a corporate body that has been established as an organization attached to the Ministry of Justice pursuant to the provisions of the Act on the Establishment and Administration of the Prison and Detention Centre Workshops Institution (no. 4301).
2. The Workshops Institution is one of the public administrations under central government referred to in Act no. 5018 on Public Financial Administration and Control; more specifically, it is included in the list of public administrations under special budgets set forth in Table II of that Act.
3. It is stated in Section 1 of Act no. 4301 that the purpose of establishing the Prison and Detention Centre Workshops Institution attached to the Ministry of Justice was to provide work for convicted offenders and remand prisoners with a view to maintaining and developing their trades and skills and/or enabling them to learn a trade or craft and to open workshops and organize and administer all of their financial and administrative affairs centrally.
4. The term “workshops” referred to in the above section is defined in Section 6 of Act no. 4301 as follows: “Workshops are facilities, shops and similar units that are set up within the structures of prisons and detention centres in order to maintain and develop the trades and skills of convicted offenders and remand prisoners, to teach them a trade or craft and to market the economic goods thus produced.”

II – The workshop procurement officer

1. Pursuant to Article 19 of the Regulations on the Administration of Prisons and the Implementation of Punitive and Security Measures, the prison governor is also the workshop manager. He is authorized to sign on behalf of the institution and he is also in charge of awarding contracts and expenditure.
2. If the prison governor absents himself from his duties for reasons of reporting or leave, his duty as the person in charge of awarding contracts and expenditure will be assigned to one of the prison officers second in command whom the workshop director considers suitable as stated in an official communication in writing.

PART TWO

Budget, accounting and financial limits

I – The Workshops Institution and workshop budgets

1. Workshops Institution and workshop budgets will be organized according to the principles set forth in Section 9 of the Regulations on the Establishment of Prison and Detention Centre Workshops, Workshop Administration and the Awarding of Contracts.
2. The Workshops Department of the Directorate General for Prisons and Detention Centres will draw up a general directive every year stipulating the principles on which the budget is to be drawn up and explaining the procedure to be followed from its examination to its approval and return to the authors and will forward this directive to the workshops.

II – The daily wages paid to convicted offenders and remand prisoners

1. Convicted offenders and remand prisoners who work in workshops will be paid a daily wage pursuant to Section 29 of Act no. 5275 on the Enforcement of Sentences and Security Measures, Section 8 of Act no. 4301 on the Establishment and Administration of the Prison and Detention Centre Workshops Institution, Article 96 of the Regulations on the Administration of Prisons and the Implementation of Punitive and Security Measures and Article 23 of the Regulations on the Establishment of Prison and Detention Centre Workshops, Workshop Administration and the Awarding of Contracts.
2. Once the necessary tax assessment has been made on the basis of the printed payslips issued at the end of each month for convicted offenders and remand prisoners employed in the workshops of both low-security and maximum-security prisons, and once the stamp duty has been determined, the remainder must be transferred to the prisoners' personal accounts for payment, and the insurance formalities for these prisoners employed in the workshops must also be duly carried out.

III – Expenditure to be incurred by the workshops from their own budgets

3. In addition to complying with the provisions of the Public Procurement Act (no. 4734) and the Public Procurement Contracts Act (no. 4735), the prison workshops established pursuant to Act no. 4301 on the Establishment and Administration of the Prison and Detention Centre Workshops Institution must effect the procurement of goods and services and the awarding of construction work contracts from their own budgets in accordance with the decisions and communications of the Public Procurement Institution, and any procurement transactions relating to sales, leasing,

trading and non-real property rights that do not fall within the scope of these provisions must be carried out in accordance with the provisions of the State Procurement Act (no. 2886) and the Procurement Regulations for Revolving Funds Institutions issued pursuant to that Act.

4. According to the provisions of Sections 55, 56, 57 and 58 of Act no. 5018 on Public Financial Administration and Control and of Article 10 of the general directive issued by our Ministry on 08/05/2006, in order for internal financial control and ex ante control to be carried out any type of commitment document and draft contract involving an amount exceeding 500,000 TL for the procurement of goods and services, irrespective of whether the expenditure is subject to procurement legislation, must be sent to our Ministry for auditing; procedures involving amounts below this threshold must be sent straight to the accounting officer. (This amount is exclusive of VAT.)

IV - Expenditure of appropriations received from the Workshops Institution

1. The following points must be complied with in the expenditure of appropriations made as advance payments from the budget of the Prison and Detention Centre Workshops Institution in accordance with the decisions of the Workshops Institution Board:

2. In the procurement of goods and services and performance of construction works and in the preparation of expenditure documents, in addition to the provisions of the Public Procurement Act (no. 4734), the Public Procurement Contracts Act (no. 4735) and the Regulations issued pursuant to those Acts, the expenditure file must be prepared in accordance with the provisions of the Regulations on Central Administration Expenditure Documents issued by the Ministry of Finance and published in Official Gazette no. 26040 on 31/12/2005, and the necessary documents must be forwarded in full and without error to the Workshops Department of the Directorate General for Prisons and Detention Centres.

3. The following documents must be drawn up in compliance with the Stamp Duty Act (no. 488):

a) in Procurement Commission decisions, the receipt for the payment of stamp duty at the rate of 4.95 per mille,

b) in the contracts that are drawn up, the receipt for the payment of stamp duty on each copy at the rate of 8.25 per mille, in accordance with Section 5 of the Stamp Duty Act (no. 488),

c) the receipt certifying that VAT has been deducted in accordance with the General Notifications on Value-Added Tax that are issued.

4. When the documents listed in Sections 234 and 236 of the Tax Procedures Act (no. 213) are used,

a) in the case of payments made on the basis of a freelance invoice or expense voucher, the receipt for payment of income tax withheld at source,

b) in the cases of leases, the receipt for the stamp duty paid at the rate of 1.65 per mille,

c) in the case of rental payments, the receipt for the income tax withheld at source at the rate of 20 percent,

d) in the case of temporary duty travel allowances, the receipt for the payment of the 6.6 per mille stamp duty, plus

1. the Ministry approvals for the transfer of convicted offenders,
2. the receipts or bills for bridge tolls and similar charges,
3. The engagement letter or expenditure instruction,
 - e) in construction, maintenance and repair works, the progress report and the cost estimate,
 - f) in construction, maintenance and repair works, the workplace delivery certificate,
 - g) in construction, maintenance and repair works, the provisional approval certificate,
 - h) in construction, maintenance and repair works, the final approval certificate.
5. Receipts must be submitted for the following taxes to be paid by the firm that is awarded the contract pursuant to Section 94, Part A/4, of the Income Tax Act, construction works spanning several years (in works that are carried over from past years to the following year) and the advance payments made for that work thereby being taken into account:
 - a) income tax withheld at source,
 - b) stamp duty (8.25 per mille).
6. And in all procedures,
 - a) a document showing the situation concerning debts in arrears in accordance with the General Notification on Collection, which was published in issue no. 26921 of the Official Gazette on 29/06/2008 (Series A /2) and entered into force on that date,
 - b) the certificate to be obtained from the Social Security Institution pursuant to the Regulations on the Settlement and Payment of Outstanding Social Security Institution Contributions and Administrative Fines in the Course of Progress Payments and the Obtaining of an Independent Certificate,
 - c) the transfer orders and statements of account pertaining to the payments,
 - d) in the event of an increasing appropriation or interest, the statement of account and document proving that it has been paid back to the account of the Workshops Institution,
 - e) where the Workshops Institution Board has decided that increasing appropriations, interest or repurchase revenue are to be used, the relevant Ministry instructions,
 - f) Article 5/4 of the Regulations on the Rules and Principles Governing Advance Payments provides the following: "Extra-budgetary advance payments may be made to contractors – on provision of a guarantee – as specified in the contract and not exceeding 30 per cent of the contracted amount. In order for that advance payment to be made, an application must be submitted – in the original plus one copy – to the Workshops Department of the Directorate General for Prisons and Detention Centres with the following documents in appendix: an accounting voucher, the procurement certificate according to the nature of the work involved, the instrument of approval or the expenditure instruction.
7. The expenditure documents pertaining to the appropriations transferred as advance payments – in the original plus one certified copy – must be submitted to the Workshops Department within one month as must the payment order document, which must be appended to the detailed breakdown of expenditure together with a summary of expenditure details. These documents

must be submitted as two separate files. If the expenditure documents are not submitted within this term, the provisions of Act no. 6183 on Public Claims Collection Procedures will be applied to those concerned.

8. In the case of fixed payments, on the other hand, the expenditure documents appended to the Payment Order Document – in the original plus one certified copy – must be attached to the detailed breakdown of expenditure together with a summary of expenditure details and submitted to the Workshops Department. These documents must be submitted as two separate files.

9. Each application for payment must be made with a separate covering letter.

10. In the case of construction, maintenance and repair works, once the provisional approval certificate has been issued, the expenditure documents must be submitted immediately without awaiting the final approval certificate; the final approval certificate itself must be submitted the day it is issued along with a covering letter.

V – Repair expenses for the motor vehicles used in workshops

1. In order to avoid any defects that could cause a breakdown, it is considered imperative to take certain measures to have any faults that occur in workshop vehicles duly repaired in good time in accordance with the provisions of the Public Procurement Contracts Act (no. 4735).

2. The purchase of consumer-good commodities which are an integral part of real assets and cannot be used on their own, such as accumulators and tyres, must be carried out in accordance with the board's decision on procedure and does not require Ministry approval.

3. Expenditure on minor maintenance and repair work such as changing the brake linings, gaskets, bolts or oil, which does not increase the registered value of the real asset, will be financed from the workshop budget in accordance with the board's decision without being submitted to the Ministry.

4. Where large-scale modifications or repair work are required on motor vehicles, such as work to repair damage caused by a road accident, work on the bonnet or paintwork, overhaul of the engine, repair of an axle or reconstruction of the bodywork,

a) in the case of work that falls within the limit set by the Workshop Institution Board, the decision of the management board must be sought and complied with and, once the approval of the chief administrator of the institution, who is in charge of procurement, has been obtained,

b) in the case of work that exceeds the above amount, a cost estimate table must be drawn up and once the necessary documents have been submitted to the Workshops Department of the Directorate General for Prisons and Detention Centres and approval has been obtained,

the necessary work will be carried out.

5. In the course of the payment of any type of maintenance and repair work, VAT will be calculated at the rate fixed in the General Notifications on Value-Added Tax.

6. In the course of the above-mentioned purchase of parts and repair work, with a view to carrying out the purchase pursuant to Section 3 (e) of Act no. 4734, public institutions and organizations will be given precedence, but when the bids from these bodies are costly bids from the free market will be considered.

7. For above procedures concerning real assets that are listed in the General Budget, including the workshop's vehicles, an application must be submitted directly to the Directorate General for Prisons and Detention Centres.

VI – Motor vehicle overhauls, compulsory liability insurance

1. The motor vehicles of prison workshops must be duly insured and overhauled.
2. The insurance activities of the Ankara Low-Security Prison Workshop Manager's Office are continuing.
3. Pursuant to notification no. 63185 of the Revenue Administration Department of the Ministry of Finance issued on 24/06/2008, as the result of the amendment made to Section 4 (a) of Act no. 197 by Section 9 of Act no. 5766, vehicles that are registered on behalf of our Institution have been exempted from road tax since 06/06/2008.
4. The workshop administrators will be responsible for any material liabilities arising from failure to act in due form.

VII – Approval of grants and assistance

1. Pursuant to Section 7 (e) – entitled “Capital sources” – of Act no. 4301 on the Establishment and Administration of the Prison and Detention Centre Workshops Institution, which regulates the grants and aids awarded to a prison workshop by public institutions and organizations and private persons,
 - a) forthcoming applications in writing for grants and aid must be submitted to the Workshops Department of the Directorate General for Prisons and Detention Centres along with a letter to be drawn up by the prison workshop and appended to the decision of the board;
 - b) the sum will be specified in the board decision to be issued in connection with the written applications for grants and monetary aid;
 - c) and in the case of aid and donations in kind, the decision is up to the management board, and the value will be quoted in that decision, provided that the estimated value of the goods is not less than the market value.
2. Where the Workshops Department approves an application for a grant or aid, a receipt will be issued during the registration process; the original of the receipt will be sent to the body or person awarding the grant and a copy will be attached to the Ministry instructions and other documents and conserved in the relevant file(s). (Appendix 1))
3. The approved value must be stated on the receipt to be issued in respect of the same grant and/or aid as well as the necessary information on the goods.
4. The Ankara Low-Security Prison Directorate has received instructions regarding the printing of the above receipts and their dispatch to the offices of the prison workshop managers. The receipts will be conserved by the prison workshop managers in person.
5. The receipts must be used consecutively, one block at a time, beginning with the lowest serial number, and no pages must be skipped.

VIII – The fees to be charged in the issuing of judicial records and archives extracts

1. The Judicial Records Act (no. 5352) pertaining to the collection, classification, evaluation and conservation of information on penalties awarded, security measures imposed and convictions pronounced by courts by means of an automatic processing system and, where necessary, the notification of the persons concerned in the swiftest and soundest manner came into force on 01/06/2005 upon its publication in the Official Gazette.

2. Section 8 of that Act provides the following: "Information on judicial records will be issued by the following authorities: in the case of local judicial records, by the chief prosecution departments, and, in provinces where there are no courts of first instance, by the Provincial Governors' Offices; in the case of central judicial records, it will be issued by the Directorate General for Judicial Records and Statistics of the Ministry of Justice."

3. Section 17 of Act no. 5352, which has been amended pursuant to Section 8 of Act no. 5739 on the Amendment of Various Laws, provides that, "A fee of five Turkish lira will be charged on the applications private persons submit for judicial record and archives extracts as provided in Sections 7 and 10 of this Act. That fee will be recorded as income for the Prison and Detention Centre Workshops Institution to be used for the needs of the Ministry of Justice."

4. Consequently,

a) When the chief prosecution departments, the Directorate General for Judicial Records and Statistics and the district governors' offices issue judicial record and archives extracts to the persons referred to in the Act a charge of 5,- TL will be levied on behalf of the Prison and Detention Centre Workshops Institution and a Receipt for the Fees Paid for Judicial Records and Archives Extracts (Appendix 2) will be issued.

b) The revenue thus collected against receipt will be deposited **on a day-to-day basis** on the Prison and Detention Centre Workshops Institution's account number TR 390001000685-39022538-5007 with the Kızılay branch of the Ziraat Bank in Ankara.

The transaction receipt that is issued by the branch in question must bear the account number cited in sub-section b) and must be forwarded immediately to the Workshops Department of the Directorate General for Prisons and Detention Centres via the Document Management System (DYS) that is used in the context of the National Judicial Network Project in compliance with the letter to be drawn up as described in Appendix 3.

c) In order to avoid any shortage, an application for new receipts must be submitted via the DYS to the Workshops Department of the Directorate General for Prisons and Detention Centres before the receipts to be used for the revenue collected in the issuing of the judicial record and archives extracts run out, the number of blocks of receipts required thereby being specified.

d) In the issuing of each judicial record or archive extract, care must be taken to begin with the lowest serial number in the receipt block and to proceed to the next consecutive number without skipping any pages or using receipts from another block.

e) In the case of judicial records and archives extracts issued to public institutions and organizations and to professional organizations with public institution status, the institutions' written applications, any duplicate documents or extracts received as the result of inaccurate research, and the applications submitted from district governors' offices in provinces where there

are no courts of first instance must be conserved in the relevant filing boxes as a basis for inspection.

f) A breakdown of the judicial records and archives extracts issued by the district governors' offices must be submitted to the competent chief prosecution department at the end of each month.

g) In accordance with decision no. 10 taken by the Workshop Institution Board on 01/03/2006, in the context of the provisions of Section 15 of Act no. 5233 on Compensation for Damage Resulting from Anti-Terrorism Activities, which is entitled "Exceptions and exemptions", no 5,- TL fee will be charged in the fulfilment of applications for the issuing of judicial records and archives extracts that are submitted to the relevant public institutions where the applicant institutions have requested the information through an official channel. As a corollary, however, a fee of 5,- TL will be charged in the case of applications made by private persons.

h) If the chief prosecution departments or the district governors' offices do not issue any judicial record and archives extracts in any one month, this must be reported to the Workshops Department of the Directorate General for Prisons and Detention Centres.

i) The practice has been ended where the shares of the chief prosecution departments, district administrative courts and, in areas where there were no district administrative courts, the tax courts or administrative courts as well as the staff share were set aside from the revenue obtained.

j) No deduction whatever will be made from the revenue collected, all expenses now being covered from the general budget.

k) Any notice announcing that, as provided in Act no. 5352, the sum received in the issuing of judicial records and archives extracts is not a grant must be posted in a conspicuous place in the offices concerned.

l) Whenever judicial records and archives extracts are issued to private persons, it is compulsory to collect the fee laid down by law. Barring the statutory exceptions, it is not possible to issue an extract to anyone free of charge. Since every search for judicial records and archives extracts is monitored via the system established in the Directorate General for Judicial Records and Statistics, if any deficit in the amount of revenue is detected when our office crosschecks the accounts at the end of each month, the judicial and administrative responsibility of the officials issuing the judicial records and archives extracts will be at stake. Extremely rigorous accounting methods are thus called for in order to avoid any such situation.

m) Should the fee to be charged in the issuing of judicial records and archives extracts be revised or should it prove necessary to change the bank account number, the organization will be notified.

IX – The printing, distribution and sale of file folders and printed documents

1. In accordance with decision no. 99 taken by the Workshop Institution Board on 25/12/2001, the printing, distribution and sale of the file folders and printed documents to be used in ordinary rulings, in lawsuits brought before civil, magistrates', cadastral, commercial and labour courts, with the exception of criminal lawsuits, in matters and lawsuits adjudicated by enforcement courts, in administrative rulings, in lawsuits brought before administrative and tax courts, in bankruptcy chambers, in every enforcement performance, in the clerical procedures involved in

compulsory sales by auction and in estate administration agencies will be carried out according to the following principles:

a) The file folders and printed documents that are printed and distributed by the Ankara Low-Security Prison Workshop Manager's Office will continue to be sold by the chief prosecution offices, district administrative court departments and tax court departments on behalf of the Workshops Institution against a retail sales voucher.

b) The printing and distribution of file folders will continue to be carried out by the workshop managers' offices of the Ankara Low-Security Prison, Giresun Maximum- and Low-Security Prison, Adana Maximum- and Low-Security Prison, Silivri Low-Security Prison and the Izmir Remand Home, and the printing and distribution of printed documents will be carried out by the Ankara Low-Security Prison Workshop Manager's Office.

c) The revenue collected from the sale of file folders and printed documents in every province and district will continue to be deposited on behalf of the Workshops Institution on the accounts opened by the chief prosecution departments, district administrative court departments and tax court departments with the local branches of the Ziraat Bank or the Vakıfbank.

d) The file folders, printed documents and retail sales vouchers that the Workshops Institution has printed and distributed will be delivered to the competent sales officials to be specified by the authorities concerned. The revenue collected by those officials against retail sales vouchers will be deposited on the accounts opened with the local branches of the Ziraat Bank or Vakıfbank by the end of working hours on the day on which it is collected.

e) The amount collected on the sale of folders and printed documents and accumulated within a month in the local Ziraat Bank or Vakıfbank will be transferred no later than the last working day of the month to the Workshops Institution's account no. TR 3800010007950 - 6571474-5002 with the Necatibey branch of the Ziraat Bank in Ankara or account no. TR0200015/00158007292532462 with the Adliye Sarayı branch of the Vakıfbank in Ankara.

1. The transaction receipt received will be forwarded immediately to the Workshops Department of the Directorate General for Prisons and Detention Centres via the Document Management System that is used in the context of the National Judicial Network Project along with the letter to be drawn up in line with the arrangements described in Appendix 4.

2. Care must be taken to ensure that the file folders procured from external sources by the persons in charge of the matters or lawsuits comply with the file folder standards and that the printed documents match the samples.

3. Care must be taken to ensure that the retail sales vouchers to be used in sales transactions are issued consecutively using one block at a time, beginning with the lowest serial number, and without skipping any pages; the part of the voucher that is intended for the recipient must be given to the recipient and when the block of remaining counterfoils has been finished it must be conserved ready for inspection. (Appendix 5) (Appendix 6)

2. On the basis of the warrants drawn up and signed by the authorities concerned before the supplies run out and stating the quantities required of file folders, printed documents and retail sales vouchers printed and distributed by the offices of the prison workshop managers,

a) the file folders will be ordered from the prison workshop managers' offices listed in Appendix 7,

b) the retail sales vouchers will be ordered from the Workshops Department of the Directorate General for Prisons and Detention Centres,

c) and the printed documents will be ordered from the Ankara Low-Security Prison Workshop Manager's Office using the "Printed document order form" (Appendix 8).

3. The authorities concerned will ensure that the file folders and printed documents distributed are sold in accordance with these principles.

X – Hostel procedures

1. In Workshops-Institution-financed staff housing blocks that are purchased or built and in facilities in other places which our Institution runs as hostels, an accommodation fee will be charged as assessed and at the rate specified in the notification published by the Ministry of Finance.

2. In hostels that are operated through a prison workshop, the accommodation fees collected will be lodged on its bank account as workshop revenue; in other hostels, they will be lodged on the Workshops Institution's account no. TR 4900015/ 00158007292531907 with the Adliye Sarayı branch of the Vakıfbank in Ankara.

3. In hostels that are operated through a prison workshop, electricity, water and fuel costs, receipt-printing expenditure and all other expenses will be covered from the workshop budget; in other hostels, outlays that are considered necessary will be covered by the Workshops Institution on submission of an application documenting the need for the expenditure.

4. A copy of each of the documents concerning income and expenditure relating to accommodation will be conserved ready for inspection.

5. For example, in the receipts attached to the present document (Appendix 9) each page is in duplicate: one copy is issued to the person staying at the hostel, and the remaining copy is conserved.

XI. – The monitoring and collection of workshop receivables

1. If workshops are to duly perform their engagements, they must first and foremost be free of cash-flow problems; consequently, the amounts due to them in return for the goods they produce or the services they provide must be duly collected.

2. Those workshops which receive permission from the Workshops Department of the Directorate General for Prisons and Detention Centres may accept payment by cheque, in instalments, or on credit terms.

3. Initiatives relating to the collection of amounts due to the general budget must be continued without interruption and the utmost care must be taken to ensure that the receivables account is closed within the current year.

4. The necessary procedures will be carried out with regard to officials who fail to comply with the points set out above, in other words, who cause financial losses for the workshop by failing to collect receivables on time.

XII – Repo and interest procedures

1. One of the duties of the Workshops Institution Board listed in Section 4 of Act no. 4301 is that of determining the banks where the Workshops Institution and the individual workshops are to deposit their funds. And interest and other revenue are included in the capital sources of the Workshops Institution listed in Section 7 of the same Act.

2. If for any reason the administrative units of the central and provincial organizations of the Ministry of Justice which receive funds on their accounts from the Workshops Institution budget are unable to expend those appropriations on schedule, those funds will be kept on the Ziraat Bank and Vakıfbank time-deposit accounts and interest and repo income will be earned. When that income cannot be expended locally, it will be transferred to the Workshops Institution's account no. TR 7500015/ 00158007290492790 with the Adliye Sarayı branch of the Vakıfbank in Ankara, and the receipt for the money transfer will be sent to the Workshops Department of the Directorate General for Prisons and Detention Centres with a covering letter.

3. Prison workshops will earn interest and repo income by holding the resources underpinning their own budgets and savings on the Ziraat Bank and Vakıfbank time-deposit accounts; that income will be entered on the workshops' own accounts.

4. Applications for appropriations will be made in accordance with Article 46 of the Regulations on the Establishment of Prison and Detention Centre Workshops, Workshop Administration and the Awarding of Contracts.

5. Pursuant to Section 30, paragraphs 4 and 5, of Act no. 5281, which was published in issue no. 25687 of the Official Gazette on 31/12/2004, tax will be deducted from the income earned on deposit accounts at a rate of 15 per cent by the management departments of the branches of the banks concerned.

XIII – Financial restrictions

1. The financial restrictions provided in the regulations prepared on the basis of Section 9 of Act no. 4301 on the Establishment and Administration of the Prison and Detention Centre Workshops Institution, certain product prices, and the payments to be made to prisoners will be announced to all organizations at the beginning of each financial year in accordance with the decision to be taken by the Workshops Institution Board.

2. In order to promote synergy in the prison workshops and in the implementation of accounting and other procedures in the central and provincial organizations within the framework of the statutory provisions, to remedy any uncertainties or errors that might occur, and to effectively introduce this practice as of 01/01/2010,

a) In accordance with Articles 23 and 33/1 of the Regulations on the Establishment of Prison and Detention Centre Workshops, Workshop Administration and the Awarding of Contracts, the daily wages of prisoners employed in workshop activities within the prison structure will accrue as follows:

1. In the case of the following categories of prisoners working in prison workshops:

masters: 6,00 TL,
journeymen: 5,75 TL,
apprentices: 5,50 TL;

2. In the case of prisoners employed in the carpet-making shops of prison workshops, depending on the quality of the carpet and the number of knots tied:

	50X50 and 60X60	40X40 and 46X46	26X33
Masters	4500 knots	5000 knots	7000 knots
Journeymen	4000 knots	4500 knots	6000 knots
Apprentices	1500 knots	2000 knots	4000 knots

masters: 6,25 TL,
journeymen: 6,00 TL,
apprentices: 5,75 TL;

3. As provided in Section 43 of the Regulations on the Establishment of Prison and Detention Centre Workshops, Workshop Administration and the Awarding of Contracts, 1,60 TL for every hour of overtime worked by a prisoner;

4. As provided in Section 29 of the Regulations on the Establishment of Prison and Detention Centre Workshops, Workshop Administration and the Awarding of Contracts, irrespective of whether the prison is a low- or high-security prison and of the branch of industry in which a prisoner is working, wages up to the equivalent of the subsistence fee plus stamp duty will accrue to prisoners who are required to undergo six months' training as apprentices.

b) In accordance with Article 26 of the Rules and Principles Governing the Keeping of Cost Accounts, Ledgers and Documents in the Workshops Institution and in Workshops, the following prices will be charged per m² for kilim rugs produced in the kilim-weaving shops of prison workshops and offered for sale in the respective prisons as well as in the Ankara Low-Security Prison Workshop:

kilims dyed with madder root: 100,00 TL/m² (excl. VAT),
other kilims: 60,00 TL/m² (excl. VAT).

c) In accordance with Article 26 of the Rules and Principles Governing the Keeping of Cost Accounts, Ledgers and Documents,

1. For the 80 glasses of tea brewed in prison tea shops using a 100 g packet of tea plus a maximum of 500 g granulated or lump sugar: 20 kuruş (cents) per glass,

2. The prices to be charged for tea and coffee in tea shops run by prison workshops outside the prisons will be determined by the respective workshop boards and will not be less than:

30 kuruş (cents) per cup where 60 cups are brewed using 1 packet of tea plus 500 g lump sugar, or 40 kuruş per cup where 45 cups are brewed,

60 kuruş per cup where 250 cups of coffee are brewed using 1 kg coffee plus 1.5 kg granulated sugar;

d) In accordance with Article 26 of the Rules and Principles Governing the Keeping of Cost Accounts, Ledgers and Documents, the sales prices of carpets produced in prison workshops have been fixed as follows:

- 600,00 TL (excl. VAT) per m² for a 60 x 60 quality carpet,
- 500,00 TL (excl. VAT) per m² for a 50 x 50 quality carpet,
- 320,00 TL (excl. VAT) per m² for a 46 x 46 quality carpet,
- 300,00 TL (excl. VAT) per m² for a 40 x 40 quality carpet,
- 150,00 TL (excl. VAT) per m² for a 26 x 33 quality carpet;

e) Prisoners employed in carpet-making shops who tie more than the standard number of knots required per day will be paid the following wage per 1000 extra knots:

- 85 Kuruş (cents) in the case of 60 x 60 and 50 x 50 quality carpets,
- 75 kuruş in the case of 46 x 46 and 40 x 40 quality carpets,
- 65 kuruş in the case of 26 x 26 quality carpets;

f) In accordance with Article 26 of the Rules and Principles Governing the Keeping of Cost Accounts, Ledgers and Documents used in the Workshops Institution and Workshops, the file folders and printed documents to be used in ordinary rulings, in lawsuits brought before civil, magistrates', cadastral, commercial and labour courts, with the exception of criminal lawsuits, in matters and lawsuits adjudicated by enforcement courts, in administrative rulings, in lawsuits brought before administrative and tax courts, in bankruptcy chambers, in every enforcement performance, in the clerical procedures involved in compulsory sales by auction and in estate administration agencies will continue to be sold at the following prices without any price increase:

- one file folder: 60 kuruş (cents) (excl. VAT),
- printed documents: 10 kuruş apiece (excl. VAT),
- one block of retail sales vouchers: 2,00 TL (excl. VAT).

g) In accordance with Article 48/1 of the Rules and Principles Governing the Keeping of Cost Accounts, Ledgers and Documents in the Workshops Institution and in Workshops, the amount of daily sales proceeds earned at sales points in excess of 300 TL must be deposited every day in the cashier's office or in a bank.

h) In accordance with Article 50 of the Rules and Principles Governing the Keeping of Cost Accounts, Ledgers and Documents in the Workshops Institution and in Workshops, the guarantee required in the case of sales on credit terms must not exceed 7,000,00 TL.

i) In accordance with Article 53 of the Rules and Principles Governing the Keeping of Cost Accounts, Ledgers and Documents in the Workshops Institution and in Workshops, workshops can contract up to 100,000.00 TL (excl. VAT) on their own behalf.

j) In accordance with Article 46 of the Regulations on the Establishment of Prison and Detention Centre Workshops, Workshop Administration and the Awarding of Contracts, the non-recurrent purchase of real assets or services will be carried out by the following bodies: contracts of up to 3,000.00 TL: by the workshop manager's office; contracts from 3,000.00 TL to 100,000.00 TL: by the Workshops Department; contracts exceeding 100,000.00 TL: by the Workshops Institution Board. (prices inclusive of VAT)

k) In the case of non-recurrent purchases effected by the workshops from their own budgets, those of up to 100,000.00 TL may be carried out directly, and those exceeding 100,000.00 TL must

be carried out by the workshop manager's office after approval by the Workshops Institution Board. (prices inclusive of VAT)

l) In accordance with Article 39, paragraph 1(f) of the Movable Goods Regulations, the amounts for which the limit is laid down in the notification published by the Ministry of Finance General Directorate for Public Accounts will be taken as a basis for movable goods due to be removed from the records with the approval of the person in charge of expenditure.

m) In accordance with Articles 26/5 and 50 of the Rules and Principles Governing the Keeping of Cost Accounts, Ledgers and Documents used in the Workshops Institution and in Workshops, a maturity gap ratio based on the declining balance depreciation system of 0.5 per cent per month will be applied.

n) The amounts defined in the notification published by the Ministry of Finance General Directorate for Public Accounts will be taken as a basis for staff and other advance payments made by workshops.

o) In accordance with Article 46 of the Regulations on the Establishment of Prison and Detention Centre Workshops and the Awarding of Contracts, the amount for repair work on motor vehicles which will enhance the value of the real assets is 3,000.00 TL.

p) The other financial restrictions to be applied in workshops will be implemented through the regulations, notifications and other provisions defined by the Ministry of Finance.

PART THREE

The principles governing the employment of convicted offenders outside the prison

1. Section 30 of Act no. 5275 contains provisions governing the employment of convicted offenders outside the prison and states that the work rules will be set forth in regulations.

2. In accordance with Act no. 5275, Articles 97 and 98 of the Regulations on the Administration of Prisons and the Implementation of Punitive and Security Measures contain provisions pertaining to work. Furthermore, rules and principles governing work are also set forth in Article 22 of the Regulations on the Establishment of Prison and Detention Centre Workshops, Workshop Administration and the Awarding of Contracts, which entered into force upon publication in issue no. 26036 of the Official Gazette on 27/12/2005.

3. According to those rules and principles,

a) Prisoners serving sentences in low-security prisons will be employed under the supervision of the prison officers, whereas prisoners in maximum-security prisons will be employed subject to measures to be taken by the officials in charge of internal and external security.

b) Convicted offenders may not be employed in their own workplaces outside the prison or in workplaces belonging to blood relatives or persons related by marriage.

c) The employment of prisoners outside the prison will be carried out on the basis of the protocol to be drawn up between the employer or his representative and the workshop manager. A copy of this model protocol is attached to the present document (Appendix 10).

d) The protocol must be submitted to the Workshops Department for approval.

- e) Convicted offenders will be employed in teams of at least two people.
 - f) The prison administration may refrain from sending convicted offenders to their place of work in situations where public order, security, health or similar matters are at stake.
4. Work in the private sector and branches of industry covered by the prison must be carried out on the basis of the principles of the protocol contained in Appendix 11.

PART FOUR

Work rules in carpet-making shops

I - Work rules in carpet-making shops

1. In workshops which have a carpeting-making shop, no carpets other than those of the quality specified by the Workshops Department of the Directorate General for Prisons and Detention Centres may be produced.
2. The following quantities of wool and cotton yarns must be used:
 - for 1m² of 60X60 quality carpets: 5.5kg wool yarn and 1.5 kg cotton yarn;
 - for 1m² of 50X50 quality carpets: 5.2 kg wool yarn and 1.5 kg cotton yarn;
 - for 1m² of 46X46 quality carpets: 5.5 kg wool yarn and 1.5 kg cotton yarn;
 - for 1m² of 40X40 quality carpets: 4.5 kg wool yarn and 1.8 kg cotton yarn;
 - for 1m² of 26X33 quality carpets: 3.5 kg wool yarn and 1.5 kg cotton yarn.
3. In these shops the carpets are either made to order or ready-made. In practice, precedence is generally given to carpets that have been ordered. When there are no more orders to put on the looms, production will continue on ready-made carpets.
4. At the beginning of each year, the organization is notified of the daily wages and bonuses accruing to prisoners employed in carpet-making shops as defined by the Workshops Institution Board. Consequently, where bonuses have accrued to prisoners, the "Work Schedule – Carpet-Making Shop" (Appendix 12) and the "Bonus Table" (Appendix 13) must be drawn up and forwarded together with the board's decision to the Workshops Department of the Directorate General for Prisons and Detention Centres for approval.
5. Depending on order density:
 - a) The workshop managers' offices of Sivas Low-Security Prison, Sivas E-type Maximum-Security Prison, Bolvadin Maximum- and Low-Security Prison, and Sparta E-type Maximum- and Low-Security Prison, must not accept orders for carpets without the approval of the Workshops Department of the Directorate General for Prisons and Detention Centres.
 - b) The above-mentioned workshops may sell their ready-made carpets locally, provided that they sell them at the price per m² fixed each year by the Workshops Institution Board and that they obtain authorization from the Workshops Department of the Directorate General for Prisons and Detention Centres.
 - c) Even if carpets have been produced in previous years, they will be sold at the prices per m² fixed for the year in which they are sold.

d) Where ready-made carpets have been produced but it has proved impossible to sell them locally, they will be sent along with a waybill but without any invoice to the Ankara Low-Security Prison Workshop Manager's Office, and the prison sending the carpets will make out the invoice at the price at which that Office sells them.

e) Prison workshops other than those mentioned in the above paragraph may accept carpet **orders and orders for ready-made carpets directly.**

6. When orders for carpets are being taken, it is imperative that the following items be mentioned on the order form:

a) that the sales price per m² will apply on the delivery date,

b) that, in the event that a client cancels the delivery of a perfectly crafted carpet or if a client fails to take delivery of a carpet within three months despite due notification, the down-payment that has been made will be entered in the accounts as income;

7. In the case of orders for several carpets, if the first order has not yet been completed or it has been delivered but the outstanding amount due that is registered in the client's name has not been paid in full, no new orders for carpets may be accepted.

8. When orders are placed, they must be listed in consecutive order according to the dates on which the 10 per-cent deposits received once the described procedure has been completed are remitted to the bank or workshop cashier's office, and the carpets must be put on the loom in that order.

9. That sequence may not be changed for any reason whatsoever; if an order has already been registered, a subsequent order must not be given precedence.

10. In order to be able to meet orders for ready-made carpets, those carpets must have been entered in Finished Goods Account 152. In other words, sales orders cannot be accepted for ready-made carpets for which the warp has been created and which are on the loom in the process of being made.

II – Standard criteria for workshop productivity

1. Depending on the quality of the carpet under production, the number of knots to be tied in one day, the number of days worked in one month, and the number of workers employed on a particular loom are the factors for calculating the quantity of carpet expressed in m² that must be produced within one month. For example, if three prisoners – a master, a journeyman and an apprentice – are employed on one loom in the making of a 60 x 60 quality carpet, since an average of 10,000 knots will have to be tied in one day, 26 working days x 10,000 knots (3 workers) = 260,000 knots and thus 0.72 m² of carpet will have to be produced.

2. In the context of the above-mentioned standard criteria, in order for the daily wages to accrue at the end of the month to prisoners working on the same loom, accountants must always take the above accounting example as a basis, provided that there are no flaws in the quantity of carpet produced.

3. Subject to a management board decision, sub-standard work will lead to the direct deduction of a specific amount from the daily wages of prisoners who, for reasons of indifference or failure to assimilate the skill – except in cases of illness, lack of experience or inaptitude – deliberately

perform poor work instead of the work they are required to do, thus causing losses for the workshop; the deduction will be in proportion to the shoddiness of the work.

4. The principles and criteria on the basis of which prisoners earn their daily wages having thus been specified, the same principles will be taken as a criterion for paying bonuses to prisoners who assimilate the skill and tie more than the required number of knots per day. For example, if two prisoners working on a 60 x 60 quality carpet on the same loom have to produce at least 0.61 m² of carpet in order to earn their daily wages, they have to have produced more than that in order for a bonus to accrue to them.

5. Where it transpires in the examination of accounts and work procedures that a different quantity of wool and cotton yarn has been used per square metre than that specified for a particular quality of carpet, in order for the costs to be accommodated under the same example they will be included in the general expenses account as specified in a general directive to be issued by the Workshops Department.

6. Increases in cost due to the fact that the strands of wool for knotting are cut too long must be avoided. Although it is the main duty of the person in charge of the carpet shop to ensure that such waste is avoided, the workshop manager must not hinder this supervision.

7. In order to ensure the central auditing of the carpet-making shops' activities and the procedures connected with special orders, the tabular forms contained in Appendix 12 and 14 must be duly attached to the monthly accounts that are submitted to the Workshops Department.

8. The necessary measures must be taken to ensure that all of the staff working in the carpet-making shops work more meticulously, the utmost attention must be paid to the accrual of bonuses, prisoners must be constantly encouraged to produce more, and it must be ensured that high-quality carpets which match the various models are produced without flaws or defects.

PART FIVE

Workshop income and tax procedures

I – The income of the Workshops Board

1. The capital sources of the Workshops Institution are defined in Section 7 of Act no. 4301.

2. Article 7 b) of that Act provides the following:

a) In accordance with Section 1 of Act no. 2548, 2 per cent of the funds collected from judgment and non-judgment debts whose amount and value has been determined and the charges of more than 1 Turkish lira that are collected against receipt in the enforcement of court decisions on debts whose value has not been determined and are calculated at the rate of half of the collection fee will be deposited on the "enforcement charges" accounts which the branches open in their respective districts with a view to transfer to the Ministry of Justice Workshops Institution's account no. TR 7500015/ 00158007290492790 with the Adliye Sarayı branch of the Vakıfbank in Ankara. Where the bank does not have any branches in those areas, the funds must be deposited on a daily basis on an account opened with the Ziraat Bank in the area concerned so that all charges are covered by the Vakıfbank, provided that the funds are sent to the above account with

the Vakıfbank by electronic transfer. The funds deposited with both banks must be remitted to the Workshops Institution's account online.

b) When collecting fees, the enforcement offices must use serial-numbered receipts printed with the Ministry of Justice Prison and Detention Centre Workshops Institution heading (Appendix 15).

c) They must order the receipts from the Governor's Office of the Ankara Low-Security Prison, stating the number of blocks needed.

d) The receipts must be used consecutively, one block at a time, beginning with the lowest serial number, and no pages must be skipped.

3. In accordance with Section 7 b) of Act no. 4301, the food costs that are charged pursuant to Section 2 of Act no. 2548 must be deposited on account no. TR 710001000001-38775368-5001 with the Central Office of the Ziraat Bank on behalf of the Workshops Institution.

4. a) The funds obtained pursuant to Article 7 d) of Act no. 4301 must be deposited on the Workshops Institution's account no. TR 7500015/00158007290492790 with the Adliye Sarayı branch of the Vakıfbank in Ankara as "sum paid for food leftovers" or "sum paid in the sale of real assets".

b) A Receipt for Payments Received in the Sale of Scrap and All Types of Waste will be issued in the sale of food leftovers, waste and scrap falling under the general budget; in the sale of scrap belonging to a workshop, an invoice will be issued to the buyer. The sums paid will be entered in a temporary account with a view to transfer to the Workshops Institution.

5. Lists stating the dates and numbers of the transaction receipts for the bank deposits as well as the amounts deposited and indicating whether the food leftovers and waste or scrap sold belong to the workshop or fall under the general budget must be sent to the Workshops Department of the Directorate General for Prisons and Detention Centres not later than the fifth day of the following month.

II – Value-added tax and stamp duty

1. The invoices and retail sales vouchers issued by workshops and the movable goods processing forms that are made out when goods are received at a warehouse in purchases made in accordance with the decisions of the Procurement Commission are not subject to stamp duty.

2. The amount of Value-Added Tax calculated as a percentage of the amount paid as per invoice for petroleum products including LPG purchased by workshops, which must be entered in the primary goods and materials account, is subject to reduction and must thus be entered in the "reduced value-added tax" account.

3. On the invoices or retail sales vouchers issued, the value-added tax must be shown as part of the sales price of the goods or services purchased. This provision applies to retail sales, however; it does not apply to wholesale purchases and sales.

4. Workshops must request that the value-added tax be shown separate from the price of the goods in the invoices issued for all of the wholesale purchases they make.

5. In particular, in the case of goods subject to value-added tax that are purchased by workshops for sale in general stores, when the value-added tax is included in the price of the goods on the

invoices and similar documents issued by the seller, value-added tax must be calculated as a percentage and entered in the registers.

6. The rates relating to value-added tax and stamp duty will be applied in accordance with the notifications published by the Ministry of Finance.

7. The other matters specified in the relevant notifications of the Ministry of Finance must be complied with to the letter.

PART SIX

Public procurement legislation

I – General provisions relating to the implementation of public procurement legislation

1. In addition to the provisions of the application and compliance audit provisions contained in the Public Procurement Act (no. 4734), the Public Procurement Contracts Act (no 4735) and the regulations pursuant to those Acts, the purchases of goods and services and the calls for tenders for construction works covered by the budget of the Prison and Detention Centre Workshops Institution and the prison workshops budgets will be carried out in accordance with the decisions and notifications of the Public Procurement Institution.

2. Workshop managers' offices must not undertake commitments for goods or services that are not produced in their own or other workshops.

3. Since the practice of selling goods and services that are not produced in one's own workshop as workshop products in violation of Section 3 e) of Act no. 4734 is clearly illegal, those who give occasion to that violation of the law will be held directly responsible.

II – Procurement Commissions

1. Procurement Commissions will be established in accordance with Section 6 of Act no. 4734.

2. Procurement Commissions will be set up by the procurement officer in the administrative units of the central and provincial organizations of the Ministry in accordance with the provisions of Act no. 4734 and will be funded by appropriations from the budget of the Workshops Institution. The procedures for implementing procurement contracts will be carried out by the units concerned.

3. The procurement commissions in the central and provincial units will be set up by the procurement officer. The procurement commission must consist of at least five, and of an odd number of, members, two of whom must be procurement experts and one of these experts will chair the commission. At least four of its members must be selected from the procurement staff and one member must be an accountant or in charge of financial matters. Deputy members with attributes identical to those of the full members will also be designated and appointed.

4. In chief prosecution departments, the office of procurement officer is held by the chief prosecutor, in district administrative court departments and administrative and tax court departments by the presiding judge, in the staff training departments of prisons and detention centres by the directors of the training centres, and in prison governors' offices and prison workshop managers' offices by the prison governor.

5. Where there are not enough members of staff in the units awarding contracts or the staff do not have adequate qualifications, members may be appointed to the commission from the administrations falling within the scope of the Public Procurement Act.

III – Cost assessment, confidentiality and applications for appropriations

1. Section 9 of the Public Procurement Act provides that the approximate cost of an operation must be estimated and that that estimate must remain confidential before the call for tenders is made.

2. The central administrative units of the Ministry which apply for appropriations from the budget of the Workshops Institution must carry out all types of price research before purchasing goods or services or calling for tenders for construction works, and the estimates thus calculated, exclusive of value-added tax, must be set out in a tabular chart along with the bases for the calculations. The table of estimates and appended documents must be placed in a sealed envelope, attached to a covering letter, and sent to the Workshops Department for presentation to the Workshops Institution Board.

3. Provincial administrative units that apply for appropriations must calculate the estimates, place them in a sealed envelope and, depending on the subject matter of the application, send them along with a covering letter to the central administrative units of the competent ministry.

4. The units receiving these applications will examine the estimates and the bases for the calculations; if the appropriations requested cannot be allocated from the general budget, they will state their explicit opinions in a covering letter and, having regard to confidentiality, send the letter together with a sealed envelope containing the estimates to the Workshops Department for presentation to the Workshops Institution Board, thereby also quoting the economic code as per Analytical Budget Classification, depending on the purpose of the appropriation requested.

5. The Workshops Department will examine the applications and, if they comply with the statutory provisions, will place them on the agenda of the Workshops Institution Board. If the Workshops Institution Board approves an application it will allocate the necessary appropriation. If a payment has not been included on the agenda of the Workshops Institution Board in time, it will be transferred to the Workshops Department by the competent administrative unit.

6. Prison workshop managers' offices that award contracts from their own budgets must attach estimates to the respective decisions of the management board, place these documents in a sealed envelope and send them to the Workshops Department through the chief prosecution department. The estimates calculated by workshops managers' offices must not be specified in a covering letter. The Workshops Department of the Directorate General for Prisons and Detention Centres will examine the application and either reject it or approve it, giving the necessary instructions.

7. In the case of construction contracts involving the purchase of goods and services, where extra work is necessary owing to unforeseen circumstances, the procedure will be carried out in compliance with the provisions of Section 24 of the Public Procurement Contracts Act (no. 4735).

8. Since Section 9 of the Public Procurement Act provides that estimates must remain confidential and that the provisions of Sections 60 and 61 of that Act will be applied to those who fail to observe this rule, the confidentiality principle will apply.

IV – Exceptions to the implementation of the Public Procurement Act

1. Section 3 e) of the Public Procurement Act provides that establishments falling within the scope of the Act must carry out their purchases of goods and services produced and provided within the prison and detention centre workshop managers' offices themselves without calling for tenders in accordance with the provisions of the Regulations Governing the Rules and Principles to be Applied in Purchases pursuant to Section 3 e) of Public Procurement Act no. 4734, which were published in issue no. 27209 of the Official Gazette on 24/04/2009.
2. The Workshops Department of the Directorate General for Prisons and Detention Centres and the workshops themselves may purchase goods and services on the basis of the above rules and principles from establishments falling within the scope of Section 3 of Public Procurement Act no. 4734.

PART SEVEN

Other matters

I – Insurance coverage for convicted offenders and remand prisoners employed in workshops

1. The industrial accident, occupational disease and maternity insurance provisions laid down in Section 5/a of the Social Insurances and General Health Insurance Act (no. 5510) will apply to the convicted offenders and remand prisoners employed within the prison structures.
2. Prisoners who are employed in facilities, workshops and similar units established within the prison structures and are thus on the payroll and receive daily wages and prisoners who are employed in those places as trainees must be insured.

II – Points to which attention must be paid in the purchase of goods

1. No commodities in excess of the needs of the workshops and general stores must be purchased.
2. Particular care must be taken in the purchase of commodities from itinerant merchants or firms.
3. Where those merchants use the names of persons working in the Ministry and act as middlemen, that conduct must not be accredited under any circumstances and steps must be taken to inform the Ministry immediately.
4. The statutory procedures will be carried out with regard to public employees whose attitudes and conduct are not in keeping with this provision.

III – The employment of technical personnel in workshop services

1. With a view to limiting labour wastage, it must be ensured that in prisons which have a workshop as part of their structure, when engineers, architects, technicians and assistant technicians are not occupied on tasks connected with their fields of activity they are effectively employed for a certain period of time in the shops belonging to the workshop or in the branches of industry covered in the workshop.
2. Enforcement and protection officers employed in those places, however, must be employed in the duties pertaining to their profession. The aim must be for the prison to benefit from

enforcement and protection officers' work in workshop activities, depending on their capabilities, without impeding their supervision and control duties.

IV – The deployment of staff in workshops

1. In order to ensure that a workshop carries out accounting, research and development, advertising and marketing services efficiently and productively efforts must be made to employ a sufficient number of staff members who have been trained and/or are competent in these fields.
2. Where a change of duty is required amongst workshop staff, the reasons for the change must be presented in the management board's decision and submitted to the Workshops Department for approval.
3. Where staff are to be employed in the shops, facilities and other units of workshops and are to be paid from the general budget, attention must be paid to selecting persons who can contribute to the vocational training of prisoners and to production.

V – General store sales

1. Lists of general store sales prices must be posted in rooms where prisoners spend time.
2. It must be ensured that documents such as retail sales vouchers or invoices are issued in connection with shopping in the general stores.
3. No pharmaceuticals may be sold in workshop general stores.

VI - Occupational health and safety

1. The statutory labour and employment provisions must be meticulously applied to prisoners in workshops as regards taking health and safety measures and action to prevent industrial accidents and occupational diseases as well as organizing working conditions with regard to the age and sex of prisoners and special personal circumstances.
2. Particular importance must be attached to monitoring the implementation of occupational health and safety measures and to the relevant inspections, and any deficiencies must be remedied immediately.

VII – Other matters

When dividends are being paid, new tax brackets must be established depending on the wage amounts received that month and income tax must be deducted at source accordingly.

The provisions of circular order no. 137/2 of 25/02/2009 on workshop administration have been abolished.

I request that this information be made known and the necessary steps be taken.

Ahmet KAHRAMAN

Judge

Undersecretary

Chairman of the Workshops Institution Board