

**MINISTRY OF TREASURY AND FINANCE
BOARD OF TREASURY CONTROLLERS**

TÜRKİYE SEISMIC RESILIENCE AND ENERGY EFFICIENCY PROJECT

Implemented by

**MINISTRY OF ENVIRONMENT, URBANISATION AND CLIMATE CHANGE
GENERAL DIRECTORATE OF CONSTRUCTION AFFAIRS**

**Financed Under International Bank for Reconstruction and Development
(IBRD) Grant Agreement Numbered TF-B6770**

As of December 31, 2024 and For the Year Then Ended

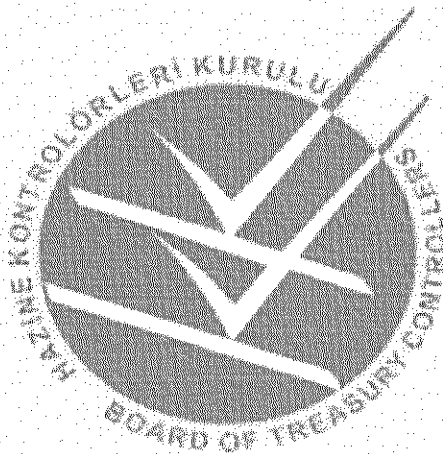
Prepared by

**Selçuk KIRBAŞ
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Report's Number

88/9 - 48/16 - 44/12 - 40/17

INDEPENDENT AUDITOR'S REPORT

June 20, 2025



REPUBLIC OF TÜRKİYE
MINISTRY OF TREASURY AND FINANCE
The Board of Treasury Controllers

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EXECUTIVE SUMMARY



EXECUTIVE SUMMARY

A. Project Summary

The Grant Agreement numbered TF-B6770 of Türkiye Seismic Resilience and Energy Efficiency Project was signed on 16.05.2022 between the Republic of Türkiye and the International Bank for Reconstruction and Development (IBRD), which is responsible for the administration of the Japan-World Bank Disaster Risk Management Mainstreaming in Developing Countries Programme financed by the Government of Japan and managed by the Global Facility for Disaster Reduction and Recovery (GFDRR), for an amount not exceeding USD 750,000.00.

In accordance with the Grant Agreement numbered TF-B6770, the responsibility for the implementation of the project lies with the Ministry of Environment, Urbanization and Climate Change General Directorate of Construction Affairs (GDCA).

The objective of the Project is to improve the disaster resilience and energy savings in selected Central Government Buildings, and to strengthen the policy framework and institutional capacity to develop, finance and implement resilient and sustainable public buildings in Türkiye.

The project consists of the following Components:

Component 1. Investments in Central Government Buildings for structural strengthening and energy efficiency improvement.

A. Retrofitting and Renovation

Provision of goods, works, consulting services, and non-consulting services to support:

- (i) The preparation of all technical documentation for investments on priority Central Government Buildings, including energy and structural audits, technical design and construction supervision, commissioning and energy monitoring for both renovation and demolition or reconstruction; and
- (ii) Retrofitting and renovation of buildings through:
 - (a) Structural strengthening measures;
 - (b) Energy efficiency measures (including building-level renewable energy);and



(c) other measures necessary to improve the accessibility, safety, and operation of buildings (including universal access improvements for all categories of visitors and staff, water efficiency improvements, cool or green roofs, measures to improve fire safety, electricity supply, and fire detection, warning and safe egress).

B. Demolition and Reconstruction.

Provision of goods, works, consulting services, and non-consulting services to support the demolition and reconstruction of Central Government Buildings, for which structural strengthening through retrofitting and renovation is not technically and economically feasible.

Component 2. Advanced technical assistance and capacity building.

Development of a long-term, investment program to increase energy efficiency, structural strength, and multi—hazard resilience in public buildings; said development includes establishing a prioritized investment plan and the key elements for implementation.

(i) *Data collection and improved systems.* Collection and development of data related to the energy, safety, resilience, occupancy, and service provision of Central Government Buildings.

(ii) *Building evidence, developing guides and designs, and documenting best practices.* Development and dissemination of case studies that document investment costs, measures implemented, lessons learned, and experience gained in optimizing energy efficiency and structural strengthening, including approaches to minimize service disruption during works.

(iii) *Improved regulatory environment.*

(a) Review of existing Borrower regulations associated with structural strengthening, disaster and climate resilience and energy efficiency improvements, and associated compliance, assessed against global best practice.

(b) Determination of the need for regulatory improvements to accelerate, improve, enforce or monitor enhanced energy efficiency, safety and resilience of both public and private buildings in Türkiye.



(iv) *Increased pool of trained professionals through capacity building and outreach.* Development and delivery of training programs for building renovations — for structural strengthening and energy efficiency — for engineering, energy and architectural professionals working in government agencies and in design and construction firms to serve both public and private buildings.

(v) Assessment of capacity to test and verify materials and equipment for structural safety and energy efficiency.

(a) Assessment of current capacity constraints in laboratory testing of equipment and materials for structural safety and energy efficiency.

(b) Determination of the necessary technical requirements and recommendation of implementation options, with consideration for sustainability, efficiency, and value for money.

Component 3. Project Management.

Provision of goods, consulting services, non-consulting services, Operating Costs, and Training to support Project management and implementation activities, including, inter alia: (a) engineering, architectural, occupational health and safety, and other technical expertise; (b) Subproject supervision; (c) Project monitoring and evaluation; (d) communications with Project beneficiaries; and (e) training of Project Implementation Unit (PIU) staff.

Component 4. Support under the Japan- World Bank Program for Mainstreaming Disaster Risk Management in Developing Countries

Provision of consulting services, Training, and Operating Costs in support of the following technical assistance activities:

(a) Identifying innovative engineering approaches for strengthening existing buildings, innovative technologies and approaches to design and construction of new disaster resilient and energy efficient buildings, and development of handbooks and guidelines for the application of these approaches in Türkiye;

(b) Training and capacity building on innovative engineering approaches for professionals from public and private sectors; and

(c) Exploring global best practices for engineering assessments related to the safety of buildings.



Through the Grant Agreement numbered TF-B6770 dated 16.05.2022, a grant of USD 750.000,00 is envisaged to be used by Ministry of Environment, Urbanisation and Climate Change within the framework of the "Türkiye Seismic Resilience and Energy Efficiency Project". As of 31.12.2024, Ministry of Environment, Urbanisation and Climate Change has disbursed an amount of USD 281.724,62 and an amount of USD 309.548,70 has not been disbursed yet. Ministry of Environment, Urbanisation and Climate Change has disbursed an amount of USD 281.724,62 from World Bank sources between 01.01.2024 and 31.12.2024.

As of 31.12.2024, some USD 200.000,00 out of the total grant has been disbursed as advance and some USD 240.451,30 has been disbursed as SOE.

B. Objectives of Audit

The objective of the audit is to express an opinion on the Financial Statements of the Türkiye Seismic Resilience and Energy Efficiency Project for the period ended 31 December 2024. The audit includes but not limited to the following tasks.

In evidencing compliance with agreed project financing arrangements, we are expected to carry out tests to confirm that:

- (a) The fund has been used in accordance with the conditions of the relevant financing agreement, with due attention to economy and efficiency, and only for the purposes for which the financing was provided. Relevant financing agreement include the Grant Agreement numbered TF-B6770.
- (b) All expenditures have been incurred in accordance with the Grant Agreement numbered TF-B6770, including specific provisions of the World Bank Procurement Guidelines.
- (c) All necessary supporting documents, records, and accounts have been maintained in respect of all project activities, including expenditures reported using Statements of Expenditure (SOE).
- (d) Respective reports issued during the period were in agreement with the underlying books of account.

C. Scope of Audit

The audit was conducted in accordance with International Standards on Auditing. Those Standards require that the auditor plans and performs the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. The



audit included examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. The audit also included assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

There was no limitation in our scope for the Project's audit.

D. Audit Methodology

Financial Statements

Verified that the financial statements have been prepared in accordance with International Public Sector Accounting Standards.

Audited all SOE submitted to the World Bank in support of requests for periodic replenishment of the project special account.

Examined expenditures for eligibility based on criteria defined in the terms of the Grant Agreement numbered TF-B6770 and detailed in the Project Appraisal Document and Disbursement Letter. In addition, we examined;

- (a) All expenditure documents have been prepared in accordance with the provisions of the Grant Agreement numbered TF-B6770;
- (b) expenditures have been made wholly and necessarily for the realization of project objectives;
- (c) information and explanation necessary for the purpose of the audit have been obtained;
- (d) supporting records and documents necessary for the purpose of the audit have been retained, and
- (e) expenditure documents can be relied upon to support the related withdrawal applications.

Review of special accounts

During the audit of the project financial statements, we reviewed the activities of the project's special account such as deposits received, payments made, and reconciliation of period-end balances.



Internal controls

Evaluated significant internal controls to obtain a sufficient understanding of the design of relevant controls, policies and procedures and whether they have been in operation during the period under review.

Compliance with agreement terms and applicable laws and regulations

Reviewed, assessed and reported on compliance with the terms and conditions of the Grant Agreement numbered TF-B6770.

Representations by implementing agency

Obtained specific written representations from management.

E. Audit Results

For the financial statements of project; our audit resulted with unmodified opinion. In addition, other reporting responsibilities about the project are included under the Report on Other Legal and Regulatory Requirements heading of the report.

F. Management Recommendation

A management letter containing comments and recommendations related to internal control deficiencies and other matters dated 20.06.2025 has been prepared and shared with the General Directorate of Construction Affairs of Ministry of Environment, Urbanisation and Climate Change. We believe these matters warrant management's attention.

**INDEPENDENT AUDIT REPORT'S & FINANCIAL
STATEMENTS OF THE PROJECT**



INDEPENDENT AUDITOR'S REPORT

TO MINISTRY OF ENVIRONMENT, URBANISATION AND CLIMATE CHANGE General Directorate of Construction Affairs

Opinion

We have audited the Statement of Sources and Uses of Funds, Statement of the Comparison of Budget and Actual Amount, Statement of Withdrawal Application Summary, and Statement of Special Account of the Türkiye Seismic Resilience and Energy Efficiency Project as of December 31, 2024, and for the period then ended, and notes to the financial statements including a summary of significant accounting policies. The financial statements have been prepared by Ministry of Environment, Urbanization and Climate Change General Directorate of Construction Affairs in accordance with cash basis International Public Sector Accounting Standards and financial reporting provisions outlined in the Grant Agreement numbered TF-B6770.

In our opinion;

The accompanying financial statements present fairly, in all material respects, the financial position and cash flows of the Türkiye Seismic Resilience and Energy Efficiency Project as of December 31, 2024 and for the period then ended in accordance with cash basis International Public Sector Accounting Standards and financial reporting provisions outlined in the Grant Agreement numbered TF-B6770.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of this report. We are independent of the Ministry of Environment, Urbanization and Climate Change General Directorate of Construction Affairs within the meaning of "IFAC Code of Ethics for Professional Accountants" and have fulfilled our other responsibilities under those ethical requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Emphasis of Matter in the Financial Statement

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describe the basis of accounting. The financial statements are prepared to assist Ministry of Environment, Urbanization and Climate Change General Directorate of Construction Affairs to comply with the financial reporting provisions of the contract referred to above. As a result, the financial statements may not be suitable for another purpose.

Going Concern

The Projects financial statements have not been prepared using the going concern basis of accounting. The project will end 30.06.2025.

Responsibilities of Management and Those Charged with Governance or other appropriate terms for the Financial Statements

Ministry of Environment, Urbanization and Climate Change General Directorate of Construction Affairs is responsible for the preparation and fair presentation of these financial statements in accordance with the Grant Agreement numbered TF-B6770, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the Ministry of Environment, Urbanization and Climate Change General Directorate of Construction Affairs' financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from



fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the planning and performance of the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We are also required to provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

The conclusions drawn from audits conducted within the scope of other reporting requirements are as follows;



REPUBLIC OF TÜRKİYE
MINISTRY OF TREASURY AND FINANCE
The Board of Treasury Controllers

a) Ministry of Environment, Urbanization and Climate Change General Directorate of Construction Affairs, as of December 31, 2024 has complied with, in all material respects, the requirements of the Grant Agreement numbered TF-B6770.

b) With respect to all expenditures, adequate supporting documentation has been maintained to support claims to the IBRD for reimbursement of expenditures incurred, and these expenditures are eligible for financing under the Grant Agreement numbered TF-B6770.

Okan SÜLER
Chairman of The Board of Treasury Controllers

Akif Bülent BOYACIOĞLU
(Audit Partner)
Vice Chairman

Selçuk KIRBAŞ
Senior Treasury
Controller

Hüseyin TOPAL
Treasury Controller

Mervenur TOZLUYURT
Treasury Controller

Betül YÜZER
Treasury Controller

Date: 20.06.2025

Address: Ministry of Treasury and Finance
The Board of Treasury Controllers
ANKARA/TÜRKİYE

ANNEX I: FINANCIAL STATEMENTS

REPUBLIC OF TURKEY MINISTRY OF ENVIRONMENT, URBANIZATION AND CLIMATE CHANGE
SEISMIC RESILIENCE AND ENERGY EFFICIENCY IN PUBLIC BUILDINGS PROJECT
LOAN/GRANT NO: GFDRR TF086770-TR
Withdrawal Application Summary
For the Period: 01.01.2024-31.12.2024

Withdrawal application number		Notes	Date	Category 1- Consulting Services	Category 2- Training	Category 3 - Operating Costs	Total Documented Amount	Advance Requested	Total Requested Amount	Value date	Rejected	Net Reimbursed
In Designated Account currency - USD												
Section A: Payment method - Advance/Replenishment												
Approved withdrawals												
3 (Withdrawal Applications)	8		12.07.2024	0,00	64.271,26	0,00	64.271,26	0,00	64.271,26	12.07.2024	-	64.271,26
4 (Advance Applications)	8		24.07.2024	0,00	0,00	0,00	0,00	100.000,00	100.000,00	24.07.2024	-	100.000,00
5 (Withdrawal Applications)	8		7.10.2024	117.453,36	0,00	0,00	117.453,36	0,00	117.453,36	7.10.2024	-	117.453,36
Pending Submission												
Sub-Total (A)				117.453,36			181.724,62	100.000,00	281.724,62		0,00	281.724,62
Section B: Payment method - Reimbursement												
Approved withdrawals												
Pending Submission												
Sub-Total (B)				0,00			0,00	0,00	0,00		0,00	0,00
Section C: Payment method - Direct Payment												
Approved withdrawals												
Pending submission												
Sub-Total (C)				0,00			0,00	0,00	0,00		0,00	0,00
TOTAL (A+B+C)				117.453,36			181.724,62	100.000,00	281.724,62		0,00	281.724,62

Prepared by

17.06.2025
Selahaddin Ali KOÇ
Financial Expert

Controlled by

ÖZGE YURDARUL
Başkan Yardımcısı
Genel Müdür Yardımcısı

Approved by

Murat ÇOBAL
Genel Müdür

REPUBLIC OF TURKIYE MINISTRY OF ENVIROMENT, URBANIZATION AND CLIMATE CHANGE
GENERAL DIRECTORATE OF CONSTRUCTION AFFAIRS
SEISMIC RESILIENCE AND ENERGY EFFICIENCY IN PUBLIC BUILDINGS PROJECT
STATEMENT OF SOURCES AND USES OF FUNDS
GRANT NUMBER TF0B6770
As of December 31, 2024 and For The Year Then Ended.
(In Dollar)

	Notes	Current Period	Previous Period	Cumulative
I-SOURCES OF FUNDS				
A- IBRD Grant	8	281.724,62	158.726,68	440.451,30
1- Special Account		281.724,62	158.726,68	440.451,30
a- Advance		100.000,00	100.000,00	200.000,00
b- SOE		181.724,62	58.726,68	240.451,30
Total Funds Received		281.724,62	158.726,68	440.451,30
II-USES OF FUNDS				
II A-INVESTMENT COSTS (BY COMPONENT)				
Component- 1:Investments in Central Government Buildings for Structural Strengthening and Energy Efficiency Improvement				
		0,00	0,00	0,00
A) Retrofitting and Renovation		0,00	0,00	0,00
i) Goods		0,00	0,00	0,00
ii) Works		0,00	0,00	0,00
iii) Consulting Services		0,00	0,00	0,00
iv) Non-Consulting Services		0,00	0,00	0,00
B) Demolition and Reconstruction		0,00	0,00	0,00
i) Goods		0,00	0,00	0,00
ii) Works		0,00	0,00	0,00
iii) Consulting Services		0,00	0,00	0,00
iv) Non-Consulting Services		0,00	0,00	0,00
Component-2: Advanced Technical Assistance and Capacity Building.		0,00	0,00	0,00
i) Goods		0,00	0,00	0,00
ii) Consulting Services		0,00	0,00	0,00
Component- 3: Project Management		0,00	0,00	0,00
i) Goods		0,00	0,00	0,00
ii) Consulting Services		0,00	0,00	0,00
iii) Non-Consulting Services		0,00	0,00	0,00
iv) Operating Costs		0,00	0,00	0,00
v) Training		0,00	0,00	0,00
Component- 4 : Support under the Japan-World Bank Program for Mainstreaming Disaster Risk Management in Developing Countries		181.724,62	58.726,68	240.451,30
i) Consulting Services		117.453,36	58.726,68	176.180,04
ii) Training		64.271,26	0,00	64.271,26
iii) Operating Costs		0,00	0,00	0,00
Total Investment Costs by Component		181.724,62	58.726,68	240.451,30
TOTAL USES OF FUNDS BY COMPONENT	5	181.724,62	58.726,68	240.451,30
II B-INVESTMENT COSTS (BY CATEGORY)				
Category 1- Consulting Services		117.453,36	58.726,68	176.180,04
Category 2- Training		64.271,26	0,00	64.271,26
Category 3 - Operating Costs		0,00	0,00	0,00
Total Investment Costs by Category		181.724,62	58.726,68	240.451,30
TOTAL USES OF FUNDS BY CATEGORY	5	181.724,62	58.726,68	240.451,30

Cash at the beginning of the period 01.01.2024
Cash at the end of the period 31.12.2024

5 100.000,00
5, 7 200.000,00

Prepared by

17.06.2025
Selahaddin Ali Koç
Finance Expert

Controlled by

Yazın 2025
Cemal M. Yılmaz V.

Approved by

Murat ORAL
Genel Müdür

Government of Türkiye
GENERAL DIRECTORATE OF CONSTRUCTION AFFAIRS
Seismic Resilience and Energy Efficiency in Public Buildings Project
GFDRR Grant (TF0B6770)
01.01.2024-31.12.2024

		Current Period				Cumulative		
	Notes	Actual	Final Budget	Original Budget	Variance %	Actual	Planned	Progress %
		1	2		3=1/2	4	5	6=4/5
Sources of Funds								
	IBRD Grant	281.724,62	281.724,62	58.726,68	100%	440.451,30	750.000,00	59%
Total Sources of Funds		281.724,62	281.724,62	58.726,68	-	440.451,30	750.000,00	
Uses of Funds								
1 By components								
Component 1 - Investments in Central Government Buildings for Structural Strengthening and Energy Efficiency Improvement		0,00	-	-	-	-	-	0%
Component 2 - Advanced Technical Assistance and Capacity Building		0,00	-	-	-	-	--	0%
Component 3 - Project Management		0,00	-	-	-	-	-	0%
Component- 4 : Support under the Japan-World Bank Program for Mainstreaming Disaster Risk Management in Developing Countries		181.724,62	181.724,62	58.726,68	100%	240.451,30	750.000,00	32%
Total		181.724,62	181.724,62	58.726,68	-	240.451,30	-	0,00
2 By expenditure category								
Category 1- Consulting Services		117.453,36	117.453,36	58.726,68	100%	176.180,04	635.000,00	28%
Category 2- Training		64.271,26	64.271,26	-	100%	64.271,26	65.000,00	99%
Category 3 - Operating Costs		0,00	-	-	0%	0,00	50.000,00	0%
Total		181.724,62	181.724,62	58.726,68	-	240.451,30	750.000,00	0,00

Prepared by

17.06.2025
Selahaddin Ali KOÇ
Financial Expert

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Önder YILMAZKUL
Denetim Sorumlusu
Denetim Sorumlusu

Approved by

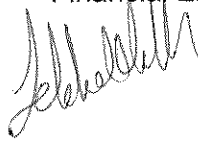
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Genel Müdür

**REPUBLIC OF TURKİYE MINISTRY OF ENVIROMENT, URBANIZATION AND
CLIMATE CHANGE
SEISMIC RESILIENCE AND ENERGY EFFICIENCY IN PUBLIC BUILDINGS PROJECT
SPECIAL ACCOUNT STATEMENT
ACCOUNT NO: 941401019
For the year ended. December 31, 2024
(In Dollar)**

Opening Balance (01.01.2024)	5		100.000,00
Reimbursements to SA	8	281.724,62	281.724,62
Available Funds			381.724,62
Payments Made for Expenditures	5	181.724,62	
Total Project Investments	5	181.724,62	181.724,62
Closing Balance (31.12.2024)	7		200.000,00

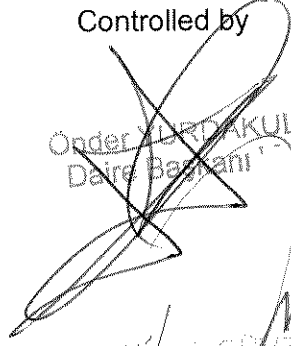
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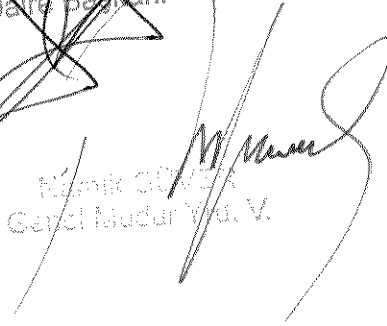


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Onder YURDAKUL
Daire Başkanı

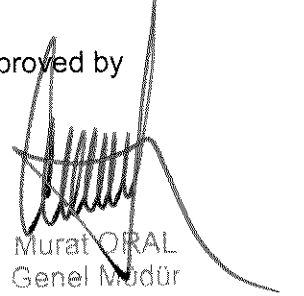


Nispet GÖVDER
Genel Müdür Yard. V.



Approved by

Murat ORAL
Genel Müdür



REPUBLIC OF TÜRKİYE
MINISTRY OF ENVIROMENT, URBANIZATION AND CLIMATE CHANGE
GENERAL DIRECTORATE OF CONSTRUCTION AFFAIRS
PROJECT OF SEISMIC RESILIENCE AND ENERGY EFFICIENCY IN PUBLIC
BUILDINGS PROJECT

Project No: GFDRR TF0B6770-TR

NOTES TO THE PROJECT FINANCIAL STATEMENTS

As of December 31, 2024 and for the year then ended.

1- PROJECT OBJECTIVES AND STRUCTURE

Seismic Resilience and Energy Efficiency in Public Buildings Project (SREEPB) Loan Agreement (9261-TR) was signed between the Republic of Türkiye and the International Reconstruction and Development Bank (IBRD) on September 7, 2021. The Project Agreement was approved on 09.06.2021, and the Loan Agreement became effective as of 10.11.2021.

A grant agreement was signed on 16.05.2022 with the International Bank for Reconstruction and Development (IBRD), which is responsible for the administration of the Japan-World Bank Disaster Risk Management Mainstreaming in Developing Countries Programme financed by the Government of Japan and managed by the Global Facility for Disaster Reduction and Recovery ('GFDRR'), for an amount not exceeding USD 750,000.00.

In accordance with the Loan Agreement, the responsibility for the implementation of the project lies with the Ministry of Environment, Urbanization and Climate Change General Directorate of Construction Affairs (GDCA).

PROJECT DESCRIPTION

The objective of the Project is to improve the disaster resilience and reduce energy use in selected Central Government Buildings, and to strengthen the policy framework and institutional capacity to develop, finance and implement resilient and sustainable public buildings in Türkiye.

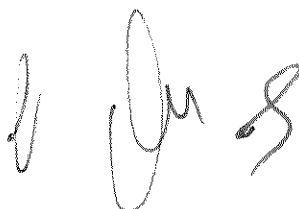
The project consists of the following Components:

Component 1. Investments in Central Government Buildings for structural strengthening and energy efficiency improvement.

A. Retrofitting and Renovation

Provision of goods, works, consulting services, and non-consulting services to support:

- (i) The preparation of all technical documentation for investments on priority Central Government Buildings, including energy and structural audits, technical design and construction supervision, commissioning and energy monitoring for both renovation and demolition or reconstruction; and



(ii) Retrofitting and renovation of buildings through:

(a) Structural strengthening measures;

(b) Energy efficiency measures (including building-level renewable energy); and

(c) other measures necessary to improve the accessibility, safety, and operation of buildings (including universal access improvements for all categories of visitors and staff, water efficiency improvements, cool or green roofs, measures to improve fire safety, electricity supply, and fire detection, warning and safe egress).

B. Demolition and Reconstruction.

Provision of goods, works, consulting services, and non-consulting services to support the demolition and reconstruction of Central Government Buildings, for which structural strengthening through retrofitting and renovation is not technically and economically feasible.

Component 2. Advanced technical assistance and capacity building.

Development of a long-term, investment program to increase energy efficiency, structural strength, and multi—hazard resilience in public buildings; said development includes establishing a prioritized investment plan and the key elements for implementation.

(i) ***Data collection and improved systems.*** Collection and development of data related to the energy, safety, resilience, occupancy, and service provision of Central Government Buildings.

(ii) ***Building evidence, developing guides and designs, and documenting best practices.*** Development and dissemination of case studies that document investment costs, measures implemented, lessons learned, and experience gained in optimizing energy efficiency and structural strengthening, including approaches to minimize service disruption during works.

(iii) ***Improved regulatory environment.***

(a) Review of existing Borrower regulations associated with structural strengthening, disaster and climate resilience and energy efficiency improvements, and associated compliance, assessed against global best practice.

(b) Determination of the need for regulatory improvements to accelerate, improve, enforce or monitor enhanced energy efficiency, safety and resilience of both public and private buildings in Türkiye.

(iv) ***Increased pool of trained professionals through capacity building and outreach.*** Development and delivery of training programs for building renovations — for structural strengthening and energy efficiency — for engineering, energy and architectural professionals working in government agencies and in design and construction firms to serve both public and private buildings.

(v) ***Assessment of capacity to test and verify materials and equipment for structural safety and energy efficiency.***



(a) Assessment of current capacity constraints in laboratory testing of equipment and materials for structural safety and energy efficiency.

(b) Determination of the necessary technical requirements and recommendation of implementation options, with consideration for sustainability, efficiency, and value for money.

Component 3. Project Management.

Provision of goods, consulting services, non-consulting services, Operating Costs, and Training to support Project management and implementation activities, including, inter alia: (a) engineering, architectural, occupational health and safety, and other technical expertise; (b) Subproject supervision; (c) Project monitoring and evaluation; (d) communications with Project beneficiaries; and (e) training of PIU staff.

Component 4. Support under the Japan- World Bank Program for Mainstreaming Disaster Risk Management in Developing Countries

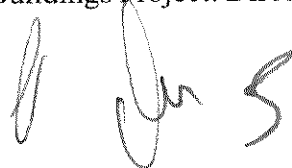
Provision of consulting services, Training, and Operating Costs in support of the following technical assistance activities:

- (a) Identifying innovative engineering approaches for strengthening existing buildings, innovative technologies and approaches to design and construction of new disaster resilient and energy efficient buildings, and development of handbooks and guidelines for the application of these approaches in Türkiye;
- (b) Training and capacity building on innovative engineering approaches for professionals from public and private sectors; and
- (c) Exploring global best practices for engineering assessments related to the safety of buildings.

Closing date: 30.06.2025

Project Components	Amount of the Loan Allocated (Expressed in USD)	Percentage of Expenditures to be Financed (Inclusive of taxes)
(1) Consulting services, Training, and Operating Costs for Part 4 of the Project	750.000,00	%100
TOTAL AMOUNT	750.000,00	

Implementation, coordination and supervision of the Loan and Grant Agreement for Seismic Resilience and Energy Efficiency in Public Buildings Project: Director General of Construction



Works / Asst. (Project Director / Deputy Project Director) and Head of International Financed Seismic Retrofitting Department. (Project Coordinator).

The Project Coordinator is responsible to the Project Director for taking, implementing and guiding all technical, administrative, legal and financial measures necessary for the execution and finalisation of the project in accordance with its aims and objectives.

The Project Coordinator ensures the coordination and supervision of SREEPB and GFDRR TF0B6770. The Project Coordinator is responsible for taking, managing and guiding all technical, administrative, legal and financial measures necessary for the completion of the project. The Directorate General has established a Project Implementation Unit (PIU) under the Department of Seismic Retrofitting with International Financing for the implementation of the project. The PIU is responsible for the implementation and monitoring of the project. In addition to the Head of the Department, Branch Managers, technical staff involved in the project, Finance Expert, Construction Expert, Environmental and Social Expert, Occupational Health and Safety expert were hired in 2022 for the implementation of the project. And the Project Director is responsible for their execution.

2- MAIN ACCOUNTING POLICIES

(a) The Grant uses the cash basis of accounting to account for the project transactions. Under that basis, the income or expense is included in the income statement of the period to which it belongs

(b) Eligible expenditures shall be made either as direct payments from the Grant account or through payments from the special account (advance) as per the disbursement letter.

(c) Within the Seismic Resilience and Energy Efficiency in Public Buildings Project the transactions from the International Bank for Reconstruction and Development (IBRD) Grant Agreement are recorded and monitored in terms of USD. Transactions made in other currencies are translated into USD using the currency buying exchange rate of the Central Bank of the Republic of Türkiye effective at the date of the transaction.

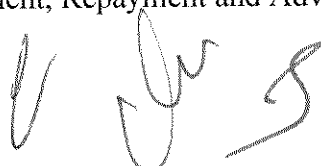
(d) The sources and uses of funds of the project are monitored using a computerised recording system in accordance with the General Accounting Standards. Expenditures for all parts of the project are recorded in project ledgers under this system and project financial statements and schedules are produced by the system.

3- FINANCIAL STATEMENTS

In accordance with the Grant Agreement, funds provided under the project are restricted to project purposes only. The project funds remaining unused at the end of the project will be returned in per the relevant provisions of the loan agreement. Unaudited interim financial statements regarding project uses of funds for each calendar quarter are submitted to the World Bank to the World Bank Client Connection is uploaded to the system in due time via the Client Connection.

4- IBRD GRANT

The methods that can be used for expenditure from the grant are defined in the fund utilisation letter as Direct Payment, Special Commitment, Repayment and Advance.



In the letter of expenditure, the methods to be used for expenditure are defined as direct payment, special commitment, reimbursement and advance.

5-SOURCES OF FUNDS

As of the end of the review period, the uses in the project were made from the special account through 'Advance' and Statement of Expenditure (SOE) methods. A total of 281.724,62 USD (100.000,00 USD Advance; 181.724,62 USD SOE method) was withdrawn from the grant resources to the special account.

As of the end of the review period, a total of 181.724,62 USD was spent from the special account.

The balance of the special account at the end of the period is USD 200.000,00.

6- PENDING APPLICATIONS

There are no pending applications as of the end of the review period.

7- CASH BALANCES

The balance of the special account at the end of the period is USD 200.000,00.

8- WITHDRAWAL APPLICATION

During the review period, 3 withdrawal applications were made. 100.000,00 USD Advance withdrawal application was made on 24.07.2024 and 64.271,26 USD withdrawal application was made on 12.07.2024 and 117.453,36 USD withdrawal application was made on 07.10.2024 by SOE application method.

9- REFUNDS TO THE ACCOUNTS

No refund has been made to the grant special account.

10 - AMOUNTS WITHDRAWN NOT CLAIMED YET

In our grant project, there is no amount withdrawn from the account but not yet claimed.

Selahaddin ALI KOÇ
Selahaddin

Önder YURDAROL
Daire Başkanı

Kazım GÜNEŞ
Genel Müdür Yard. V.

Murat ORAL
Genel Müdür