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**YEREL YÖNETİM REFORMU  
PROJESİ (YR III)**  
LOCAL ADMINISTRATION REFORM  
PROJECT (LAR III)

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**MANUAL FOR MUNICIPALITIES' ALIGNMENT WITH THE EUROPEAN UNION  
ACQUIS IN SELECTED CHAPTERS  
FOOD SAFETY-SOCIAL POLICY-DOMESTIC WASTE AND NOISE POLLUTION-FINANCIAL  
CONTROL  
(Version 1)**

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<b>Activity</b>	A.1.1.13 Assess the impact born by localizing EU Acquis on the work and responsibilities of local authorities in Turkey
<b>Output</b>	Implementing Guideline

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# 1 INTRODUCTION

This manual, prepared with regard to municipalities' alignment with the EU Acquis in selected chapters (Food Safety-Social Policy-Domestic Waste and Noise Pollution-Financial Control), is complementary to the "Comparative Assessment and Situational Analysis Report". The main purpose of the manual is to assist municipalities or local administrations in understanding and locally implementing the EU Acquis.

The Local Administration Reform Project Phase III was designed to support relevant institutions in order for local services to be carried out in an efficient, effective, productive, inclusive, transparent, accountable and participatory manner and from a perspective that is in line with local governance. The specific purpose of the project is to ensure the effective implementation of the local administration model, which was established as a result of the recent structural reforms and transformations carried out in the field of local administrations in Turkey, in line with democratic governance principles. In this framework, the project also aims to improve the administrative capacities of and the cooperation among the Ministry of Interior, Ministry of Environment Urbanization, and local administrations.

With the activity titled "Assess the impact born by localizing EU Acquis on the work and responsibilities of local authorities in Turkey", the relationship between the service quality and service efficiency of our municipalities in the selected Acquis headings are examined in line with the relevant EU directives. As a result of the works carried out, the Comparative Assessment and Situational Analysis Report was prepared and shared with project stakeholders. This manual was prepared to ensure the alignment of municipalities with the selected chapters of the European Union Acquis in implementing the EU Acquis at the local level.

EU principles, goals, procedures, and tools have served as guidance in the reform processes of public administration in Turkey in many aspects. Although significant progress has been made in the state of affairs, there is still uncertainty on how local administrations will internalize the harmonization of public administration with the EU with respect to localizing the national legislation. Prepared based on this need, the Comparative Assessment Report addressed the EU Acquis, national legislation, and municipal practices in four selected areas.

Representing the rules with which EU Member States must comply in various fields from fishing, agriculture and environment to economic and monetary matters, energy and transport, the Acquis structures all sectors of the EU Member states in accordance with sectoral characteristics. The Acquis, containing the rules for all of these sectors, comprises 35 separate parts called "Chapters" for the relevant topics. As new rules are adopted by the EU, these chapters naturally evolve and expand in terms of content.

The EU Acquis applies to all levels of service delivery, regardless of whether sub-national, national or supra-national. Member States must comply with the EU rules determined for service delivery. While the EU Acquis is a monolithic body across the Union, it may differ based on the internal administrative organizations and priorities of countries. Although the EU has exclusive powers in certain limited areas (e.g., customs unions or rules of competition), the powers of the EU in most sectors are shared with member states. While the Acquis is applied equally across the Union in terms of public service delivery, member states have significant discretions as to the design and application of such practices;

therefore, the relationships between the national and sub-national levels of the member states were structured in line with their varying administrative arrangements. Territorial organization within the administrative order or the organization of local administrations naturally change from country to country, yet despite the difference, certain key principles of the EU apply to all sub-national levels of government.

Taking into consideration such administrative differences, the EU Acquis must be absorbed by the local administrations of member and candidate countries. Therefore, this manual aims to ensure a better understanding of the EU Acquis by local administrations on the basis of four selected chapters, which are listed below:

- Chapter 12: Food safety, veterinary and phytosanitary policy – Food safety
- Chapter 19: Social policy and employment - Social inclusion and social protection
- Chapter 27: Environment -Solid waste and noise pollution
- Chapter 32: Financial control

This manual was prepared by four experts subsequently to the Comparative Assessment and Situational Analysis Report. Chapter 12 on Food safety, veterinary and phytosanitary policy - Food safety was drafted by Yusuf Tokdemir; Chapter 19 on Social policy and employment - Social inclusion and social protection by Assoc. Prof. Dr. Tolga Bölükbaşı; Chapter 27 on Environment - Solid waste and noise pollution by Assoc. Prof. Dr. Can Umut Ciner; and Chapter 32 on Financial control by Mehmet Bülbül.

The manual primarily looks into what our municipalities are required to do in order to increase service quality and service efficiency according to the EU directives on “Food Safety, Veterinary and Phytosanitary Policy” (Chapter 12). The most efficient way to ensure food safety in line with the EU Acquis is comprehensive risk assessment and efficient implementation of risk management at all stages of the supply chain, from farm to fork (including on the basis of soil and water). Municipalities should prepare and implement highly comprehensive food safety plans in their respective remits, in line with EU food law, principles and goals. It is aimed that this manual will serve as a strategic reference material and a guide in the activities to be carried out by municipalities to review their activities related to ensuring food safety, increase their institutional capacity, enhance their service quality, increase their cooperation opportunities and efficiency, increase their agricultural and food production and investments in their respective locations, and protect the nature and the environment.

Regulations and practices covering the fields of social policy and employment are in Chapter Nineteen of the EU Acquis which is generally referred to as the “social acquis” in EU terminology. In that respect, the core purpose of the EU social acquis is to ground and protect the “European Social Model” by defining certain objectives, principles, procedures and instruments. With regard to the key elements of the said model, this manual sheds light on the policy processes to be designed and implemented by our Municipality in the fields of social protection and inclusion.

Domestic waste, also known as municipal waste, and noise pollution, which comprise the third subject, are among the basic and main services of municipalities. This Manual was prepared on the basis of the EU’s environmental acquis and the national legislation, with a view to ensuring that municipalities better understand the EU Acquis with respect to domestic waste and noise pollution and to guide municipal administrators and staff in the implementation of the Acquis in this context.

The European Commission developed the Public Internal Financial Control (PIFC) Model including generally accepted international standards under Chapter 32 on Financial Control. Continuing its European Union accession negotiations, Turkey has established the legal framework for the PIFC Model pursuant to Law No. 5018 which was adopted in 2003. An extensive study was carried out under the project to assess the present situation in municipalities vis-à-vis the Acquis and the internationally accepted principles and standards as well as the national legislation aligned therewith. This Manual, which was prepared by making use of the results of the study, aims to guide decision-makers and practitioners in municipalities' implementation of the EU Acquis and the PIFC Model, the framework for which was determined pursuant to the harmonized national legislation.

The preparation of the programmes carried out throughout the study, the planning of meetings including field visits, the moderation of workshops as well as the review and finalization of the drafted reports were handled by Prof. Dr. H. Hakan Yılmaz and Ferhat Emil.

Under the workshop held on 24 May 2019, the team of experts first considered the subject together with the support and consultative groups, receiving their opinions, and met with relevant ministries, institutions and municipalities between 5-9 August to discuss the selected topics. As part of the programme that was determined after such considerations, on-site visits were made to 13 municipalities (Ankara MM, Konya MM, Eskişehir MM, Denizli MM, İzmir MM, Manisa MM, Gaziantep MM, Kahramanmaraş MM, Burdur, Polatlı, Yenimahalle, Keçiören, Şahinbey Municipalities) between 19 August-3 September to evaluate the current situation through semi-structured interviews with relevant department heads and managers. Meetings on food safety were also held with provincial directorates of agriculture during field visits, further discussing the selected service areas. The findings obtained from literature and field studies were set forth by project experts during this study in which theory and practice were examined in conjunction.

After the draft Comparative Assessment Report was completed, the findings of the report were presented to the relevant stakeholders in the 4-day workshops, with a separate day dedicated for each subject, that were held in Ankara between 8-11 October 2019 and attended by nearly 300 participants. Relevant participants of the workshop that were held for different areas of service provided feedback and evaluations, on the basis of which the report was finalized and this manual was completed.

## **2 FOOD SAFETY MANUAL FOR MUNICIPALITIES**

### **2.1 Purpose of the Manual**

The EU's food safety policy aims to ensure the production of safe, fit-for-human-consumption food that is suitable for consumption at all stages of the supply chain from farm to fork as well as the protection and improvement of human, animal and plant health and by extension, biodiversity and ecosystem services, and to strengthen public health.

The EU further aims to create a sustainable and competitive agri-food sector that continuously produces from healthy plants and animals and continuously improves.

The most efficient way to ensure food safety in line with the EU Acquis is to perform comprehensive risk assessment and efficient implementation of risk management at all stages of the supply chain, from farm to fork (including on the basis of soil and water). Municipalities should prepare and implement highly comprehensive food safety plans in their respective remits, in line with EU food law, principles and goals. Municipalities, for which this manual was prepared as an advisory reference, need to have teams with adequate experience and expertise in order to successfully achieve these goals.

The "Interinstitutional Cooperation Guide on Food Safety" was prepared according to the findings obtained under LAR III project activities and discusses EU food safety policy, legislation and principles; EU FOOD 2030; UN Sustainable Development Goals; the 2019-2023 Strategic Plan of the Ministry of Agriculture and Forestry and Codex Alimentarius principles; critical stages and risks in the food chain process; knowledge-sharing; cooperation opportunities and coordination with other stakeholders; long-term agri-food sector innovation; ecosystem services, biodiversity and climate change; mainstreaming of gender equality; promotion of rural entrepreneurship; best practices; tools for developing institutional capacity and productivity; activities to prevent foodborne diseases; consumer expectations; a result-oriented, dynamic management structure that adopts risk analysis; action plans and necessary training programmes.

### **2.2 EU Food Safety Acquis and Expectations from Candidate Countries**

Introducing food safety under the slogan "From Farm to Plate, Make Food Safe", the European Union states that the main purpose of food safety is to ensure no harm to the health and well-being of consumers as well as the biological, physical, and chemical environments by reducing foodborne risks resulting from food supply processes and food quality failures.

The EU's food safety policy legislation was drafted and implemented to guarantee the high standards of animal health and well-being, plant safety, use of safe and fit-for-human-consumption food and feed as well as the provision of transparent and accurate information on the source, content, labelling, and use of food.

The EU identified general food safety principles procedures, bringing into force the General Food Law "178/2002 (EC)" in 2002. The EU food law "178/2002 (EC)" and policy is based on the following key principles which must be applied by all Member States:

- Protection of public, plant, and animal health and well-being;
- Food safety should be ensured at the highest level at all stages of the supply chain, from farm to fork;

- Risk analysis should be carried out based on scientific evidence only, by taking public health and environmental, socioeconomic and other impacts into account. The risk analysis practice should include risk assessment, risk management, and risk communication;
- The responsibilities of all actors in the agri-food chain should be clearly defined. All active food and feed businesses and other producers are responsible for the food safety of all foods which they produce, process, distribute or import;
- Traceability should be ensured in all food products;
- Businesses and other stakeholders must take precautionary measures and inform the authorities in risky cases;
- All citizens are entitled to accurate and transparent information from public institutions. Accurate and clear information on food and feed should be provided;
- The safety of the agri-food chain should be controlled strictly and regularly, controlling hormones that may be risky for human health, chemical residues, toxins, bacterial and viral contamination, comprehensive hygiene, labelling, appropriate cooling, animal health and phytosanitary conditions, animal well-being, counterfeiting and adulteration, allergens, and other contaminants;
- The training required to establish food safety should be provided;
- All measures should be taken to ensure food safety.

The fields of activity of EFSA, which was established by the EU in 2002 pursuant to the provisions of the “General Food Law” no. “178/2002 EC”, involve carrying out risk analyses and providing scientific advice related to the entire food chain from farm to fork comprising plant protection, animal health and well-being, impact on the environment, transport and storage, food production and innovation (including health claims), and food consumption.

The EU has carried out and published the study “Delivering on EU Food Safety and Nutrition in 2050 - Future Challenges and Policy Preparedness” including EU and global food safety, nutrition issues and the key policy options related thereto. The study is summarized below:

<b>EU and Global “Food” Main Challenges and Related Policy Options 2050</b>	
<b>Main Challenges</b>	<b>Policy Options</b>
Differences in the handling of food in third countries due to diverging food safety standards	<ul style="list-style-type: none"> <li>• Build efficient food safety standards that also include implementation details;</li> <li>• Promote co-regulation or enforced self-regulation by food business operators.</li> </ul>
Suitability of the current EU risk assessment procedures for new food ingredients, food products and food-related technologies (including suitability of exposure data and current maximum residue levels)	<ul style="list-style-type: none"> <li>• Enhance collaboration between risk assessment bodies at EU and international level;</li> <li>• Examine in detail and identify the hazards in the supply chain and take appropriate preventive measures;</li> <li>• Deal with cumulative effects and long term exposure.</li> </ul>
Ability to perform official food-related controls.	<ul style="list-style-type: none"> <li>• Invest in long-term funding mechanisms;</li> <li>• Expand third country controls;</li> </ul>

	<ul style="list-style-type: none"> <li>• Enhance surveillance to ensure food safety during transport;</li> <li>• Improve traceability employing technological developments.</li> </ul>
<p>Increased sedentary behaviour and snacking due to changed lifestyles &amp; Diets based predominantly on highly processed foods and reduced availability of fresh produce.</p>	<ul style="list-style-type: none"> <li>• Introduce fiscal measures such as food taxation or other financial incentives;</li> <li>• Promote reformulation towards healthier food options;</li> <li>• Introduce zoning and incentives for establishment of fresh food markets;</li> <li>• Implement standards and guidelines for healthier options in public food procurement;</li> <li>• Fund national and European actions on balanced diets and access to fresh produce;</li> <li>• Improve nutrition education;</li> <li>• Improve the provision of nutrition information.</li> </ul>
<p>Inadequate food safety and nutrition literacy, abundance of information pollution on food, increased opportunity for misleading information</p>	<ul style="list-style-type: none"> <li>• Introduce mandatory food safety and nutrition education and information on food technology advances;</li> <li>• Increase exchange between consumer organisations;</li> <li>• Promote harmonisation of labelling at international level beyond language barriers.</li> </ul>
<p>The loss of scientific and technological know-how in Europe.</p>	<ul style="list-style-type: none"> <li>• Foster innovation and competitiveness by improved food governance mechanisms;</li> <li>• Reduce cost of regulatory compliance;</li> <li>• Improve consumer understanding of innovative products and technologies through transparent communication;</li> <li>• Increase co-operation with food business operators.</li> </ul>
<p>Potential drawbacks of personalized nutrition and “phoods” (foods + pharmaceutical substances).</p>	<ul style="list-style-type: none"> <li>• Adapt or create an effective regulatory framework;</li> <li>• Redefine health and nutrition claims.</li> </ul>
<p>Ability to perform official phood-related controls.</p>	<ul style="list-style-type: none"> <li>• Regulate “phood” manufacture by introducing a “Phood licence”;</li> <li>• Enhance post-market monitoring and “nutrivigilance” controls;</li> <li>• Expand third country controls .</li> </ul>
<p>Greater reliance for food safety on individuals engaging in food production.</p>	<ul style="list-style-type: none"> <li>• Expand the scope of the General Food Law, hygiene regulations and related controls to include individuals engaging in food production;</li> <li>• Implement the registration and vaccination of all livestock;</li> <li>• Establish a list of “high-risk” products;</li> <li>• Improve food safety education.</li> </ul>
<p>Failure to provide appropriate food safety information to the consumer.</p>	<ul style="list-style-type: none"> <li>• Promote the use of social networks and ICTs by individuals engaging in food production to provide food information to their peers;</li> <li>• Invest in public training on food safety and nutrition.</li> </ul>

Re-introduction of food waste and organic side-stream products in the food chain.	<ul style="list-style-type: none"> <li>• Expand the scope of the General Food Law and feed hygiene regulations to individuals engaging in food production;</li> <li>• Establish communal food waste handling or recycling centres;</li> <li>• Educate individuals engaging in food production on the re-use of food waste;</li> <li>• Establish and operate emergency mechanisms for food re-distribution.</li> </ul>
Temporary shortages of fresh produce and food poverty in a self-sufficient food system	<ul style="list-style-type: none"> <li>• Introduce production quotas to ensure balanced diets during temporary shortages;</li> <li>• Educate consumers to ensure adequate nutrition during temporary disruption of fresh produce;</li> <li>• Conserve and improve water basins and resources to ensure efficient water governance;</li> <li>• Take precautionary measures and enhance cooperation against sudden chemical and/or biological hazards;</li> <li>• Protect biodiversity and ecosystem services and implement efficient cooperation mechanisms;</li> <li>• Increasingly maintain precautionary measures against climate change and implement efficient cooperation mechanisms;</li> <li>• Promote urban and rural food production and protect smallholders and ensure the market introduction of their products.</li> </ul>

Municipal administrations in the EU must implement four main principles in institutional governance which are clarity, transparency, fairness, and accountability.

According to the report published by Milan Urban Food Policy Pact (MUFPP), of which the Municipality of Milan as well as 209 cities from all over the world are members, cities have increasingly been playing a leading role in the development and implementation of urban food policy strategies; key performance indicators (KPIs) of the urban food system that has been developed and implemented should be determined, and the system should be compared to the practices in other cities and improved; sustainable regional development should be promoted through taking an urban and regional approach by bringing producers and consumers together to strengthen the bond between rural and urban areas; sustainable agricultural practices aiming to improve agroecology, biodiversity and ecosystem services, and the skills in the food value chain should be developed and training should be conducted; existing legislation should be regularly reviewed in regional and local practices with regard to the ever-changing technology, diets and dietary requests, climate change, rural-urban migration, failure to access the market, etc. with a view to achieving sustainable development goals; knowledge-sharing awareness activities should be carried out for institutions and the public.

Links are provided below for the European Commission documents to be considered by candidate countries in their Food Safety harmonization efforts, the generally accepted international standards referenced by the Commission, and various urban practices:

- European Food Safety Control Systems: New Perspectives on a Harmonized Legal Basis by FAO - <http://www.fao.org/3/y5871e/y5871e0l.htm>

- Food Safety in City of London - <https://www.cityoflondon.gov.uk/business/environmental-health/food-safety/Pages/default.aspx>
- The European Union explained: Food Safety, 2014 - <https://www.abbilgi.eu/en/assets/docs/food-safety-publication-eng.pdf>
- Delivering on EU Food Safety and Nutrition in 2050 – Future challenges and policy preparedness, European Commission Joint Research Centre, 2016 - <https://publications.jrc.ec.europa.eu/repository/handle/JRC101971>
- Food Safety Drivers, NSW Food Authority, Australia – <http://www.foodauthority.nsw.gov.au/aboutus/about-the-authority>
- Sustainable Development Goals, UNDP – [https://www.undp.org/content/dam/undp/library/corporate/brochure/SDGs\\_Booklet\\_Web\\_En.pdf](https://www.undp.org/content/dam/undp/library/corporate/brochure/SDGs_Booklet_Web_En.pdf)

### **2.3 Food Safety in National Legislation and Expectations from Municipalities**

“Chapter 12: Food Safety, Veterinary and Phytosanitary Policy” was opened to negotiations between the EU and Turkey in the 9<sup>th</sup> Turkey-EU Accession Conference held on 30 June 2010 in Brussels under the Spanish Presidency.

Although the powers relating to food control and safety in line with the EU Acquis are held by the Ministry of Agriculture and Forestry and partly by the Ministry of Health in Turkey, municipalities are obliged to contribute to ensuring food safety in their respective remit, and particularly, cooperate with the Ministry of Agriculture and Forestry and the Ministry of Health in preventing zoonotic diseases as well as contributing to the development of the agri-food sector and the protection of public and environmental health in their respective locations.

Inspection and control activities for ensuring food hygiene, which is among the most important parameters of food safety in Turkey, are carried out by the Ministry of Agriculture and Forestry and include all stages from primary production to delivery to consumers, analyses and tests, import and export, business licensing/registration and various services and techniques involving suspicion, complaint, monitoring, traceability, surveillance, inspection and sanction. The inspections and controls should be carried out on a risk basis, as often as appropriate, and based on workplace accountability proportionally with the risks born by foodstuffs. Municipalities are also responsible for contributing to such activities as required by their powers and responsibilities and/or upon request.

Integrated and biological pest control, application of plant protection products and the control and inspection of machinery in line with the norms of the EU food law, implementation of internal and external quarantine activities if required, and controlling and inspecting the compliance of plant-based food and feed with standards through analyses and tests are carried out by the Ministry of Agriculture and Forestry.

The Ministry of Agriculture and Forestry also handles the provision of animal health and well-being (including fishing) in line with the EU food law, fighting animal diseases and pests, required analyses and testing, and inspections and controls in this regard. Municipalities are responsible for supporting the ministry in controlling and preventing diseases as well as cooperating with the Ministry of

Agriculture and Forestry and taking action for building animal shelters for stray animals, ensuring the overall hygiene of the shelters, and taking measures against rabies.

On the other hand, activities related to public provision of drinking water in line with EU norms are carried out by municipalities and inspected and supervised by the Ministry of Health which also controls and inspects pharma foods. Therefore, municipalities must cooperate with the Ministry of Health in the conservation and development of drinking water basins and the provision of drinking water that complies with EU norms.

Our national legislation including key regulations on food safety are as follows:

- Law No. 5996 on Veterinary Services, Plant Health, Food and Feed - <https://www.resmigazete.gov.tr/eskiler/2010/06/20100613-12.htm>
- Turkish Food Codex Regulation - <https://www.resmigazete.gov.tr/eskiler/2011/12/20111229M3-5.htm>

## 2.4 Intended Users of the Manual

The target audience of this manual is the Union of Municipalities of Turkey; metropolitan, provincial and district mayors and their respective administrative units and unit staff responsible for implementing the EU food safety legislation and principles on agri-food production, drinking water and public health; national authorities involved in ensuring food safety and quality in matters related to public health and consumer protection; farmers, small family businesses, SMEs, other stakeholders engaged in agriculture and food and/or all institutions, organizations and stakeholders involved in enhancing the capacity of food safety systems.

The manual assesses the most recent information on the subject within the framework of EU food law and principles, UN SDGs, and the experiences and approaches of other international agencies for the use of municipalities and recommends the requisite key activities, the institutions and organizations to cooperate with, the outputs, and useful sources on the subject.

## 2.5 Structure and Implementation of the Food Safety Acquis Manual

This manual includes an overall assessment of the approaches developed by the European Commission and the level of alignment with principles, standards and legislation based on the themes in hand, and regulatory and practical recommendations for municipalities to enhance alignment.

### 2.5.1 Establishing a Multi-purpose Food Safety System in the Food Supply Chain

Municipal staff should have a knowledge of the application of EU food safety law and principles in the food supply chain, which will have positive contributions to their cooperation with the Ministry of Agriculture and Forestry and the Ministry of Health as well as improving the agri-food system, reducing foodborne diseases and ensuring sustainable food safety, adequate nutrition and food security in their locations. According to the EU Acquis, food production generally consists of the following stages:

1. **Primary production:** Agricultural and/or aquacultural production, compliance with GAP, IPM, GVP and GHP rules, and performing risk analysis on and ensuring food safety in animal, aquaculture and plant products;

2. **Factory production and processing:** Applying GMP, GHP, food safety and control procedures, ISO 22000 and/or HACCP rules and performing risk analyses in production, packaging and labelling;
3. **Storage and distribution:** Performing risk analyses and ensuring food safety;
4. **Retail:** Performing risk analyses and ensuring food safety;
5. **Consumption:** Practicing GHP principles;
6. **Import and export:** Complying with food legislation such as the Codex Alimentarius of the UN and EC178/2002 of the EU.

With the advancement of modern and digital technologies, large-scale food production and increased food movements as a result of globalization, ensuring food safety in industrial production is fundamentally recognized as a food safety performance. Industrial food production supply chains use a multi-purpose food safety system in which GMP, sanitation, legislative, quality control and HACCP activities must be carried out in accordance with pre-determined key performance indicators (KPIs).

**Good Manufacturing Practices (GMP):** The EU Acquis requires the implementation of good manufacturing conditions and standards at all stages of the food chain in order to ensure food safety and suitability for consumption.

**HACCP “Hazard Analysis and Critical Control Points” principles:** FAO and EFSA recommend the implementation of these principles establishing a hazard analysis system for determining, assessing, controlling food safety-related hazards and taking corrective and preventive action.

**ISO 22000 Food Safety System:** It is a food safety system that resembles the HACCP system and is recognized by FAO and the EU, prepared by the International Organization for Standardization, and implemented in Turkey.

**Good Agricultural Practices (GAP):** According to the EU Acquis, these practices are the body of principles to resort to in farming and post-farming processes that result in safe and healthy food and non-food agricultural products, by taking into consideration economic, social, and environmental sustainability. According to FAO, “Good Agricultural Practices” (GAP) are defined as an agricultural production system providing high quality, ecologically safe and sustainable agricultural opportunities and resulting in food security, socioeconomic development and improved ecosystem services in order to improve the working conditions of farmers, families and businesses engaging in agricultural production and facilitate and guarantee the introduction of their products into the market.

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## 2.5.2 Conducting an Efficient Risk Analysis

Municipalities must define the risks which may be encountered regarding food safety practices in the fields for which they are responsible and identify appropriate solutions. Therefore, municipalities must cooperate with the Ministry of Agriculture and Forestry, the Ministry of Health and the Ministry of Environment and Urbanization as well as other public bodies to formulate an annual risk plan, identify working principles and procedures, and discuss their measures within the framework of the plan.

Risk analysis, crisis management and scientific recommendations related to the measures to be taken in Turkey in line with the EU are under the authority of the Ministry of Agriculture and Forestry, GDGC. On the other hand, the Ministry of Health has the power and responsibility to take and implement measures for the analysis and prevention of and make scientific recommendations on foodborne diseases that concern public health.

According to the EU, WHO and FAO, risk analysis consists of three elements which are “risk assessment, risk management, and risk communication”. The EU food law requires an efficient, transparent, impartial and sustainable risk analysis that is based on scientific principles across the food chain “from farm to fork”.

The activities to be carried out and the questions to be asked during risk-based process management are given below:

Risk-based Process Management Activities and Questions	
Determining food safety non-compliance risks.	What, when, where, how, and why?
Analysing food safety non-compliance risks.	Determine the degree/severity of food safety risks.
Prioritising food safety non-compliance risks.	Determine the priorities when addressing risks.
Determining and choosing the lower and upper limits required for compliance.	Examine the action options and choose the most appropriate option.
Planning for corrective and preventive actions.	Implement the plan.
Reporting and re-reviewing.	Monitor, evaluate and improve to ensure that the plan remains effective.

### Municipalities should answer the following questions when preparing an emergency action plan:

- What is the cause of the problem?
- Is the cause of the problem a pre-determined hazard in the risk assessment that has been prepared?
- How was the problem first noticed and defined?
- What were the most important actions/measures to be implemented and were they implemented?
- If applicable, were necessary measures taken in time to protect the health of consumers and were the consumers warned?
- What were the communication and cooperation problems that emerged? How were they managed and resolved?
- What was expected to happen in the long term when the consequences of the emergency occurred?
- How can risk management, procedures, training, communication and cooperation be improved further?
- How well did the “emergency action plan” work?

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### 2.5.3 Ensuring General Hygiene, Food Hygiene and Sanitation

Food hygiene and sanitation defines all of the conditions and measures required to ensure that foods are safe and suitable for consumption at all stages of the food chain. The power and responsibility to ensure general food hygiene and sanitation is held by the Ministry of Agriculture and Forestry. Municipalities are obliged to support ministerial controls and inspections as well as holding the power to control and inspect the compliance of foodstuffs sold on the street and in marketplaces with food safety standards and hygiene conditions. Additionally, it is extremely important for achieving a sustainable food system that municipalities contribute to and support ensuring food hygiene and sanitation in retail and food services as well as in the strategic action plans to be made for the improvement of the agri-food sector.

Codex Alimentarius, EU food law, Law No. 5996 and the Turkish Food Codex require ensuring general hygiene, food hygiene and sanitation.

According to the Codex Alimentarius published by FAO/WHO, key principles of food hygiene must be implemented in accordance with the rules of the HACCP system, which is based on ensuring food hygiene, at all stages of the food chain, from farm to fork. The implementation of general food hygiene principles and good manufacturing principles (GMP) with due diligence will ensure the delivery of “safe” and “fit-for-human-consumption” food to the final consumer. In general, food hygiene principles, the term “contamination” defines pathogenic microorganisms, chemical substances,

foreign bodies, rotting/spoiling substances, allergens, undesired and/or pathogenic agents. The principles aim to ensure that foodstuffs do not cause diseases or harm consumers.

The implementation of general food hygiene principles and good manufacturing practices (GMP) aims to ensure that producers operate in accordance with HACCP principles, under environmental conditions that foster safe food production.

EU, FAO and WHO's key principles of food safety, adequate nutrition and food security aim to support food production and increase productivity in rural areas and recommend legal flexibility for foodstuffs produced in remote or rural areas and for traditional products, provided that they comply with food safety.

Municipalities should encourage all stakeholders in the food chain, including primary producers and consumers, to actively carry out awareness-raising activities related to food safety in order to support the production and consumption of safe and fit-for-human-consumption food. Therefore, municipalities should provide smallholders and rural women with training and support on food hygiene and market access in order to ensure their compliance with general food hygiene rules and encourage them to continue agricultural production.

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#### 2.5.4 Identification and Prevention of Biological, Chemical and Physical Hazards Related to Food Safety

In order to ensure the protection of consumers, public health and the environment under the responsibility of the Ministry of Agriculture and Forestry and the Ministry of Health, to which municipalities must contribute as well, the EU Acquis determines and requires the principles and

procedures related to the practice of efficient, risk-based, transparent and impartial hygiene policy and controls by those in charge at all stages of the food chain. Accordingly, microbiological, chemical and physical criteria must be determined and applied in all processes from primary production to consumption in order to ensure that all kinds of foodstuffs are safe and of quality in line with food safety standards.

Under present conditions and the changing sense of municipalism and urban management, municipalities must contribute to the development of the agri-food sector in and around their city, the provision of safe and adequate food and therefore the improvement of public health and well-being. For these reasons, municipalities must cooperate with the Ministry of Agriculture and Forestry, the Ministry of Health and other entities, right from the primary production, to organize training and support programmes, online broadcasts, workshops, conferences and activities targeting the food chain stakeholders and operators, which include rural areas, farmers, small family businesses and SMEs, and contribute to the prevention of biological, chemical and physical hazards in foodstuffs with a view to increasing knowledge, skills and awareness regarding the elimination and prevention of hazards that cause problems in food safety from farm to fork. The hazards are summarized below.

**Biological Hazards:** According to the EU Acquis, biological hazards occur as a result of contamination of food by hazardous or pathogenic organisms, which creates a food safety problem for consumers. Biological hazards are extremely important in terms of public health and include bacteria, viruses, parasites, and other biological hazards such as prions.

**Bacteria:** These are unicellular microorganisms that can live freely in the soil, air and water or symbiotically in animal and human intestines, with a large variety of enzymatic, biochemical and/or pathogenic properties. Primary bacteria that cause foodborne diseases are *Bacillus cereus*; *Campylobacter jejuni*; *Clostridium botulinum*; *Clostridium perfringens*; *Escherichia coli* O157:H7; *Escherichia coli* O104:H4; *Listeria monocytogenes*; *Salmonella* spp.; *Shigella* spp.; *Staphylococcus aureus*; *Vibrio cholerae*; *Vibrio parahaemolyticus*; *Vibrio vulnificus*; *Yersinia enterocolitica*; *Cronobacter sakazakii*.

**Viruses:** Viruses can be highly contagious and generally pathogenic depending on their DNA/RNA and protein coat combinations. They reproduce in a host cell by altering the function of the cell to replicate the parts making up the virus. Viruses are transmitted to foodstuffs from infected individuals with poor hygiene or from food components that have been contaminated by other resources (e.g., water). Primary viruses that cause food safety problems are: Bacteriophage; Enteric Virus (except for Hepatitis A and Noroviruses); Hepatitis A virus; Neurovirus; and Rota virus.

**Parasites:** Parasites feed on a living organism, the host, to grow and reproduce. Similar to viruses, parasites are transmitted to foodstuffs by individuals' failure to comply with hygiene rules and through contaminated food components. Primary parasites that cause foodborne diseases are *Cryptosporidium parvum*; *Giardia duodenalis* or *intestinalis*; *Taenia* spp; *Toxoplasma gondii*; *Trichinella spiralis*; *Entamoeba histolytica* and *Entamoeba coli*.

**Prions:** Apart from the categories specified above, there are infectious agents, called prions, which are a type of protein affecting humans and animals and causing various diseases. Bovine Spongiform Encephalopathy (BSE), which is also known as "Mad Cow Disease", is a fatal disease related to the nervous system of cattle. It is also referred to as Transmissible Spongiform Encephalopathy (TSE).

**Chemical Hazards:** According to the EU Acquis, important chemical hazards in the food industry are: Mycotoxins; Natural toxins; Marine toxins; Environmental contaminants; Food additives; Process chemicals; Pesticides/Plant production products; Veterinary medicine residues.

**Pesticides:** According to the EU legislation, pesticides are used to prevent, eliminate or control harmful organisms or diseases. Pesticides can accumulate in the food chain and contaminate the environment. The EU Acquis sets forth the maximum pesticide residue limits and requires the controlled use of pesticide in foods of plant and animal origin in order to ensure the high-level protection of consumers. According to the EU Acquis, pesticides are classified by their active substances:

Pesticides	
<b>Insecticides</b>	For killing ants, insects, caterpillars, cockroaches, mosquitos, etc.
<b>Fungicides</b>	For killing fungal plant diseases, other types of fungi, etc.
<b>Herbicides</b>	For killing weeds, plants, algae
<b>Acaricides</b>	For killing ticks, carpet beetles, dust mites, etc.
<b>Nematicides</b>	For killing nematodes, non-segmented worms in the soil
<b>Molluscicides</b>	For killing molluscs
<b>Rodenticides</b>	For killing mice, rodents
<b>Growth regulators</b>	Accelerating or retarding plant or insect growth
<b>Biocides</b>	For killing organisms; against pests (insects, rats or mice) and microorganisms (bacteria, viruses, mould)
<b>Piscicides</b>	For killing fish
<b>Avicides</b>	For killing birds

**Mycotoxins:** According to the EU Acquis, mycotoxins are naturally occurring toxins produced by fungi in agricultural products during production and storage and can have toxic effects on humans and animals. The most important mycotoxins that cause health problems in humans and animals are Aflatoxin; Deoxynivalenol (DON or vomitoxin); Ochratoxin; Fumonisin; Patulin.

**Veterinary Medicines:** According to the EU Acquis, veterinary medicines are used to control and/or prevent diseases in food-producing animals. In the event of non-compliance with regulations and prescriptions or the withdrawal period before the animal is slaughtered, these medicines can manifest as a residue in foodstuffs that are consumed. In 1981, with Directive 81/602/EEC, the European Union has prohibited the use of substances having a hormonal action for growth promotion in farm animals. Some examples of these substances are Oestradiol 17 $\beta$ ; testosterone; progesterone; zeranol; trenbolone acetate; melengestrol acetate (MGA).

**Allergenic Hazards:** According to the EU Acquis, food allergens are natural proteins typically found in food or their derivatives and cause abnormal immune reactions in consumers. Therefore, the European Union and United Nations food legislation require the application of GMP and HACCP principles in the food chain process stage.

**Biotechnological Hazards:** According to the EU Acquis, Genetically modified (GM) foods are considered in the context of biotechnological hazards and can cause the development of allergic reactions and the transfer of modified genes to body cells or gut bacteria.

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### 2.5.5 Ensuring Animal Health and Well-being and Prevention of Zoonotic Diseases

The legislation on this subject requires municipalities to cooperate with and support the Ministry of Agriculture and Forestry in the prevention of diseases. Therefore, it is crucial that municipalities play an active role in fighting zoonotic diseases, have experts with the necessary experience, knowledge and competence to highly contribute to the prevention of zoonotic diseases, and cooperate with the Ministry of Agriculture and Forestry and the Ministry of Health.

Ensuring the health and well-being of animals is important in terms of establishing food safety. While taking measures against the diseases, medicines should be administered under veterinary supervision and the development of antibiotic resistance should be prevented. Additionally, compliance with the maximum allowed limits is extremely important in terms of public health.

While the European Union food safety principles do not contain any regulation relating to stray animals, it is imperative that municipalities take measures against stray animals to ensure food safety and protect public health, as stray animals may carry or communicate diseases, bite, or have other adverse impacts. Municipalities should cooperate with the Ministry of Agriculture and Forestry and work with veterinarians to establish and implement a sustainable policy on stray animals. In order to solve the problem of stray animals, it is necessary to establish interinstitutional cooperation and sharing of responsibilities; increase the employment of veterinarians and auxiliary staff as well as

enhancing their knowledge and practical skills through training and courses; educate the public on the cats, dogs, and other animals kept as pets; and increase the number of animal shelters and sustainable care facilities for animals.

So far, 107 zoonotic diseases with different factors have been reported in Turkey. The principles and procedures for animal health and well-being and the prevention of infectious diseases are determined by the Ministry of Agriculture and Forestry in line with the EU Acquis. Additionally, Turkey Zoonotic Diseases Action Plan (2019-2023) was prepared in cooperation with the Ministry of Health and the Ministry of Agriculture and Forestry, aiming to minimize zoonotic diseases during this period. Turkey Zoonotic Diseases Action Plan (2019-2023) aims to combine the forces of sectors within the frame of a “One Health Approach” and “increase the society’s quality of life by reducing the prevalence of zoonotic diseases in Turkey” through a holistic approach. Therefore, the involvement and support of municipalities in the action plan are significant in terms of public health.

According to the World Health Organization (WHO) data, there are over 200 zoonotic diseases. According to EFSA data, foodborne zoonoses cause over 350,000 individuals in the European Union to suffer from foodborne diseases every year. According to the EU, 75% of the infectious diseases that affect people are zoonotic, i.e., they originate from animals or animal products. Foods containing harmful bacteria, viruses, parasites or chemicals cause over 200 diseases ranging from diarrhoea to cancer.

The diseases and infections that are transmissible from animals to humans are referred to as zoonosis, with the severity ranging from mild to fatal. Zoonotic diseases are transmissible by factors such as bacteria, fungi, viruses, parasites, and prions through direct contact or contact with other objects, orally, through inhalation, or through vectors. In other words, zoonotic diseases are transmissible through direct or indirect contact with animals and/or bug or tick bites.

Animal diseases can have harmful impacts on the distribution of wild animals in the wild, affecting biodiversity. The microorganisms that cause animal diseases are considered invasive alien species under the United Nations Convention on Biodiversity. The primary diseases listed in the convention are as follows:

Zoonoses	
Foot and mouth disease;	Rabies;
Classical swine fever;	Echinococcosis;
African swine fever);	Transmissible spongiform encephalopathy (TSE) Bovine spongiform encephalopathy
Highly pathogenic avian influenza;	(BSE);
African horse sickness;	Campylobacteriosis;
Rinderpest;	Listeriosis;
Peste des petits ruminants (PPR);	Salmonellosis (Zoonotic salmonella);
Swine vesicular disease;	Trichinellosis;
Bluetongue disease;	Verotoxin-producing E. Coli (VTEC infections);
Porcine enteroviral encephalomyelitis (Teschen disease);	Viral hemorrhagic septicemia (VHS) (Fish disease);
Sheeppox;	Infectious haematopoietic necrosis (IHN);
Rift Valley fever;	Epizootic haematopoietic necrosis (EHN);
Bovine Nodular Exanthema Disease (Lumpy Skin Disease);	Epizootic ulcerative syndrome (EUS);
Vesicular stomatitis virus;	Bonamiosis;
Venezuelan equine encephalitis;	Perkinsus marinus (aquatic animals);
Epizootic hemorrhagic disease (deer disease);	Microcytos mackini (aquatic animals);

Contagious bovine pleuropneumonia;	Taura syndrome in shellfish;
Newcastle disease;	Yellowhead disease;
Bovine tuberculosis;	Koi herpes virus (KHV);
Bovine brucellosis (B. abortus);	Infectious salmon anaemia (ISA);
Brucella melitensis;	Marteilia refringens;
Anthrax;	Bonamia ostreae (Bonamiosis).
White spot disease;	

Many vector-borne diseases are zoonoses that are directly or indirectly transmissible between animals and humans. A vector is a living organism that transmits an infectious agent from an infected animal to a human or another animal. Vectors are common arthropods such as mosquitoes, ticks, flies, fleas, and lice.

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## 2.5.6 Plant Health and Preventing the Spread of Pests

Today, it is estimated that developing countries suffer from approximately 30-40% product loss due to plant diseases. Protection of plant health and pest control is under the authority and responsibility of the Ministry of Agriculture and Forestry while municipalities hold the power and responsibility to control urban pests, insects and vectors within their respective remit. Furthermore, municipalities should cooperate with and support the Ministry of Agriculture and Forestry in ensuring that crop production is developed in line with EU food law norms in their location, reducing the amounts of

chemical and biological hazards and residues, improving food safety and security and protecting public health as well as contributing to the establishment of a sustainable plant-based (vegetative) food system.

Taking an ecological approach, the European Union has adopted, promoted and introduced the Integrated Pest Management (IPM) programme. The key benefits of Integrated Pest Management (IPM) practices are as follows:

- Creating a lower risk for human health and the environment;
- Taking into consideration the protection of water resources and insect pollinators;
- Slow pesticide resistance;
- Ensuring lower costs in protecting plant health;
- Ensuring a more positive and reliable public image with regard to agricultural production.

The Ministry of Agriculture and Forestry has published and implemented the Plant Health Implementation Programme in line with the IPM programme, aiming to address human/animal/plant health in conjunction and ensure their sustainability in accordance with the concept of “One Health”.

The application of plant protection products and their active substances and fertilizers in line with EU food law and principles will make major contributions in terms of reducing the impacts and risks relating to human and animal health, soil, water, environment and ecosystem. The amount of residual pesticides should be measured and their toxic effects evaluated. The maximum allowed residual limits are specified in the European Union and Turkish Food legislation.

The European Union has determined and implemented the procedures related to plant variety rights and the legislation on seed and seedling quality, including intellectual property rights. Furthermore, GMO must be indicated on the label of any product that contains or is produced from approved GDOs pursuant to EU food law; if the unintended GMO content of a product is below 0.9% although not having been added, it is not indicated on the label.

A list of the most common 20 plant pests determined by the European Union to be subjected to mandatory quarantine is given in the table below:

List of Plant Pests	
Agrilus anxius Gory;	Bursaphelenchus xylophilus (Steiner et Bühner) Nickle et al.;
Agrilus planipennis Fairmaire;	Candidatus Liberibacter spp., causal agent of Huanglongbing disease of citrus/citrus greening;
Anastrepha ludens (Loew);	Conotrachelus nenuphar (Herbst);
Anoplophora chinensis (Thomson);	Dendrolimus sibiricus Tschetverikov;
Anoplophora glabripennis (Motschulsky);	Phyllosticta citricarpa (McAlpine) Van der Aa;
Anthonomus eugenii Cano;	Popillia japonica Newman;
Aromia bungii (Faldermann);	Rhagoletis pomonella Walsh;
Bactericera cockerelli (Sulc.);	Spodoptera frugiperda (Smith);
Bactrocera dorsalis (Hendel);	Thaumatotibia leucotreta (Meyrick);
Bactrocera zonata (Saunders);	Xylella fastidiosa (Wells et al.).

It is crucial in terms of socio-economic development, the protection of public health and ecosystem services, and raising the awareness of farmers and the public that municipalities cooperate and communicate with the Ministry of Agriculture and Forestry in addressing the problems that may be encountered in the protection and promotion of plant health within the frame of science, technology and the relevant regulations.

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### 2.5.7 Public Health Protection and Insect, Pest and Vector Control

Municipalities must control insects, pests and vectors to ensure the protection of public health and well-being in areas in which the public inhabits. Such places are considered as public health areas and include physical spaces and environments such as houses, schools, hospitals, hotels, workplaces, production sites, factories, etc. for the drinking, eating, housing, recreational, sports, settlement and working needs of the public. Natural environments and forest areas in which people do not inhabit/work collectively and the areas in which agricultural products are grown or stored cannot be defined as public health areas and therefore biocidal products to control pests and vectors cannot be used in such places. EU food law requires insect, pest and vector control to be practised in cities.

Harmful organisms include all types of living organisms with undesirable or damaging effects on human beings, activities carried out by human beings, products used or produced by human beings, animals, and the environment. Insects such as houseflies, mosquitoes, fleas, cockroaches; other arthropods such as ticks, lice, mites, scorpions and centipedes; and other creatures such as mice, rats, and snakes are harmful organisms causing public health issues.

On the other hand, vectors suck blood by biting or stinging creatures that harm public health, cause allergies and itching, inject their venom through stinging, eat or contaminate our foods, or merely cause visual or auditory disturbance. Vectors cause massive transmission of diseases to human beings and animals, leading to epidemics and thus significant public health issues in societies. For example, creatures such as mosquitoes, houseflies, sandflies, fleas, cockroaches, ticks and mice are vectors that

transmit microorganisms (pathogens) such as bacteria, fungi and viruses causing malaria, typhus, cholera and other diseases, to humans and animals (hosts).

It is crucial that municipalities act carefully; comply with international standards; take human, animal, plant and environmental health into account; conserve water resources and avoid polluting drinking waters; do not exceed the maximum allowed limits in their practices and do not harm the ecosystem when using biocidal products in vector and pest control, as well as ensuring that they are used in line with scientific usage instructions against maximum dosage and toxic effects.

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## 2.5.8 Protection of Water Basins and Water Resources and Ensuring Reliable Drinking Water

Municipalities in Turkey manage the provision and distribution of drinking water in line with public health. The standards for drinking water for human use were defined by the Public Health Directorate of the Ministry of Health. Additionally, the Ministry of Agriculture and Forestry issued a regulation and defined the standards regarding the quality and treatment of drinking waters. Both regulations are aligned with EU regulations. According to the European Union, drinking waters should be of better quality and available for everyone.

According to UN Sustainable Development Goals, at least 2 million people all over the world have difficulty in accessing fresh drinking water, and this situation will worsen by 2050 to an extent that it will affect one in every four people. Therefore, municipalities should consider the water safety system as multi-dimensional and prepare a water safety plan accordingly, in cooperation with the Ministry of Agriculture and Forestry, Ministry of Health, Ministry of Environment and Urbanization, and Ministry of Interior.

Municipalities should cooperate with relevant entities to protect and improve drinking water basins and water resources and update their working methods and practices regarding the provision of safe drinking water to the public. Therefore, municipalities should ensure the provision of water that is in line with EU drinking water safety standards by determining, and taking the necessary measures against, physical, biological, chemical and radiological sources of hazard and potential risks that may harm public health.

Sources of Hazard for Drinking Water	
Meteorology and weather patterns	Flooding, rapid changes in source water quality
Seasonal variations	Changes in source water quality
Geology	<ul style="list-style-type: none"> <li>• Arsenic, fluoride, lead, uranium, radon</li> <li>• Swallow holes (surface water ingress)</li> </ul>
Agriculture	<ul style="list-style-type: none"> <li>• Microbial contamination, pesticides, nitrate</li> <li>• Slurry and dung spreading</li> <li>• Disposal of dead animals</li> </ul>
Forestry	Pesticides, PAHs - polyaromatic hydrocarbons (fires)
Industry (including abandoned and former industrial sites)	<ul style="list-style-type: none"> <li>• Chemical and microbial contamination</li> <li>• Potential loss of source water due to contamination</li> </ul>
Mining (including abandoned mines)	Chemical contamination
Transport – roads	Pesticides, chemicals (road traffic accidents)
Transport – railways	Pesticides
Transport – airports (including abandoned airfields)	Organic chemicals
Housing – septic tanks	Microbial contamination
Abattoirs	Organic and microbial contamination
Wildlife	Microbial contamination
Recreational use	Microbial contamination
Competing water uses	Sufficiency
Raw water storage	<ul style="list-style-type: none"> <li>• Algal blooms and toxins</li> <li>• Stratification</li> </ul>
Unconfined aquifer	Water quality subject to unexpected change
Well / borehole headworks not watertight	Surface water intrusion
Borehole casing corroded or incomplete	Surface water intrusion
Flooding	Quality and sufficiency of raw water

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### 2.5.9 Ensuring Traceability

In Turkey, the responsibility of ensuring traceability in foodstuffs is held by the Ministry of Agriculture and Forestry while the Ministry of Health is responsible for products such as medicinal products for human use, enteral nutrition products, medical baby food and drinking water. Municipalities must respond to any requests for assistance by ministries positively and contribute to the development of the agri-food sector in their respective locations. They are also required to contribute to ensuring traceability in the food chain, from farm to fork.

According to EU food legislation, identifying and addressing risks as well as monitoring agri-food products from primary production until consumption in order to protect public health is regarded as a cornerstone of ensuring food safety.

Traceability is a risk management tool that allows food business operators or competent authorities to withdraw or recall the products which are determined to be unsafe pursuant to EU food law. Traceability is the cornerstone of the EU food safety policy and is also applied in Turkey.

FAO promotes food labelling as an effective tool to protect consumer health with regard to food safety and nutrition. Food labels provide information on product identity and content and how to handle, prepare and consume the product safely as well as ensuring that the product is identifiable in the stages of withdrawal or recall. In order to ensure efficient traceability, every stage of the food chain should be recorded from primary production (including aquaculture products) onwards, and the relevant data should be kept over the shelf life of the product.

The traceability of food is generally ensured with information such as lot number, production and expiration dates, producing company, company's registration and approval number, etc. found on easily visible label/packaging systems. Sample labelling information is provided below:

Sample Labelling Information	
Product name	Producing country/country of origin
List of ingredients	Instructions for use/preparation
Ingredient %	Allergen ingredients
Net amount	Energy and nutrients
Lot number	Order preparation and delivery date
Shelf life, production date, expiration date	Name and address of recipient person or organization
Special storage conditions	Customer order number and date
Name of manufacturer, packer or seller or organization's name and business registration number	Amount and date of shipment
Emblem/Logo/IP information	Product-specific information

In order to ensure traceability in the agri-food industry, municipalities should cooperate with the Ministry of Agriculture and Forestry and the Ministry of Health to contribute to ensuring food safety,

supporting rural agriculture and commercialization of products, socioeconomic development, protection of public health, and achieving a sustainable food system in their respective locations.

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### 2.5.10 Protecting, Improving, Marketing and Promoting Local and Traditional Foodstuffs

According to Law No. 5216 on Metropolitan Municipalities, municipalities may undertake any legal activity for the improvement of the agri-food sector in line with the sustainable development principle. Therefore, municipalities should contribute to the improvement, protection and registration of agri-food products that carry traditional and local characteristics, in line with EU food law principles and support their sustainable and quality production, commercialization, and access to the market. This approach will contribute to the achievement of the UN SDG and food security.

With regard to EU food safety principles; the EU aims to distinguish and reinforce geographical and cultural contributions, reward the creativity of traditional know-how, respond to various consumer expectations and ensure product diversification, rural development, sustainable agri-food production and consequently food safety and security with products marked with “Geographical Indicators”. These marks/emblems are as follows:



Protected Designation of Origin (PDO): Used for food, agricultural products and wines. Mandatory for food and agricultural products. Optional for wine.

Protected geographical indication (PGI): Used for food, agricultural products and wines. Mandatory for food and agricultural products. Optional for wine.

Geographical Indication of Spirit Drinks and Aromatised Wines (GI): Optional for all products.

Traditional Specialty Guaranteed (TSG): the traditional aspects such as the way the product is made or its composition, without being linked to a specific geographical area. The name of a product being registered as a TSG protects it against falsification and misuse. Used for food and agricultural products. Mandatory for all products.

Mountain Product: The quality term 'mountain product' highlights the specificities of a product, made in mountain areas, with difficult natural conditions.

It is extremely important that municipalities contribute to the marketing and delivery of local and traditional foodstuffs to consumers, provided that such products are developed and comply with EU food safety standards. They should also support their contributions with R&D product development contests, farm tours, agro-ecology tours, educational and promotional activities, workshops, conferences, seminars, festivals and fairs by establishing farmers markets and distribution channels with infrastructures suitable for food safety.

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### 2.5.11 Supporting Rural Women and Ensuring Gender Equality

The European Union considers gender equality as a matter of human rights and the cornerstone of democratic societies, good governance, and inclusive sustainable growth. According to the United Nations Development Programme (UNDP), “Gender equality is a fundamental right, but it also makes economic sense – improving women's access to land, credit and other productive resources would increase the productivity of land and help boost food security as well as overall well-being at household and community levels”.

Municipalities should play an active role in ensuring gender equality, encouraging and supporting the entrepreneurship of rural women, reintegrating the disabled into society, and preparing and implementing programmes for young women and the unemployed.

According to the EU and the UN, ensuring gender equality and women’s empowerment has a key role in achieving food security and adequate nutrition. In 2018, the European Union provided financial support of 5 million Euros to a programme, which aimed to empower rural women, girls, boys, households, communities and businesses, to be carried out by UN Food and Agriculture Organization (FAO), International Fund for Agricultural Development (IFAD) and World Food Programme.

According to a report published by FAO in 2011, ensuring gender equality in agriculture increases agricultural productivity by 20-30 per cent in women’s businesses. On the other hand, the 2030 Sustainable Development Agenda and FAO’s Policy on Gender Equality are guided by the principle of “Leave no one behind”, indicating that rural women should be supported in their entrepreneurship in order to encourage them to play an active role in agricultural production.

The European Union’s URBACT programme is a European Territorial Cooperation programme that aims for sustainable and integrated urban development in European cities. URBACT has prepared and published a report with a view to mainstreaming gender equality in cities.

The 2018-2023 Strategy Paper published by the Ministry of Family and Social Policies indicates the requirement to support women by stating, “Becoming one of the countries that have achieved sustainable development is possible through women’s economic and social empowerment”.

Therefore, municipalities’ encouragement and support of rural women entrepreneurs, girls and boys in agricultural activities and ensuring the market access of their products with a view to ensuring gender equality will be in line with UN FOOD 2030 and SDG 2030 goals set by the EU and FAO.

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### 2.5.12 Preventing Food Waste and Food Loss

According to FAO, one-third of the food produced in the world for human consumption every year — approximately 1.3 billion tonnes — gets lost and/or wasted. Additionally, 795 million people in the world are at risk of hunger and malnutrition.

Food loss refers to the decrease in the amounts or quality of food as a result of the decisions and actions of food suppliers in the food chain, except for retailers, food service providers and consumers.

Food waste refers to the decrease in the amounts or quality of food as a result of the decisions and actions of retailers, food service providers and consumers.

The EU supports and encourages the performance of required actions to prevent food waste and food loss before leading to food safety issues.

Therefore, municipalities should implement programmes related to the prevention of food waste and loss, raising the awareness of the society as well as all stakeholders in the food chain. These activities will contribute to the achievement of adequate nutrition and food security targeted under the UN SDG 2030 programme.

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### 2.5.13 Ensuring Healthy Nutrition and Preventing Obesity and Overweight

In today's world, increasing urbanization, advanced means of transport, the transformation in technology and communication, changing working conditions and the sense of living cause urban dwellers to move less. This situation brings along malnutrition, overconsumption and low energy burnoff in developed and developing countries, leading to overweight, obesity and chronic diseases in individuals and a significant loss of jobs and financial costs for governments.

The Ministry of Health carries out public awareness-raising activities in line with EU norms with a view to ensuring healthy nutrition and preventing obesity.

According to FAO, "International food laws and new technologies and innovations must be applied together in order to achieve a safe and balanced diet". Overconsumption of foods that contain high amounts of saturated fat, refined sugar, salt and chemical additives and ultra-processed foods, and lack of physical activity leads to obesity. FAO states that the number of obese people will very soon overtake the number of people suffering from hunger in the world, which accounted for 670 million and 821 million, respectively, in 2017.

According to the EU Acquis, enlightening the public on high blood pressure, cholesterol, Body Mass Index, inadequate fruit and vegetable intake, physical inactivity and reducing alcohol abuse, which are 5 of the 7 most common death risk factors, and promoting better nutrition is essential for public health.

Municipalities must carry out efforts to protect and improve public health in their cities and territories by undertaking works on healthy nutrition, healthy physical activity, overweight, obesity and chronic diseases (cardiovascular diseases, diabetes, cancer, etc.) with a view to protecting and improving public health in line with the UN's SDGs. The Ministry of Health should cooperate with other institutions and organizations with a view to protecting public health and improving quality of life, and develop and implement encouraging, rewarding and awareness-raising programmes and campaigns based on a "healthy eating, healthy physical activity" approach.

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#### 2.5.14 Improving the Agri-food Sector

Municipalities should determine the food safety policy framework to follow. Based on their size and financial opportunities, municipalities should also define the “Food Safety Policy Objectives” to be pursued in line with the EU food safety acquis and principles and the UN SDG 2030 principles in an open, transparent and practical manner, e.g., “The objective of this policy is to implement sustainable agri-food production in our city in line with EU standards, minimize foodborne risks, enhance biodiversity and ecosystem services, and ensure socioeconomic development for the happiness and welfare of our people by taking an approach based on integrated training, cooperation, and innovation”.

After setting the policy objective, municipalities should determine the activities under the “Food Safety Policy Scope”. For example, an activity carried out in cooperation with the Ministry of Agriculture and Forestry can be defined as such: “This policy shall be applicable to any activity carried out in dining facilities, mobile food trucks, temporary food events, canteens, restaurants and cafes, and retail shops operating in the services sector where food is prepared, stored, transported or sold”. Municipalities should define other activities in a similar manner, as well.

After determining the policy scope, the “Policy Statement” should be identified, e.g., “Within the framework of the cooperation protocol established between our city and the Municipality of Agriculture and Forestry, our city shall support the Ministry of Agriculture and Forestry in food safety controls and audits performed at any business engaging in food preparation and sales as well as individuals and businesses engaging in food retail”.

The policy instruments that municipalities may use for these purposes include promoting the performance of food quality control and analyses in line with Codex Alimentarius/EU Food Law norms and the best risk-based methods in line with EU food law across the food chain, starting from primary production; promoting climate-adapted, diversified agricultural systems (animal and plant production) that adopt ecological approaches and protect soil health; enhancing the cooperation and communication between the producer and the consumer; making social innovations; ensuring efficient governance and interinstitutional cooperation; innovative public procurements; internationalization, innovation, and cooperation on R&D.

In order to achieve this objective, agricultural production should be protected and sustainable in the long term which also depends on the protection and improvement of ecosystem services and biodiversity. According to EU food acquis principles and FAO's approaches, agricultural policies should be designed and applied to contribute to the establishment of sustainable food security and a healthy environment. In that regard, a healthy agriculture sector can be established in the long term under the leadership of agricultural, forestry and fishery workers and through the sustainable management of soil, water, forest, fish and genetic resources with the contribution and support of municipalities.

The concept of agroecology is defined as a scientific approach in which research, training, practices and change are integrated with a view to achieving an ecologically, economically and socially sustainable food system. According to a study published by the High Level Panel of Experts on Food Security and Nutrition (HLPE) of the Committee on World Food Security (FAO, Rome), agroecology is based on 13 key principles.

High-quality ecological production is carried out with the support of municipalities and participating families under the Biovallè Project initiated in 2019 by 109 municipalities and implemented in southeast France, serving as a good agroecological sustainable development model.

Municipalities should establish their levels of performance and success, and take new actions accordingly, by analysing the growth, productivity and outputs achieved in the agri-food sector as a result of their activities, calculating Total Factor Productivity (TFP), and comparing their progress against other national or foreign municipalities.

Another field in which municipalities can contribute to the development of the agri-food industry in order to achieve food safety, adequate nutrition and food security in their territories in line with EU food safety, EU FOOD 2030 and UN SDG principles is organic farming. The EU defines organic farming as “a production system that sustains the health of soils, ecosystems, and people” as well as a food system in which traditional methods, innovation, and science are used according to ecological methods, biodiversity and local conditions.

Due to factors such as increasing globalization, technological transformations, changing dietary habits of consumers, a substantial increase in processed foods, variations in food legislation, suddenly emerging foodborne disease risks, degradation of biodiversity and ecosystem services, escape from rural production to cities and increasing urbanization, climate change, global hunger and chronic diseases, urban administrations have begun to expedite their urban food system improvement works within the framework of a new common approach and cooperation regarding food systems. For example, Milano Urban Food Policy Pact (MUFPP) declared its key approach to urban food systems on 15 October 2015.

It is recommended to prepare a long-term “Food Safety Strategic Action Plan” for municipalities in order to determine and implement the measures to operationalize the food safety policy and achieve the objectives set out in the policy paper. The strategic plan, supported with an appropriate multi-annual budget planning practice, should be implemented with accountability, transparency, performance indicators, implementation speed and funding information. Municipalities should design, implement, regularly revise (every six months) the action plan in line with UN food law, EU FOOD 2030 and UN SDG 2030 principles and publicly share its outputs as well as the achievements earned and values created for the society.

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### 2.5.15 Establishing a Food Safety System Coordination Centre and Food System Innovation Office

Although cities and peri-urban regions play a central and growing role in ensuring sustainable development today, this situation brings along various complex issues in terms of the future sustainability of cities, such as climate change, disasters and long-term crises, loss of biodiversity, degradation of natural resources (land, soil and water), and water shortage. Therefore, it is important to prevent increasing migration to cities, reduce the differences between urban and rural areas in terms of socioeconomic development, and ensure food safety for everyone. Thus, provincial and district municipal administrations must take a further inclusive and systematic approach to food, nutrition and agriculture and ensure the cooperation and coordination, and make investments, required to develop the sector and establish food safety, food security and adequate nutrition with other stakeholders and institutions. “Food System Innovation Offices” that will be built in every province and “Food Safety Coordination Centres” that will operate under the governorship with a view

to accelerating the activities carried out across provinces and districts for the development of the agri-food sector, attracting investments to the region and eliminating the socio-economic inequality between urban and rural areas will make significant contributions to regional food safety, adequate nutrition, food security and gender equality as well as establishing a sustainable food system and the regional economic, ecological and social welfare by ensuring cooperation and coordination among consumers, citizens, food chain stakeholders, domestic and foreign investors and businesses, and the public.

Today, municipalities adopt a strategic approach to ensure internationalization and a healthy and sustainable agri-food system through public and private sector cooperation.

The Food Connect Foundation in the city of Amsterdam brings together public, municipal and private sector entities in the state under its body.

UNDP has founded the “UNDP Global Centre for Technology, Innovation and Sustainable Development” (Cultiv@te) in partnership with the Government of Singapore, mandated to create and identify sustainability solutions for the developing world, focusing on sustainable finance, digitalization and sustainable agriculture.

European Institute of Innovation and Technology’s Food Unit (EIT Food), an EU organization, describes itself as “Europe’s leading food innovation initiative, working to make the food system more trusted, healthy, sustainable and consumer-oriented”. As a Europe-wide consortium focusing on entrepreneurship and innovation in the food sector, EIT Food has set 6 strategic objectives regarding “food system innovation”.

“Foodvalley Netherlands” operates as an innovation centre for agri-food sectors in the Netherlands, which exported a total of 101 billion Euros in agri-food products in 2017. For example, the province of Gelderland aims to cooperate with Wageningen University and Foodvalley to double up the number of companies making R&D investments in the agri-food sector within the next decade and become a global agri-food innovation centre. Ede and Wageningen municipalities; the Dutch Ministry of Agriculture, Nature and Food Quality; Ministry of Economic Affairs and Climate Change; Wageningen University; Foodvalley NL; Friesland Campina (dairy cooperative) and the province of Gelderland made joint contributions and efforts to have McKinsey & Company, a consulting firm, prepare the long-term Agrifood 2030 Programme in which the objectives, financial resources and methods to be implemented are explained in detail.

According to the project report of April 15, 2017 for “Food in Cities: Study on innovation for a sustainable and healthy production, delivery, and consumption of food in cities”, which was funded by the European Commission and involved the Eurocities platform, the city of Milan and the University of Cardiff, there are six different innovation dynamics in cities which are working on food-related policy or projects.

Therefore, municipalities should promote the increase of the entrepreneurial and innovative capacity in the agri-food sector and the sectoral domestic and foreign investment, marketing, promotional and export activities; create and support local, regional, national and international cooperation opportunities and/or support financial sourcing. To that end, metropolitan and provincial municipalities should establish food system innovation offices extending to provinces and districts, that cover the entire food chain, contribute to the improvement of the agri-food value chain and provide consultancy and guidance:

Departments	Duties
Department of Agri-Food Marketing and Promotion	Providing marketing and promotional activities (fairs, festivals, contests, special occasions, etc.) to ensure that the agri-food products in the location reach the market and to create a sustainable agricultural value chain.
Department of Agri-Food R&D and Innovation	Carrying out competitive intelligence, food quality, food portfolio, new product, process and service development activities for all agri-food stakeholders operating in the location
Department of Training and Entrepreneurship Support	Providing training and consultancy, upgrading knowledge, skills and competences, and gender equality awareness training to farmers, rural family businesses, rural women, youth, people with disabilities, businesses and other interested stakeholders which/who operate in the locality.
Department of Finance and Investment	Providing services to boost investments and secure financing for the food and agriculture sector.
Department of Technology and Investment	Providing services on the use of modern technologies and achieving digital transformation the food and agriculture sector.

Sources
<ul style="list-style-type: none"> <li>• Foodvalley Netherlands - <a href="https://www.foodvalley.nl/agrifood-ecosystem/foodvalley/">https://www.foodvalley.nl/agrifood-ecosystem/foodvalley/</a></li> <li>• Gelderland 2030 Agri-food Programme - AgriFood 2030 programme - <a href="https:// gelderland.stateninformatie.nl/document/7145955/1/ABF_-_Biilage_notitie_Tussenrapportage_Agrifood2030_%28PS2018-854%29">https:// gelderland.stateninformatie.nl/document/7145955/1/ABF_-_Biilage_notitie_Tussenrapportage_Agrifood2030_%28PS2018-854%29</a></li> <li>• Global Innovation Initiative for Sustainable Agriculture, UNDP - <a href="https://www.undp.org/content/undp/en/home/news-centre/news/2019/global-innovation-initiative-for-sustainable-agriculture.html">https://www.undp.org/content/undp/en/home/news-centre/news/2019/global-innovation-initiative-for-sustainable-agriculture.html</a></li> <li>• Cultiv@te - Innovation for Sustainable Agriculture, UNDP - <a href="https://www.agorize.com/en/challenges/undp-cultivate">https://www.agorize.com/en/challenges/undp-cultivate</a></li> <li>• City Food Policy Councils, RUAF Urban Agriculture Magazine - <a href="https://www.ruaf.org/ua-magazine-no-36-food-policy-councils">https://www.ruaf.org/ua-magazine-no-36-food-policy-councils</a></li> <li>• FAO - The Role Of Cities in the Transformation of Food Systems: Sharing Lessons From Milan Pact Cities - <a href="http://www.milanurbanfoodpolicypact.org/wp-content/uploads/2018/10/CA0912EN.pdf">http://www.milanurbanfoodpolicypact.org/wp-content/uploads/2018/10/CA0912EN.pdf</a></li> <li>• Urban Agriculture For Sustainable Poverty Alleviation and Food Security, FAO - <a href="http://www.fao.org/fileadmin/templates/FCIT/PDF/UPA_-_WBpaper-Final_October_2008.pdf">http://www.fao.org/fileadmin/templates/FCIT/PDF/UPA_-_WBpaper-Final_October_2008.pdf</a></li> </ul>

### 3 SOCIAL PROTECTION AND INCLUSION MANUAL FOR MUNICIPALITIES

#### 3.1 Purpose of Manual

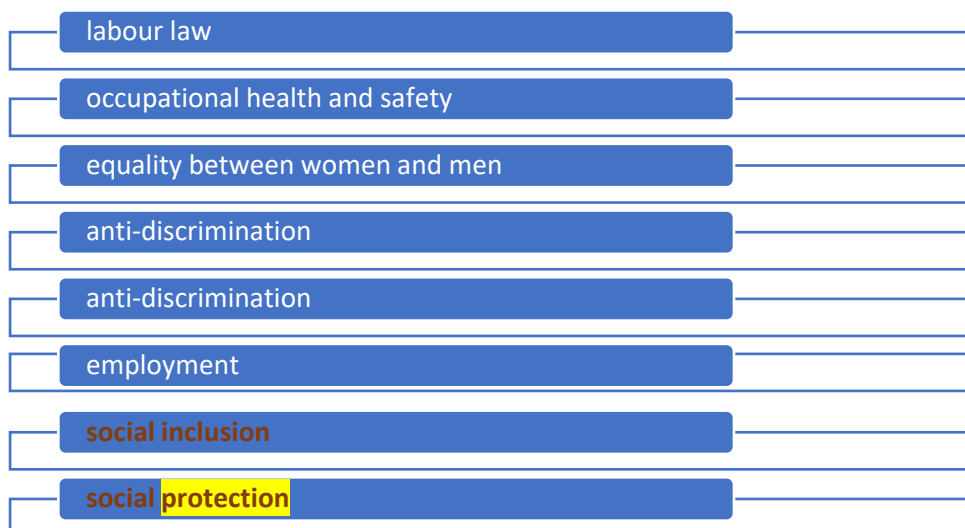
The purpose of the Manual is to shed light on all policy processes in the area of social protection and social inclusion to be designed and implemented by our Municipalities in terms of the key elements of the European Social Model. To that end, the Manual will establish the core objectives, principles, procedures and instruments of this common model.

In EU terminology, the EU Acquis covering the fields of social policy and employment (Chapter 19) is briefly referred to as the “social acquis”. The core purpose of the social acquis is to ground and protect the “European Social Model”. With regard to the scope of the social acquis, the key themes in the acquis, which can be followed on the Directorate of EU Affairs website, are defined as follows<sup>1</sup>:



In this framework, the subthemes of the chapter consist of 8 elements, which are as follows:

<sup>1</sup> See <https://www.ab.gov.tr/84.html>



The Manual focuses on the EU’s principles and objectives, procedures and instruments in the area of social protection and social inclusion<sup>2</sup> from among the topics and subtopics identified above. It should be kept in mind that not only these two subtopics but all themes and subthemes of the social acquis should be implemented at the local level.

Furthermore, all of the themes and subthemes identified above comprise the key framework not only of the social and employment policies of member states, but also for countries like Turkey that are candidates for accession to the Union. In order to see the ways in which such themes and subthemes are to be evaluated from the perspective of candidates for accession, we should refer to certain strategic documents<sup>3</sup> and regularly published Country Reports<sup>4</sup>, all of which provide a key framework for the employment and social policies of EU member states and candidates for accession. This key framework should inform the national legal systems of all member and candidate countries, be incorporated into all strategic programming documents, implemented at all administrative levels, and the implemented practices should be monitored and evaluated on a regular basis.

### 3.2 Key Concepts

**European Social Model:** This model represents the common social values of societies that comprise the European Union. These societies consist of diverse socio-economic, socio-political, and socio-cultural structures. The core purpose of the model, which comprises various national social models and therefore cannot have a single definition, is to combine economic growth with high living standards and decent working conditions. Considering human rights as the most basic universal principle, the Model is essentially based on a group of social rights, including employment, and at the heart of the Model lies social protection and inclusion policies, which comprise the subject matter of this part of the Manual. Although the EU has generally laid out the key principles of the European Social Model, it largely leaves the arrangements for the designing and implementation of EU policies

<sup>2</sup> For further information on these two sub-topics, please refer to the pages related to this area on the European Commission web portal. <https://ec.europa.eu/social/main.jsp?langId=en&catId=750>. Numerous local projects are carried out in these areas across the EU. For access to some of these projects, see <https://www.esn-eu.org/news/298/index.html>; <https://ec.europa.eu/social/BlobServlet?docId=8140&langId=en>.

<sup>3</sup> For example, these include the documents prepared by the European Commission, introducing the EU’s expansion strategy. For the strategic paper for 2019, see: [https://ec.europa.eu/neighbourhood-enlargement/sites/near/files/20190529-communication-on-eu-enlargement-policy\\_en.pdf](https://ec.europa.eu/neighbourhood-enlargement/sites/near/files/20190529-communication-on-eu-enlargement-policy_en.pdf)

<sup>4</sup> For Country Reports and other core framework documents involving Turkey, see: [https://ec.europa.eu/neighbourhood-enlargement/news\\_corner/key-documents\\_en?f%5B0%5D=field\\_file\\_country%3A91](https://ec.europa.eu/neighbourhood-enlargement/news_corner/key-documents_en?f%5B0%5D=field_file_country%3A91)

on social protection and inclusion to be addressed at the national level. The Union transfers the main elements of the European Social Model not only to the Member States, but also to all candidate countries wishing to become a Union member. The EU envisages the designing and implementation of the local practice of social objectives and principles based on the respective administrative building of each member state and candidate country. In order to solidify and institutionalize the European Social Model, the Union constantly improves the “social acquis”, which is a body of rules covering the areas of social policy and employment.

**Social Acquis:** Since the Treaty of Rome, the basic legal sources of the European Union have been ascribing a social mission to the Union and defining the tasks in this regard. The EU Acquis, which includes the social acquis, represents the body of rules in all policy areas implemented by the EU. The core elements of the acquis are defined in the official webpages of the Delegation of the European Union to Turkey as follows: “The content, principles and political objectives of the Treaties on which the Union is founded; Legislation and decisions adopted pursuant to the Treaties, and the case of law of the Court of Justice; Other acts, legally binding or not, adopted within the Union framework, such as inter-institutional agreements, resolutions, statements, recommendations, guidelines; Joint actions, common positions, declarations, conclusions and other acts within the framework of the common foreign and security policy; Joint actions, joint positions, conventions signed, resolutions, statements and other acts agreed within the framework of justice and home affairs; International agreements concluded by the Communities, the Communities jointly with their Member States, the Union, and those concluded by the Member States among themselves with regard to Union activities”<sup>5</sup>. The EU Acquis covering the fields of social policy and employment (Chapter 19) is briefly referred to as the “social acquis” in EU terminology. This Manual describes the key principles, objectives, procedures and instruments of the social acquis on “social protection” and “social inclusion”.

**Social protection:** In the European Union, social protection policies are designed to protect the citizens against the risks they encounter in labour markets and other aspects of life and to respond to the needs arising in these areas. These risks and needs were defined as unemployment, parental responsibilities, sickness and healthcare, invalidity, loss of a spouse or parent, old age, housing, and social exclusion. The European Social Model envisages that measures are taken against these risks and the needs are met through public means.

**Social inclusion:** Social inclusion policies of the European Union target vulnerable groups such as the disabled, the elderly, families with children and children in need, people requiring long-term care, and the homeless. The policies fundamentally aim to fight poverty as well as the issues rising therewith. The European Social Model envisages that the needs of these groups are met through a set of high quality and affordable social services delivered through public means.

### 3.3 EU Social Acquis and Expectations from Candidate Countries

The basis of the acquis chapter on social policy and employment consists of a large variety of practices that are essentially not primary legislation, which is why the EU social acquis cannot be traditionally and clearly defined as with other legislation-oriented policy areas. The main reason that the EU avoids introducing restrictive regulations on social policy and employment is that the EU leaves the

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<sup>5</sup> <https://www.avrupa.info.tr/tr/katilim-muzakereleri-720>

responsibility of making and implementing institutional arrangements to the national level to a great extent. The EU did not prefer to bring together the content of the social acquis in a single regulatory text. The key principles in this area are generally incorporated into the documents that are directly or indirectly related to the area.

This makes it difficult to follow the EU social acquis as time progresses. In the face of such a difficulty, the European Commission felt the need to publish a policy paper in 2016, with which it aimed to summarize the social acquis.<sup>6</sup> For further general information regarding the key policies comprising the Social Policy and Employment Chapter of the Acquis, practitioners should consult the employment and social affairs pages of the European Union's web portal.<sup>7</sup> Information regarding the policies followed by the EU in this area as well as the basic axes of such policies can be found on the relevant official websites of the European Commission's web portal.<sup>8</sup>

It is useful to consult the employment and social policy related pages of the EU Law web portal to see the acquis which constitutes a basis for the key policy areas to be introduced below.<sup>9</sup> The relevant pages of the EU Delegation to Turkey web portal contain the policies followed and activities carried out by the EU in an effort to increase our national level of alignment with the EU acquis and improve human resources in the field of social policy and employment.<sup>10</sup> Finally, the web pages of the Directorate of European Union Affairs of Ministry of Interior pertaining to Chapter 19 can be referred to for information and useful links regarding the scope of Chapter 19, the current progress made regarding the chapter and the meetings held in the negotiation process.<sup>11</sup>

In the light of the information above and with regard to the key elements of the EU social acquis, the EU ensures that the key principles of the European Social Model that are decent and based on human rights are common to a certain extent, as will be further introduced in the upcoming parts of the Manual. Despite the commonness, the EU largely leaves it up to member states and candidate countries to shape the acts in the field of social policy and employment within the framework of their national preferences, provided that the key principles are not violated. In that context, the EU stipulates the local implementation of the Acquis through its design and practice in accordance with the respective administrative structure of each member state and candidate country.

The Union transfers the main elements of the European Social Model not only to the Member States, but also to all candidate countries wishing to become a member of the Union, through the national implementation of the EU Social Acquis throughout the accession negotiation process. The social acquis to be implemented introduces certain obligations for central governments as well as all sub-national (regional and local) governments. Therefore, the municipalities in our country are also as much under obligation as the central government to implement the social acquis.

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<sup>6</sup> See <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A52016SC0050>

<sup>7</sup> See [https://europa.eu/european-union/topics/employment-social-affairs\\_en](https://europa.eu/european-union/topics/employment-social-affairs_en)

<sup>8</sup> See [https://ec.europa.eu/info/policies/employment-and-social-affairs\\_en](https://ec.europa.eu/info/policies/employment-and-social-affairs_en), <https://ec.europa.eu/social/home.jsp?langId=en> and <https://ec.europa.eu/social/main.jsp?catId=1&langId=en>

<sup>9</sup> See [https://eur-lex.europa.eu/summary/chapter/employment and social policy.html?root default=SUM 1 CODED%3D17%20CSUM 2 C ODED%3D1707&obsolete=true](https://eur-lex.europa.eu/summary/chapter/employment%20and%20social%20policy.html?root%20default=SUM%201%20CODED%3D17%20CSUM%202%20CODED%3D1707&obsolete=true)

<sup>10</sup> See <https://www.avrupa.info.tr/tr/egitim-istihdam-ve-sosyal-politikalar-7697>

<sup>11</sup> See <https://www.ab.gov.tr/84.html>

### **3.4 Social Policy and Employment in National Legislation and Expectations from Municipalities**

In Turkey's national legislation, social protection and inclusion are defined under the titles of social assistance and social services. The tasks, powers and responsibilities in this area are held by the Ministry of Family, Labour and Social Services at the central administrative level, which means that it is the responsibility of the Ministry to develop, implement, and monitor the implementation of national policies and strategies related to social services and social assistance. The Ministry also holds the authority to determine, in line with the legislation, the principles to be followed by other ministries and public entities, make administrative arrangements and take measures to ensure coordination, and prepare and implement joint projects related to services and tasks through performing updates in accordance with new service models that may be eventually introduced.

The Ministry regulates and carries out the distribution of tasks, powers and responsibilities among the central government and local administrations and stakeholders. In addition to the regulations at the central administrative level, the areas of social protection and inclusion are also regulated by local administrative legislation. When examining the common practices of the central government and local administrations in Turkey, it is observed that there is no available legislative structure concerning the delegation of competence and/or responsibility to municipalities in terms of the delivery and coordination of social services and assistance. From this point of view, the sharing of tasks with municipalities in the policymaking and executing processes of the central government is rather limited with cooperation, joint projects, and similar efforts. However, the key instruments through which local service delivery under social protection and inclusion policies will be provided in line with EU's principles and objectives are foundations and municipalities. Therefore, although the degree of "ownership" of this policy area is quite high at the central government level, it is crucial in terms of alignment with the EU social acquis that municipalities "own" the groups requiring a social policy at the local level.

### **3.5 Intended Users of the Manual**

#### ***Mayor***

Our national legislation on social protection and social inclusion regulates social assistance and services and assigns our Municipalities with certain tasks and powers. The municipalities set certain goals in designing and implementing their responses in this area. The goals are determined by the mayor, who is the locally elected executive leader and holds the responsibilities of establishing an adequate and effective administrative system, supervising the operation and taking the necessary measures required to successfully meet these goals. The ownership and leadership of the mayor, who is the municipal executive head, is extremely important in implementing the EU social acquis. In this respect, the mayor shall ensure the establishment of an effective design, management and application system to implement the EU's objectives, principles, procedures and instruments defined in this Manual.

#### ***Unit Managers***

Social assistance and social services policies shall be designed and carried out through the relevant municipal service units, and particularly those relating to social service and aid, discharging their duties. The responsibility for establishing and implementing such services belong to service unit managers. Therefore, unit managers should make an effort to implement the objectives, principles, procedures and instruments defined in this Manual in carrying out their activities. Under the

leadership of the mayor, in line with the strategic plans determined, and with the technical assistance and coordination of social services and social assistance units, unit managers are responsible for establishing an effective administrative system in their respective units, designing and implementing responses, and accounting to the mayor with regard to the responses that have been implemented.

### ***Other Municipal Staff***

This Manual is an important reference material for other units working in municipal service units and cooperating with the Social Assistance and/or Social Services Units in the processes of developing and implementing social protection and inclusion policies. Based on the various sizes of municipal organizations, examples of such units can include the General Secretariat, External Affairs, European Union, Social Projects, Cultural and Social Affairs, Strategy Development, Correspondence and Decisions, and Information Processing units.

## **3.6 Structure and Implementation of Social Acquis Manual**

As indicated above, various matters are regulated by the social acquis. Taking into consideration the duties and powers of municipalities pursuant to the national legislation, the most important policy areas of the social acquis for municipalities are social protection and social inclusion. Therefore, the Manual focuses on the EU social acquis policies targeting social exclusion and fighting poverty.

In order to implement the social acquis, let's get better acquainted with the parts of the acquis that are discussed in the Manual, which focuses on the following dimensions of the social protection and inclusion policies:

- (1) objectives that indicate the desired results to be achieved through social protection and inclusion policies
- (2) basic principles that guide the design process of social protection and inclusion policies and consist of the normative assumptions underlying response
- (3) procedures followed in the design and implementation stages of social protection and inclusion responses
- (4) administrative structures or institutional and financial instruments built or used in the implementation processes of social protection and inclusion responses

After examining each of the four dimensions of social protection and social inclusion policies, the Manual provides recommendations on the implementation of the acquis by municipalities.

### **3.6.1 Key Objectives of the Social Acquis and Their Implementation**

The main objectives of the European Union under the social and employment policy are **improving human resources, achieving high employment, improving living and working conditions, ensuring social inclusion, combating discrimination, establishing social justice, implementing adequate social protection, ensuring gender equality, supporting solidarity between generations, and protecting the rights of the child**. These objectives are clearly listed in paragraph 3 of Article 3 of the Treaty on European Union: “[The Union] shall combat social exclusion and discrimination, and shall promote

social justice and protection, equality between women and men, solidarity between generations and protection of the rights of the child”.<sup>12</sup>

According to the Treaty on the Functioning of the European Union, Article 9, which is one of the Provisions Having General Application; “In defining and implementing its policies and activities, the Union shall take into account requirements linked to the promotion of a high level of employment, the guarantee of adequate social protection, the fight against social exclusion, and a high level of education, training and protection of human health.”<sup>13</sup>

The Treaty on the Functioning of the European Union also contains a special title (X. Social Policy) that addresses social policy objectives. The objectives of the Union in the field of social policy were defined in this title as such: “The Union and the Member States, having in mind fundamental social rights ..., shall have as their objectives the promotion of employment, improved living and working conditions, so as to make possible their harmonisation while the improvement is being maintained, proper social protection, dialogue between management and labour, the development of human resources with a view to lasting high employment and the combating of exclusion” (Article 151). In consideration of the articles of the treaties, the main objectives of the sub-areas of the social acquis on which this report focuses are defined under the titles of **adequate social protection**.<sup>14</sup>

The objectives of the Union in the field of social policy and employment were previously emphasized in the Lisbon Strategy of 2000, the European Framework of 2020 adopted in 2010, and finally in the European Pillar of Social Rights declared in 2017, in addition to the Charters. These objectives that were declared in the Pillar, which is the most recently enacted framework document of the Union, are defined under three titles: (1) equal opportunities and access to the labour market, (2) fair working conditions, (3) social protection and inclusion. In consideration of the structure of the Pillar, the main objectives of the sub-areas of the social acquis on which this report focuses are defined under the titles of **combating social exclusion** and **social protection and inclusion**.<sup>15</sup>

For our country, these main objectives were operationalized in the Human Resources Development Sectoral Operational Programme (HRD SOP) and listed as “ensuring access to social protection services and labour market” and “combating discrimination, exclusion, and poverty and ensuring social inclusion for disadvantaged persons”; in order to serve these purposes, activities that involve “improving the capacities of policy-makers and service providers in order to create the infrastructure for comprehensive social policies and inclusion” (HRD SOP Activity III.I) and “Increase access of the disadvantaged persons to social protection services and labour market, and combatting discrimination, exclusion and poverty” (HRD SOP Activity III.II) were defined.<sup>16</sup>

### 3.6.2 Issues in the Implementation of the Social Acquis Objectives by Municipalities

The administrative capacity of municipalities should be enhanced in order for municipal staff working in the areas of social assistance and social services to achieve the objectives of the social acquis. In this regard, the administrative capacity is enhanced through projects implemented under HRD SOP in

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<sup>12</sup> See <https://www.ab.gov.tr/files/pub/antlasmalar.pdf>

<sup>13</sup> See <https://www.ab.gov.tr/files/pub/antlasmalar.pdf>

<sup>14</sup> See <https://www.ab.gov.tr/files/pub/antlasmalar.pdf>

<sup>15</sup> See [https://ec.europa.eu/commission/priorities/deeper-and-fairer-economic-and-monetary-union/european-pillar-social-rights/european-pillar-social-rights-20-principles\\_en](https://ec.europa.eu/commission/priorities/deeper-and-fairer-economic-and-monetary-union/european-pillar-social-rights/european-pillar-social-rights-20-principles_en)

<sup>16</sup> See [http://www.ikg.gov.tr/wp-content/uploads/pdf/24032017\\_IESP\\_SOP.pdf](http://www.ikg.gov.tr/wp-content/uploads/pdf/24032017_IESP_SOP.pdf)

Turkey.<sup>17</sup> As can be seen based on HRD SOP priorities, the administrative capacity in this area will increase in quality as well as quantity through enhancing human resources.

In order to improve the human resources capacity, those who are working in the areas of social assistance and social services should obtain information regarding the EU's social protection and inclusion policy objectives when municipalities are determining their policies in the said areas. For further information in this regard, the above sections of the Manual, which introduce the EU's objectives and provide relevant sources, can be referred to. When setting their local objectives, municipalities should determine the extent to which these objectives align with the objectives which the EU expects to be pursued at the local level (e.g., improving human resources, achieving high employment, improving living and working conditions, ensuring social inclusion, combating discrimination, establishing social justice, implementing adequate social protection, ensuring gender equality, supporting solidarity between generations, and protecting the rights of the child). After determining such objectives which are in line with the EU social acquis, municipalities can organize in-service training and/or procure training modules from other institutions (e.g., Union of Municipalities of Turkey, universities, consulting firms, etc.) on how to achieve these objectives.

In the monitoring and evaluation processes of the social assistance and social services policies that are carried out, municipal staff should assess the extent to which the objectives highlighted in the social acquis are taken into consideration and implemented.<sup>18</sup> The assessment procedures should be carried out through various evaluation exercises at regular intervals. Municipalities can perform such exercises through their own means and/or with the help of external expertise to be procured (from the Union of Municipalities of Turkey, universities, consulting firms, etc.).

In terms of the social services objectives, the success of social assistance in reducing poverty in Turkey is quite low compared to the EU member states,<sup>19</sup> which is a finding that signifies the need to reconstruct the assistance regime regardless of the level at which social assistance is provided. From this perspective, municipal activities related to social assistance need to be reformulated in line with the EU acquis objectives to ensure further effectiveness in reducing poverty.<sup>20</sup>

In terms of social services, our municipalities aim to make equal, quality, and adequate access to social services available in line with the EU's objectives. However, municipalities should keep in mind when serving this purpose that the services which they deliver should enhance social inclusion, as the relationship between social services and social inclusion, which is emphasized in the EU social acquis, remains poor. Municipal services need to be enhanced in this regard, in line with this purpose.

### **3.6.3 Key Guiding Principles of the Social Acquis and Their Implementation**

Although the European Union aims to achieve high standards in the area of social policy, two interdependent key principles followed by the Union make it difficult to pursue this goal. The first of these principles is the primacy of member nation-states acknowledged by the Union in the area of social policies. In this context, the EU follows the principle of subsidiarity. This principle represents the EU's preferences for not going beyond setting minimum requirements at the Union level and not

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<sup>17</sup> See [http://www.ikg.gov.tr/wp-content/uploads/pdf/24032017\\_IESP\\_SOP.pdf](http://www.ikg.gov.tr/wp-content/uploads/pdf/24032017_IESP_SOP.pdf)

<sup>18</sup> For evaluation studies carried out by various countries on the ways in which the impacts of the social inclusion policies implemented in the EU are assessed, see <https://ec.europa.eu/social/main.jsp?catId=89&langId=en&newsId=1425&moreDocuments=yes&tableName=news>.

<sup>19</sup> The lowness was also emphasized in the HRD SOP document. For further information, see <http://www.ikg.gov.tr/>.

<sup>20</sup> For a study evaluating the impact of the social assistance policies in place in various EU countries in reducing poverty, and including, albeit limited, local strategy examples, see <https://ec.europa.eu/social/BlobServlet?docId=8041&langId=en>.

directly intervening in this area. These preferences leave the financing, governance, access, and generosity of the social protection systems to be handled directly by member states. For this reason, the Union lists the general objectives when making the primary legislation in this area, and as indicated below, shares the relevant powers with member states. This principle was referred to multiple times in the European Pillar of Social Rights, according to which “The European Pillar of Social Rights respects the diversity of the cultures and traditions of the peoples of Europe, as well as the national identities of the Member States and the organisation of their public authorities at national, regional and local levels”.<sup>21</sup>

The second principle which the Union follows in the social policy area is the “rights-based” principle. The emphasis attached to social rights has been increasing in recent years, especially after the economic crisis in Europe. The transition to a rights-based approach can be traced from the statements contained in important policy documents, which are also mentioned in this Manual, emphasizing the Social Dimension of Europe that represents the EU integration in the area of social policy.<sup>22</sup> From this point of view, the fact that the social rights under social protection which the European Pillar of Social Rights emphasizes should be defined independently from labour markets, serves as an example. One of the 20 key principles in the Pillar, “Regardless of the type and duration of the employment relationship, workers have the right to fair and equal treatment regarding access to social protection”, indicates the EU’s fundamental approach to social protection.<sup>23</sup> In consideration of this key principle, the rights-based principle must be followed at all administrative levels in the area of social protection and inclusion. The EU expects that citizens are viewed as individuals with equal rights not only by central governments but also by local administrations when delivering their services.<sup>24</sup>

Another principle that has also gained prominence after the crisis in Europe must be mentioned concurrently with the transition to a rights-based approach. Built on the “social investment” paradigm frequently highlighted by European Institutions in recent years, this principle is based on policies that invest in the development of and make efficient use of the human capital as well as emphasizing social inclusion. From this perspective, by following this principle, the EU prescribes reducing social risks rather than implementing social protection policies that play more of a compensatory role. According to the policies aiming to reduce social risks, social investment policies are described as “productive” factors and are extremely important for economic development and increased employment.<sup>25</sup>

With regard to Turkey, the basic horizontal principles related to the public administrative reform implemented by the EU in accession countries should also be taken into consideration when following these principles in the delivery of services under the social acquis. These principles, which are expected to represent public administration, were clearly established in the Revised Indicative Strategy Paper and include “**evidence-based decision-making process and an inclusive, effective, efficient, responsive, service-oriented, professional and accountable public administration**” (European Commission, 2018, p. 19). The principles that involve “focusing on having a **systematic**

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<sup>21</sup>See [https://ec.europa.eu/commission/priorities/deeper-and-fairer-economic-and-monetary-union/european-pillar-social-rights/european-pillar-social-rights-20-principles\\_en](https://ec.europa.eu/commission/priorities/deeper-and-fairer-economic-and-monetary-union/european-pillar-social-rights/european-pillar-social-rights-20-principles_en)

<sup>22</sup> European Commission (2017), “Reflection Paper on the Social Dimension of Europe”, [https://ec.europa.eu/commission/sites/beta-political/files/reflection-paper-social-dimensioneurope\\_en.pdf](https://ec.europa.eu/commission/sites/beta-political/files/reflection-paper-social-dimensioneurope_en.pdf).

<sup>23</sup> See [https://ec.europa.eu/commission/priorities/deeper-and-fairer-economic-and-monetary-union/european-pillar-social-rights/european-pillar-social-rights-20-principles\\_en](https://ec.europa.eu/commission/priorities/deeper-and-fairer-economic-and-monetary-union/european-pillar-social-rights/european-pillar-social-rights-20-principles_en)

<sup>24</sup> European Commission (2017), “Reflection Paper on the Social Dimension of Europe”, [https://ec.europa.eu/commission/sites/beta-political/files/reflection-paper-social-dimensioneurope\\_en.pdf](https://ec.europa.eu/commission/sites/beta-political/files/reflection-paper-social-dimensioneurope_en.pdf), s. 20.

<sup>25</sup> See <https://ec.europa.eu/social/main.jsp?catId=1044&langId=en>

**approach to the whole-of-government planning, monitoring and reporting** and ensuring the development of a professional administration” (European Commission, 2018, p. 12) also becomes prominent in this regard. In addition to these principles, based on the progress reports for the last decade, the principles of **“participation”**, **“transparency”**, **“delegation of authority to local administrations”**, and **“coordination”** should also be added to the principles that are expected to represent public administration.<sup>26</sup>

The projections of these principles on social inclusion under the title of social policy and employment can be listed as such. In fact, all of the principles that were listed indicate the need for the development of the local professional administrative capacity in the areas of social protection and inclusion. The administrative capacity that is expected to be developed has several important factors, as listed above:

- The first factor is that all policymaking, implementation and monitoring processes in the delivery of social services and social assistance must be **based on objective data and evidence**.<sup>27</sup> The entire policy cycle requires the collection, compilation, analysis and monitoring of statistical data as well as qualitative data. By enhancing the data infrastructure, it will be easier to determine the needs and to design and implement responses that can address such needs.<sup>28</sup>
- The second factor is the need for the administration to do **planning in a systematic manner**. When considering planning in terms of social services and social assistance, these two service areas should be programmed and carried out in a way that is mutually supportive and complementary. As emphasized in the Revised Indicative Strategy Paper, an “overall policy framework” needs to be developed in order to improve social inclusion in Turkey (European Commission, 2018, p. 12).<sup>29</sup>

While enhancing the administrative capacity, **inclusive** structures must be built and the **participation** of stakeholders (e.g., workers’ and employers’ unions and gender-focused non-governmental organizations) and citizens must be ensured in the processes of making and enforcing policies on the delivery of such services and assistance.<sup>30</sup> **Poor social dialogue**, which presents itself as one of the most problematic areas of social policy and employment, is highlighted in almost all of the progress reports prepared for Turkey.<sup>31</sup>

In addition to all of the principles that were defined, HRD SOP stipulates that the social policies determined and applied must be **“rights-based”**. According to the document, it is aimed to take an **“integrated approach”** in the determination and application of policies and that provision of social services requires ensuring not only “effective service” but also **“equal access to services** in an inclusive

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<sup>26</sup>See <https://ec.europa.eu/neighbourhood-enlargement/sites/near/files/20180817-revised-indicative-strategy-paper-2014-2020-for-turkey.pdf>

<sup>27</sup>See <https://ec.europa.eu/neighbourhood-enlargement/sites/near/files/20180817-revised-indicative-strategy-paper-2014-2020-for-turkey.pdf>

<sup>28</sup> See <https://ec.europa.eu/neighbourhood-enlargement/sites/near/files/20180817-revised-indicative-strategy-paper-2014-2020-for-turkey.pdf>

<sup>29</sup>See <https://ec.europa.eu/neighbourhood-enlargement/sites/near/files/20180817-revised-indicative-strategy-paper-2014-2020-for-turkey.pdf>

<sup>30</sup> For the key principle, see European Commission (2017), “Reflection Paper on the Social Dimension of Europe”, [https://ec.europa.eu/commission/sites/beta-political/files/reflection-paper-social-dimensioneurope\\_en.pdf](https://ec.europa.eu/commission/sites/beta-political/files/reflection-paper-social-dimensioneurope_en.pdf), p. 20. For the core document establishing the strategic framework for Turkey, see <https://ec.europa.eu/neighbourhood-enlargement/sites/near/files/20180817-revised-indicative-strategy-paper-2014-2020-for-turkey.pdf>

<sup>31</sup> See [https://www.ab.gov.tr/regular-progress-reports\\_46224\\_en.html](https://www.ab.gov.tr/regular-progress-reports_46224_en.html)

manner". The document also identifies the performance of all these responses in **coordination and cooperation** among institutions, emphasizing that all administrative responses need to be **traceable**.<sup>32</sup>

### 3.6.4 Issues in Municipalities' Implementation of Social Acquis Principles

The administrative capacity of municipalities should be enhanced in order for municipal staff working in the areas of social assistance and social services to monitor the objectives of the social acquis. In this regard, the administrative capacity is enhanced through projects implemented under HRD SOP in Turkey.<sup>33</sup> As can be seen through the HRD SOP priorities, the administrative capacity in this area will be enhanced by expanding human resources in quality as well as quantity.

In order to improve the human resources capacity, those who are working in the areas of social assistance and social services should obtain knowledge regarding the EU's social protection and inclusion policy principles when municipalities are determining their policies in the said areas. When designing and implementing social protection and inclusion policies, municipal staff should act responsibly towards ensuring that these policies are carried out with a rights-based principle and by taking social investment into consideration. Municipal staff should also ensure that the decision-making processes in the social acquis are evidence-based, which is another key principle, and that municipalities are effective, efficient, responsive, service-oriented, professional and accountable at the local level, as with all levels. It is clear that the entire administration should be planned with a systematic approach when pursuing all of these principles, which is only possible through municipalities enhancing professional administration. For further information in this regard, the above sections of the Manual, which introduce the EU's principles and provide relevant sources, can be referred to. When setting their local principles, municipalities should determine the extent to which these principles align with the principles which the EU expects to be pursued at the local level. After determining such principles which are in line with the EU social acquis, municipalities can organize in-service training and/or procure training modules from other institutions (e.g., Union of Municipalities of Turkey, universities, consulting firms, etc.) on how to follow these principles.

In the monitoring and evaluation processes of the social assistance and social services policies that are carried out, municipal staff should assess the extent to which the principles highlighted in the social acquis are taken into consideration and implemented.<sup>34</sup> The assessment procedures should be carried out through various evaluation exercises at regular intervals. Municipalities can perform such exercises through their own means and/or with the help of external expertise to be procured (from the Union of Municipalities of Turkey, universities, consulting firms, etc.).<sup>35</sup>

With regard to both social assistance and social services, local level inter-institutional cooperation and coordination problems need to be resolved for alignment with the key principles of the social acquis. Municipalities should make an effort to establish mechanisms of inter-institutional cooperation and coordination, following best practices in this area.<sup>36</sup>

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<sup>32</sup> See [http://www.ikg.gov.tr/wp-content/uploads/pdf/24032017\\_IESP\\_SOP.pdf](http://www.ikg.gov.tr/wp-content/uploads/pdf/24032017_IESP_SOP.pdf)

<sup>33</sup> See [http://www.ikg.gov.tr/wp-content/uploads/pdf/24032017\\_IESP\\_SOP.pdf](http://www.ikg.gov.tr/wp-content/uploads/pdf/24032017_IESP_SOP.pdf)

<sup>34</sup> As indicated above, for evaluation studies carried out by various countries on the ways in which the impacts of the social inclusion policies implemented in the EU are assessed, see <https://ec.europa.eu/social/main.jsp?catId=89&langId=en&newsId=1425&moreDocuments=yes&tableName=news>.

<sup>35</sup> For a detailed evaluation on the extent to and the ways in which national, regional and local administrations in various EU countries ensure coordination, see [http://www.cpa.ie/publications/TheEvaluationOfMainstreamingSocialInclusionInEurope\\_2007.pdf](http://www.cpa.ie/publications/TheEvaluationOfMainstreamingSocialInclusionInEurope_2007.pdf)

<sup>36</sup> To see the extent to and the ways in which interinstitutional cooperation and coordination are established in various local practices, see. [http://www.cpa.ie/publications/TheEvaluationOfMainstreamingSocialInclusionInEurope\\_2007.pdf](http://www.cpa.ie/publications/TheEvaluationOfMainstreamingSocialInclusionInEurope_2007.pdf).

Another prominent principle in the social acquis concerns the participation of non-governmental organizations in policy-making, implementing and monitoring processes.<sup>37</sup> Although the participation by non-governmental organizations in policy-making, implementation and evaluation processes has reached a certain level locally, efforts must be made to ensure high, effective and efficient participation at a level and in a form similar to EU practices across the country.

### 3.6.5 Key Procedures to be Followed in the Social Acquis and Their Implementation

The procedures to be followed by the EU in policymaking, decision-making and policy execution processes signify that the acquis recognizes the existence of a multi-level governance structure. In this structure that follows the subsidiarity principle described above, the EU represents the supra-national level while member states represent the national level, and regional and local administrations represent the sub-national level.<sup>38</sup> According to the acquis, the procedures to be followed by the EU in policymaking, decision-making and policy execution processes vary based on different policy areas in the *catalogue of competencies* defined in the Treaty on the Functioning of the European Union. While the EU holds exclusive competence in a limited number of policy areas (e.g., common currency policy, competition policy, common foreign trade policy), it shares its powers in various areas (e.g., social policy and employment, which also constitute the subject matter of our project) with member states. From this point of view, **shared competence** with the member states is one of the most fundamental procedures in terms of the governance of the EU.<sup>39</sup>

From the perspective of the social acquis, the area of social policy is primarily under the authority of member states according to the general procedure pursuant to Article 4, which regulates the sharing of competencies in the Treaty on the Functioning of the European Union. However, member states must share their competencies with the European Union in certain social policy areas. Additionally, according to Article 5 of the said Treaty, “The Union may take initiatives to ensure coordination of Member States’ social policies”. The Treaty on the Functioning of the European Union, Article 153 provides that the Union shall support and complement the activities of the Member States in the following fields: (a) improvement in particular of the working environment to protect workers’ health and safety, (b) working conditions, (c) social security and social protection of workers, (d) protection of workers where their employment contract is terminated, (e) the information and consultation of workers, (f) representation and collective defence of the interests of workers and employers, including co-determination, subject to paragraph 5, (g) conditions of employment for third-country nationals legally residing in Union territory, (h) the integration of persons excluded from the labour market, without prejudice to Article 166, (i) equality between men and women with regard to labour market opportunities and treatment at work, (j) the combating of social exclusion, (k) the modernisation of social protection systems without prejudice to point (c).<sup>40</sup>

In consideration of the level of competence of the EU in terms of the social rights identified in the European Pillar of Social Rights, it is stipulated that such rights shall also be implemented in line with the principle of subsidiarity which calls for determining the level of governance that is most suitable

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<sup>37</sup> To examine how various cities in the EU plan to implement the European Pillar of Social Rights and the roles played by non-governmental organizations in the plans, see <http://www.eurocities.eu/eurocities/news/Join-EUROCITIES-initiative-Inclusive-Cities-for-All-Social-Rights-in-My-City-WSP0-B73SF3>.

<sup>38</sup> See <https://www.europarl.europa.eu/factsheets/en/sheet/7/the-principle-of-subsidiarity> and <https://op.europa.eu/webpub/com/abc-of-eu-law/en/>

<sup>39</sup> See <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=LEGISSUM%3Aai0020>

<sup>40</sup> See <https://www.ab.gov.tr/files/pub/antlasmalar.pdf>

for emerging needs and implementing these policies with inter-level, cross-sectoral and inter-agency coordination.<sup>41</sup>

The projection of the abovementioned social acquis procedures for Turkey is discussed in the HRD SOP framework, according to which one of the key procedures anticipated in our country is to ensure “**coordination** in terms of policymaking, implementation, monitoring and evaluation” in addition to establishing “the roles and responsibilities of institutions” and establishing inter-institutional “**cooperation**”. While following all of these procedures, it is assumed that the principle of “**shared competence**” also takes an important place between the Union and our country.

### **3.6.6 Issues in Municipalities’ Implementation of Social Acquis Procedures**

The Ministry of Family, Labour and Social Services is considered to be the main focal point in the municipalities’ local implementation of the social acquis. From the perspective of the central administrative coordination, the Ministry’s high level of expertise and the EU funds, as well as the national funds available for this policy area, is extremely important.<sup>42</sup> Accordingly, the Ministry can be seen as a key source in local policy-making and implementation processes in terms of knowledge and richness regarding the procedures followed by the EU in the areas of social inclusion and protection.

In terms of both social assistance and social services, the necessary administrative capacity should be improved to resolve local interinstitutional cooperation and coordination problems. For example, information infrastructure and knowledge sharing problems that arise between provincial organizations of the central government and local administrations in the policy-making, monitoring and evaluation processes should be resolved. As can be understood from the following sections of the Manual, the EU indicates varying structures, rather than a standardized one, in the areas of social inclusion and protection for every country, and even for every region and city. There are different methods for local administrations to observe these relationships in national and local contexts. As part of some of these methods, municipalities or the Union of Municipalities of Turkey, which is an umbrella organization, can hold training and study tours for the Municipal staff working in social services and social assistance.

The participation of non-governmental organizations in policy-making, implementation and evaluation processes is also important in social protection and inclusion policies.<sup>43</sup> Administrative capacity should be enhanced in order to monitor the procedures determined by the EU social acquis. In this regard, the administrative capacity is enhanced through projects implemented under HRD SOP.<sup>44</sup> As can be seen based on HRD SOP priorities, the administrative capacity in this area will increase in quality as well as quantity through enhancing human resources. For further information in this regard, the above sections of the Manual, which introduce the EU’s procedures and provide relevant sources, can be referred to. After determining the procedures which are in line with the EU social acquis, municipalities can organize in-service training and/or procure training modules from other

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<sup>41</sup> See [https://ec.europa.eu/commission/priorities/deeper-and-fairer-economic-and-monetary-union/european-pillar-social-rights/european-pillar-social-rights-20-principles\\_en](https://ec.europa.eu/commission/priorities/deeper-and-fairer-economic-and-monetary-union/european-pillar-social-rights/european-pillar-social-rights-20-principles_en)

<sup>42</sup> For all Ministry of Family, Labour and Social Services practices carried out with a view to implementing the EU Acquis, see <http://www.ikg.gov.tr/>

<sup>43</sup> As indicated above, to examine the roles played by non-governmental organizations in various EU cities’ implementation of the European Pillar of Social Rights, see <http://www.eurocities.eu/eurocities/news/Join-EUROCITIES-initiative-Inclusive-Cities-for-All-Social-Rights-in-My-City-WSPO-B73SF3>.

<sup>44</sup> See [http://www.ikg.gov.tr/wp-content/uploads/pdf/24032017\\_IESP\\_SOP.pdf](http://www.ikg.gov.tr/wp-content/uploads/pdf/24032017_IESP_SOP.pdf)

institutions (e.g., Union of Municipalities of Turkey, universities, consulting firms, etc.) on how to internalize these procedures.

### 3.6.7 Social Acquis Instruments and Their Implementation

There are three principal instruments used by the EU in the social acquis.<sup>45</sup> These instruments are primary legislation, secondary legislation, and soft law. Therefore, it is necessary to first get familiar with these instruments in order to better understand and implement the EU social acquis.

The first of the instruments comprise the two core treaties (Treaty on European Union and Treaty on the Functioning of the European Union<sup>46</sup>), which serve as **primary legislation** and the key provisions of which are mentioned above, and the European Union Charter of Fundamental Rights<sup>47</sup>. The most important characteristic of these core framework documents is that their provisions are binding on member states, which means that the members of the EU cannot act contrary to primary legislation. On the other hand, another important feature of the primary legislation is that it sets forth the objectives, principles, procedures and instruments of the Union. As indicated in the previous parts of the guide, the primary legislation provides member states with an overall framework in terms of social protection and inclusion, refraining from putting forward a uniform model and challenging provisions.

The second instrument is **secondary legislation**, the majority of which is comprised of directives. The majority of secondary legislation, which comprises the largest part of the EU social acquis, was derived from primary legislation which is made of the abovementioned core treaties and the EU Charter of Fundamental Rights. As with the national level, secondary EU legislation contains more concrete statements regarding social rights than primary legislation, and they facilitate the implementation of rights. **The key areas with which secondary legislation is concerned are work environment and access to work, and social protection.**

Issues regarding work environment and access to work, which are the first of the key areas of the secondary legislation, comprise individual rights as well as collective rights and involve equal treatment in the workplace; reconciling family and professional life; awareness of conditions of employment; equal treatment regardless of the type of contract; limitation of working time; protection of health and safety; posted workers; third-country nationals; protection in the event of termination of employment; organisation, information and consultation of workers; the prohibition of child labour and protection of young people at work. The status of workers defined in all of these areas is left at the discretion of Member States.

The area of social protection, which comprises the second key area of secondary legislation, is more limited than that of the work environment and access to work. In this area, the EU may adopt legislation on the security and social protection of workers. However, the EU does not have the competence to adopt legislation on the modernization of social protection systems and combating social exclusion, on which the legislation is clearly described among the competencies at the disposal of the national level. Therefore, the competencies of the EU are implemented mostly through directives on “coordination” in the area of social security and “equal treatment” in the areas of social

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<sup>45</sup> For further information on the instruments, see <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A52016SC0050>.

<sup>46</sup> See <https://www.ab.gov.tr/files/pub/antlasmalar.pdf>

<sup>47</sup> See <https://www.avrupa.info.tr/tr/avrupa-birligi-temel-haklar-bildirgesi-708>

security and social integration. Additionally, the EU acquis identifies promoting access to necessary goods and services for ensuring adequate livelihoods among the activities of the EU.<sup>48</sup>

The third type of instrument used by the EU to achieve its social objectives is **soft law**. In addition to the binding instruments identified above, the EU refers to instruments that include policy coordination, EU financial aid and recommendations. Through the soft law, the EU aims to provide a basic framework for national social policies rather than granting direct and definite social rights. Soft law instruments consist of policy coordination, financial assistance and recommendations

The first soft law instrument is **policy coordination**, involving coordination of employment, social and educational policies of EU member states. The coordination among the member states is maintained through the method referred to as the “European Semester”.<sup>49</sup> Through this method, the Union supports the achievement of the objectives, defined in the Europe 2020 strategy documents of member states, that must be met in the period between 2010-2020. In the area of social policies, on which this report focuses, coordination is carried out through the instrument known as the Open Method of Coordination.<sup>50</sup> Through this instrument, the EU ensures that the social policies determined at the national level are defined, implemented and evaluated concurrently among peers through common goals and indicators. The Open Method of Coordination complements the EU legislation and financial instruments in the area of social policy and applies to the following policy areas: (1) eradication of poverty and social exclusion (2) adequate and sustainable pension systems (3) provision of accessible, high-quality and sustainable health care and long-term care.<sup>51</sup>

The second soft law instrument of the EU is the **EU financial assistance**. The financial instruments adopted by the EU in the area of social policy fall within the scope of European Structural and Investment Funds (ESIF).<sup>52</sup> The EU aims for sustainable development in line with the Europe 2020 objectives by using various funds under this instrument.<sup>53</sup>

The third form of soft law used by the EU within the frame of the social acquis is **recommendations**. These non-binding instruments cover policy coordination, exchange of good practices, benchmarking, frameworks of action, and codes of conduct. Through these instruments, the EU aims to encourage member states’ arrival at a consensus. Recommendations of the EU included in the social acquis are related to the following areas: work environment and access to work, social protection, education, and health.<sup>54</sup>

The instruments defined in the social acquis for Turkey, which is an EU accession candidate, can be categorized under four groups. The first group of these instruments used by the EU for candidate

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<sup>48</sup> See <https://ec.europa.eu/social/BlobServlet?docId=15292&langId=en>

<sup>49</sup> For further information on the European Semester, see [https://ec.europa.eu/info/business-economy-euro/economic-and-fiscal-policy-coordination/eu-economic-governance-monitoring-prevention-correction/european-semester\\_en](https://ec.europa.eu/info/business-economy-euro/economic-and-fiscal-policy-coordination/eu-economic-governance-monitoring-prevention-correction/european-semester_en).

<sup>50</sup> For the legal framework of the Open Method of Coordination, see <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=LEGISSUM%3Aem0011>. For the aide-memoire published by the European Parliament on the discussion on the functionality of this Method, see <http://www.europarl.europa.eu/EPRS/EPRS-AaG-542142-Open-Method-of-Coordination-FINAL.pdf>

<sup>51</sup> See <https://ec.europa.eu/social/BlobServlet?docId=15292&langId=en>

<sup>52</sup> For further information on these funds, see [https://ec.europa.eu/info/funding-tenders/funding-opportunities/funding-programmes/overview-funding-programmes/european-structural-and-investment-funds\\_en](https://ec.europa.eu/info/funding-tenders/funding-opportunities/funding-programmes/overview-funding-programmes/european-structural-and-investment-funds_en). For further information on the European Social Fund, which is prominent in the areas of social policy and employment, see <https://ec.europa.eu/esf/home.jsp?langId=en>.

<sup>53</sup> See <https://ec.europa.eu/social/BlobServlet?docId=15292&langId=en> and [https://ec.europa.eu/info/funding-tenders/funding-opportunities/funding-programmes/overview-funding-programmes/european-structural-and-investment-funds\\_en](https://ec.europa.eu/info/funding-tenders/funding-opportunities/funding-programmes/overview-funding-programmes/european-structural-and-investment-funds_en)

<sup>54</sup> See <https://ec.europa.eu/social/BlobServlet?docId=15292&langId=en>

countries as well as the member states are the regulatory instruments that include the treaties, which establish the frame of the social acquis, and the secondary legislation as described above. In addition to these instruments, the EU refers to policy coordination as a soft law instrument in the area of social policy, as well as making recommendations. It should be kept in mind that all administrative levels, including Municipalities, are subject to such regulatory instruments.

The second group of instruments used by the EU for candidate countries is **programming instruments**, among which the most fundamental framework paper is the Employment, Education and Social Policies Sectoral Operational Programme (EESP SOP) functioning under the Instrument for Pre-accession Assistance II (IPA II).<sup>55</sup> This document serves to indicate which goals of the EU will be pursued by which methods and/or instruments.<sup>56</sup>

Another important instrument in the field of the social acquis applied by the EU to candidate countries is the financial assistance instruments with which the EU provides the countries going through the accession process. At the present stage, the EU provides financial and technical assistance for Turkey's political, social and economic reforms through IPA II. As indicated on the websites of the EU Delegation, the purpose of the assistance is to "align Turkish legislation and standards with the EU's, build authorities' capacity for undertaking this harmonisation, and implement the reforms throughout the accession process."<sup>57</sup>

**Monitoring and evaluation instruments** constitute another key instrument of the social acquis targeting all candidate countries, including Turkey. In this framework, the most fundamental paper is the annual reports in which the progress made by candidate countries in alignment with the Copenhagen criteria is assessed by the European Commission. These reports, which used to be published under the name of "Progress Reports" until 2016, are since published under the name of "Country Reports".<sup>58</sup>

### 3.6.8 Issues in Municipalities' Implementation of Social Acquis Instruments

With regard to financial instruments, from the perspective of the central administrative coordination, the Ministry of Family, Labour and Social Services' high level of expertise and the EU funds, as well as the national funds available for this policy area, is extremely important. Accordingly, the Ministry can be seen as a key source in local policy-making and implementation processes in terms of knowledge and richness regarding the procedures followed by the EU in the areas of social inclusion and protection

All of the municipalities examined under the project have administrative units for EU acquis harmonization purposes. It is extremely important for alignment with the social acquis that these units are functional. These units carry out countless projects and implementations concerning the EU acquis, so it is important that all relevant Municipal units identified in the above sections of the Manual cooperate with such units that are knowledgeable and experienced in terms of the regulatory,

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<sup>55</sup> For general information on the Instrument for Pre-accession Assistance II, see [https://ec.europa.eu/neighbourhood-enlargement/instruments/multi-beneficiary-programme\\_en](https://ec.europa.eu/neighbourhood-enlargement/instruments/multi-beneficiary-programme_en). For further information on the parts of IPA I and IPA II concerning Turkey, see [https://www.ab.gov.tr/ipa-i-amp-ipa-ii-programming\\_45627\\_en.html](https://www.ab.gov.tr/ipa-i-amp-ipa-ii-programming_45627_en.html); [https://ec.europa.eu/neighbourhood-enlargement/instruments/funding-by-country/turkey\\_en](https://ec.europa.eu/neighbourhood-enlargement/instruments/funding-by-country/turkey_en); and <https://www.avrupa.info.tr/en/instrument-pre-accession-assistance-ipa-880>.

<sup>56</sup> See [http://www.ikg.gov.tr/wp-content/uploads/pdf/24032017\\_IESP\\_SOP.pdf](http://www.ikg.gov.tr/wp-content/uploads/pdf/24032017_IESP_SOP.pdf)

<sup>57</sup> See <https://www.avrupa.info.tr/tr/katilim-oncesi-mali-yardim-araci-ipa-880>

<sup>58</sup> See [https://ec.europa.eu/neighbourhood-enlargement/countries/detailed-country-information/turkey\\_en](https://ec.europa.eu/neighbourhood-enlargement/countries/detailed-country-information/turkey_en)

programming, financial and monitoring and evaluation instruments used by the EU, when making and implementing social protection and inclusion policies at the local level.

Municipal units working in social services and social assistance should incorporate the local implementation of the social acquis into their agenda. From this perspective, it is important for the local implementation of the acquis that municipalities do not limit themselves to simply following the work carried out by the Ministry of Family, Labour and Social Services on the subject.

In order for Municipal staff to pursue the objective for the local implementation of the acquis, it is critical to create awareness and knowledge on the instruments used by the EU. For example, as indicated above, Municipalities need to follow the developments regarding the EU's policy coordination instruments (especially in the area of eradication of poverty and social exclusion, and provision of accessible, high-quality and sustainable health care and long-term care). From this perspective, such activities are crucial in terms of the local implementation of the EU's social acquis in Turkey.

In order to improve municipal administrative capacities with regard to the instruments used by the EU, their human resources capacities need to be improved, as well. When municipalities are formulating their social assistance and social services policies, the relevant municipal staff should have adequate knowledge of the EU's instruments related to social protection and social inclusion. For further information in this regard, the above sections of the Manual, which introduce the EU's principles and provide relevant sources, can be referred to. In conclusion, Municipalities should improve their knowledge and know-how regarding the regulatory, programming, financial and monitoring and evaluation instruments used by the EU in Turkey.

## 4 DOMESTIC WASTE AND NOISE POLLUTION MANUAL FOR MUNICIPALITIES

### 4.1 Purpose of the Manual

This Manual, based on the European Union (EU) Environmental Acquis and the national legislation, was prepared to ensure municipalities' better understanding of the EU Acquis with regard to domestic waste and noise pollution and to guide municipal administrators and staff in implementing the acquis.

The principles, standards, methods and processes discussed in the Manual should be considered according to the organizational structure, administrative and financial capacity, size, working procedures and similar institutional characteristics of each municipality. Therefore, it is recommended that each municipality takes into account the principles and practices arising from the EU acquis and practices and implements them carrying out a self-assessment within the framework of the national legislation.

### 4.2 Key Concepts

Waste is defined by the United Nations Environment Programme (UNEP) as unwanted, unneeded, unused substances that require treatment and disposal.<sup>59</sup>

Waste hierarchy requires prioritizing and promoting waste prevention, and for the lowest priority and minimization of disposal (basically, landfill).

Different definitions for domestic waste are known to have been developed in various countries. For example, a country that includes bulky waste and garden waste in municipal waste appears to produce more municipal waste per capita than another country that excludes such shares of waste. While some countries include domestic waste only, others include similar types of waste from other sources such as commercial activities and offices; some countries include packaging waste collected separately from households, while others do not. Due to such reasons, the classification and definition of municipal waste are important for the EU. EU member states provide Eurostat with detailed reports on their domestic waste, the latest information on which is available on the relevant websites as Eurostat's definition of domestic waste provides a basis for reliable and comparable data.<sup>60</sup>

Domestic waste is defined as the waste collected by municipalities or by others on their behalf.

In the EU's Landfill Directive, municipal solid waste is defined as "waste from households, as well as other waste which, because of its nature or composition, is similar to waste from households".<sup>61</sup> This definition does not include construction and excavation waste.<sup>62</sup> The amount of domestic waste comprises those that are collected by municipal authorities or by the private sector on their behalf, and disposed of through the waste management system.<sup>63</sup>

For definitions for waste, see

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<sup>59</sup> UNEP, <https://www.unenvironment.org/explore-topics/resource-efficiency/what-we-do/cities/solid-waste-management>

<sup>60</sup> <https://ec.europa.eu/eurostat/web/waste/transboundary-waste-shipments/key-waste-streams/municipal-waste>, European Environment Agency, *Managing Municipal Waste — a review of achievements in 32 European countries*, EEA Report No 2, 2013.

<sup>61</sup> EU, 1999, Council Directive 1999/31/EC of 26 April 1999 on the landfill of waste, OJ L 182, 16.7.1999, p. 1–19.

<sup>62</sup> Eurostat, *Concepts and Definitions Database*, [https://ec.europa.eu/eurostat/ramon/nomenclatures/index.cfm?TargetUrl=DSP\\_GLOSSARY\\_NOM\\_DTL\\_VIEW&StrNom=C\\_ODED2&StrLanguageCode=EN&IntKey=16525885&RdoSearch=BEGIN&TxtSearch=municipal%20waste&CboTheme=&IsTer=&IntCurrentPage=1&ter\\_valid=0](https://ec.europa.eu/eurostat/ramon/nomenclatures/index.cfm?TargetUrl=DSP_GLOSSARY_NOM_DTL_VIEW&StrNom=C_ODED2&StrLanguageCode=EN&IntKey=16525885&RdoSearch=BEGIN&TxtSearch=municipal%20waste&CboTheme=&IsTer=&IntCurrentPage=1&ter_valid=0)

<sup>63</sup> European Environment Agency, *Managing Municipal Waste — a review of achievements in 32 European countries*, EEA Report No 2, 2013. <https://ec.europa.eu/eurostat/documents/3859598/5936709/KS-01-14-120-EN.PDF/334d5c04-b630-4395-8008-94f36712bf6b>

<https://www.municipalwasteeurope.eu/definitions>

Noise pollution policy is defined as one of the elements of the environmental policy. Various definitions have been formulated to protect the health of individuals who are exposed to noise caused by various factors around people or the environment. Such definitions and factors/variables can be followed from the EU Directive and relevant regulations. Noise pollution comprises any noise, caused by humans, animals or machinery, that adversely affects and disturbs the balance of human and animal lives.

Most basic determinations regarding noise pollution were made by the World Health Organization (WHO). It is critical to list the non-hearing related impacts and understand the non-health mechanisms of this problem, which does not solely concern hearing. In short, noise is a public health problem with physical, psychological and business-related consequences. Therefore, various guides on this subject were prepared by the World Health Organization,<sup>64</sup> the most recent of which, Environmental Noise Guidelines for the European Region, was published in 2018.<sup>65</sup>

### **4.3 EU Acquis Environmental Chapter and Expectations from Candidate Countries**

EU environmental policy rests on the key principles of ‘polluter pays’, precaution, duty of care, prevention, complementarity or integration, prevention at source, and high-level protection.

The polluter pays principle means that the polluter should bear the responsibility and costs for protecting the environment. The principle roughly determines the measures required to recover the damages to the environment and the obligations related to the persons by whom practices should be carried out.

Precaution, or care, involves predicting the problems related to the environment and taking action without waiting for the outcomes of the studies to be potentially carried out regarding useful or harmful environmental issues, thus preventing the occurrence of potential damages and ensuring the long-term security of the environment.

The prevention principle aims to prevent damage before its occurrence by taking measures and eliminating environmental burdens through various means. The principle of prevention at source regulates the minimum responses to environmental damages and involves the prevention of the damage at its source.

Complementarity or integration provides for the harmonization of environmental policies with other EU policies and considering environmental protection in practising other policies.

Based on these principles, the EU aims to eliminate, reduce and prevent environmental pollution; ensure sustainable development through ensuring the use of resources in ways that do not damage the ecological balance; prevent environmental damages at source; and guarantee the integration of environmental protection with other sectoral policies (energy, transport, etc.).

The following EU legislation and policy papers were used as a reference in the Manual.

- [Accession Partnership Documents](#)<sup>66</sup>
- [National Programme for the Adoption of the EU Acquis](#)<sup>67</sup>
- [European Commission’s Turkey Reports](#)<sup>68</sup>

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<sup>64</sup> World Health Organization, <http://www.euro.who.int/en/health-topics/environment-and-health/noise>

<sup>65</sup> World Health Organization, [http://www.euro.who.int/\\_data/assets/pdf\\_file/0008/383921/noise-guidelines-eng.pdf](http://www.euro.who.int/_data/assets/pdf_file/0008/383921/noise-guidelines-eng.pdf)

<sup>66</sup> [https://www.ab.gov.tr/katilim-ortakligi-belgeleri\\_46226.html](https://www.ab.gov.tr/katilim-ortakligi-belgeleri_46226.html)

<sup>67</sup> [https://www.ab.gov.tr/ulusal-programlar\\_46225.html](https://www.ab.gov.tr/ulusal-programlar_46225.html)

<sup>68</sup> [https://www.ab.gov.tr/ilerleme-raporlari\\_46224.html](https://www.ab.gov.tr/ilerleme-raporlari_46224.html)

- [Directive 2008/98 on Waste Management](#)<sup>69</sup>
- [Environmental Noise Directive No. 2002/49](#)<sup>70</sup>

#### 4.4 National Legislation on the Environmental Chapter and Expectations from Municipalities

According to Law No. 2872 on Environment, domestic waste is waste from places including houses, businesses, industrial and picnic areas that are not included in the scope of hazardous and harmful waste. According to the Law, hazardous waste is waste that destroys the ecological equilibrium and natural composition of human beings and other living beings by having adverse effects in physical, chemical and/or biological terms; and materials contaminated by such waste. In this framework, domestic waste is the most fundamental element of municipal service.

The most recent regulation worth noting in Turkey is the Zero Waste Regulation issued by the Ministry of Environment and Urbanization in the second half of 2019.

The Regulation on Assessment and Management of Environmental Noise has been fully harmonized with the ‘Environmental Noise Directive’ 2002/49 of the EU. This Regulation introduces noise limit values for transport (roads, railway, airway, maritime lines), industrial plants, worksite activities, recreation resort, atelier, production workshop, business and similar activities and assigns municipalities with various duties and powers.

Establishing the concepts of noise mapping and action plan relating to the noise problem for the first time, the Regulation introduced the obligation that noise maps and action plans be required as part of a plan annexe to Environmental Plans, Master Plans and Implementation Plans and taken as a basis for the decisions under the plans.

The legislation listed below was used as a reference in the Manual.

- [Environmental Law No. 2872](#)<sup>71</sup>
- [Law No. 5393 on Municipality](#)<sup>72</sup>
- [Law No. 5216 on Metropolitan Municipalities](#)<sup>73</sup>
- [Law No. 5355 on Unions of Local Governments](#)<sup>74</sup>
- [Regulation on Waste Management of the Ministry of Environment and Urbanization](#)<sup>75</sup>
- [Regulation on Control of Waste Vegetable Oils issued by the Ministry of Environment and Urbanization](#)<sup>76</sup>
- [Regulation on the Landfill of Waste of the Ministry of Environment and Urbanization](#)<sup>77</sup>
- [Zero Waste Regulation of the Ministry of Environment and Urbanization](#)<sup>78</sup>
- [Regulation on Assessment and Management of Environmental Noise](#)<sup>79</sup>
- [Regulation on the Amendment of Regulation on Environmental Noise Assessment and Management](#)<sup>80</sup>

<sup>69</sup><https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:02008L0098-20180705&qid=1579260701623&from=EN>

<sup>70</sup><https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:02002L0049-20190726&qid=1579260907789&from=EN>

<sup>71</sup> <https://www.mevzuat.gov.tr/MevzuatMetin/1.5.2872.pdf>

<sup>72</sup> <https://www.mevzuat.gov.tr/MevzuatMetin/1.5.5393.pdf>

<sup>73</sup> <https://www.mevzuat.gov.tr/MevzuatMetin/1.5.5216.pdf>

<sup>74</sup> <https://www.mevzuat.gov.tr/MevzuatMetin/1.5.5355.pdf>

<sup>75</sup> <https://cygm.csb.gov.tr/yonetmelikler-i-440>

<sup>76</sup> <https://cygm.csb.gov.tr/yonetmelikler-i-440>

<sup>77</sup> <https://cygm.csb.gov.tr/yonetmelikler-i-440>

<sup>78</sup> <https://cygm.csb.gov.tr/yonetmelikler-i-440>

<sup>79</sup> <https://cygm.csb.gov.tr/yonetmelikler-i-440>

<sup>80</sup> <https://cygm.csb.gov.tr/yonetmelikler-i-440>

## Guidelines/Plans/Procedural Papers

- [EU Waste Management Legislation Brief Summary](#)<sup>81</sup>
- [Handbook for Implementation of EU Environmental Legislation](#)<sup>82</sup>
- [National, regional and local planning principles](#)<sup>83</sup>
- [Guidance on Waste Management Methods](#)<sup>84</sup>
- [Seventh Framework Action Plan](#)<sup>85</sup>
- [Circular Economy Approach](#)<sup>86</sup>
- [Environmental Noise Measurement and Evaluation Guide](#)<sup>87</sup>

### 4.5 Intended Users of the Manual

The manners in which municipal actors consider the manual are different in line with the objective of municipal service convergence and harmonization with the EU Acquis.

#### Mayor

The mayor is the holder of the objective of convergence or harmonization of municipal services with the EU Acquis and the guarantee of an efficient, productive and quality service delivery. It will be impossible to implement the principles and instruments explained in this Manual, and therefore produce and implement an effective service, without the mayor's ownership and leadership.

#### Environmental Protection and Control Unit Managers and Staff

The environmental policy objectives and principles can be improved as part of municipal service unit activities. In clearer terms, since all components of the environmental policy cannot be seen in municipal services, it is expected that those that fall within the duties, powers and responsibilities of the municipality are identified and policies are developed to improve their standards.

In municipalities, the responsibility lies with managers of organizational units formed under various titles/sizes such as departments and directorates on matters of environment, environmental protection units, environmental protection and control units and other municipal organizations to produce, create and implement healthy services. Solid waste management or noise pollution units, which hierarchically report to unit managers and can be organized in various forms in municipalities, are directly responsible for all processes from understanding the principles to implementing the national legislation. Therefore, the principles, procedures, standards and processes described in this Manual should focus on the activities of service units. Under the leadership of the mayor, unit managers are responsible for creating and implementing an effective waste management system and an efficient noise pollution system and being accountable to the mayor and the public.

#### Other Municipal Staff

This Manual is an important reference material for the staff working in municipal service units but who would like to improve their awareness of such areas as waste and noise and who work in cooperation with the units related to these areas.

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<sup>81</sup> <https://www.municipalwasteurope.eu/summary-current-eu-waste-legislation>

<sup>82</sup> <https://ec.europa.eu/environment/archives/enlarg/pdf/handbook/handbook.htm>

<sup>83</sup> <https://ec.europa.eu/environment/waste/plans/index.htm>

<sup>84</sup> [https://ec.europa.eu/environment/waste/plans/pdf/2012\\_guidance\\_note.pdf](https://ec.europa.eu/environment/waste/plans/pdf/2012_guidance_note.pdf)

<sup>85</sup> <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32013D1386>

<sup>86</sup> <https://ec.europa.eu/environment/circular-economy/>

<sup>87</sup> <https://webdosya.csb.gov.tr/db/cygm/icerikler/cevresel-gurultu-olcum-ve-degerlend-rme-klavuzu-20180209145104.pdf>

## 4.6 Structure and Implementation of the Domestic Waste and Noise Pollution Manual

The Manual refers to the most recent principles and procedures formulated in line with the changing nature of the environmental policy and the legislation harmonized therewith, after which it provides a general assessment of the level of alignment with each principle, standard and legislation as well as providing regulatory and practical recommendations for municipalities for further alignment.

### 4.6.1 Improving the Municipal Domestic Waste Management System

Domestic waste management covers all stages from the collection, landfilling, sorting and recycling of waste by municipalities. Duties and powers related to domestic waste services are shared among metropolitan municipalities and metropolitan district municipalities, in the framework of which solid waste is collected by district municipalities and stored and disposed of by metropolitan municipalities.

#### 4.6.1.1 For All Administrative Levels

##### *Relevant Principles, Standards and Legislation*

- 1.1. The general principles of EU Environmental Policy are: Polluter pays, precaution, duty of care, prevention, complementarity or integration, prevention at source, and high-level protection.
- 1.2. Having an advanced solid waste management system and practice is a priority and the common grounds of the relevant policies are environmental protection with minimum costs and seeking the means to make further valuable use of the environment. The main principle of this ground is to raise the levels in the waste management hierarchy, i.e., to reduce waste disposal in policy practices and implement waste prevention, reuse, recycling and recovery mechanisms. These objectives can be achieved through implementing and localizing the EU's environmental policy.
- 1.3. These important objectives were integrated under the Roadmap to a Resource Efficient Europe<sup>88</sup> and the Waste Framework Directive<sup>89</sup> of the EU. The Waste Framework Directive was significantly amended over the years, most recently in 2018<sup>90</sup>. Additionally, a large proportion of national efforts to increase waste hierarchy has been going on for a longer time subject to earlier EU legislation, such as the Refuse Collection Directive. All of these policy papers contain waste management targets to be achieved by 2020.

See: [https://ec.europa.eu/environment/waste/framework/framework\\_directive.htm](https://ec.europa.eu/environment/waste/framework/framework_directive.htm)

- 1.4. The national legislation on domestic waste is aligned with the EU Acquis, which can be perceived as a foundation of the change in the area of domestic waste management in Turkey. From this perspective, the alignment tables prepared by the Ministry of Environment and Urbanization can be followed in terms of alignment with the EU Acquis.

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<sup>88</sup> EC, 2011, Communication From The Commission To The European Parliament, The Council, The European Economic and Social Committee And The Committee of The Regions — Roadmap To A Resource Efficient Europe, COM(2011) 571 Final, Brussels, 20.9.2011.

<sup>89</sup> EU, 2008, Directive 2008/98/EC Of The European Parliament And of The Council Of 19 November 2008 on Waste And Repealing Certain Directives, OJ L 312, 22.11.2008.

<sup>90</sup> Directive (EU) 2018/851 of The European Parliament and of the Council Text with Era Relevance of 30 May 2018

- 1.5. While the amount of domestic waste increases from day to day in Turkey, unsanitary disposal areas have been decreasing as a result of the efforts made in this regard. Additionally, efforts are continued to build a healthy sorting and recycling system.
- 1.6. Through the circular economy model, EU countries aim to transition to a model that increases the recycled and recovered amounts. It is important that this model is recognized and worked on in Turkey.
- 1.7. An important document relating to Circular Economy describes the zero waste principles.

See: [Towards a circular economy: A zero waste programme for Europe](#)<sup>91</sup>

[Circular Economy Action Plan](#)<sup>92</sup> and [its implementing instruments](#)<sup>93</sup> will provide a significant basis and practical means to foster waste culture and zero waste in the long term.

### ***Practical Recommendations to Enhance Alignment***

- One of the areas in which national legislation alignment with the EU Acquis is the highest is domestic waste, while some aspects are still open to improvement. These aspects can be improved particularly by taking good practices into account within the framework of the principles specified in the previous section.
- There are good practice and campaign examples in various countries.
- Some examples include practices such as California Waste Management, Flanders Waste Management, Vienna Waste Management Plans and campaigns such as “Love Food Hate Waste” in England and “Stop-Pub” in France. For orderly information on these examples, see:<sup>94</sup>
- The European Environment Agency published up-to-date comparative reports on EU Countries and other countries. These reports are key sources of information for a comparative view of waste management schemes and can be evaluated as an up-to-date and referential standard source for improvement.<sup>95</sup>
- Municipalities should compare their collected data on domestic waste with EUROSTAT data and have fast and easy access to the key information required to effectively manage a good public policy.<sup>96</sup>
- The mayor and the municipal council should take measures towards increasing the awareness of the municipal administration and the relevant staff on the EU Acquis on domestic waste. Such measures can be taken with the help of external experts.
- The mayor’s consciousness and ownership of the environment are crucial. It is clear that the awareness, which has expanded through zero waste practices, of the central government should also be raised in local administrations, as well.
- “EU Acquis-Legislation-Implementation” training should be planned and organized for municipal staff. It will be more effective to train the trainers first, and that such training is provided by the municipal staff themselves.

<sup>91</sup> <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:52014DC0398R%2801%29>

<sup>92</sup> <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52019DC0190&from=EN>

<sup>93</sup> <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52019SC0090&from=EN>

<sup>94</sup> <https://ec.europa.eu/environment/waste/prevention/practices.htm>

<sup>95</sup> <https://www.eea.europa.eu/themes/waste/waste-management>

<sup>96</sup> <https://ec.europa.eu/eurostat/waste>

- Regular meetings among unit managers are an important opportunity to monitor the developments in this regard.
- Regular meetings of Unit Managers with the Ministry and other cooperating municipalities are also important instruments.

### ***Implementing Instruments***

- Municipalities should set up online platforms on their website where they can receive the thoughts, complaints and waste management related recommendations of citizens on the management of waste for which they are responsible.
- Municipalities can organize in-house awareness meetings. They should carry out an activity on what type of and how a policy will be developed in accordance with citizens' demands and complaints.
- Municipalities should make the utmost effort to closely monitor and include among their practices the works regarding zero waste and circular economy. In order for these subjects to be included in municipal practices, the relevant principles and standards should be implemented under the leadership and coordination of the Ministry of Environment and Urbanization, taking into consideration the municipal realities in environmental protection and control unit regulations.

#### **4.6.1.2 Roles and Responsibilities for Capacity Building**

##### ***Relevant Principles, Standards and Legislation***

- 2.1 In discharging their duties under the national legislation, municipalities are expected to seek capacity building on how to improve such services within the framework of international standards and based on the realities of the country.
- 2.2. As the level of alignment with the EU is high with regard to domestic waste, the problem should focus on increasing awareness of understanding and implementing the EU Acquis.
- 2.3. The first element of capacity is policy development. Policy development skills need to be improved in municipalities. In particular, it is necessary to understand the EU's new approaches to domestic waste and develop policies accordingly, based on the realities of the municipality.
- 2.4. The second and *sine qua non* element of capacity is financial capacity. Municipalities should enhance their financial infrastructures, without which it is extremely difficult to implement policy areas, such as domestic waste, that require significant investments and to monitor the advancements regarding the Acquis, as EU practices are suitable for the level of developed countries.
- 2.5. Another element of capacity is organizational and personnel capacity. The quality of organization and personnel is among the most important areas in which awareness of the Acquis should be increased.

##### ***Practical Recommendations to Enhance Alignment***

- Annual work schedules in line with the duties, powers and responsibilities of service units and the strategic plan and performance programme should be determined.
- Unit activity processes, work flows and the delivery of services should be revised in line with the new and changing objectives of the EU Acquis.

- Capable staff of adequate quality and number should be tasked with services. The staff should be knowledgeable and interested in the EU, keeping up with and relaying the developing policy areas to municipal administrators. A bottom-up line of awareness should be established.
- Personnel job descriptions should be made based on job analyses, determining the minimum qualifications and experiences required for the relevant personnel in order for the efficient performance of duties. The qualifications should include project drafting and developing skills.
- Regular in-service training should be planned in order for the staff to keep up with the developments related to the acquis. Staff participation should be encouraged and the training should be planned to cover all of the staff over time.

### ***Implementing Instruments***

- Regulations/Directives on Unit Duties
- Annual Unit Work Schedules
- Unit Activity Reports
- Process Flow Charts or Operating Procedures

### **4.6.2 Enhancing Noise Pollution Management in Municipalities**

Noise pollution is a significant public policy issue faced by municipalities. The practical duties of municipalities regarding noise pollution and the relevant process begins with public complaints about noise. Under the delegation of power from the Ministry of Environment and Urbanization to municipalities, an on-site noise measurement is carried out by gathering information on the complaint site, checking whether limit values have been exceeded or not. A certain period of time is allowed to ensure the provision of necessary isolation, insulation works, etc., and administrative sanctions are imposed in the event of failure to resolve the complaints.

#### **4.6.2.1 For All Administrative Levels**

##### ***Relevant Principles, Standards and Legislation***

- 1.1. Noise pollution policy is another EU priority. The Environmental Noise Directive, also known as “END”, relating to the assessment and management of environmental noise was adopted by the European Parliament and Council on 25 June 2002. The Directive introduces limits to noises emitted from various sources in order to build an environment where the physical and mental health and peace of individuals will not be disturbed by noise, to determine the principles and criteria for combating the effects of environmental noise exposure, and to apply such criteria to noise sources.<sup>97</sup>
- 1.2. Turkish legislation, prepared within the framework of the relevant directive, has raised significant awareness on noise pollution prevention. As the directive and the national legislation are almost 99% aligned, municipalities’ knowledge of the legislation also serves as knowledge of the acquis.
- 1.3. The Directive and the national legislation require strategic noise mapping and noise action planning stages.<sup>98</sup>

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<sup>97</sup> <https://ec.europa.eu/environment/noise/>

<sup>98</sup> [https://ec.europa.eu/environment/noise/directive\\_en.htm](https://ec.europa.eu/environment/noise/directive_en.htm)

- 1.4. Noise maps and action plans of EU member states are available on the relevant website of the European Environment Agency.<sup>99</sup>
- 1.5. Action plans should be developed in the context of the current legislation and include a definition and an evaluation of the current noise management framework. Action plans shall be prepared with a view to preventing and reducing noise where required, based on noise mapping results and noise limit values, in coordination with the relevant municipality and with the participation of all relevant institutions and organizations. The necessary policy measures should be taken in order to achieve such an enhancement.

#### ***Practical Recommendations to Enhance Alignment***

- One of the areas in which national legislation alignment with the EU Acquis is the highest is noise pollution, while some aspects are still open to improvement. These aspects can be improved particularly by taking good practices into account within the framework of the principles specified in the previous section.
- The Noise Observation and Information Service of the European Environment Agency provides significant data for roads, airports, railroads and industry.  
See: <http://noise.eea.europa.eu/>
- The mayor and the municipal council should take measures to increase the awareness of the municipal administration and the relevant staff on the European Union Acquis on domestic waste.

#### **4.6.2.2 Roles and Responsibilities for Capacity Building**

##### ***Relevant Principles, Standards and Legislation***

- 2.1. In discharging their duties under the national legislation, municipalities are expected to seek capacity building on how to improve such services within the framework of international standards and based on the realities of the country.
- 2.2. As the level of alignment with the EU is high with regard to noise pollution, the problem should focus on increasing awareness of understanding and implementing the EU Acquis. It is necessary to build capacity in this regard.
- 2.3. The first element of capacity is policy development. Policy development skills need to be improved in municipalities. In particular, it is necessary to understand the EU's new approaches to noise pollution and develop policies accordingly, based on the realities of the municipality.
- 2.4. The second and *sine qua non* element of capacity is financial capacity. Municipalities should enhance their financial infrastructures, without which it is extremely difficult to implement policy areas, such as noise pollution, that require significant investments and a full-scale urban design and to monitor the advancements regarding the Acquis, as EU practices are suitable for the level of developed countries.
- 2.5. Another element of capacity is organizational and personnel capacity. The quality of organization and personnel is among the most important areas in which awareness of the Acquis should be increased.

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<sup>99</sup> <https://cdr.eionet.europa.eu/>

### ***Practical Recommendations to Enhance Alignment***

- Annual work schedules in line with the duties, powers and responsibilities of service units and the strategic plan and performance programme should be determined.
- Unit activity processes, work flows and the delivery of services should be revised in line with the new and changing objectives of the EU Acquis.
- Capable staff of adequate quality and number should be tasked with services. The staff should be knowledgeable and interested in the EU, keeping up with and relaying the developing policy areas to municipal administrators. A bottom-up line of awareness should be established.
- Personnel job descriptions should be made based on job analyses, determining the minimum qualifications and experiences required for the relevant personnel in order for the efficient performance of duties. The qualifications should include project drafting and developing skills.
- Regular in-service training should be planned in order for the staff to keep up with the developments related to the acquis. Staff participation should be encouraged and the training should be planned to cover all of the staff over time.

### ***Implementing Instruments***

- Regulations/Directives on Unit Duties
- Annual Unit Work Schedules
- Unit Activity Reports
- Process Flow Charts or Operating Procedures

## 5 FINANCIAL CONTROL MANUAL FOR MUNICIPALITIES

### 5.1 Purpose of the Manual

This Manual, prepared under the LAR III Project carried out by the UNDP and based on the EU Acquis and Law No. 5018 and other relevant legislation harmonized therewith, aims to guide municipal administrators and staff in developing and implementing basic financial management and internal control and internal audit processes that are required to;

- Carry out activities within the framework of the objectives and policies that have been determined,
- Use resources in line with the legislation, effectively, economically and efficiently,
- Provide the senior municipal administration and central government institutions and the public with timely, accurate and reliable information,
- Safeguard municipal assets against misuse.

The principles, standards, methods and processes discussed in the Manual should be considered according to the organizational structure, administrative and financial capacity, size, working procedures and similar institutional characteristics of each municipality. Therefore, it is recommended that each municipality carries out a self-assessment by adhering to framework regulations, and prepares and implements internal regulations in line with their institutional characteristics and needs in the fields of financial management, internal control, risk management and internal audit.

### 5.2 Key Concepts

**Public Internal Financial Control (PIFC):** This model was developed by the European Commission in order to assist candidate countries in re-engineering their financial management and internal control systems and bringing them in line with international standards and EU best practices. With specific reference to an institution, the PIFC model consists of financial management and internal control based on managerial accountability, and functionally independent internal audit.

**Financial Management and Internal Control:** Covers the processes of planning, programming, budgeting, implementing, ex-ante financial control, process control, accounting and reporting of activities.

**Internal Control:** All fiscal and other controls encompassing organization, method, process and internal control as established by the municipality in order to ensure that activities are carried out effectively, economically and efficiently; municipal assets and resources are preserved; accounting records are kept accurately and fully; and financial information and management information are produced timely and reliably in accordance with the purposes and specified policies of the municipality and the legislation. Internal control is not a function performed by SDUs/FSUs in the administration, it is rather an integral part of all financial and non-financial activities undertaken by service units.

**Managerial Accountability:** Financial management and internal control is based on the managerial accountability principle which refers to the fact that managers have decision-making power and are accountable to their superiors, the budget authority and the public for their decisions. Accordingly, the mayor and other municipal administrators shall be responsible for establishing and implementing an effective financial management and internal control system, and accountability to authorities.

The most important outcome of the managerial accountability principle for municipalities is that the mayor and other administrators will not have discharged their responsibilities only by following the

central government institutions' legislation on financial management and internal control. They also have responsibilities to formulate institutional internal regulations within the framework of central regulations and monitor and develop the implementation in order to establish and implement efficient financial management and internal control in their municipalities.

**Service Unit:** This refers to the units (departments in metropolitan municipalities, and directorates in others) that are established for the fulfilment of a certain service and for which appropriation is allocated in the budget within the framework of Law No. 5393 on Municipalities and other relevant legislation.

**Ex-ante Financial Control:** This refers to the control of financial decisions and transactions for legislative compliance in service units and SDUs/FSUs before their preparation and approval, undertaking of commitments, realization of acts and actions, and documentation.

**Internal Audit:** This is an independent consultancy and objective assurance providing activity, which is performed in order to improve and add value to the activities of the municipality by evaluating the efficiency of the financial management and internal control systems that are implemented, and to provide guidance.

### **5.3 EU Acquis on Public Internal Financial Control and Expectations from Candidate Countries**

The PIFC Model, which is an element of EU Acquis Chapter 32 on Financial Control, was formulated by the European Commission in order to provide a structural and functional model to assist candidate countries in restructuring their internal control environments and updating their control systems in line with international standards and EU best practices. PIFC is also used as a benchmark for measuring candidate countries' progress in public internal control by the European Commission.

The PIFC Model provides a guide for candidate countries in establishing an ideal management control in administrations (including municipalities). The model covers international standards and European Union best practices, aiming to provide reasonable assurance that transactions are in line with the relevant legislative and budgetary definitions, and unlike the conventional tradition, with the principles of sound financial management, transparency, effectiveness, efficiency, and economy.

The most distinct characteristic of the PIFC Model is the managerial accountability approach which stipulates the delegation of central government institutions' decision-making, controlling, and auditing functions in financial management to public administrations. According to this approach, within the framework of the regulations and guidance of central government institutions, public administrations (including municipalities) are expected to implement planning, programming, budgeting, disbursement, internal control, ex-ante financial control, risk management and performance management systems based on managerial accountability, and establish and operate functionally independent internal audit units to audit and report to the senior administration the setup and operation of the system.

The European Commission documents to be considered by candidate countries in their PIFC Acquis harmonization efforts and the generally accepted international standards referenced by the Commission are listed below:

- Public Internal Financial Control Booklet of the European Commission

[Welcome to the World of PIFC](#))<sup>100</sup>

- Financial Regulation No. 1605/2002 of the European Commission ([Financial Regulation applicable to the general budget of the European Communities](#))<sup>101</sup>
- [Internal Control Framework of The European Commission](#)<sup>102</sup>
- [COSO Internal Control-Integrated Framework](#)<sup>103</sup>
- [International Standards For The Professional Practice of Internal Auditing](#)<sup>104</sup>
- INTOSAI [Guidelines for Internal Control Standards for the Public Sector](#)<sup>105</sup>

#### **5.4 Public Internal Financial Control System in National Legislation and Expectations from Municipalities**

In Turkey, the PIFC System is regulated by Law No. 5018 on Public Financial Management and Control (PFAC) and other relevant legislation, within the framework of EU member state best practices and generally accepted international standards referred to by the Commission.

Accordingly, the financial management authorities of central organizations shall be reduced and delegated to public administrations, in the context of which municipalities are expected to:

- Prepare strategic plans and performance programmes,
- Within the framework of these plans and programmes, allocate appropriation to municipal service units and prepare budgets pursuant to the managerial accountability principle,
- Distribute the senior management, disbursement, control and audit functions to various administrative levels pursuant to the division of duties principle,
- Prepare Action Plans containing all kinds of organizations, methods and processes as part of alignment with the Public Internal Control Standards,
- Formulate an Institutional Risk Management methodology to determine and evaluate strategic and operational risks and to mitigate the risks to acceptable levels through appropriate control procedures,
- Establish functionally independent internal audit units to audit the design and implementation, and report the results, of all of the methods and processes,
- Prepare activity reports to give account to the public, the municipal council, the Court of Auditors, and central organizations.

The national legislation containing regulations related to the PIFC System are listed below.

- [Law No. 5018 on Public Financial Management and Control](#)<sup>106</sup>
- [Law No. 5393 on Municipality](#)<sup>107</sup>

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<sup>100</sup>[https://ec.europa.eu/budget/library/biblio/documents/control/brochure\\_pifc\\_en.pdf](https://ec.europa.eu/budget/library/biblio/documents/control/brochure_pifc_en.pdf)

<sup>101</sup><https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex%3A32002R1605>

<sup>102</sup>[https://ec.europa.eu/info/publications/internal-control-standards\\_en](https://ec.europa.eu/info/publications/internal-control-standards_en)

<sup>103</sup><https://www.coso.org/Documents/990025P-Executive-Summary-final-may20.pdf>

<sup>104</sup><https://na.theiia.org/standards-guidance/Public%20Documents/IPPF-Standards-2017.pdf>

<sup>105</sup><https://ms.hmb.gov.tr/uploads/2019/06/6883-A22DF8F253B907C7599ED7639A374C05765D2DC7.pdf>

<sup>106</sup><https://www.mevzuat.gov.tr/MevzuatMetin/1.5.5018.pdf>

<sup>107</sup><https://www.mevzuat.gov.tr/MevzuatMetin/1.5.5393.pdf>

- [Regulation on Procedures and Principles of Strategic Planning in Public Administrations](#)<sup>108</sup>
- [Regulation on Performance Programmes of Prepared by Public Administrations](#)<sup>109</sup>
- [Regulation on Activity Reports of Public Administrations](#)<sup>110</sup>
- [Principles and Procedures regarding Internal Control and Ex-Ante Financial Control](#)<sup>111</sup>
- [Communiqué on Public Internal Control Standards](#)<sup>112</sup>
- [Public Internal Control Manual](#)<sup>113</sup>
- [Guidelines for the Action Plan for Compliance with Public Internal Control Standards](#)<sup>114</sup>
- [Public Internal Control Standards](#)<sup>115</sup>

## 5.5 Intended Users of Manual

### Mayor

The mayor is responsible for the objectives as well as for establishing and overseeing the operation of and taking the necessary measures regarding an adequate and effective financial management and internal control system required for the achievement of the objectives and accountability. It will be impossible to implement the principles, methods, standards and processes explained in this Manual, and therefore establish and implement an effective financial management and internal control system, without the mayor's ownership and leadership.

### Unit Managers

The objectives will be achieved through the operational activities of municipal service units. Service unit managers are responsible for establishing and implementing good financial management and internal control system; accordingly, the principles, methods, standards and processes explained in this Manual should focus on the activities of service units. Unit managers are responsible for establishing and implementing an effective financial management and internal control system in their units in line with the internal audit unit reports under the leadership of the mayor and with the technical assistance and coordinatorship of the strategy development/financial services unit, and for giving account to the mayor.

### Strategy Development/Financial Services (SD/FS) Unit Managers

SDUs/FSUs managers are responsible for coordinating the efforts to establish, implement and improve the financial management and internal control system in all municipal units and providing training and guidance support to municipal service units for this purpose. The duties of relaying the principles, methods, standards and procedures explained in this Manual to municipal service units, providing technical assistance and consultancy during implementation, and periodically reporting the results to

<sup>108</sup><https://www.resmigazete.gov.tr/eskiler/2018/02/20180226-10.htm>

<sup>109</sup><https://www.mevzuat.gov.tr/Metin.Aspx?MevzuatKod=7.5.12241&sourceXmlSearch=&MevzuatIliski=0>

<sup>110</sup><https://www.resmigazete.gov.tr/eskiler/2006/03/20060317-8.htm>

<sup>111</sup><https://www.resmigazete.gov.tr/eskiler/2005/12/20051231M3-4.htm>

<sup>112</sup><https://www.resmigazete.gov.tr/eskiler/2007/12/20071226-21.htm>

<sup>113</sup><https://ms.hmb.gov.tr/uploads/2019/05/8227kamuickontrolrehberi1versiyon12.pdf>

<sup>114</sup><https://ms.hmb.gov.tr/uploads/2019/01/7922ic-kontrol-standartlarina-uyum-genelgesi.pdf>

<sup>115</sup><https://www.resmigazete.gov.tr/eskiler/2011/08/20110816-18.htm>

the mayor are the responsibility of strategy development/financial services units. Therefore, the equipment, capacity and competence of these units are of critical importance.

This Manual serves as an important handbook for financial services experts and assistant experts working in the financial services/strategy development units, as well.

### **Internal Auditors**

Internal auditors are responsible for auditing the design and operation of the financial management and internal control system of municipal units and reporting the results to the mayor. Internal auditors also make recommendations to the municipal administration with regard to the areas of financial management and internal control processes, which are implemented in municipal service units, that need to be improved.

### **Other Municipal Staff**

This Manual is an important reference material for the staff working in municipal service units and in cooperation with the financial services/strategy development units in the development and implementation of financial management and internal control processes.

## **5.6 Structure and Implementation of the Internal Financial Control Manual**

The Manual explains the principles and standards referred to by the PIFC Model, developed by the European Commission, and the legislation harmonized therewith, after which it provides a general assessment of the level of alignment with each principle, standard and legislation as well as providing regulatory and practical recommendations for municipalities for further alignment.

The principles, standards and legislation addressed in the Manual were classified according to the methods adopted in the COSO Integrated Control Framework, INTOSAI Guidelines for Internal Control Standards for the Public Sector, Internal Control Framework and Standards of the European Commission which are adopted by the European Commission and shown as a reference to candidate countries, and Law No. 5018 and relevant legislation on internal control. The principles, methods and standards covered in other reference materials were also included in this classification.

### **5.6.1 Control Environment: Developing the Financial Management and Internal Control Structure in Municipalities**

The control environment is a general framework serving as a basis for other components of financial management and internal control and it consists of the issues related to municipal administrative and organizational structure, personal and professional integrity, the administration's supportive attitude towards internal control, and enhancing the professional competence of the staff.

The principles, standards and legislation relating to the control environment support the managers and staff, who have adopted personal and professional codes of conduct, in carrying out the duties assumed by municipalities within an organizational structure in which roles and responsibilities have been defined and supervisory, executive, control and auditing functions have been segregated. The control environment also requires municipal administrators and staff to have the professional knowledge and experience required for making and implementing decisions, and the monitoring and evaluation of the performance of unit managers and staff within the framework of accountability.

The principles, standards and national legislative regulations on the control environment are provided below, followed by the management tools that can be developed by municipalities for alignment therewith.

### **5.6.1.1 Role of Top Manager**

#### ***Relevant Principles, Standards and Legislation***

- The top manager demonstrates independence from executive service units and exercises oversight of the development and performance of financial management and internal control. (Internal Control Framework of the European Commission Principle 2) (COSO Integrated Internal Control Framework Principle 2)
- Top management holds unit managers accountable for their internal control responsibilities in the pursuit of the objectives of the institution (EU Internal Control Standards Principle No. 5).
- The respective top manager shall draw up and disclose to the public the administration activity report based on the unit activity reports prepared by the respective service unit managers. (5018/41)
- Top managers shall be responsible for the monitoring of the operation of fiscal administration and control system. (5018/11)
- The responsibility of ensuring the establishment and operation of an efficient internal control system is held by the top manager. (Guidelines for the Action Plan for Compliance with Public Internal Control Standards)
- The management provides a Declaration of Assurance on the appropriate allocation of resources and their use for their intended purpose and in accordance with the principles of sound financial management, as well as on the adequacy of the control procedures in place. (EU Internal Control Standards Principle No. 2). If there are any reservations regarding these issues, such issues shall also be explained in the statement (Financial Regulation Art: 66).

#### ***Practical Recommendations for Alignment***

- The mayor should be removed from the operational process and assume the roles of making strategic decisions, setting goals, preparing budgets in line with the goals, overseeing the implementation process, obtaining unit and internal audit reports, re-instructing, and other supervisory functions and shall be accountable to the public and competent authorities for the outcomes.
- The mayor should ensure that there is sufficient assurance that the activities are carried out in line with the legislation, effectively, economically and efficiently and that financial and non-financial information is full and accurate through establishing and overseeing the operation of an efficient internal control system.
- The mayor should assume the leadership of public internal control standard compliance and institutional risk management efforts, define the roles and responsibilities throughout administrative levels, and provide continuous support in the institutional efforts made in this regard.
- The mayor should have current basic knowledge of planning, programming, budget, disbursement management, internal control, risk management, financial reporting, transparency, internal and external audit, required for efficient management.
- The mayor should take measures to increase the awareness of the municipal administration and key personnel with regard to the European Union principles and Acquis on which the legislation on financial management and internal control is based.
- The mayor should sign, and submit to the public and competent authorities in the annex of the Annual Activity Report, a statement of assurance, including any reservations s/he may

have, regarding the legality and regularity of the internal control system, explaining that the allocated sources were used in line with planned objectives and good financial management principles.

### **Implementing Instruments**

- Mayoral Signature and Approval Directive
- Mayoral Internal Control Statement of Assurance

#### **Country Example:**

[Annual Governance Statement of Mayor of London](#)<sup>116</sup>

- Financial Management and Internal Control Handbook for Mayors

#### **Country Example:**

[Handbook For Mayors And Municipal Council Members of The Republic of Macedonia](#)<sup>117</sup>

- Internal Audit Unit (for municipalities in which internal auditor positions were secured)
- Periodic Information Seminars for Unit Managers (Can be organized by SDUs/FSUs)
- Regular monitoring and evaluation reports submitted by the SDUs/FSUs to the mayor.

### **5.6.1.2 Organizational Structure, Roles and Responsibilities**

#### **Relevant Principles, Standards and Legislation**

- Units have up-to-date mission statements that are aligned across all hierarchical levels, down to the tasks and objectives assigned to individual staff members. (Internal Control Framework of the European Commission Principle 6)
- Management establishes, with political oversight, structures, reporting lines, and appropriate authorities and responsibilities in the pursuit of objectives. (Internal Control Framework of the European Commission Principle 3) (COSO Integrated Internal Control Framework Principle 3)
- Administrations' mission and job descriptions of units and personnel should be determined in writing and disclosed to the personnel, and appropriate organizational structure should be established at the administration. (Public Internal Control Standards, Standard No. 2)
- The head (service unit manager) of each spending unit to which appropriation is allocated with the budget shall be the authorizing officer. (5018/31)
- Authorizing officers (unit managers) must complete special courses relating to their duties and responsibilities and budget implementation prior to taking office. (Financial Regulation of the European Commission Art. 64)
- Auxiliary staff of adequate quality and number shall be appointed under the authorizing officer (Financial Regulation Art.65)
- Unit managers shall take responsibility for the achievement of the objectives, and shall develop and implement financial management and internal control in their respective units,

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<sup>116</sup>[https://www.london.gov.uk/sites/default/files/annual\\_governance\\_statement\\_2018-19\\_-\\_final\\_with\\_links\\_unsigned.pdf](https://www.london.gov.uk/sites/default/files/annual_governance_statement_2018-19_-_final_with_links_unsigned.pdf)

<sup>117</sup><https://www.osce.org/skopje/15629?download=true>

and report the outcomes to senior administration, receiving support from the SDUs/FSUs in the performance of this duty (Guidelines for the Action Plan for Compliance with Public Internal Control Standards)

- The mayor shall appoint an accounting officer from among the personnel who has received the certification for accounting officer.(5018/62). The duty of a authorizing officer and that of an accounting officer may not be combined in the same person. (Financial Regulation of the European Commission Art. 64) (5018/60)
- The job position titles of head/director of financial services department and head/director of strategy development department can be used interchangeably. Both job position titles can be used in municipalities and affiliated entities governing a population over 50,000 (Regulation on Principles and Standards of Job Positions in Municipalities and Affiliated Entities and Unions of Local Governments Art. 26).
- SDUs/FSUs can employ financial services experts and assistant experts. (5018/60)

### ***Practical Recommendations for Alignment***

- Each service unit should have a separate budget and each unit manager authority.
- Service unit managers should be given specific information on planning, programming, budgeting, disbursement, internal control, ex-ante financial control, risk management, reporting and accountability, internal and external audit, etc. following their appointment and their current knowledge should be updated periodically. Support from the Municipal SDUs/FSUs should be sought during this process.
- Service units' duties, powers and responsibilities and annual work schedules in line with the strategic plan and performance programme should be determined.
- Unit operating processes should be prepared, defining the initialling, signature and approval procedures in these processes.
- The approval – realization – control – accounting and reporting duties regarding a process under financial management should be carried out by different personnel.
- Staff of adequate quality and number should be appointed for financial management and internal control practices in each service unit.
- Each unit manager should individually submit their annual activity report to the mayor. The submission meetings, which will be held in the first months of the year, should be organized by the SDUs/FSUs.
- Establishing a strategy development unit, in addition to a financial services unit, should be considered in municipalities governing a population over 50,000.
- Municipal accounting procedures should be carried out by personnel with a valid certification. Managers with disbursement authorities should not be assigned with accounting officer duties, even if they hold a valid certificate.
- Attempts should be made to convince the Ministry of Treasury and Finance to fill the financial services assistant expert positions secured but vacant in the SDUs/FSUs.

### ***Implementing Instruments***

- Regulations/Directives on Unit Duties
- Annual Unit Work Schedules
- Unit Activity Reports

- Process Flow Charts or Operating Procedures
- Signature and Authority Directive
- Unit Managers' Internal Control Statement of Assurance
- Financial Management and Internal Control Handbook for Unit Managers
- Training and information programme on standard financial management and internal control for Unit Managers

### **5.6.1.3 Ethical Values and Honesty**

#### ***Relevant Principles, Standards and Legislation***

- The management demonstrates a commitment to personal and professional integrity and ethical values. (Internal Control Framework of the European Commission Principle 1), (COSO Integrated Internal Control Framework Principle 1), (Public Internal Control Standards, Standard No. 1)
- Every person involved in the organization – among managers and employees – has to maintain and demonstrate personal and professional integrity and ethical values. (INTOSAI Guidelines for Internal Control Standards for the Public Sector 2.1.1)
- Actors (including auditing and control staff) taking part in the financial management process cannot engage in any activity where their interests are disputed. In cases of such risks, the actor shall avoid making a decision or performing an operation and makes a written request to the competent authority to determine whether there is any dispute. Institutions shall determine what conflict of interest comprises, and the procedures to be followed in such cases (Financial Regulation Art:57).
- In order to establish an adequate and effective control system, senior administrators and other administrators of the relevant administrations shall take necessary measures to ensure that professional values and an honest management approach exist, taking into consideration duties, powers and responsibilities. (5018/57)
- In all their actions and transactions, public officials should act in accordance with the principles of lawfulness, justice, equity and integrity; they cannot discriminate with reasons such as language, religion, philosophical belief, political belief, race, sex, etc. while performing their duty or providing services. They cannot act in any way that violates or restricts human rights or obstructs equal opportunity. (Regulation on Code of Conduct for Public Servants and Procedures and Principles for Filing Applications Art:9)
- Administrations shall develop methods that will ensure that the faults, irregularities and corruptions are notified in a specific order. (Public Internal Control Standards, Standard No. 16)
- Institutions shall determine what conflict of interest comprises, and the procedures to be followed in such cases (Financial Regulation of the European Commission Art:57).
- An effective internal control system shall be based on best international standards and practices and include, in particular, an appropriate risk management and control strategy (Financial Regulation of the European Commission Art:32).
- Internal auditors must have an impartial, unbiased attitude and avoid conflicts of interest (Public Internal Audit Standards 1120)

#### ***Practical Recommendations for Alignment***

- Senior management and all personnel should act in line with personal honesty and institutional ethical principles in their decisions, practices and actions.
- Expectations of honesty and ethical values should be defined under the municipality's institutional code of conduct.
- The situations that contradict the institutional code of conduct should be exemplified and explained in the context of the institutional code of conduct.
- The situations that are regarded as conflicts of interest should be explained.
- It should be ensured that the personnel, as well as affiliated entities, suppliers and citizens, know about the institutional code of conduct that includes integrity and ethical values.
- Sensitive positions in the financial management process should be determined and appropriate rotation practices should be defined for the personnel in such positions.
- Personnel's compliance with institutional codes of conduct should be assessed and processes relating to the reporting (whistleblowing) and settlement of deviations should be determined.
- Simple and reliable methods should be developed for reporting irregularities and corruption.
- Compliance with the institutional code of conduct should be rewarded.

#### **Implementing Instruments**

- Institutional Code of Conduct Directive

##### **Country examples:**

[Code of Conduct of The Greater London Authority](#)<sup>118</sup>

[GLA Policy and Procedure for the Acceptance of Gifts And Hospitality](#)<sup>119</sup>

- Sensitive Missions Directive
- Irregularity and Corruption Notification Directive

##### **Country examples:**

[Guidance on Making A Complaint About A GLA Member's Conduct](#)<sup>120</sup>

Glasgow City Council Complaints Handling Procedures([Our complaints handling procedure](#)<sup>121</sup>)

#### **5.6.1.4 Human Resources Management**

##### **Relevant Principles, Standards and Legislation**

- The management demonstrates a commitment to attract, develop and retain competent individuals in alignment with objectives, ensures harmonization between the competence and duties of personnel, takes measures with a view to evaluating and improving performance. (Internal Control Framework of the European Commission Principle 4) (COSO Integrated Internal Control Framework Principle 4)
- In order to establish an adequate and effective control system, top managers and other administrators of the relevant administrations shall take necessary measures to ensure that

<sup>118</sup><https://www.london.gov.uk/sites/default/files/18-04-04-code-of-coduct-appendices-final.pdf>

<sup>119</sup><https://www.london.gov.uk/file/17396>

<sup>120</sup><https://www.london.gov.uk/sites/default/files/guidance-on-making-complaint-about-gla-members-conduct.pdf>

<sup>121</sup><https://www.glasgow.gov.uk/CHttpHandler.ashx?id=33402&p=0>

financial powers and responsibilities are entrusted to knowledgeable and qualified administrators and staff members. (5018/57)

- Administrations should harmonize the competence and duties of personnel and take measures with a view to evaluating and improving the performance of the personnel. (Public Internal Control Standards, Standard No. 3)

### ***Practical Recommendations for Alignment***

- Units should make job analyses covering a medium term in line with regulations or directives on duties to determine the number of staff with which titles and qualifications are needed, revising their work schedule at this stage if necessary.
- Personnel job descriptions should be made based on job analyses, determining the minimum qualifications and experiences required for the relevant personnel in order for the efficient performance of duties.
- Personnel recruitment and training procedures should be reviewed and, if necessary, updated in line with the job analysis results and personnel job descriptions.
- The current situation should be assessed by comparing the duties established in personnel job descriptions and the minimum qualifications required for such duties. In the event of identifying any misalignment of duties and qualifications, municipal training strategies, plans and programmes should focus on eliminating the misalignment.
- Institutional procedures should be determined and implemented to measure, evaluate, monitor and report the performance of municipal staff. The procedures should also include methods relating to rewarding the personnel with high performances.
- Municipal regulation on appointment and promotion should be reviewed in line with the principles and methods described in this section and revised if necessary.

### ***Implementing Instruments***

- Unit Job Analysis Reports
- Personnel Job Descriptions
- Financial management and internal control Handbook and Standard Training and Enlightenment Programme developed for unit managers who have assumed the duties of authorizing officers.
- Standard Training Programme (including elements such as scope, content, method, material, time, etc.) developed for the personnel entrusted with financial management and internal control processes in municipal service units and the personnel in working in the SDUs/FSUs.
- Updated Regulation on the Appointment and Promotion of Personnel in line with the principles described in this section.
- Directive on Municipal Personnel Performance Evaluation

## **5.6.2 Risk Management and Control Activities: Managing the Strategic and Operational Risks of Municipalities**

Municipalities use their allocated sources to achieve pre-determined objectives and goals. The decisions made and the activities, projects, procedures and processes carried out to use the sources bring along risks. Risk Management and Control Activity Components include identifying, evaluating, and properly responding to the events or situations that are likely to occur and that, when they do, will negatively impact the administration in achieving their objectives and goals.

Municipalities prepare and implement strategic plans establishing 5-year goals and objectives, and annual performance programmes describing performance objectives and indicators based on the strategic plans. However, there will be no sufficient assurance to achieve these objectives in the event of failure to implement an appropriate methodology for risk identification, evaluation and management for the objectives set out in the strategic plan and performance programmes.

In order to enhance assurance, every municipality should develop a risk management strategy within the framework of which it should explain risk management roles and responsibilities in the municipality, and determine control activities for the risks that can negatively affect the achievement of institutional objectives by following an appropriate methodology.

Similarly, in order to determine operational risks, a methodology should be developed, in which the processes relating to the activities are described, areas exposed to risk are identified by reviewing the existing controls, and the risks are reduced through additional measures.

To that end, every municipality should begin to work towards process determination, risk assessment and control action plans in spending units under the leadership of a risk coordinator (vice president/ secretary-general).

#### **5.6.2.1 Setting the Objectives**

##### ***Relevant Principles, Standards and Legislation***

- The objectives are clearly set and updated, and constantly filtered down in hierarchical order until lower units, and are communicated and understood by management and staff. (Internal Control Framework of the European Commission Principle 6)
- The organization specifies objectives with sufficient clarity to enable the identification and assessment of risks relating to objectives. (COSO Integrated Internal Control Framework Principle 6)
- Specific, measurable, relevant and timed objectives shall be set for all activities covered by the budget. (Financial Regulation of the European Commission Art.30)
- When setting objectives, acceptable levels of variation relative to their achievement are defined. (Internal Control Framework of the European Commission Principle 6)
- Top management establishes, with political oversight, structures, reporting lines, and appropriate authorities and responsibilities in the pursuit of objectives. (Internal Control Framework of the European Commission Principle 3)
- Public administrations shall prepare strategic plans through participatory methods in order to formulate strategic goals and measurable objectives within the framework of development plans, policies set by the President, relevant legislation and basic principles adopted. (5018/9)
- Public administrations must base their resource allocations on their strategic plans, annual goals and objectives, and performance indicators. (5018/9)
- Administrations shall establish and announce plans and programmes that include their activities, objectives, goals and indicators and the resources required to fulfil them, and ensure that the activities are in line with the plans and programmes (Public Internal Control Standards, Standard No. 5)
- Public administrations shall establish plans and programmes that include their activities, objectives, goals and indicators and the resources required to fulfil them, and ensure that the activities are in line with the plans and programmes. (Public Internal Control Standards, Standard No. 5)

### ***Practical Recommendations for Alignment***

- Mayors should prepare and announce a strategic plan, demonstrating their key objectives and goals and performance indicators, when they take office.
- Mayors should prepare and announce an annual performance programme, demonstrating the performance goals and indicators in line with the budget.
- The goals and objectives set out in the Strategic Plan and Performance Programme should be made into activities and projects under the annual work plans of service units. The mayor should also determine the units' acceptable levels of variation with regard to the activity and project objectives set out in the Annual Work Plans.
- Heads of municipal services units shall prepare, and submit to the mayor by the end of every year, an activity report of the unit that includes the resources used, the causes for the deviations resulting from budget goals and accruals, the activities carried out pursuant to the strategic plan and performance programme, and performance details.
- Process flow charts should be prepared by dividing the activities carried out to achieve the objectives into sub-processes.

### ***Implementing Instruments***

- Municipal Strategic Plan  
**Country example:**  
[Helsinki Municipality 2017-2021 Strategic Plan](https://www.hel.fi/helsinki/en/administration/strategy/strategy/city-strategy/#035a3b39)<sup>122</sup>
- Municipal Performance Programme
- Unit Annual Work Plans
- Process Flow Charts

### **5.6.2.2 Risk Determination and Evaluation**

#### ***Relevant Principles, Standards and Legislation***

- The management identifies risks to the achievement of its objectives across the organization and analyses risks as a basis for determining how the risks should be managed. (Internal Control Framework of the European Commission Principle 7)
- The organization identifies risks to the achievement of its objectives across the entity and analyzes risks as a basis for determining how the risks should be managed. (COSO Integrated Internal Control Framework Principle 7)
- The administrations shall define and assess the internal and external risks that could prevent the achievement of goals and objectives by performing a systematic analysis, and determine the measures to be taken. (Public Internal Control Standards, Standard No. 6)

### ***Practical Recommendations for Alignment***

- Risk management efforts should be maintained on a schedule, under the leadership of mayor, with the technical assistance and consultancy of the SDUs/FSUs and the participation of unit risk coordinators to be appointed from each service unit.

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<sup>122</sup><https://www.hel.fi/helsinki/en/administration/strategy/strategy/city-strategy/#035a3b39>

- Using standard risk management models, a risk management model that is suitable for the institutional characteristics of the municipality should be formulated and relayed to all actors who will take part in the process through practical training programmes.
- The mayor should publish an Institutional Risk Management Strategy Paper (or Manual), explaining the roles and responsibilities of the managers and staff to be involved in the risk management process as well as the processes of risk identification and evaluation, and identification, monitoring and reporting of appropriate controls.
- The potential risks to the institutional objectives set out in the strategic plan and performance programme in line with the methodology described in the Institutional Risk Management Strategy Paper (or Manual) should be determined and evaluated with the participation of the senior management, and appropriate controls for significant risks should be established in an action plan.
- The processes related to the activities carried out by units should be monitored with a view to determining and evaluating operational risks, and appropriate controls should be identified and established in action plans for risks that are not supported with adequate controls.
- The managers and staff that are responsible for the controls determined for risk reduction should also be defined.
- Strategic risks should be reported to the mayor and operational risks to unit managers on a periodical basis.

### ***Implementing Instruments***

- Municipal Risk Management Strategy Paper (or Manual)
- Institutional Risk-Control Matrices and Action Plans

#### ***Country Example:***

[Glasgow City Community Risk Register](https://www.glasgow.gov.uk/article/21562/Community-Risk-Register)<sup>123</sup>

- Operational Risk-Control Matrices and Action Plans
- Risk Reports

### **5.6.2.3 Ex-ante Financial Control**

#### ***Relevant Principles, Standards and Legislation***

- Risk-based ex-ante and ex-post controls are carried out; ex-ante controls include the beginning and verification of an operation. The authorizing officer may put in place ex-post controls to verify operations that have been already authorized after ex-ante controls. Such controls may be organized on a sample basis according to risk (Financial Regulation of the European Commission Art. 60-66)
- The financial services unit manager controls the legislative alignment of financial decisions and transactions that are subject to an ex-ante financial control, issuing in writing and sending to the spending unit a letter of opinion if deemed appropriate. (Procedures and Principles on Internal Control and Ex-Ante Financial Control Art. 12)
- Financial decisions and operations should be controlled in terms of legislative compliance before their approval and implementation. (Financial Regulation of the European Commission Art. 66)

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<sup>123</sup><https://www.glasgow.gov.uk/article/21562/Community-Risk-Register>

- Ex-ante fiscal control shall involve controls conducted during the realization of transactions at spending units and those conducted by the financial services unit. The ex-ante fiscal control process shall consist of the preparation of financial decisions and transactions, undertaking of commitments, realization of acts and actions, and documentation. The ex-ante financial control duty shall be discharged within the framework of management responsibility in public administrations. (5018/58)
- The financial services unit shall conduct ex-ante fiscal control activities. (5018/60)
- Staff in charge of ex-ante and ex-post controls shall have the necessary professional skills that respect a specific code of professional standards (Financial Regulation Art: 66).

#### ***Practical Recommendations for Alignment***

- SD/FS unit managers should prepare, and implement upon the mayor's approval, ex-ante financial control guidelines.
- The staff in charge of ex-ante financial control in service units and SD/FS units should be involved in a special training programme on financial legislation when they are appointed, and afterwards periodically.
- All financial decisions and transactions in spending units should be subjected to ex-ante financial control, and legislative compliance checklists should be formulated for each decision and transaction. Unit managers with authorizing officer duties should check whether the relevant persons have initialled the checklists when approving an operation.
- The decisions and transactions to be subjected to ex-ante financial control in financial services units should be determined based on the results of risk analysis efforts, and added to the list of operations subject to control upon the mayor's approval.
- It should be ensured that financial decisions and transactions are subjected to an ex-ante financial control at the SD/FS unit before they are approved by the authorizing officer, who should receive the ex-ante financial control opinion before approving the transaction.

#### ***Implementing Instruments***

- Ex-ante Financial Control Directive
- Checklists
- Risk-Control Matrices for Financial Decision and Transaction Processes
- Standard Training Programme for Ex-ante Financial Control Officers

#### **5.6.3 Information-Communication and Monitoring**

Information and communication involves the information, communication and registration system that ensures that the required information to be communicated to the person, personnel and manager who requires it, in a specific format and within a time span to allow for the relevant individuals to discharge their responsibilities.

Mayors and other senior managers require up-to-date financial and non-financial information to set appropriate goals and develop implementing strategies as well as needing to receive regular reports in order to regularly monitor whether the practices proceed in line with the goals and to take timely measures. The reports are also required for monitoring the performances of unit managers.

The staff involved in financial and non-financial operational processes also need to have instant access to the required information in order to carry out the transactions in line with the regulations and in a timely manner.

On the other hand, the principles of transparency and accountability require that citizens be informed on municipal activities and their outcomes in a timely manner.

Pursuant to these explanations, municipal units need to develop appropriate tools to obtain and classify the information required within the frame of their duties and powers, and to report them to internal and external stakeholders in appropriate formats.

Monitoring involves all activities carried out to evaluate the quality of the financial management and internal control system.

To that end, municipalities should evaluate their financial management and internal control systems at least once a year, and determine and report to the mayor the areas that require improvement, following institutional self-assessment methodologies and/or, if available, municipal internal auditors' reports in doing so.

### **5.6.3.1 Information and Communication**

#### ***Relevant Principles, Standards and Legislation***

- The management obtains or generates and uses relevant quality information to support the functioning of internal control. (Internal Control Framework of the European Commission Principle 13)
- Administrations shall have a suitable information and communication system with a view to ensuring that the performance of the units and the personnel is monitored, decision-making processes operate soundly, and efficient and satisfactory service provision. (Public Internal Control Standards, Standard No. 13)

#### ***Practical Recommendations for Alignment***

- The issues of what information will be presented to the mayor by which unit, in what format and how frequently, and through which method should be determined and implemented.
- Vertical and horizontal information transfer and reporting mechanisms should be formulated and implemented at municipal administration levels.
- Inventory should be taken on the periodical correspondence and reports to be sent to central government institutions, defining the relevant responsibilities.
- Municipal service units should develop control mechanisms that guarantee the accuracy and reliability of the non-institutional information on which their decisions and transactions are based.

#### ***Implementing Instruments***

- Aide memoire and reporting formats
- Financial statements and reports
- Unit Activity Reports

### **5.6.3.2 Monitoring – Self-assessment**

#### ***Relevant Principles, Standards and Legislation***

- The management selects, develops, and performs ongoing and/or separate assessments to ascertain whether the components (principles and standards) of internal control are present and functioning. (Internal Control Framework of the European Commission Principle 16)
- Administrations shall assess their internal control systems at least once a year. (Public Internal Control Standards, Standard No. 17)

#### ***Practical Recommendations for Alignment***

- A self-assessment method should be developed with regard to determining, reporting, and taking necessary measures against the missing or non-conforming areas in the internal control principles, standards and legislative alignment efforts of municipalities.
- The progress made in the internal control principles, standards and alignment efforts of service units should be periodically (quarterly or semi-annually) monitored by the SD/FS Unit within the framework of the self-assessment method that is developed, and reported to the mayor.

#### ***Implementing Instruments***

- Internal Control Self-assessment Guidelines

##### **Country example:**

[Evaluating Internal Controls: A Local Government Manager's Guide](#)<sup>124</sup> - Government Finance Officers Association of the United States and Canada

- Internal Control Self-assessment Report

### **5.6.3.3 Monitoring – Internal Audit**

#### ***Relevant Principles, Standards and Legislation***

- Each institution shall establish an internal auditing function which shall be performed in compliance with the relevant international standards. The internal auditor shall advise his or her institution on dealing with risks, by issuing independent opinions on the quality of management and control systems and recommendations on their improvement (Financial Regulation of the European Commission Art:98)
- Auditors report directly to the top manager in the hierarchical sense, but are independent of the manager's opinion on how they should audit. The auditor assesses and recommends; however, it is the manager that decides whether to follow the auditor's suggestions. (European Commission's Welcome to the World of PIFC Booklet p.:7)
- Administrations shall ensure a functionally independent internal audit activity. (Public Internal Control Standards, Standard No. 18)
- The internal audit unit shall submit to the top manager an annual internal audit report indicating the number and type of internal audits carried out, the key findings, recommendations, and the action taken with regard to those recommendations (Financial Regulation of the European Commission Art. 98)
- Internal auditors may not be charged with duties other than their primary duty. (5018/64)

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<sup>124</sup><https://www.gfoa.org/sites/default/files/EICLGMG.pdf>

### ***Practical Recommendations for Alignment***

- The mayor should appoint to the job positions secured within the framework of the Public Internal Audit Coordination Board and Presidential regulations an adequate number of internal auditors from among the candidates holding Public Internal Audit Certification.
- The mayor should approve and bring into force an Internal Audit Unit Directive that explains the internal auditors' processes of creating, auditing and reporting the audit plan and programme.
- The internal audit unit should take the mayor and service unit managers' expectations into account in the preparation of the audit plan and programme.
- The mayor should approve and bring into force the annual audit programme prepared by the internal audit unit, and ensure the atmosphere required for the efficient performance of audit activities. The head of the internal audit unit should be able to directly communicate with the mayor.
- Internal auditors should not be tasked with managerial duties other than internal audit activities.
- In carrying out their audit activities, internal Auditors should follow the Public Internal Audit Standards and Code of Ethics for the Internal Auditor enforced by the Internal Audit Coordination Board.
- The audit activities of internal auditors should be regularly evaluated by the head of the internal audit unit within the framework of the quality assurance programme.
- The mayor should receive regular information from the internal audit unit with regard to the audit activities carried out throughout the year as well as their results.
- The fulfilment of the measures set out in the final internal audit reports should be monitored by the head of the internal audit unit and the mayor.
- The Municipal Internal Audit Unit should submit to the mayor an annual internal audit report indicating the number and type of internal audits carried out, the key findings, recommendations, and the action taken with regard to those recommendations.

### ***Implementing Instruments***

- Municipal Internal Audit Unit
- Internal Audit Unit Directive
- Internal Audit Plan and Programmes
- Internal Audit Reports
- Annual Internal Audit Activity Report



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