

Asset Directives

BEZMIALEM VAKIF UNIVERSITY

ASSET DIRECTIVES

GOAL

Article 1 - (1) The purpose of this Directive is to provide the administration account, deduction of records, preservation, use and finishing transactions of durable movable properties belonging to the institution regardless of source and method of acquisition and deduction from records, determination of those who will act on their behalf with the responsibilities of headquarters and other units, covers the principles and procedures relating to the transfer and allocation of free transfers between units.

SCOPE

Article 2 - (1) This directive covers Bezmiâlem VAKIF University and its affiliated units.

DEFINITIONS

Article 3 - (1) From the definitions in this guide;

a. Depreciation: Describes wear and tear. It means that the capital invested in the stocks will decrease periodically.

b. Depreciable Asset: Asset found by subtracting the depreciation (depreciation) due to the depreciation of the book value of the asset.

c. Asset: Includes all durable goods which are used for the purpose of conducting the services, which are used in a permanent and long-term place without being bound to a certain time, which are not consumed and retained for as long as they are used, delivered from one person to another and embezzled and held at such level as to be taken into the fixed assets registry.

D. Asset Registration and Embezzlement Form: Signed records that a property has been registered on the property and the property has been embezzled by the user.

to. Asset Number: The number given by the Asset Unit when the asset is registered.

f. Registration Value: Describes the value of the Turkish Lira (TL), which is registered as an asset received.

g. Fair Value: It refers to the value / price determined by the "HEC Commission", indexed to the market prices according to the conditions of the day.

h. Repair Value: It is the monetary value of the transactions carried out for repairing the damaged or damaged fixture to normal and working condition.

i. Embezzlement: Protection means protection, debt. Due to the duty of an employee; administration, preservation and authorization.

j. Accumulated Depreciation: Represents the sum of the depreciation of the periodically allocated depreciable assets in the accounting records.

k. HEK (Scrap - Worn - Outdated): A product which has not completed its economic life or has not completed its technical life due to technical and physical reasons and has no possibility of being used for the purposes of collection and which is not economical or repairable, obtained clippings, debris and waste fragments,

l. Track cost: In the event that all of the recorded fixtures are amortized, they represent 1 kuruş remaining in the accounting records.

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REGISTRATION PROCEDURES

Article 4 - (1) Duties of Inventory Authorities;

a. Weighing, weighing and taking delivery by counting, weighing according to the types and qualities of the inspection and acceptance of the movements acquired in the expenditure unit, keeping the unexported and unused transported goods in the warehouses under responsibility,

b. Inspection and acceptance of the movements can not be done immediately by checking the delivery and to complete the inspection and acceptance procedures within 3 working days,

c. To keep the records of the entry and exit of the movements, to arrange the documents and statements related to them,

d. To deliver to the interested persons the transportation that is deemed suitable for consumption or use,

e. To take and take measures to protect the movable ones against fire, soaking, deterioration and work and similar dangers,

f. To carry out warehouse counting and stock control, to inform the buyers of the movable stocks below the minimum stock level,

g. To check, count and carry out durable movable objects in use where they are located,

h. To assist in the material requirements planning of the units,

i. To prepare and present the management account of the movements held by the records,

j. They shall also be liable for losses and deficiencies caused by intent, defects, negligence or inadmissibility in warehouses under their responsibility,

k. The property authorities can not leave their duties without transferring and delivering the warehouses under their responsibilities.

(2) Assignment of Fixture Number;

University and its affiliated units; purchase, purchase in its own territory, or acquisition by means of a grant, an inventory number is given by the Inventory unit. Write the inventory number or label on all the fixtures, except those that can not be labeled and numbered due to their usage patterns and structures, indicating that the fixture is institutionalized in a manner that is visible and not to be erased.

(3) Registration by Specifying the Features of Fixtures;

The numbered fixture is registered by the Department by specifying the basic distinguishing characteristics: (billing information, brand, model, dimensions, material, picture, etc.).

(4) Assets Acquired Based on Records;

Procurement is made on the basis of the "Cost of registration" cost in the register of fixtures provided in the form of production or grant. The amount of cost is based on the records of fixtures acquired through internal market purchases or imports, if K.D.V. If paid, the amount of the cost is on the university side (168 049 1952 tax identification number) K.D.V. After the amount is deducted, the amount including the K.D.V is based on the hospital (168 049 5245 tax identification number). By way of donation

the price taken as basis in the records of the acquired fixtures is the price that must be paid in case of purchase. The cost of production is the cost of registration in the inventories acquired by our own production.

(5) Currency Unit;

Fixed asset and depreciable asset are denominated in "Turkish Lira Currency Unit" (TL).

(6) Fixture registration and embezzlement certificate; "Asset Registration and Embezzlement Document" regarding the claimant and user alienation together with the record of Assetı is kept in the decoration unit and a copy is delivered to the owner of the embargo.

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SHIP OPERATIONS

Article 5 - (1) The amortization process consists of two phases;

a. Deposits and Use Periods;

1. Depreciation of the fixed assets registered to the University and its affiliated units is indicated as "depreciable asset" by participating in the depreciation losses. The depreciation shares of the fixtures are determined on the basis of the values received in the records and based on the useful / economic life of the related fixtures. The proportion of the depreciation of the hardwood is determined by the provisions of the Tax Procedural Code.

2. The depreciated value of the depreciated asset, "zero" and the assets that continue to be used, is included in the inventory records as "track value".

3. Depreciation is deducted at the end of the period in which the depreciation is made, as much as the difference between the amount recorded and the accumulated depreciation amount of the fixtures that have not yet completed their lives but must be removed from the inventory records.

4. The net book value of the inventories which are below the amount to be written in one time declared in the General Communiqué of the Tax Procedural Law are written directly in the related period without amortization.

b. Addition and Increase of Assets by Instruction;

1. In the case of modular addition to the fixture or modification in the nature of the fixture to increase its value, the amount of expenditure made is added to the depreciable value of the fixture. In the same way, the description of the fixture according to its final state is corrected.

DEBIT TRANSACTIONS

Article 6 - (1) Embezzlement proceedings shall be made in the following manner;

a. The immovable property owner and the user of the fixed assets registered to the university and its affiliated units are carried out by the Personnel Unit within 5 working days. Unit owner and / or user receives the embezzlement on request owner and user unit name.

b. Academic units are taken by the USA / Institute / Faculty / High School administrators on behalf of the embezzlement unit and by the Director / Manager / Unit Officer in the managerial service units.

c. The asset will be delivered to the user by arranging EK-1 form.

TRANSMISSION PROCEDURES

Article 7 - (1) The transfer process consists of three phases;

a. Placement Confirmation in the Same Unit: Where the place of the fixture registered in one Unit is within the same unit and is embezzled by the same or different person, these changes with the approval of the material unit

ANNEX-2 is done by filling in the form.

b. Confirmation of transfer from one unit to another: Transfer of the asset from one unit to another shall be carried out by the Unit of Units with the approval of both units' top officials. These changes are made by filling in the relevant Annex-2 form.

c. Confirmation of Transfers Between Institutions: Fixtures to be transferred between the institutions by a fee or free transfer shall be approved by the authorization and amounts stated in the signature circular.

ASSET USAGE PRINCIPLES

Article 8 - (1) The principles of use of fixtures are as follows;

a. Use of Fixtures;

1. Fixtures should be used in accordance with purpose and method.

2. The registered inventory, machinery, tools, furnishings, transportation or business vehicles etc., which are embezzled in person. fixtures may not be used for the purpose of providing personal benefits and / or intebases other than the designated area and purpose, can not be used by another person and can not be transferred to another person without the approval of the competent authority.

b. Authority to Extract from the Registered Land;

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1. Registered fixtures (except vehicles) may not be transferred to other places for temporary periods without the approval of the General Secretariat / General Coordinator. However, realization of the social, cultural, scientific etc. approved by the Rectorate.

The fixtures to be used for the activities can be removed by the General Secretariat / General Coordinator approval out of the registered places.

2. Fixtures may be removed from the place where they are registered in order to perform repair-maintenance, training and similar works by documented by the Chief of the department and technical department.

3. The form of withdrawal and return from where the asset is registered;

I. The fixtures to be temporarily removed from the place they are registered to will be delivered to the ones who will receive the fixture and the fixture by the responsible person for signature.

II. The refund of the fixtures temporarily removed from the place they are registered for is carried out by signing that they have been returned using the present delivery minutes or by issuing a new delivery report.

c. Delivery Receivers Asset Responsibility;

1. The person / persons who deliver the fixtures for the purpose of temporary removal from the place where they are registered shall be responsible for the fixture until they return the fixture they have handed over and show the necessary care and attention to return the fixture to the condition and situation they have handed over. These persons may not use, assign to another person or assign to another person without the consent of the competent authority.

D. Damage to or loss of receipt;

1. In the event of damage to or loss of an asset temporarily removed from the place where it is registered, the persons who received the stock must pay compensation for damages caused by the university, in the case of defects and within the framework of the provisions in Article 10.

INVENTORY PROCEDURES

Article 9 - (1) Inventory transactions are made by taking inventory report;

a. Within the last month of each fiscal year, the Inventory Report will be submitted to the Rectorate with the inventory process in the framework of the principles to be determined by the Rectorate.

b. Inventory control result made by the inventory unit based on inventory records at certain intervals is sent to the related unit authority as a report. The university and its affiliated units provide the material unit with the necessary environment for the inventory control.

DISCIPLINE OR LOSS

Article 10- (1) The principles to be applied in case of loss and loss of fixtures;

a. Liability and Liability Survey;

1. In the event of a misappropriation or intentional loss of an embezzled fixture, or loss of consent, the responsible parties are liable for damages.

2. Investigation of the inventory control reports within the framework of the authorities specified in the signature circular and investigation, inspection and inspection procedures and necessary loss-loss investigations in the event of loss or loss of fixed assets determined as a result of direct reporting or technical report. Completion within 15 days by the damage department commissioned by the related unit manager the result is forwarded to the relevant unit manager. This period may be extended for up to 30 days with the approval of the relevant unit manager. If the relevant unit manager approves it, Discipline

Disciplinary action is initiated in accordance with the Regulation and / or the Directive.

b. Damage to the Demirbas and Damage Compensation;

1. The disciplinary board / University Administrative Board shall decide on the result of the investigations made, and those who are found to be negligent in loss or damage of the fixture shall be obliged to compensate the damages suffered by the University.

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2. The lost asset is the "Fair Value" or "Depreciable Savings Value" or "Yenisinin (or Equivalent Value)"; in damaged fixtures, "repair cost", "compensation cost" 10.a.2. The damage created in the article is determined by the loss commission. This commission may be increased in consideration of circumstances and circumstances, taking into account the compensation amount, use losses.

3. A missing or damaged fixture shall be indemnified from the person / persons who have suffered loss or damage.

c. Compensation / Repayment of the cost;

1. The person / persons liable to compensate for the lost or damaged stockholder pays the prescribed repair / compensation price to the University after the decision of the Discipline Board / University Executive Board and within the specified time.

2. In case the person / persons who are obliged to compensate for the fixtures are University personnel, they may also be collected by deducting the salary of the compensated personnel. The monthly deductible can not be more than 25% of the net salary of the staff.

3. In cases where the compensation cost of the asset is higher than the 5-month gross minimum wage, the payment method and duration may be separately determined by the Disciplinary Board / University Executive Board.

4. In the event that the person (s) who are obliged to compensate for the amateur debt must withdraw from the university without paying the full amount of compensation foreseen, the unpaid compensation amount shall be collected by deducting from the receivables of the person concerned, if any, from the university, otherwise compensation shall be paid by court goes to the path of.

HEK COMMISSION

Article 11 - (1) Establishment and Removal of HEK Commission;

a. Formation of HEK Commission

1. The HEK commission shall be established to decide on the prices of the materials to be purchased and the items to be donated, in determining the prices of depreciable and depreciable items, the depreciation of depreciable items, This Commission shall; (Technical Services, Support Services, Information Processing, etc.) and Assetın (Technical Services, Support Services, Information Processing, etc.) and Finance and Administrative Affairs Director or the Director of the Management (Director of Financial Affairs of the University and Director of the Management of the Hospital Committee) consists of the department of the embezzlement.

2. The HEK Commission shall meet with the attendance of at least four members who will be among the department / unit authorities related to the fixture and the decision shall be taken by the majority vote of the members in the meeting. In the case of equality, the decision of the President is taken. In the direction of the Commission report, the authority and amounts stated in the signature circular are taken as basis and approved by the relevant manager.

b. Removing from the Inventory Record;

1. Assetı, which has no technological use, has lost its economic life, is worn out at a time or will not be repaired, lost or stolen

the Annex-3 form must be filled in order to be removed from the register.

2. The fixtures approved by the HEC Commission to be deducted by the top manager in line with the commission report shall be removed from the records by the unit of work.

c. Utilization of Recorded Demirbas;

1. Any part of the fixture removed from the inventory record can be taken over the fixture and evaluated at the University and its affiliated units or the fixture can be delivered to any unit of the university as a spare part or for other purposes.

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2. The fixture which has been removed from the inventory can be sold or given to State Institutions or other associations and non-governmental organizations by approval within the authority and amounts stated in the signature circular.
3. In the event that any fixtures removed from the inventory record can not be evaluated within the University and its affiliated units and economic value is found, the sale is submitted with the decision of the HEC commission. The estimated price is determined by the HEC commission which will constitute the base price for the sale.
4. The sale is carried out by obtaining approval on the basis of the authority and amount stated in the signature circular by the Directorate of Purchasing in the direction of the estimated sales price determined by the HEC Commission.
5. In case the asset (s) issued to the sale can not be sold, it is reduced to 50% with the approval of the competent authority envisaged in me, and sold for the second time.
6. Fixtures (lar), which can not be sold or sold for the second time, 11.c.4. the final sale price is reduced to 90% with the approval of the competent authority envisaged in the contract and it is issued for the third time.
7. The amount obtained from the sale is recorded as income to the University.
8. Registered registered fixtures which are not evaluated in the University and its affiliated units and / or can not be sold because they are worthless are removed or destroyed with the permission of the authorizing authority.
9. Minutes of the above-mentioned operations are included in the drop file from the record.

LAST PROVISIONS

Article 12- (1) Use of Forms in Asset Management: Forms prepared by Quality Director are used in registration, embezzlement, transfer and registration of fixtures.

HALLS WITHOUT PROVISION

Article 13 - (1) In cases where there is no provision in this Directive; other related legislative provisions, decisions of YÖK, Senate and University Executive Board.

ENFORCEMENT

Article 14 - (1) This Directive shall enter into Enforcement on the date of acceptance by the Senate of Bezmiâlem VAKIF University.

EXECUTIVE

Article 15 - (1) This Directive shall be executed by the Rector of Bezmiâlem Vakif University.

ATTACHMENTS

1. Asset Zimmet Formu (Intra-unit and Inter-unit)
2. Asset Yer Değişikliği Formu (Intra-unit and inter-unit)
3. Dematerialized Registration Form