# ATILIM UNIVERSITY DIRECTIVE ON FIXTURES

**PURPOSE**

**Article 1-** This Directive aims to determine the principles regarding inventory registration, liability, transfer, use, control and deletion of fixed items among those acquired or procured by Atılım University based on any legal reason such as purchases, in-house production, or grants, as well as the principles to be applied in case the technological life of the fixed equipment ends.

# SCOPE

**Article 2-** This Directive covers the fixtures acquired on behalf of Atılım University and ATÜMEK within the scope of the purpose in the first article of this Directive.

# DEFINITIONS AND ABBREVIATIONS

**Article 3-** The definitions and abbreviations for this Directive are as follows, unless stated otherwise:

1. **Fixtures:** Goods that are used in a place continuously and for a long time for the purpose of providing services, that do not deplete as long as they are used, that retain their properties as long as they are used, that are delivered from one person to another, and that have a value that would be useful to be recorded in the fixed assets records.
2. **Fixture Number:** The number assigned to a fixed item at registration at the Office of Inventory.
3. **Inventory:** Used to mean “counting”, refers to the counting and documentation of Atılım University assets at the end of a fiscal term.
4. **HEK Commission (Scrap, Old, Lost):** The Commission established to detect the fixtures that are lost or stolen, or that should be scrapped, and/or technologically updated.
5. **Current Price:** The value/ price determined by the HEK commission for an item, through a research on the current market conditions.
6. **Liability:** Protection and ownership. The items under the management, custody and authority of an employee due to their duties.
7. **University:** Atılım University.

# MAIN CATEGORY NAMES AND NUMBERS OF FIXTURES

**Article 4-** The main category names and numbers for fixtures are as follows:

1. Facilities, machinery and equipment (Beginning with Code 253)
2. Vehicles (Beginning with Code 254)
3. Fixtures (Beginning with Code 255)
4. Sub-categories are assigned their separate numbers under their main category.

# FIXTURE REGISTRATION

**Article 5-** Fixture registration procedures are as follows:

1. Among the items that are acquired or procured by the University based on any legal reason, such as purchases, production, grants at Atılım University, the ones to be registered as fixtures are assigned a number by Atılım University Office of Inventory.
2. The fixture number is written, or a label is placed on all fixtures, except the items that may not be labeled or numbered due to their use and structure, in a visible and indelible manner, indicating that the fixture is corporate property.
3. The “value at registration” of acquired or procured fixtures for any legal reason such as purchases, in-house production, or grants is determined based on the cost.
	1. The amount registered in the records of fixed assets acquired by purchasing in Türkiye or abroad is the amount cost. If VAT has been paid, the net amount remaining after deducting the cost amount and VAT is the base price.
	2. The price taken as the base price in the records of the fixed assets acquired through donation is the price that would have been paid if the item was purchased.
	3. For fixtures produced and acquired within Atılım University, the production cost is the registration fee.

 The registered value of fixtures is shown in “Turkish Liras” (TL).

1. Along with the registration of the fixed assets, records regarding the liability to the unit requesting and using registered items are kept by the Office of Inventory. Along with item records, the “Certificate of Liability” stating that a particular item has been debited to the unit requesting and using it is kept by the Office of Inventory, with a copy delivered to the liable person.
2. The user is responsible for protecting the fixture, keeping it under constant maintenance and control, and reporting any damage or malfunction to the authorities.

# DEBITING TRANSACTIONS

**Article 6-** Debiting procedures are as follows:

1. The debiting process of the fixed assets registered to the university and its affiliated units to the unit requesting and using is carried out by the Office of Inventory. The Unit Chief and/ or the user receives the item for the unit requesting and using the item.
2. Debiting is done to the officials of DM/Grad. Schools/ Schools for Academic Units; and Directors/ Coordinators/ Managers/ Unit Officials for administrative service units.

# FIXTURE UTILIZATION PRINCIPLES

**Article 7-**

1. Fixtures are required to be used in accordance with their purpose and procedures.
2. Fixtures such as devices, machines, tools, furnishings, transportation or work vehicles registered in the inventory that are entrusted to individuals may not be used for personal purposes other than their designated areas and purposes. Fixtures may not be made available or transferred to another individual(s) without the approval of the competent authority.
3. Individuals who cause the asset to be lost, stolen or damaged beyond repair due to their own fault are required to pay the current value of the asset. In the case of a repairable damage, causing individuals are required to pay the repair costs.
4. When people who are registered as asset custodians leave the University, they are required to deliver the registered assets to the Office of Inventory before leaving. People who are unable to deliver their debited fixtures are required to pay the current value of the fixtures undelivered.
5. Registered fixtures may not be used at places other than their registered places, even for temporary periods, without the approval of the Office of Inventory.
6. Fixtures may be taken out of their registered locations for purposes other than their intended use, for repair-maintenance, training and similar work, with the approval of the Office of Inventory.
7. Fixtures that are to be removed temporarily from their registered locations are delivered to the receivers of the fixtures by their custodians in return for a delivery report and signature.
8. Fixtures that have been temporarily removed from their registered locations are returned by signature on the existing delivery report or a new delivery report.
9. The individual(s) receiving the fixture to temporarily move it out of its registered location are responsible for the item until they return it. They are to exercise the necessary care and attention to return this fixture in the condition in which they received it. These individuals may not use the item in question for personal purposes and/ or gain profit outside the specified areas and purposes, may not have it used by anyone else, and may not transfer it to someone else without the approval of the competent authority.

# ESTABLISHING THE HEK COMMISSION, AND DE-REGISTERING ITEMS

**Article 8-**

1. The HEK Commission is established to decide on the value of fixed assets subject to compensation and on write-off/ sale and liquidation procedures.
2. The HEK Commission convenes upon the request of the Director of Financial Affairs and Budget as the chairperson,

with the participation of the Director of Purchasing and the Officer of Inventory.

1. The Commission takes decisions by majority vote of the members present at the meeting.
2. In line with the request of the HEK Commission, service is received from relevant units within the institution or units outside the institution, and a report is prepared on the condition of the fixtures that are no longer technologically usable, that have lost their economic life, that are worn out beyond use, or that cannot be repaired, or that are lost or stolen; based on which these items are processed as follows:
	1. The HEK Commission resolves on the de-registration of fixed assets with registration fees up to 10 times the minimum wage;
	2. Fixtures with registration fees that exceed 10 times the minimum wage are de-registered with a HEK Commission resolution, and the approval by the Chairperson of the Board of Trustees.
	3. Except for lost or stolen fixtures, no fixtures may be deleted from the inventory records until at least 2 years have passed from the date of registration, and those with a warranty period longer than 2 years may not be deleted from the inventory records before the warranty period expires.
3. The HEK Commission may convene whenever they deem appropriate for the procedure specified in Paragraph d of this Article, as well as every three years; to determine the fixtures that are technologically unusable, have lost their economic life, are worn out of use or are beyond repair, are lost or stolen, and have them deleted from the inventory records.
4. Any part of the assets deleted from the records may be taken from the asset and evaluated at the University, or the asset may be delivered to any unit of the University in its entirety to be used as a source of spare parts, or for any other purpose.
5. In cases where an asset that holds economic value, but deleted from the inventory records may not be utilized within the University due to its technological life, disposal methods such as sale, donation, rental, barter, etc. may be sought as per a HEK Commission resolution. These procedures are subject to the legal legislation that binds Atılım University.

# EFFECTIVE DATE AND EXECUTION

**Article 9-** This Directive enters into effect with the approval of the Board of Trustees, upon its publication. This Directive repeals the previous Atılım University Directive on Fixtures upon entering into effect.

This Directive is executed by the President of Atılım University.