Pannon Egyetem

University of Pannonia

The Disposal Policy of the University of Pannonia

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The responsibility for maintaining this Policy lies with: Director of Economic Affairs

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*if the entry into force of the rules is subject to adoption by the Board of Trustees

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The Disposal Policy of the University of Pannonia (hereinafter referred to as: “Policy”) issued by the University of Pannonia (hereinafter referred to as: ”University”) on the basis of the University’s Organisational and Operational Rules (hereinafter referred to as: “OOR”), Part I Organisational and Operational Rules of Procedure (hereinafter referred to as: “OORP”) approved by the Senate of the University of Pannonia and adopted by the Foundation for the University of Pannonia acting as the operator exercising founders’ and ownership rights (hereinafter referred to as: “Operator”) and on the basis of the resolution by the Board of Trustees on the rules of procedure for adopting the regulations of the University of Pannonia by the Board of Trustees is as follows:

Chapter I: General Provisions

Section 1. Introduction

(1) The University is an institution of higher education operating as a public benefit organisation, which, as an economic entity, is subject to Act C of 2000 on Accounting (hereinafter referred to as: “Act”). The Act defines the reporting and book-keeping obligation of the enterprises, the principles to be observed in the course of the compilation of reports and the keeping of books, the rules established upon such principles, as well as disclosure, publication, and audit requirements. The University shall, in accordance with the provisions set out in Paragraphs (4) and (5) of Section 14 of the Act, prepare, within the framework of the Act, an accounting policy taking into account the specificities of its assets and management circumstances, and in this context, a Disposal Policy.

(2) Pursuant to Section 7 Paragraph (2) of the Accounting Policy of the University of Pannonia, the mandatory policies related to the University's accounting policy shall be issued as separate policies.

Section 2. The purpose of the Policy

(1) The purpose of the Policy is to regulate the processes related to the management of redundant assets, to define the roles, powers, and

responsibilities of the parties involved in the processes, and to define the documentation of the activities performed during the processes.

Section 3. The scope of the Policy

(1)The personal scope of the Policy covers all faculties, comprehensive organizational units, organizational units (hereinafter collectively referred to as "organizational units") as well as to all employees of the University, regardless of whether the employment takes place within the framework of an employment relationship or other legal relationship.

(2) The material scope of the Policy covers intangible assets, tangible assets, and inventories owned by the University.

(3) The material scope of the Policy does not cover the disposal of documents and accounting records.

(4) The material scope of the Policy does not cover the disposal of books weeded from the library stock.

Section 4. The persons responsible for drafting the Policy

(1) The Chancellor is responsible for defining the general guidelines of the Policy, while the Director of Economic Affairs is responsible for the drafting, amendment, and implementation of the Policy, under the authority delegated to him or her by the Chancellor.

Section 5. Powers and responsibilities

(1) The power to utilise and dispose of the assets of the University shall be vested in the Chancellor of the University, who may delegate such power to the Director of Economic Affairs.

(2) The continuous, systematic identification of assets to be disposed of at university level shall be managed and supervised by the Director of Economic Affairs, who shall also be responsible for monitoring the implementation of follow-up measures.

(3) The heads of the organisational units shall be responsible for continuously identifying redundant and obsolete/unserviceable assets on record in the asset registers of the organisational units under their management.

Section 6. Classifying assets as redundant or obsolete/unserviceable

(1) In addition to the mandatory taking of physical inventories, the heads of the organisational units shall regularly review, on the basis of their records, the assets used or managed by, or stored on the territory of, the organisational unit under their management, and classify such assets for redundancy.

(2) Assets shall be deemed redundant if they are not used for the purposes of teaching or research, for the performance of other professional tasks, for the provision of services, or for functional activities for a prolonged period of time, and therefore the head of the organisational unit classifies them as redundant.

(3) Materials and spare parts that are not used for an extended period are not considered redundant if they may become necessary for the repair or maintenance of the equipment in operation. The same applies to equipment purchased as a reserve.

(4) Tangible assets may need to be scrapped

a) if the assets are outdated, obsolete, or are no longer needed because of a change in the technology used,

b) if the use of the assets is uneconomical, or

c) for any other reason (deterioration in quality, unserviceability) as a result of which the assets are no longer needed to carry out the work as they do not provide added value.

(5) Intangible assets may need to be scrapped

a) if they are obsolete, outdated, or

b) when tasks can no longer be performed efficiently using them.

(6) Inventories may need to be scrapped

a) if they are outdated or obsolete, or

b) if they are difficult to sell or they have a reduced value.

Section 7. The Disposal Committee

(1) The Disposal Committee(s) shall review and provide an opinion upon the list of assets proposed for disposal. The members of the Committee shall jointly participate in the evaluation of the disposal proposals and in taking the official minutes of the disposal process.

(2) Preparing the decisions related to the operational management of the utilisation, disposal, and/or destruction of redundant assets and coordinating the implementation of the tasks related to decision making tasks shall be the responsibility of the Disposal Committee(s).

(3) The composition of the Disposal Committee

a) The chair of the Disposal Committee: The Director of Economic Affairs or, under his or her delegation, the head of the Department of Cash flow, Accounting, and Asset Management of the Directorate for Economic Affairs.

In the case of a University Centre, a staff member with accounting qualifications as appointed by the Director of Economic Affairs.

b) The Secretary of the Disposal Committee: A staff member of the Directorate for Economic Affairs.

In the case of a University Centre, a staff member working in the finance or technical area.

c) The members of the Disposal Committee:

ca) a staff member of the Directorate for Economic Affairs in charge of analytical accountancy.

In the case of a University Centre, a staff member working in the finance or technical area.

cb) the head of the Department of Logistics (hereinafter referred to as: “Department of Logistics”) of the Directorate of Legal Affairs and Procurement.

In the case of a University Centre, a staff member working in the finance or technical area

cc) whenever necessary, a staff of the organisational unit with specific expertise in the asset proposed for disposal (in the case of the operation and upkeep of assets, a staff member delegated by the Department of Facility Management and Security of the Technical and Operational Directory; in the case of information technology, a staff member delegated by the Directorate of Information Technology)

In the case of a University Centre, a staff member working in the finance or technical area or in information technology.

When determining the composition of the Disposal Committee to be set up at University Centres, the Director of Economic Affairs shall consult the General Director of the given University Centre.

(4) Whenever necessary, the chair of the Committee shall invite a Disposal Committee member with specialised knowledge of the instrument on a case-by-case basis.

Chapter II: Rules of procedure for the asset management and/or utilisation of redundant assets

Section 8. Rules for the asset management of redundant assets

(1) The heads of the organisational units shall draft a list of the assets classified as redundant (see the form entitled “List of Redundant Assets”) in 3 (three) copies, filing 1 (one) copy with the organisational unit concerned and forwarding 1 (one) copy to the Department of Logistics and 1 (one) copy to the Directorate for Economic Affairs. In addition, the table entitled "List of obsolete tangible assets" shall be completed in 1 copy and sent to the Technical and Operational Directory.

The following cases shall be exempted from the preparation of lists:

- If, at the time an asset is classified as redundant, it can be transferred to another organizational unit within the University, the List of Redundant Assets shall not be prepared; instead, the provisions of Section 10 (1) shall apply, using the transfer-acceptance certificate.

- If an asset meets the criteria for disposal, the List of Redundant Assets shall not be prepared; instead, the provisions of Chapter III shall be followed for that asset.

(2) In the case of assets registered as third-party property and classified as redundant, the owner or the asset manager of those assets shall be notified (in the case of assets owned by the HUN REN, the party to be notified shall be the HUN REN Office for Supported Research Groups; in the case of assets originating from the Regional Integrated Vocational Training Centre, the party to be notified shall be the Veszprém Vocational Training Centre as the asset manager).

(3) Once the required list has been compiled, all assets owned by the University that have been classified as redundant by the organizational unit, in accordance with point (1), shall be handed over to the Department of Logistics (in the case of a University Center, to the organizational unit in charge of technical and procurement tasks, or, if such a unit does not exist, to an appropriate staff member).

(4) Redundant assets that are fixed, non-movable, bulky, or that cannot be stored at the Department of Logistics because of a lack of storage capacity may be kept at the organisational unit further action.

(5) Assets classified as redundant and handed over to the Department of Logistics as such by the organisational units shall not feature in the report generated by the Department of Logistics on its own redundant assets. These redundant assets shall be recorded in a separate inventory area within the analytical accounts kept in the EiiR management system until they are leased out, further utilised, or disposed of.

(6) The Technical and Operational Directoraty shall maintain a continuous record based on the "List of obsolete tangible assets" received from the organizational units, which shall be published for the University's organizational units on the University's website, among the documents of the Technical and Operational Directory (www.uni-pannon.hu).

(7) In the place designated for storage, redundant assets shall be stored separately from new assets, and shall be maintained in an unaltered state as follows:

a) individually registered tangible assets, except those made of precious metals

b) furniture and equipment of this category

c) information technology equipment

d) intangible assets (installation CDs, other starter keys, etc.)

e) reclaimed or scrapped construction materials, fittings, and machine and instrument spare parts that are still usable.

Section 9. Rules for the utilisation of redundant assets

(1) Redundant assets may be utilised in the following ways:

a) utilisation within the University (interdepartmental transfer among organisational units),

b) leasing out,

c) free-of-charge transfer to third parties, and

d) sale.

Section 10. Utilisation within the University (interdepartmental transfer among organisational units)

(1) Assets classified as redundant by any organisational unit may be transferred to another organisational unit within the University but must be accompanied by an Interdepartmental Tangible Asset Transfer Note (Form No. B. 11-66), the original copy of which shall be filed with the Directorate for Economic Affairs. The procedure shall be carried out by the head of the organisational unit identifying the redundant asset on the basis of an agreement with the head of the organisational unit receiving interdepartmental transfer of such asset.

(2) The assessment of the utilisation of information technology equipment within the University shall be carried out by the Directorate of Information Technology.

(3) When utilising redundant assets, an attempt should primarily be made to utilise them within the University, and if this is unsuccessful, the sale or disposal of the assets may be initiated.

Section 11. Leasing out

(1) Redundant tangible fixed assets may be leased out to third party business entities, institutions, or individuals.

(2) Leasing out redundant assets shall be subject to the consent of the Chancellor, and, in accordance with the provisions of the Asset Management Policy, the approval of the Maintainer.

(3) The legal relationship establishing the lease arrangement shall be incorporated into a written agreement that includes, as a minimum, the following:

– the names and details of the contracting parties,

– the name of the asset to be leased, its inventory and serial numbers and, if necessary, other identifying characteristics,

– the amount and the due date of the rent, the method of payment, and the deadline for the payment of the rent,

– the duration of the lease,

– terms and conditions regarding the maintenance and repair of the assets,

– the rights and responsibilities of the lessor,

– the rights and responsibilities of the lessee, and

– the cases of termination of the lease and the subsequent actions to be taken.

(4) The right to sign the lease agreement shall be vested in the authorised person designated for such purpose in the “Regulation of Powers and Competence Relating to Financial Management”. The rent shall be determined by the Director of Economic Affairs on the basis of economic calculations for the determination of such rent, taking into account the expert opinion of the organizational unit in whose asset register the asset is on record, as well as the expert opinion of the Department of Procurement of the Directorate of Legal Affairs and Procurement

(hereinafter referred to as: “Department of Procurement”) knowledgeable of the acquisition value of the assets establishing the market value of the asset.

(5) A leased asset cannot be deleted from the asset register. Separate records must be kept of such assets.

Section 12. Free-of-charge transfer to third parties

(1) The University can transfer assets classified as redundant to third parties free of charge provided that such free-of-charge transfer

a) takes place within the framework of a long-term cooperative relationship and/or cooperation agreements or contracts serving the purpose of performing a public duty that have been in effect for a prolonged period of time,

b) serves educational or museum purposes,

c) benefits a budget institution of the state, or

d) benefits a municipal government,

taking into account the legal requirements in force at all times.

(2) Such free-of-charge transfer to a third party shall be incorporated into a written contract/agreement.

Section 13. Sale

(1) When selling redundant assets, the principles and provisions of the Asset Management Policy shall be respected.

(2) The power to authorise the sale of redundant assets shall be vested in the Chancellor.

(3) Redundant assets may be sold to third party enterprises, institutions, or individuals. Handling the sale shall be the responsibility of the Technical and Operational Directory, taking into account the relevant legislation in force at all times. The power to propose the sale of an asset classified as redundant shall be vested in the organisational unit classifying such asset as redundant.

(4) Pricing, invoicing

The selling price of assets approved for sale shall be determined by the Director of Economic Affairs, who shall take into account the expert opinion of the organisational unit in whose asset register the asset is on record, as well as the opinion of the Department of Procurement establishing the market price of the asset.

(5) Prices shall be set taking into account at least the following:

a) in the case of tangible fixed assets, the net book value,

b) in the case of assets written off to zero, the best bid,

c) in the case of inventories, the book value.

(6) Any sale at a price lower than the value indicated in Paragraph (5) above shall be subject to the specific authorisation of the Director of Economic Affairs.

(7) The time of handover and acceptance, the method of payment, and the deadline for payment shall be agreed between the parties in accordance with the general rules governing financial transactions. The sale is only possible against invoice with a maximum payment term of 15 (fifteen) working days.

(8) Issuing the invoice for the redundant assets sold on the basis of the approved price and the delivery note shall be the responsibility of the Directorate for Economic Affairs.

Chapter III: Rules governing the disposal of redundant assets

Section 14. Disposal, destruction

(1) Assets may be disposed of if they have become unfit for their intended use as a result of natural wear and tear, obsolescence, becoming outdated, or damage, or if attempts to utilise them against or without payment have failed. Only assets that are actually available and that can be inspected and counted on the spot may be subject to the disposal procedure.

Section 15. The proposal for disposal

(1) In the case of tangible assets, proposals for disposal shall be submitted by the organisational unit originally handing in the asset, using the form entitled "Proposal for the Disposal of Tangible Assets", which shall be generated in 2 (two) original copies, of which

1. the 1st (original) copy shall be handed over to the Directorate for Economic Affairs, and

2. the 2nd copy shall be retained by the organisational unit.

(2) Proposals for the disposal of workwear shall be generated in 3 (three) copies by the organisational unit proposing such disposal, of which

1. the 1st (original) copy shall be handed over to the Department of Logistics,

2. the 2nd (original) copy shall be handed over to the Directorate of Human Resources Management, and

3. the 3rd copy shall be retained by to the organisational unit.

(3) Proposals for the disposal of redundant assets where attempts to utilise such assets have failed shall be generated by the Department of Logistics in 2 (two) copies, of which

1. the 1st (original) copy shall be handed over to the Directorate for Economic Affairs and

2. the 2nd copy shall be retained by the Department of Logistics.

Section 16. Implementing disposal

(1) Preparation

Preparing the disposal shall be the responsibility of the head of the Department of Logistics (in the case of a University Centre, a staff member assigned for this task). Assets under a disposal procedure shall be stored separately in order to prevent the possibility of mixing them up with other assets.

(2)The following documents are necessary for disposal:

a) in the case of tangible assets, a copy of the unique registration sheet of the asset or the data therefrom, as well as the documentation of the tangible asset,

b) a proposal for the disposal of the asset,

c) documentary evidence related to disposal (official minutes, service provider's opinion, quality certificate, etc.),

d) if the asset handed in is not accompanied by the accessories listed on its unique registration sheet, a report of this fact shall be generated using the form entitled “Deficiencies in Assets Handed In for Disposal” and filed with the Directorate for Economic Affairs,

e) in the case of disposing of information technology equipment, the prior consent of the head of the Directorate of Information Technology shall be required,

f) in the case of special equipment, the expert opinion of an individual with expertise concerning the asset (or a third party expert) shall be required.

(3) If quality deterioration occurs, an investigation must determine whether it results from omission or negligence. In such cases, 1 (one) copy of the damage report issued by the organizational units shall be attached.

(4) Carrying out the disposal

Having considered the quantity, composition, and physical size of the assets proposed for disposal as well as of the extent of the available separate storage capacity, the chair of the relevant Disposal Committee shall convene the Committee on the initiative of the head of the Department of Logistics. The moving, fusion, and separation of organisational units may modify the regularly performed disposal procedure. In such cases, the disposal shall be carried out with priority as necessary, and the organisational unit involved in the storage of the asset can also initiate disposal.

(5)During the disposal, the relevant Disposal Committee shall adopt a position as to whether the tangible assets and/or inventories proposed for disposal may be disposed of, and which spare parts and/or accessories may be utilised later on.

(6) Taking official minutes of the disposal procedure

The Committee shall take official minutes of the disposal procedure. The official minutes shall be issued by the Secretary of the Disposal Committee.

in the case of tangible asset, Form No. B. 11-90 and its inserts

in the case of inventories, Form No. B. 11-93 and its inserts

(7) The scrapping of spare parts and accessories and the recovery of waste materials

Arranging the transportation of the saleable waste materials to the relevant collection site shall be the responsibility of the head of the Department of Logistics (in the case of a University Centre, a staff member assigned for this task).

Materials and equipment that have been disposed of but are saleable at a price higher than their value as waste material may be sold on the basis of Section 13 of this Policy.

(8) Storing the disposed assets

Until they are sold, removed, or destroyed, disposed assets shall be stored separately from assets classified as redundant but not yet disposed of. Separate storage shall be the responsibility of the Department of Logistics (in the case of a University Centre, a staff member assigned for this task).

Section 17. The destruction process

(1) In general, disposed assets do not need to be destroyed or classified as unserviceable. The destruction of redundant assets should only be ordered if such destruction is required by regulatory provisions (e.g. in the case of medicines, spoiled foodstuffs, radioactive materials).

(2) The destruction of the redundant assets shall be ordered in writing by the person authorised to perform disposal, as specified in Section 5 of this Policy.

(3) The chair and two members of the Disposal Committee shall be present during the implementation of disposal.

(4) The destruction of redundant assets shall be documented in official minutes using Form No. B. 11-97 in two original copies, where:

a) the 1st original copy shall be filed with the Directorate for Economic Affairs, and

b) the 2nd original copy shall be filed with the Department of Logistics.

(5) The record on the basis of which assets destroyed by forces of nature, other damage incidents, or other wilful damage can be written off and struck from the asset register of the University shall be the damage report drawn up no later than within 48 hours from the time the damage occurred.

(6) 2 (two) copies of the damage report shall be sent without delay to the Technical and Operational Directory for the purposes of facilitating the filing of a claim with the insurance company.

Section 18. Financial and accounting operations related to disposal and/or utilisation of redundant assets

(1) The financial and accounting operations and requirements related to the disposal and/or utilisation of redundant assets are laid out in the System of Accounts of the University of Pannonia.

(2) Removing the assets from the analytical accounts with reference to disposal shall be the responsibility of the Directorate for Economic Affairs.

Section 19. Oversight

(1) The responsibility for overseeing that the disposal procedure is implemented in compliance with the relevant rules shall lie with the Director of Economic Affairs. Should any irregularities be established in the disposal, they shall be reported to the Chancellor immediately.

Chapter IV: Special procedures

Section 20. The disposal of special assets

(1) When utilising and/or disposing of certain assets, the following shall always be taken into account in addition to the provisions listed in this Policy:

a) palladium, iridium, and other rare metals shall be offered for further utilisation,

b) works of fine art may only be utilised and/or disposed of subject to the consent of the competent body responsible for the protection of cultural heritage,

c) the utilisation and/or disposal of assets and equipment operated or managed under the provisions of a public authority may only be carried out with the written authorisation of the competent authority.

Section 21. The disposal of intangible assets

(1) Software is disposed of by removing it from the physical device that runs it and, if available, by destroying the media required for its installation. Removing software from the asset register shall be subject to the prior consent of the head

of the Directorate of Information Technology; such consent shall be granted by filling in the relevant field in the “Proposal for the Disposal of Software”. Such proposal shall be made in 2 (two) copies, where

1. the 1st (original) copy shall be filed with the Directorate for Economic Affairs, and

2. the 2nd copy shall be filed by the organisational unit.

(2) The disposal of software shall be documented in separate official minutes with content similar to that of Form No. B. 11-90.

(3) The Directorate of Information Technology shall ensure the deletion of software and data from IT equipment.

Section 22. Disposing of inventories

(1) The analytical registration of inventories is performed on unique registration sheets on file with the organisational unit. Responsibility for keeping the inventory register up to date lies with the head of the relevant organisational unit. The organisational units shall submit quarterly statements of their analytical inventory registers to the Directorate for Economic Affairs.

(2) Prior to the disposal of inventories, such inventories shall be classified based on the following criteria:

a) Noncurrent inventories: Materials that are outdated and therefore cannot be sold either domestically or abroad.

b) Reduced value inventories: Inventories that can still be used for their intended purpose but that have lost some of their original value because of technical obsolescence, quality deterioration, or contamination or corrosion occurring during storage, and which can therefore only be sold at a reduced price, shall be classified as reduced value inventories.

(3) Inventories may be disposed of when they are noncurrent, i.e. they are difficult to sell, they are outdated, they have become redundant, or they can no longer be used for their intended purpose for other reasons.

(4) Initiating the disposal procedure shall be the responsibility of the head of the organisational unit in whose inventor register the relevant inventory is on record.

(5) All other rules governing the disposal procedure related to inventories are identical with those laid out in Section 16.

Section 23. Disposing of books weeded from library stock

(1) Disposing of books weeded from library stock shall be performed in accordance with the stipulations laid out in Joint Decree No. 3/1975 (VIII.17.) KM-PM of the Minister of Trade and the Minister of Finance as well as the "Organizational and Operational Rules of Procedure of the University Library and Knowledge Centre of the University of Pannonia".

Chapter V: The forms to be used

Section 24. Where to find the forms and lists

(1) The forms and lists called for, referred to, and to be used in line with this Policy are available on the website of the University (www.uni-pannon.hu):

University Organisations / Directorate for Economic Affairs / Documents

University organizations / Technical and Operational Directory / Documents

Chapter VI: Final provisions

Section 25. Entry into effect and approval

(1)The University promulgates and publishes this Policy on its website (www.uni-pannon.hu).

(2) By virtue of Resolution No. 166/2025. (X.30.), this Policy has been adopted by the Senate at its meeting on the 30th October 2025.

(3) This Policy shall enter into force on 17 November 2025.

(4) This Policy shall remain in force until further notice.

(5) Simultaneously to this Policy entering into force, the Disposal Policy of the University of Pannonia adopted by Resolution No. 242/2024. (XI.28.) of the Senate shall cease to have effect.

Veszprém, 30th October 2025

Dr. János Abonyi	Zsolt Csillag
Rector	Chancellor

On behalf of the Foundation for the University of Pannonia, as Operator, approved by:

Veszprém, 30th October 2025

Dr. Péter Bartus

Director of Operations