



Methodological instructions on the method of registering assets of 22. 7. 2024

I. Introduction

These methodological instructions lay down the rules on how to register and dispose of assets. They are based on the Provision of the Bursar of USB on the procedure for accounting for and keeping records of fixed and small assets No. K 168 of 22.05.2024, Act No. 563/1991 Coll. on Accounting, Act No. 586/1992 Coll. on Income Taxes, and other related regulations.

I. Subject of asset records

Intangible fixed assets ("IFA") and tangible fixed assets ("TFA")

- are assets with a **useful lifespan of more than one year**
- their purchase price is **higher than 80,000 CZK including VAT**
- intangible results of research and development (patents, inventions) are to be registered only if the purchase price exceeds CZK 500,000 including VAT
- works of art, collections, buildings, land, and precious metal products are to be registered regardless of their purchase price and useful lifespan

Small intangible assets ("SIA")

- are assets with a **useful lifespan of more than one year** (usually software)
- their purchase price is **up to 80,000 CZK including VAT**
- there is no minimum threshold - they are **always** to be registered
- *exception: a licence for 1 year is not considered to be an SIA, it is a service*

Small tangible assets ("STA")

- are assets with a **useful lifespan of more than one year**
- their purchase price is **from 10,000 CZK to 80,000 CZK including VAT**
- **regardless of the purchase price, the STA below are ALWAYS to be registered:**
 - televisions and other apparatus technically capable of reproducing radio or television broadcasts
 - leased assets
 - mobile telephones, smart watches
 - computer equipment - devices (PCs, laptops, tablets, electronic notebooks, scanners, printers, copiers, etc.) excluding accessories (e.g. keyboards, mice, cables, docking stations, external drives, readers)
 - cameras and camcorders (except webcams)
 - stoves, hobs, cookers, ovens, microwaves, fridges, freezers, washing machines, dryers, removable and extractor hoods, coffee machines
 - portable air-conditioning units, electric heaters, vacuum cleaners
 - furniture (small items such as shelves and boards do not need to be registered)

Personal protective work equipment is not to be registered as an asset (regardless of purchase price).

Books in printed or electronic form are always to be registered in the USB library system regardless of purchase price.



II. Change in asset condition

Technical Assessment ("TA")

- is intervention in an asset resulting in a change of its purpose, technical parameters, or extension of its facilities or usability.

Repair

- is the removal of partial wear and tear or damage in order to restore it to its previous condition.

III. Asset registration procedure

Inclusion of assets in the asset register

- is performed via the Verso electronic system in the context of creating the application form, when the applicant enters the owner of the property in Comments, or also the room designation (nine-digit code);
- in the case of the repair or TA of existing assets, the applicant shall also indicate the inventory number (along with the item title/in Comments);
- under el. approval of the liquidation certificate, the principal of the operation (or the person authorised by him/her) fills in the Asset tab - data required for inclusion in the asset register (location of the asset and the person responsible);
- after the property has been accounted for and entered into the register, as ensured by the Rector's Office, the Property Management Office of Fsci is to send the classification documents to the responsible persons for signature together with labels to be affixed.

Transfers of assets

- performed by the asset owner within Verso;
- the owner is to select the items to be changed in the My Assets tab in the Assets module, select the type of change (new location, new owner), and submit for approval;
- detailed instructions are available at the link https://wiki.jcu.cz/Kategorie:Ekonomick%C3%BD_odbor or also available on our faculty website <https://www.prf.jcu.cz/cz/fakulta/dokumenty/majetek>;
- requests for electronic transfers are automatically sent for approval by the supervisor and the new person responsible, who are informed of the transfer by e-mail notification;
- the approval of the transfer by the manager and the new owner can be done directly from the notification e-mail or after logging into Verso under the item Handled By tab on the My Assets tab in the Assets module, either individually or by a mass action if multiple items are selected.

Disposal of assets

- performed by the asset owner within Verso;
- the proposal for disposal is also to be printed, signed by the owner and his/her supervisor, and submitted together with the property to be disposed of to the Property Management Office of FSci;
- after review by the disposal committee, the asset is to be removed from the inventory and disposed of.

IV. Conclusion

In case of any questions or uncertainties, the Property Management Office of the Dean's Office of FSci is at your disposal.

These instructions will come into effect on 22 July 2024.

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