UNIVERSITY OF PANNONIA – ASSET MANAGEMENT PLAN | **202...**

template

Asset management plan prepared by:

Rector:

Chancellor:

..... (day) ..... (month) 202...

Table of Contents

Introduction.....3

1. The regulatory framework for the management of the institution's assets.....3

1.1. Description of the legal framework for the management of the Institution's assets.....3

1.2. Other regulatory instruments affecting the management of the Institution's assets.....3

2. The Asset Management Plan of the University of Pannonia for the year 3

2.1. Initial situation, presentation of the asset portfolio.....3

2.2. A detailed description of the asset management plan for the year 4

2.2.1. Tangible assets.....4

2.2.1.1. Land and buildings and rights to immovables.....4

2.2.1.2. Machinery, equipment, fixture and fittings, vehicles.....5

2.2.2. Intangible assets.....7

2.2.3. Participations in undertakings.....8

2.3. Description of major and/or problematic assets requiring specific treatment.....8

Introduction

Any institution of higher education is obliged to use the available resources in an appropriate and economical manner, and to protect its intellectual and other assets. In order to ensure more efficient, productive and cost-effective asset management, the University shall prepare an asset management plan (hereinafter referred to as the "Asset Management Plan" or the "Plan") every year.

Asset management is responsible for the transparent, efficient and cost-effective management of assets necessary for the performance of core activities, using uniform principles, the preservation of the value and condition of assets, avoiding the loss of assets, using and utilising them in a way that adds value to them, and the disposal of assets that become unnecessary.

The purpose of the asset management plan is to determine, by asset category or asset item, the direction and realistic objectives of the measures to be taken in the management of the institution's assets, and to define the conditions, activities and means necessary to achieve these objectives. It is also justifiable to include in the asset management plan any major and/or problematic assets that require specific management and need to be resolved.

1. The regulatory framework for the management of the institution's assets

1.1. Description of the legal framework for the management of the Institution's assets

Relevant legislation in particular:

Act V of 2013 on the Civil Code (hereinafter referred to as the "Civil Code")
Act CCIV of 2011 on National Higher Education (hereinafter referred to as "NHEAct")
Act CLVIII of 2020 on the Foundation for the University of Pannonia, and on the asset transfer to the Foundation for the University of Pannonia and the University of Pannonia (hereinafter referred to as the "ATFAct")
Act IX of 2021 on Asset Management Funds performing Public Functions (hereinafter referred to as the "AMFPFAct")
Act LXXVIII of 1993 on the Rules Related to the Lease and Disposal of Flats and Premises (hereinafter referred to as the "FlatAct")
Act C of 2000 on Accounting (hereinafter "AccAct")

1.2. Other regulatory instruments affecting the management of the Institution's assets

In accordance with the provisions of the relevant legislation, the detailed rules for the management of the institution's assets are set out in the following internal rules:

-
-

2. The Asset Management Plan of the University of Pannonia for the year ...

2.1. Initial situation, presentation of the asset portfolio

Please provide a brief description of the situation as at 31st December of the previous year, based on the balance sheet statement in the annual report (in any format of your choice, but in text form up to 2,000 characters).

2.2. A detailed description of the asset management plan for the year ...

2.2.1. Tangible assets

2.2.1.1. Land and buildings and rights to immovables

Table 1

Planned reduction in the property portfolio in the year 202..

No.	Property (address, topographical lot number)	Sale of property (1) / Termination of asset management right (2) / Termination of other title granting use (e.g. rental) (3)	Short justification

Table 2

Planned expansion of the property portfolio in the year 202..

No.	Property (address, topographical lot number; if not yet known, a brief description of the location request)	Acquisition of ownership of real estate in favour of the State (1) / Including in the asset management portfolio (2) / Other title granting use (e.g. rental) (3)	Short justification

Reasons for major infrastructure improvements to be carried out in the year 202... and the breakdown of resources

Table 3

<u>Investments in progress/planned</u>

No.	Development and identification of the property (address, topographical lot number)	Planned start and completion date of investment	Type of development (new construction, complete renovation, partial renovation)	Funding of development[1]	Gross amount (in kHUF)
Total:					

Text field: please describe the infrastructure developments and the reasons for them. Please indicate separately whether the development is a new investment, a complete renovation or a partial renovation (max. 1-2 pages).

Table 4

Maintenance planned for the year 202...

No.	location	main maintenance group	groups	funding	Gross amount (in kHUF)
Total:					

Brief description of the maintenance work planned for the year .....

2.2.1.2. Machinery, equipment, fixture and fittings, vehicles

a) Vehicles

Table 5

Planned change in the vehicle fleet in the year 202...

[1] The development is typically carried out using state (budget) funds, grants, subsidies provided on the basis of an agreement, own revenue, revenue from the transfer of ownership of public property managed by the institution, etc.

No.	Vehicle type	Number of vehicles	Estimated value (kHUF)
Planned purchases			
Planned sales			
Planned write-offs			

Text field: a brief explanation of the reasons for the planned changes in the vehicle fleet.

b) Asset acquisitions

Please complete without vehicle details included in Section a).

Table 6

Assets planned to be acquired in the year 202...

No.	Asset	Unit of quantity	Planned quantity	Gross amount (in kHUF)
1.	IT tools, systems			
2.	Furniture			
3.	Sector-specific tools (e.g. laboratory equipment, etc.)			
4.	Technical machinery, equipment			
...				
6.	Other			
Assets in total:				

Text field: short description of the reasons for asset purchases (max 1-2 pages)

Table 7

Assets planned to be sold in the year 202...

No.	Asset	Unit of quantity	Planned quantity	Gross amount (in kHUF)
1.	IT tools, systems			
2.	Furniture			
3.	Sector-specific tools (e.g. laboratory equipment, etc.)			
4.	Technical machinery, equipment			
…				
6.	Other			
Assets in total:				

Text field: short description of the reasons for asset sales (max 1-2 pages)

Table 8

Assets planned to be written off in the year 202..

No.	Asset	Unit of quantity	Planned quantity	Gross amount (in kHUF)
1.	IT tools, systems			
2.	Furniture			
3.	Sector-specific tools (e.g. laboratory equipment, etc.)			
4.	Technical machinery, equipment			
…				
6.	Other			
Assets in total:				

Text field: short description of the reasons for write-offs (max 1-2 pages)

2.2.2. Intangible assets

The institution intends to purchase intangible assets in the amount and value shown in Table 9 for the year 202...

Intangible assets to be purchased in the year ...

Table 9

No.	Asset	Unit of quantity	Quantity	Gross amount (in kHUF)

Total:				

Please describe the purchases and briefly explain the reasons for them.

2.2.3. Participations in undertakings

Presentation of current participations in undertakings

Table 10

No.	Company name	Share	Value of participation (in kHUF)
1.			
2.			
3.			
…			
Total:			

Table 11

Planned changes in participations in undertakings in the year …

No.	Company name	Share	Value of participation (in kHUF)	Planned change (purchase/sale)
1.				
2.				
3.				
…				
Purchases in total:				
Sales in total:				

Text field: a description of the reasons for the planned changes (purchase, sale) in participations (max. 1-2 pages)

2.3. Description of major and/or problematic assets requiring specific treatment

Please provide details of any specific, major and/or problematic assets to be managed. Describe the specific treatment and/or the reason for the problem and the proposed solution to the problematic assets to be managed.

Date:

Signature:

_____ _____

Rector *Chancellor*