



In Pilsen, 21 November 2024
Ref: UKLFP/615506/2024

DEAN'S MEASURE NO. 14/2024

TO PERFORM AND PROCESS AN INVENTORY OF ASSETS, LIABILITIES AND RECEIVABLES FOR 2024

Art. 1

Establishment of inventory committees

According to Act no. 563/1991 Sb., Act on Accounting and Implementing Legislation, when the organization is obliged to verify whether the state of assets and liabilities in accounting corresponds to reality, as of the date of the annual financial statements, i.e. as of 31. 12. 2024, I am establishing the Main Inventory Commission and sub-inventory commissions, which are listed in Annex no. 1 of this measure.

Art. 2

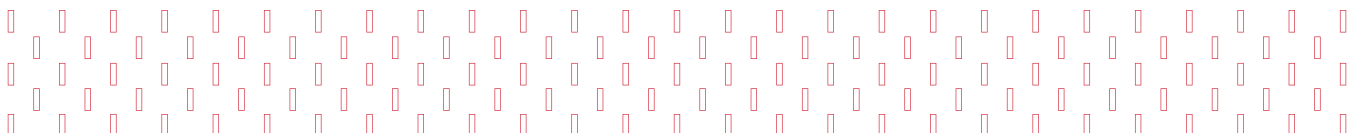
Property inventory procedure

- 2.1 Workers who will participate in the direct execution of the inventory must be trained by the head of the main inventory commission on the method and objectives of the inventory, as well as the competences and responsibilities of the employees of the sub-inventory commissions (hereinafter referred to as "DIK"). They confirm this training in writing.
- 2.2 Employees appointed to the main inventory commission, sub-inventory commissions and other employees under whose direct responsibility the inventoried property is located are required to participate in work related to the preparation of the inventory. When carrying out inventories, it is necessary to report any deviation from the desired state, immediately during the ongoing inventory, to the chairman of the main inventory commission.
- 2.3 Employees responsible for inventoried property must submit a written statement to the inventory commission before starting the inventory that:
 - a) all documents relating to the condition and movement of the property managed by them have been submitted for settlement before the start of inventories;
 - b) documents relating to the inventoried property are issued and recorded in the accounting.

Art. 3

Final Provision

- 3.1 Sub-inventory commissions draw up minutes in the result of the inventory, which must contain:
 - a) object of inventory,



- b) the moment at which the inventory was carried out,
 - c) date and time of the start and end of the inventory,
 - d) method of carrying out the inventory (physically, documentally),
 - e) defects that occurred during the inventory,
 - f) ascertaining the actual state of assets and liabilities by physical or documentary inventory
 - g) recording the actual balances in inventory lists in quantity units,
 - h) comparison of established actual conditions with accounting records,
 - i) proposal for settlement of inventory differences,
 - j) the names of the members of the relevant partial inventory commission, who will sign not only the inventory lists
 - k) proposals for measures that would prevent the emergence of physical and accounting differences,
 - l) a proposal for an efficient method of disposal of identified unnecessary and unusable stocks.
- 3.2 The worker responsible for the inventoried property will confirm in the protocol that the physical inventory was carried out with his participation.

Art. 4 Inventory plan for 2024

- 4.1 Long-term tangible and intangible assets (hereinafter referred to as “DHM” and “DNM”) – status as of 31. 12. 2024, the following will be kept on separate sheets:
 - a) DHM and DNM not included in use,
 - b) Items loaned on the basis of an economic contract
- 4.2 Small long-term tangible and intangible assets (hereinafter referred to as “DDHM” and “DDNM”) – status as of 31. 12. 2024.
- 4.3 Material and warehouse stocks and articles made of precious metals – status as of 31. 12. 2024.
- 4.4 Cash on hand – valuables – 3x at random during 2024 and status as of 31. 12. 2024.
- 4.5 Documentary inventory of maintained accounts – see Appendix no. 2 – status as of 31. 12. 2024.
- 4.6 The inventory of DHM, DNM, DDHM, DDNM is carried out as of 31. 12. 2024, for the year 2024.
- 4.7 Lists of property are made in one copy and will be handed over to an employee of the economic department for summarization.
- 4.8 For land and buildings, a documentary inventory is carried out, supported by extracts from the real estate cadastre.
- 4.9 Start of inventories: 12. 4. 2024.
- 4.10 Completion of physical inventories: 13. 12. 2024, including handing over minutes of partial inventory commissions to an employee of the economic department.
- 4.11 The status will be reconciled with the accounting records by 31. 12. 2024.
- 4.12 The final protocol of the main inventory committee, including documents, will be handed over to the accounting department in accordance with the instructions of the Rectorate of Charles University.
- 4.13 On the date of the accounting closure of the rectorate of Charles University, the inventory differences will be accounted for by the accounting department.

Art. 5 Notice

- 5.1 The printed reports from the records of the property of the economic department as of 30. 11. 2024 will serve as inventory lists of DDHM and DDNM, DHM and DNM. Additions and deprecia-

tions that have not yet been carried out will be attached to the signatures of the heads of institutes on special documents.

- 5.2 Items that have been properly loaned (contracts concluded) will be listed on a special list and also physically inventoried. In the record of partial inventory commissions, they will not be reported as a detected surplus.
- 5.3 All corrections in the inventories must be duly signed by the members of the sub-inventory commission, indicating the date of the correction.

Art. 6

Inventory of material and warehouse stocks and precious metals

The inventory is carried out in the central warehouse of the LF, in the canteen and at workplaces that handle precious metals and keep material stocks on stock cards. Records of inventory of material and warehouse stocks are made only in duplicate. The list of particularly dangerous poisons and narcotic substances will be listed separately in triplicate.

Art. 7

Transitional and Final provisions

- 7.1 Annex No. 1 – Appointment of inventory commissions and Annex No. 2 – Document inventory plan in 2024 are an integral part of the measures.
- 7.2 This measure cancels the Dean's Measure No. 11/2023 – Implementation and processing of the inventory of assets, liabilities and receivables for the year 2023.
- 7.3 This measure becomes valid and effective on the day of the dean's signature.¹

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Dean of the Faculty

¹ The only legally binding regulations are those in the Czech language and the translation above are for informative purpose only.

