



In Pilsen, 15 July 2025
Ref.: UKLFP/466010/2025

DEAN'S MEASURE NO. 15/2025

CONTROLLED DOCUMENTATION SYSTEM

Article 1 Introductory provisions

- 1.1 This measure lays down the principles and responsibilities of the staff in carrying out economic and accounting operations and the principles for ensuring the smooth circulation of accounting and non-accounting documents and their examination in terms of factual and formal correctness, purposefulness, expediency and economy at the Faculty of Medicine in Pilsen of Charles University (hereinafter referred to as 'the Faculty') in accordance with the provisions of Act No. 563/1991 Coll, 504/2002 Coll., implementing certain provisions of Act No. 563/1991 Coll., on Accounting, and Act No. 235/2004 Coll., on Value Added Tax (hereinafter referred to as the "VAT Act").
- 1.2 This measure also lays down the rules for procurement procedures in the dynamic purchasing system (hereinafter referred to as "DNS") and public procurement in accordance with Act No. 134/20216 Coll., on Public Procurement, as amended (hereinafter referred to as "PPA") and in accordance with the internal regulations of the Faculty and Charles University.
- 1.3 All forms referred to in this measure are available in the current version on the Faculty's Intranet.

Title I. Controlled documentation system

Article 2 Tax documents

- 2.1 A tax document is a type of accounting document which must comply with the requirements of Section 29 of the VAT Act.
- 2.2 From the moment of its issue until the end of the time limit set for its preservation, a tax document must ensure the authenticity of its origin, the integrity of its content and its legibility, regardless of its form.
- 2.3 The person who receives the original tax document (invoice, receipt), the invoice usually forms part of the delivery of goods, may not enter anything on the tax document. Whoever receives the original tax document must send the original document to the economic department without delay.
- 2.4 The economic department will formally check the tax document and send a copy of the document back to the responsible person who ordered the goods for signature.



Article 3

Accounting documents

- 3.1 The accounting documents are the basis for the entries in the accounting ledgers. Accounting documents are conclusive accounting records within the meaning of Section 33a(1) of the Accounting Act, which, in accordance with Section 11 of the Accounting Act, must include:
- a) the designation of the accounting document;
 - b) the content of the accounting case and its participants;
 - c) the monetary amount or information on the price per unit of measurement and the expression of the quantity;
 - d) the moment of drawing up the accounting document;
 - e) the time when the accounting event takes place, if this is not the same as the time when the document is drawn up;
 - f) the signature record of the person responsible for the accounting case and the signature record of the person responsible for its entry in the accounts pursuant to Article 33a(4) of the Accounting Act.
- 3.2 Furthermore, the accounting document shall contain tax identification, all the above mentioned facts shall be proved by the accounting document only.
- 3.3 Managers are directly responsible, within their area of responsibility, for ensuring that the circulation of documents is handled in such a way as to avoid late charges (penalties). Accounting documents must be transmitted between the various departments of the Faculty without undue delay.

Article 4

Review of accounting documents

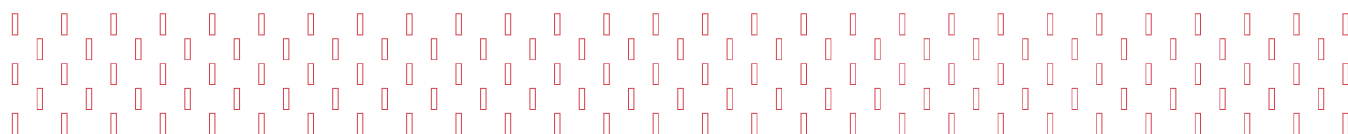
- 4.1 Accounting documents shall be examined from two basic points of view, namely substantive and formal.
- 4.2 From the **substantive** point of view, the accuracy of the data given in the accounting documents and the admissibility of transactions are examined, i.e. the data given in the accounting documents are compared with the reality in terms of price, quantity and quality and other required parameters. In addition, the budgetary classification and the budgetary coverage of the document are checked. The factual accuracy of the accounting documents shall be checked within the scope of their responsibilities by the authorising officer¹ and the budget manager² and by the authorised³ staff of the departments concerned.
- 4.3 From a **formal** point of view, the legitimacy of the staff who ordered or authorised the operations certified by the accounting documents and the completeness of the particulars prescribed for the accounting documents are examined. From a formal point of view, the accounting documents shall be examined before the legal transaction by the Budget Manager, after the legal transaction by the Chief Accountant⁴ and by the authorised staff of the Economic Affairs Unit. The authority of the staff signing the accounting document is checked by comparing the signature with the signature record. The examination of accounting documents from a formal point of view is regulated in Annex 1 - Financial control phase of the Dean's measure on the internal control system.
- 4.4 Important formal features of an accounting document include the accounting regulation, which defines the choice of correlation and duplication. This information is stored in the Economic Information System (EIS).

¹ Article 3(1) of Dean's Measure No. 14/2025 - Internal Control System

² Article 4(1) Dean's Measure No 14/2025 - Internal Control System

³ Article 3(2) and Article 4(2) of Dean's Measure No 14/2025 - Internal Control System

⁴ Article 5(1) of Dean's Measure No 14/2025 - Internal Control System



Article 5

Corrections to accounting documents

Corrections to accounting documents are made in accordance with the provisions of Article 35 of the Accounting Act. Correction of an erroneous entry shall be made, for example, by crossing out the entry so that the original entry remains legible. The correction must be completed and confirmed by the signature of an authorised person in accordance with the internal regulations of the accounting entity. If the error is detected after the accounting document has been entered in the accounts and after the submission of the financial statements for the period concerned, a separate accounting document must be prepared for the correction, which shall be entered as a new accounting case.

Article 6

Circulation of accounting documents - expenditure part

6.1 The expenditure part of the accounting documents comprises in particular:

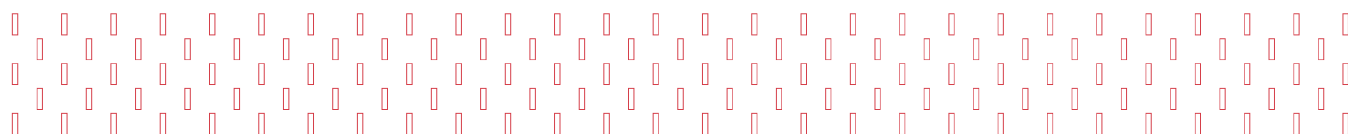
a) Invoices received/supplier invoices

- I. Invoices for supplies received (both investment and non-investment) are received within the Faculty, primarily by the mailroom. The mailroom labels, dates and serial numbers the invoices from the Electronic System of the University File Service (hereinafter referred to as "ESSS") and forwards them to the Economic Department for processing.
- II. The invoice must include the order number, contract number or a clear indication of which faculty department the invoice relates to (an invoice that is not identifiable in terms of allocation will be returned to the supplier). If the invoice does not comply with the requirements of the Accounting Act and the VAT Act, it shall be returned to the supplier without delay for reworking.
- III. The authorised economic officer shall check the formal correctness of the invoice received, in particular whether it contains all the elements of an accounting record and a tax document.
- IV. The checked invoice (free of formal errors) is entered in the accounts payable register and accompanied by an invoice cover sheet (the 'shirt').
- V. The invoice thus prepared is forwarded to the manager or delegated staff member to whom the commitment relates for examination of its accuracy and for the purpose of carrying out a preliminary financial control.⁵
- VI. The head or authorised officer authorised to manage the entire budget of the faculty (the principal of the operation) of the faculty department to which the commitment relates is obliged to ensure that the accounting documents are properly processed and checked and that they are forwarded on time to the economic department, where the current signature records of the persons who approve the accounting documents are also kept. The correctness of the invoice and the delivery of the goods shall be confirmed by the signature of the person responsible for price and accuracy on the copy of the invoice or the attached delivery note.
- VII. The invoice thus approved shall be returned by the department concerned to the economic department for payment no later than five working days before the invoice is due.
- VIII. The economic department's responsible officer shall carry out a preliminary financial check, affix his signature to the invoice cover sheet and issue a payment order for the amount of the outstanding commitment. On receipt of the bank statement, the payment shall be linked to the invoice in the EIS.

b) Asset accounting and asset accounting documents

- I. Accounting for the acquisition, entry into service and disposal of inventories and fixed assets is carried out by the relevant member of the economic department. Assets include:

⁵ Article 7 Dean's Measure No 14/2025 - Internal Control System



- a. tangible fixed assets,
 - b. intangible fixed assets,
 - c. small tangible fixed assets,
 - d. small intangible fixed assets,
 - e. small assets.
- II. Once the assets have been registered and the relevant documents have been issued, the relevant economic department official shall forward the form 'Record of acceptance of assets' to the participants in the acceptance procedure. In the case of the acquisition of fixed assets, the Asset Acceptance Form shall be signed by the manager (operation principal) where the assets are to be allocated and forwarded to the relevant accounting officer. The financial accountant shall make the entry in the relevant asset accounts.
- III. Proposals for the disposal of unserviceable assets on the form of the Asset Disposal Record shall be forwarded by the Chief Officer (the operation principal) to the Chairman of the Disposal and Replacement Committee. The Disposal and Replacement Board shall comment on the method of disposal of unserviceable property, approve the form by signature and forward it to the Accounting Officer concerned. The relevant accountant shall make a pre-accounting and posting to the appropriate asset accounts, always according to the requirements collected from the Asset Disposal Record, and forward to the Dean of the Faculty for signature.
- IV. The Dean of the Faculty shall issue a measure on the implementation and processing of the inventory for the year, which shall include a schedule of inventories, and shall establish a main inventory committee and sub-inventory committees.

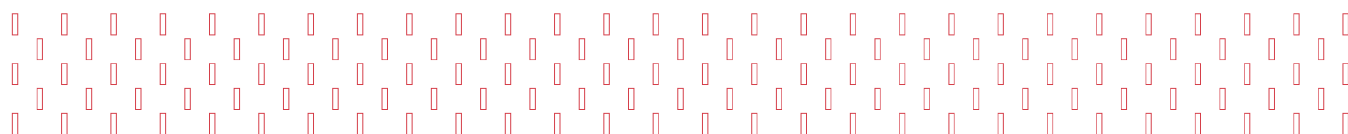
c) Documents for stock clearance and stock records

- I. A warehouseman shall conclude an agreement on liability for the values entrusted to him⁶ (hereinafter referred to as the 'liability agreement'), which shall form part of the relevant employee's file in the Personnel and Payroll Department.
- II. Inventories are accounted for on a straight-through basis B straight to consumption, and stock withdrawals are valued using the FIFO method. For the faculty canteen and the faculty e-shop, stocks are accounted for using the continuous A method.
- III. The Request for Disbursement from Stock form shall be approved by the authorising officer and the budget manager. When a stock issue is made, it is charged directly to consumption according to the reimbursement classification on the request form.

d) Evidence for the accounting of social security and health insurance contributions, payroll taxes and payroll deductions

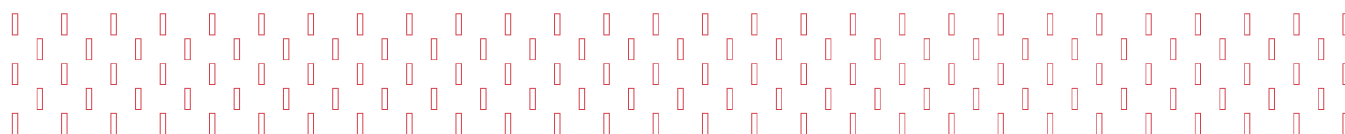
- I. Financial control for labour law is ensured by the staff of the Personnel and Payroll Departments. Changes to employment relationships can be made throughout the month. The documents for terminating employment relationships and for entering into new employment relationships must be submitted to the Personnel and Payroll Department immediately after they have been discussed between the manager and the employee or prospective employee and immediately after they have been obtained.
- II. The conclusion of employment relationships and the related handling of wage funds, in particular the determination of wages and their adjustment, decision-making and payment of remuneration is within the competence of the Dean of the Faculty and the Secretary of the Faculty in accordance with the provisions of Section 24 of Act No. 111/1998 Coll., on Higher Education and on Amendments and Supplements to Other Acts (the Higher Education Act) and other internal regulations of Charles University to the extent agreed with the Rector of Charles University. The detailed procedure and conditions for determining the wage tariff, wage compensation,

⁶ § Section 252 of Act No 262/2006 Coll., Labour Code



supplements and other wage components are governed by Act No. 262/2006 Coll., the Labour Code (hereinafter referred to as the "Labour Code"), other generally applicable legal regulations, the internal wage regulations of Charles University and the collective agreement.

- III. The principal of the operation shall submit a proposal for concluding or amending the employment contract, concluding or amending the agreement on work performed outside the employment relationship (hereinafter referred to as the "Agreement") with sufficient advance to the Personnel and Payroll Department, which shall request the opinion of the Dean of the Faculty and the Secretary of the Faculty. The proposal to conclude the employment relationship must be approved by the head of the department to which the newly recruited employee will be assigned. The proposal for the conclusion of an employment relationship must be consulted and approved at least 15 working days prior to the date of commencement of the employment relationship, or work outside the employment relationship, by a member of the Personnel and Payroll Department. In the case of foreign nationals, the date of commencement of the employment relationship must always be consulted and approved at least 30 working days before the date of commencement of the employment relationship by an employee of the Personnel and Payroll Department.
 - IV. In order to conclude the employment relationship, the job applicant must submit a completed personal questionnaire and proof of education. In the case of a foreign national, he/she shall also provide other documents necessary to conclude the employment relationship in the Czech Republic.
 - V. Payment of wages is mainly connected with the following operations:
 - a. the establishment, changes and termination of employment relationships;
 - b. obtaining documents for the payment of remuneration to workers employed on the basis of performance and employment contracts;
 - c. the payment of remuneration to employees in an employment relationship;
 - d. processing other documents affecting the monthly salary (e.g. approved holiday requests, approved requests for unpaid leave, confirmed social security and sickness insurance claims, etc.). The documents for the settlement of salaries must be submitted to the Personnel and Payroll Departments by the predetermined deadlines according to the annually updated Dean's circular.
 - VI. The supporting documents for payroll accounting are:
 - a. Payroll Recap,
 - b. a summary of the amount of social security contributions,
 - c. a summary of health insurance contributions by insurance company,
 - d. bulk orders to the bank for payment (e.g. to transfer staff salaries).
 - VII. The remuneration of employees is paid on the basis of a proposal signed and justified by the proposer, confirmed by the signature of the Secretary of the Faculty and the Dean of the Faculty. The proposer is normally the principal of the operation or the person to whom the budget for the payment of remuneration has been allocated.
 - VIII. The proposal for payment of the remuneration shall be submitted on the appropriate form in a single copy, indicating the contract numbers as the source of cover for the remuneration to be paid.
- e) **Evidence for the reimbursement of mission expenses**
- The travel order shall be the proof of the mission. The internal regulations of the College and the Labour Code comprehensively deal with the issue of business travel and the granting of travel allowances.
- f) **Documents for charging scholarships**
- I. Proposals for payment of scholarships are submitted to the Dean of the Faculty in accordance

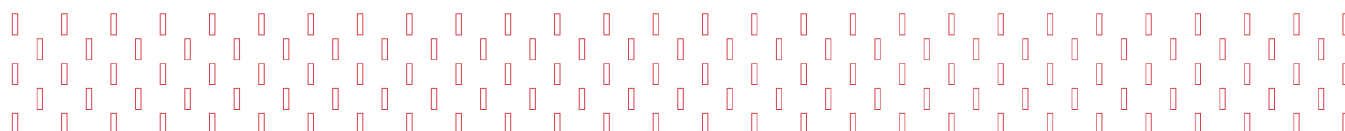


with the Scholarship Regulations of Charles University, the Rules for Awarding Scholarships at the Faculty of Arts and other internal regulations of the Faculty.

- II. The principal of the operation for scholarships paid from the Faculty's scholarship fund is usually the head of the department under whose responsibility the relevant scholarship programme falls. For scholarships from other sources, the principal investigator of the project or grant is usually the principal investigator. The authorising officer completes the Grant Application Form and forwards it to the Economic Affairs Unit, which carries out an interim check on the expenditure before it is committed and forwards it to the Research and Development Unit or the Study Department. The student may also apply for a scholarship by submitting the same Scholarship Application Form, available on the Faculty's website, to the Registrar's Office. The following procedure is followed in accordance with the third sentence of this paragraph.
- III. The Study Department, or the Science and Research Department and the International Relations Department, as appropriate, shall check the student's details in the application form to ensure that they are in accordance with the details in the Student Information System (hereinafter referred to as 'SIS') and the Faculty's internal regulations, and at the same time enter the payment order into the SIS and forward it to the Economics Department for further processing and payment of the scholarship.
- IV. On the basis of the approved scholarship application, the relevant staff member of one of the above-mentioned departments will draw up a decision on the award of the scholarship and the Dean of the Faculty will confirm this decision with his signature.

g) Cash receipts and disbursements

- I. Cash transactions may only be carried out by a member of staff with whom a responsibility agreement (hereinafter referred to as 'cashier') has been concluded. Responsibility agreements shall be signed by a member of staff authorised to act in the employment relations of the Dean's Office staff. In the event of long-term absence, the Treasurer shall be replaced by a member of staff authorised by the Head of the Economic Department.
- II. For the purposes of this measure, cash documents shall mean:
 - a. the cashbook,
 - b. the cash receipt,
 - c. the cash receipt, the cash payment voucher, the expenditure voucher,
 - d. annexes to the cash receipts and cash payments.
- III. Cash documents must contain the name and number of the document, the name of the accounting unit, the moment (date) of execution, the name of the payer or recipient, the amount of payment in figures and words, the purpose of payment, the signature records of authorised staff, and any other particulars resulting from the internal regulations of Charles University.
- IV. **The cash receipt** shall be issued by the cashier upon receipt of money into the cash register on the basis of a document approved by the principal of the operation.
- V. **The cash disbursement voucher** shall be issued by the cashier on the basis of a document (e.g. advances, petty cash, travel reimbursements) signed by the operation's principal and the budget manager when the cash is withdrawn from the cash desk. The signature of the recipient of the money and the cashier must appear on the cash voucher.
- VI. Both receipts and disbursement vouchers shall be reviewed by the budget administrator.
- VII. In particular, the cashier has the following duties:
 - a. be responsible for the accuracy and completeness of the cash documents,
 - b. keep records in the cashbook,
 - c. observe the cash limit set,



- d. reconcile the cashbook balance with the reports from the economic department before the monthly closing date.

h) **Purchases paid for in cash**

- I. In justified cases, purchases of current operating supplies up to a total price of CZK 10 000, including VAT, or up to the amount agreed in the liability agreement, may be made in cash on the basis of a simplified tax receipt (hereinafter referred to as 'receipt'). The signature of the principal on the receipt is a condition.
- II. Cash purchases may be reimbursed on presentation of a receipt bearing all the information required by the Accounting Act and the VAT Act.
- III. The staff member who made the purchase shall add for whom and for what purpose the purchase was made and shall ensure that a prior check is carried out on the expenditure after the commitment has been made by the relevant authorising officer.
- IV. The receipt, together with the proof of pre-checking, must be forwarded immediately to the economic department for further processing.
- V. The Economics Department will accept for processing only those documents which contain all the elements required by generally applicable legal regulations, internal regulations of the Faculty and Charles University.

i) **Provision of advances**

- I. An agreement on liability shall be concluded with the employee who has an advance, based on the employer's decision, and shall be included in the employee's file at the Personnel and Payroll Department. Only one-off expenses up to the amount of the receipt may be paid from advances granted.
- II. Advances are divided into one-off advances and standing advances.

a. **One-off advances**

Operational advances for small expenses such as cash purchases are approved by the authorising officer and the budget manager on the basis of a form completed by the staff member, Request for Cash Advance in Czech currency. Once approved, the advance shall be collected by the staff member at the cash desk. Within 5 working days of the end of the event, he/she must submit the approved event accounts to the Economic Affairs Unit, which will ensure the check and signature of the Accounting Officer. The Economic Affairs Officer will account for the difference between the cost of the event and the advance.

b. **Standing advances**

Allocation of standing advances shall be approved by the operation's authorising officer and the budget manager on the same Treasury Imprest Request Form in Czech currency. A cashbook shall be kept by the responsible staff member in respect of this advance, recording the details of expenditure in chronological order. The staff shall be paid the standing advance by the cashier. The authorised settlement of the standing advance shall be supported by appropriate supporting documents indicating the classification of the reimbursement. Only original documents which comply with the legal requirements may be attached to the statement. The original documents may not be corrected or supplemented in the prescribed particulars. These particulars shall be checked by the authorising officer. All advances must be cleared unconditionally by the end of the calendar year. The Economic Affairs Officer shall receive the balance of the advance or make up the advance.

j) **Supporting documents for other payments**

For other payments resulting from contracts concluded and not invoiced by the supplier (advances, rents, etc.), the relevant department shall draw up an internal accounting document and proceed as provided for in Article 6(6.1)(a)(VI), (VII) and (VIII).



Article 7

Circulation of accounting documents - revenue section

7.1 The revenue section of the accounting documents shall include in particular:

- invoices issued;
- cash receipts (part of Article 6(6.1)(h) of this measure).

a) Invoices issued

- I. Invoices for operations (services, goods, etc.) shall be issued by the authorised staff of the economic department on the basis of a written document from the principal of the operation, which must include the name and address of the customer, his tax identification number, tax identification number, bank account, the amount invoiced and a specification of the service provided. They shall be responsible for ensuring that the invoice issued is in order in terms of substance and form (see Article 4 of this measure).
- II. The invoice issued, including the invoice supporting documents, shall be approved by the principal of the operation. A signed copy of the invoice shall be forwarded to the accounting officer for destruction.
- III. The original invoice is sent to the customer.

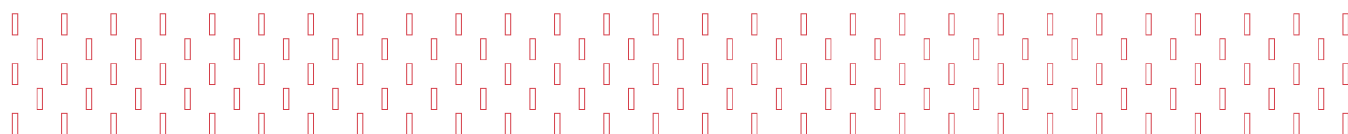
b) Disposal of issued invoices

- I. The authorised officer of the economic department (Chief Accountant, Accounting Officer) enters the invoice in the Receivables Ledger and posts it. He/she attaches to the invoice the information on the posting of the invoice, which is taken from the accounting software and includes the signature of the staff responsible for the posting and the signature of the chief accountant. The payment of the invoice shall be recorded in the accounts receivable ledger and subsequently posted.
- II. The economic department staff monitors the payment of invoices issued and informs the budget manager if an invoice is not paid on the due date. A more detailed procedure for the recovery of debts is laid down in Article 8 of this measure.

Article 8

Management and recovery of debts

- 8.1 The obligation to use legal remedies shall not apply to the recovery of debts up to CZK 10 000 or where there is a reasonable apprehension that the cost of using them will be higher than the amount of the debt to be recovered and where the outcome of their use is highly uncertain.
- 8.2 If the claim amounts to more than CZK 100,000, the Rector decides on the matter; if it amounts to more than CZK 300,000, the Rector of Charles University first requests the opinion of the Academic Senate of Charles University. Claims due to fees related to studies at a given faculty are aggregated for these purposes and are always decided by the dean of the faculty.
- 8.3 A receivable shall be understood as the right of the faculty as a creditor to demand and enforce financial performance against natural and legal persons resulting in particular from claims for monetary benefits arising in connection with the management of budgetary funds, from contracts, from compensation for damages from property management, from civil and commercial law relations, etc.
- 8.4 Receivables management means the Faculty's obligation to ensure that all debtors' obligations are fulfilled in a timely and proper manner, and that proper records, documentation and inventories of receivables are kept, including protection of receivables against limitation or extinction. Receivables management also means the right of the Faculty to dispose of receivables in accordance with the relevant regulations.
- 8.5 The Legal Department is responsible for the management of receivables in cooperation with the Economics Department.

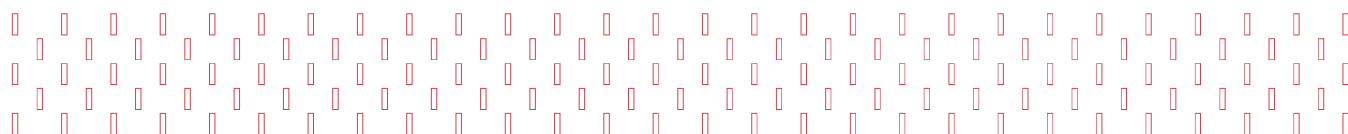


- 8.6 The Legal Department is responsible for the recovery of debts within the competence of the Faculty, unless the Dean of the Faculty decides otherwise.
- 8.7 The procedure for the recovery of debts is as follows:
1. reminder - if the debt is not paid properly and on time, i.e. by the due date, the responsible employee of the Legal Department sends the debtor a 1. reminder.
 - 2nd reminder - if the claim is not paid even after a written reminder has been sent, a 2nd reminder is issued by the responsible legal officer.
 - In the event of non-payment of the claim (or failure to agree repayments) after the 2nd reminder, the Legal Department, in cooperation with the Economic Department, prepares a pre-litigation notice as a last resort.
 - If the Faculty still registers the debt, the Faculty's legal department will prepare the documents for the lawsuit (a breakdown of the debt including late fees and copies of invoices from the outstanding billing) and prepare the lawsuit and submit it to the court.
 - If the debt is not paid even after the Payment Order (or Judgment) issued by the court, the Dean of the Faculty will decide on the motion for execution.
- 8.8 Based on the negotiations with the debtor, the Legal Department may prepare an Acknowledgement of Debt document and a Repayment Agreement, which is submitted to the Dean of the Faculty for approval through the Secretary of the Faculty.
- 8.9 The Dean of the Faculty decides on the waiver of the debt up to and including CZK 100,000 on the basis of documents from the Legal and Economic Department.
- 8.10 The dean of the faculty decides on the write-off of a receivable on the basis of a proposal from the economic department and after approval by the secretary of the faculty.

Article 9 Other documents

9.1 Bank documents and credit cards

- For the purposes of this measure, bank documents shall mean payment orders and bank statements. Liaison with the bank shall be handled by the Economic Affairs Department.
- Payment orders shall be issued by the authorised officer. The order shall be signed by the staff having dispositive power over the accounts at the bank concerned, in accordance with the bank's current signature records and regulations.
- Account statements shall be sent by the bank concerned at the agreed interval. On the basis of the statement of account, the authorised economic officer shall immediately check the payments made in accordance with the order. In the event of a missed payment, the authorised officer shall issue a corrective payment order.
- On the basis of the current account statement, the authorising officer shall immediately post the payments made and received. The bank statement shall be filed after processing.
- In the case of electronic banking, the relevant banking regulations on electronic banking shall be followed. In this case, too, the bank statement subsequently received shall be an accounting document and shall be immediately registered by the relevant accounting officer.
- Faculty payment cards shall be issued only for the purpose of payments to the Head of the Economics Department. The faculty payment card is always in the name of the faculty (it is unique). A liability agreement shall be concluded with the employee holding the faculty payment card. Payments made using the faculty payment card are controlled by the relevant accountant.
- Expenses that can be paid by faculty credit card:
 - Reservation of services related to business travel;



- II. payment of conference fees;
- III. other charges that require payment by card.

9.2 Orders

- a) Orders are generated and recorded by the relevant department in the EIS, with the order generated by this system being sent to the supplier. For departments of the Dean's Office and other units for which the Secretary of the Faculty or the Head of the Economic Department acts as the budget administrator, the relevant member of the Economic Department may ensure the registration of orders in the EIS. In this case, the relevant unit of the Dean's Office shall submit the basis for the order to the budget administrator for approval and registration in the EIS.
- b) The order document must contain all the required elements, which are, in particular, the supplier's identification data, including VAT number, VAT number, billing address, subject of performance, price, date of issue, order number.
- c) The direct order shall be implemented after consultation with the Legal and Economic Department and after approval by the Economic Department's authorised officer in the EIS:
 - I. for one-off purchases,
 - II. when there is no DNS or demand procedure in place for the commodity, or when it is not practical to compete in another type of procurement,
 - III. in the event of an accident,
 - IV. due to the need to procure the commodity in a timely manner, e.g. in case of delays in research or experimentation, and in the case of certain other needs for science and research that are not pre-planned and directly dependent on the progress of the research or predictable but difficult to define due to biological variability.
- d) Preliminary financial control is carried out by the authorising officer and the budget manager in the EIS before commitment. Records and archives of the purchase orders issued, including documents for the selection of the supplier, are kept by the economic department.
- e) In the case of orders with a value exceeding CZK 50 000, excluding VAT, publication in the Register of Contracts shall also be made. Publication in the Register of Contracts shall be carried out by the legal officer or a person authorised by him in cooperation with the economic department.

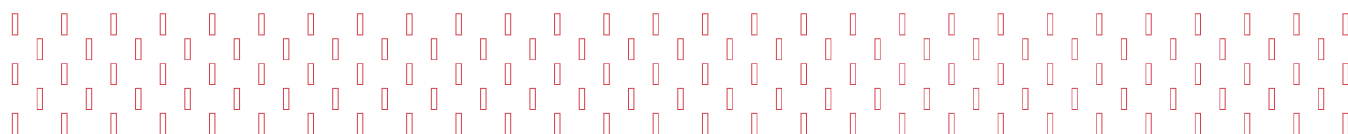
9.3 Contracts

- a) After the selection of the contractor, the client shall submit a draft contract in two copies or in electronic form, supported by a protocol on the approval process in the ESSS, to the Dean of the Faculty via the Legal Department for signature. The draft contract must be approved by the guarantor of factual correctness, the authorised officer of the legal department, the authorised officer of the economic department, the secretary of the faculty and the dean of the faculty.
- b) The original contract is forwarded to the Economics Department for registration in the EIS and a copy of the contract is filed with the Legal Department.
- c) In the case of contracts with a value exceeding CZK 50 000, excluding VAT, publication in the Register of Contracts is also made. Publication in the Register of Contracts is carried out by the legal officer or a person authorised by him in cooperation with the economic department.

Article 10

Arrangement and archiving of accounting documents

- 10.1 Accounting documents shall be kept for the period laid down by the relevant legal regulations or internal regulations of Charles University.
- 10.2 The accounting entity shall mark and arrange accounting documents in such a way that it is clear which accounting period they relate to and that the question of accountability and accuracy of content and substance



is apparent from them.

Article 11

Circulation of non-accounting documents

11.1 Selection procedures for academic staff positions

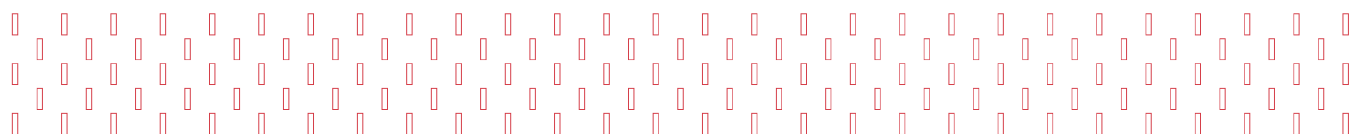
- a) The application form for the selection procedure for the position of an academic staff member in accordance with the Rules of the Selection Procedure of Charles University shall normally include:
 - I. professional CV,
 - II. evidence of length of experience,
 - III. evidence of educational qualifications, or other documents specified in the conditions of the selection procedure.
- b) A record of the selection process for the academic staff position will be created.
- c) The selection procedure shall be organised by the Personnel and Payroll Department in cooperation with the relevant manager. The record of the selection procedure shall be forwarded by the Personnel and Payroll Department to the Dean of the Faculty for signature.
- d) On the basis of the documents submitted, the Personnel and Payroll Department prepares an employment contract, a performance agreement or a work activity agreement for signature by the Dean.
- e) The signature of the contract, work performance agreement or work activity agreement by the employee takes place either at the Personnel and Payroll Department or at the employee's place of work.

11.2 Establishment of the employment relationship

- a) The manager shall submit the following documents to the Personnel and Payroll Office at least 15 working days before the employment relationship is established:
 - I. the Application for Employment Form, or the Application for Employment Agreement followed by a Certificate of Performance of Work (COP) or the Application for Employment Agreement followed by a Certificate of Performance of Work (COP),
 - II. the Personal Questionnaire form,
 - III. a draft wage assessment,
 - IV. the form Agreement to send wages to a bank account, which is only required for salaried employees.
- b) For foreign nationals, the deadline for submitting the documents is 30 days before the employment relationship begins.

11.3 Entry into employment

- a) Newly recruited employees shall present a valid identity card for verification at the workplace when signing the employment contract. At the latest at the time of signing the employment contract, the employee shall provide the following to the Personnel and Payroll Department:
 - I. proof of educational qualifications;
 - II. if required by the conditions of the competition, an extract from the criminal record;
 - III. a medical certificate from an occupational health service provider, if required by law;
 - IV. any other documents necessary to certify the requirements laid down for the performance of the activities of the post to be filled;
 - V. health insurance card;
 - VI. documents for the application of non-taxable amounts from the personal income tax base for dependent activities and functional benefits;



- VII. decision on granting old-age, invalidity or partial invalidity pension, etc.;
 - VIII. form A1 [Determination of jurisdiction over social security legislation in accordance with Regulation (EC) No 883/04 and its implementing Regulation No 987/09, Regulation (EEC) No 1408/71 and its implementing Regulation No 574/72] for persons working in several EU Member States or countries with which the Czech Republic has concluded international social security treaties;
 - IX. any other required documents affecting his/her entitlements under the employment relationship.
- b) The employer shall determine the employee's job description on the basis of a written proposal from the manager. The job description shall be handed over by the employer to the employee at the latest upon signing the employment contract, and the employee shall confirm its acceptance by his signature.
 - c) The personal data established on the new employee shall be entered into the payroll and personnel information system no later than the day of recruitment.
 - d) The employee is obliged to immediately report any change in personal data to the Personnel and Payroll Department on the form Notification of Change in Personal Data, based on the Dean's measure on maintaining personal data in the WhoIs database.

11.4 Changes to the employment relationship

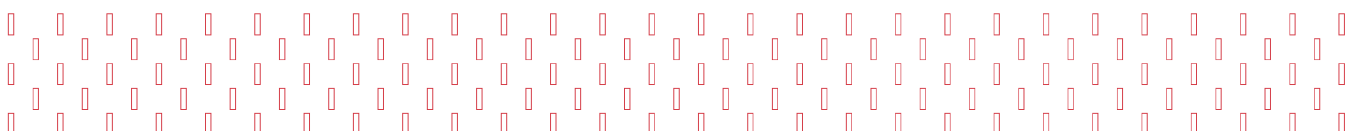
During the course of the employment relationship, an employee may request a change in the employment relationship by using the following forms at least 10 working days before the change is scheduled to take effect:

- a) Request for change in amount of time,
- b) Request for extension of the employment relationship and Request for change of classification,

the completed form, with a statement from the manager, shall be forwarded by the employee to the Personnel and Payroll Department.

11.5 Termination of the employment relationship

- a) When the employment relationship is terminated by agreement by the employee on the basis of the provisions of Section 49 of the Labour Code, the employee shall submit an Application for Termination of Employment by Agreement. Under the provisions of Section 52 of the Labour Code, the employee submits a notice of termination of employment, or under the provisions of Section 66 of the Labour Code, the employee submits a notice of termination of employment during the probationary period in writing to his or her immediate superior, who acknowledges receipt of the submission and records the date and time of its receipt on the original document received. He shall immediately forward this document, together with his opinion, to the Personnel and Payroll Department for processing. The Personnel and Payroll Department shall request the opinion of the Dean of the Faculty.
- b) If the document is submitted via the mailroom, its submission is registered in the ESSS and the date of submission to the employer is the date generated from the ESSS.
- c) When the employer needs to terminate the employment relationship, the HR and Payroll Department will contact the supervisor and the termination will be handled in accordance with the terms and conditions given by general regulations and the collective agreement concluded.
- d) In connection with the termination of employment, the employee shall submit to the Personnel and Payroll Department, no later than the date of termination, an Employee Exit Certificate, certified by the appropriate department, confirming proper transfer of property or settlement.
- e) The employee must enter the termination information into the employer's payroll and personnel information system no later than the date of termination of the employment relationship.
- f) Upon termination of employment, the personnel and payroll department is obliged to issue the employee with a certificate of employment in accordance with the provisions of Section 313 of the Labour Code, or as mutually agreed between the employee and the personnel and payroll department employee.



- g) The Personnel and Payroll Department shall keep the staff member's personnel file in accordance with the rules laid down by the applicable legal provisions. All the data mentioned above shall be used exclusively by the employer for the purposes of keeping personnel and payroll records. Except for the exceptions provided for in the legislation, data from an employee's personal file may be disclosed to another legal or natural person only with the express consent of the employee. If the personnel file contains documents other than those relating to the employment relationship, wage claims or the fulfilment of the employer's legal obligations, they shall be released to the employee on termination of employment and shall not be archived by the employer.

Article 12

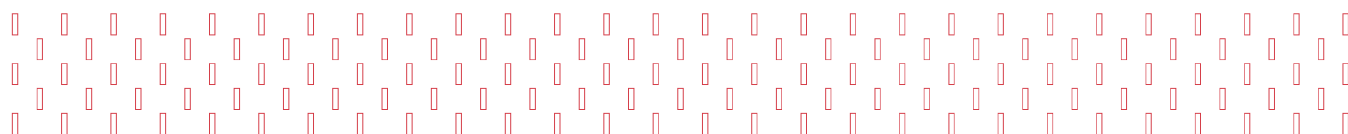
Signature record

- 12.1 Managers designated as operation and budget managers, staff delegated as operation and budget managers, project managers and project managers shall complete their signature record on the appropriate form.
- 12.2 The Economic Affairs Unit shall complete the signature records of the Chief Accountant, the female Economic Affairs Officers responsible for checking the formal correctness of the accounting documents and the posting of documents and the cashier.
- 12.3 The archiving of the signature records shall be the responsibility of the economic department.
- 12.4 Managers must notify the Head of the Economic Affairs Department without delay of any changes to the signatory authority.
- 12.5 Signature records and authorisations to carry out banking operations are recorded separately on forms and in accordance with the instructions of the relevant bank. The Dean of the Faculty authorises staff authorised to sign orders for payment from funds in bank accounts.

Article 13

Authorisation of staff to order and approve economic and accounting operations

- 13.1 The following are authorised to certify and approve the accuracy of accounting documents:
- a) the heads of economic operations at their department, up to the amount of the allocated funds,
 - b) the researchers and coordinators of scientific projects and grants up to the amount of funds allocated to each project,
 - c) other staff responsible for other actions to whom a separate clearing house has been allocated according to the budgets submitted.
- 13.2 Signature records shall be submitted by the designated staff to the economic department. The signature record must be submitted at the latest with the first request for payment of an invoice or cash voucher.
- 13.3 Disposal authorisation for bank accounts, cash withdrawals, payments abroad, transfers of funds between monetary institutions, etc. shall be given to:
- a) Dean of the Faculty,
 - b) the Secretary of the Faculty,
 - c) Head of the Economic Department,
 - d) Chief Accountant, Accountant,
 - e) payroll accountant,
- The authorization must be supported by the authorization to deal with the financial institution.
- 13.4 Dispositional authority for approving economic transactions and the use of budgetary and extra-budgetary funds shall be vested in:
- a) the Head of the Economic Department for operating appropriations in accordance with the budget

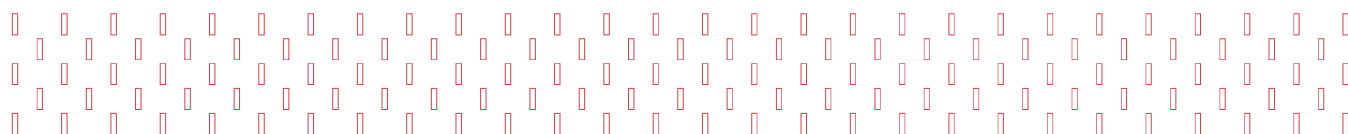


allocated,

- b) the secretary of the faculty for operating and capital funds and the creation of a liability up to the amount specified in Article 50(1)(c) of the Statutes of Charles University, following an opinion of the relevant department on the proposal of a person with signatory authority,
- c) the Dean of the Faculty for all economic operations up to the amount referred to in Article 50(1)(c) of the Statutes of Charles University.

13.5 Other authorised personnel who have the right to certify and approve accounting documents for:

- a) investment funds
 - the Secretary of the Faculty,
 - Head of the Economic Department,
 - heads of departments according to the Statute of the LFP of the University,
 - Project and Investment Department,
- b) operating funds
 - Secretary of the Faculty,
 - Head of the Economic Department,
 - chief accountant,
 - heads of departments according to the Statute of the LFP UK,
 - principal investigator of the project,
- c) salary resources
 - Secretary of the Faculty,
 - personnel and payroll department,
 - heads of departments according to the Statute of the LFP UK,
 - principal investigator of the project,
- d) scholarships
 - Vice Dean,
 - Secretary of the Faculty,
 - Head of Departments according to the LFP UK Statute,
 - principal investigator of the project,
 - head of the economic department,
 - officer of the study department,
 - officer of the Department of International Relations,
 - officer of the science and research department,
- e) treasury operations
 - heads of departments according to the Statute of the LFP UK,
 - Head of the Dean's Office,
 - Principal Investigator of the project,
 - Head of the Economic Department,
 - Chief Accountant.



Title III.

Rules for public procurement

Article 14

Procurement principles

All employees of the Faculty are obliged to comply with the principles and provisions of the Public Procurement Act, related valid generally binding regulations and internal regulations of the Faculty and Charles University when awarding public contracts.

Article 15

Division of public procurement

- 15.1 For the purposes of this measure, public procurement is divided into small-scale, under-limit and over-limit procurement according to the LPA.
- 15.2 Small-scale contracts are further subdivided into categories I, II and III according to the rules laid down in the internal regulations of Charles University.

Article 16

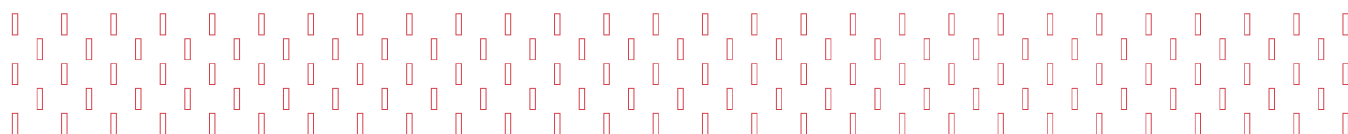
Management and implementation of public contracts

- 16.1 Category I small-scale public procurement contracts are fully managed and implemented by the awarding unit; methodological support is provided by the Legal Department upon request. The exceptions are public contracts implemented within the framework of projects, which are managed and implemented on the basis of an agreement between the project promoter and the Legal Department, and public contracts financed from the Property Reproduction Fund, which are managed and implemented by the Legal Department.
- 16.2 Other procurement contracts are managed and implemented by the Legal Department on the basis of factual documents provided by the contracting authority.

Article 17

Procurement procedures

- 17.1 For small-scale Category I procurement, the contracting authority is authorised to proceed as follows:
- a) by ordinary purchase paid in cash or by credit card or by direct purchase order, with preference given to non-cash forms of payment; or
 - b) by inviting at least one supplier to submit a quotation, the recommended minimum number of suppliers invited being three; or
 - c) following a market survey of tenders from a minimum of three suppliers, the recommendation being not to survey the same set of suppliers, or
 - d) by other appropriate means in consultation with the Procurement Unit, in accordance with the principles of the PPA.
- 17.2 In the case of small-scale procurement of categories II and III, the Legal Department shall proceed on the basis of its own discretion with regard to the subject and scope of performance, taking into account the procedures set out in the internal regulations of Charles University, while respecting the principles of the PPA for small-scale procurement.
- 17.3 In the case of under- and over-limit public procurement, the Legal Department proceeds fully in accordance with the PPA, taking into account the internal regulations of Charles University.



Article 18

Specific purchases

Purchases of selected standard (in the sense of common, generally available) supplies and services (of a non-investment nature) will be made through the NASYS and DNS purchasing system in accordance with Sections 138 to 142 of the PPA.

Article 19

Common, transitional and final provisions

- 19.1 The contractor/co-manager shall be obliged to close the orders by 30 November and the use of the allocated funds by 15 December of the current year. It must complete the use of funds for the acquisition of tangible and intangible assets by 30 October of the current year.
- 19.2 The heads of the relevant institutes, clinics and departments of the faculty are responsible for the implementation of and compliance with this measure.
- 19.3 This measure shall enter into force and effect on the date of signature by the Dean of the Faculty.⁷
- 19.4 This measure repeals in its entirety Dean's Measure No. 5/2018 - Rules for Public Procurement, Dean's Measure No. 13/2016 - For the Administration and Recovery of Receivables, Dean's Measure No. 16/2016 - For the Processing, Recording and Publication of Contracts, Dean's Circular No. 2/2013 - Tax Documents and Dean's Order No. 7/2012 - Procedure for the Disbursement of Special Purpose and Institutional Funds for Projects.

Prof. MUDr. Jindřich Fínek, Ph.D., MHA
Dean of the Faculty

⁷ The only legally binding regulations are those in the Czech language and the translation above are for informative purpose only.

