

**Instruction of the Dean of the Faculty of Economics and Administration of Masaryk University
No. 8/2020**

**to ensure financial control at the Faculty of Economics and Administration of
Masaryk University**

(as amended with effect from 1 September 2023)

Pursuant to Masaryk University (hereinafter referred to as "MU") Directive No.3/2013 Ensuring Financial Control and pursuant to Section 28(1) of Act No.111/1998 Coll., on Higher Education and on Amendments and Additions to Other Acts (Act on Higher Education), as amended, I issue this instruction on ensuring financial control at the economic unit of the Faculty of Economics and Administration (hereinafter referred to as "ESF MU").

Article 1
Subject matter

These implementing instructions regulate the organisation of financial control at ESF MU, in particular the appointment of the principal of operations, budget administrator and chief accountant for individual contracts, their registration in the economic information system and the registration of their signature patterns.

Article 2
Organisational arrangements and performance mandate

- (1) Financial control is exercised by the principal of operations, the budget administrator and the accounting officer. The participants in financial control are defined according to the following key:
- a) Principal of operations
 - 1. head of the unit - resources for the workplace operation (the representative is determined according to the Directive on representation)
 - 2. member of the faculty management - contracts falling under the entrusted area of activities (the representative is determined according to the Directive on Representation)
 - 3. project investigator (the project investigator may appoint a representative; the participation of the representative in the project solution is a condition); exception: project investigator - student - the supervisor is the principal of the operation, or a faculty employee authorised by the supervisor (the representative may be appointed by the authorised employee in agreement with the relevant supervisor of the project investigator; the participation of the representative in the project solution is a condition)
 - 4. a staff member delegated by the manager to provide specific activities - e.g. conferences, journal production, supplementary activities, etc. (the manager determines the representative)
 - b) Budget administrator
 - 1. the head of the office of the Dean's Office responsible for managing the relevant budget of the contract in question, broken down by administrative activities, or another employee authorised by the head of the department to do so. The structural division of responsibilities of individual departments for budget management is set out in Annex 1 to this Instruction
 - 2. the Head of the Finance Office is designated as the Deputy Budget administrator. In the event that the Head of the Finance Office performs the function of the budget administrator

according to paragraph 1, he/she shall appoint another employee as deputy in agreement with the Faculty Bursar. An exception is the agenda of the department providing project support, where the deputy budget administrator function is performed by the deputy head of this department in accordance with the Directive on Representation.

- c) Chief Accountant
1. the Chief Accountant is the Head of the Finance Office, who appoints his/her deputy in agreement with the Faculty Bursar
 2. the Faculty Bursar/Dean may, on the proposal of the Head of the Finance Office, delegate the work of the Chief Accounting Officer to another member of the Finance Office

Article 3

Merging of approval procedures

- (1) The merger of the functions of principal of operations, budget administrator and accounting officer is not permitted.
- (2) The merging of the authorisation procedures of the Budget administrator and the Accounting Officer is permissible where the risk from this delegation has been found to be insignificant.

Article 4

Setting up financial control participants

- (1) The Head of the Finance Office is in charge of organising the financial control system at the Faculty.
- (2) The Faculty Bursar approves the setting of financial control participants on the basis of a proposal by the Head of the Finance Office.
- (3) The current list of financial control participants in the structure of the contract manager - principal of operations - budget administrator - chief accountant is available in the Masaryk University Information System. The Finance Office is responsible for updating the list. Updates in the Information System are usually made once a month.

Article 5

Financial control system - approval procedures

- (1) The approval procedures for each type of financial control operation are set out as follows:
 - a) Preliminary management control before commitment
 1. contract – principal of operations, budget administrator
 2. order – principal of operations, budget administrator
 3. travel order – principal of operations, budget administrator, chief accountant (use of private vehicle – Faculty Bursar)
 4. employment relationship – principal of operations, budget administrator
 5. limited commitment – principal of operations, budget administrator
 6. tendering procedure – principal of operations, budget administrator, Faculty Bursar
 - b) Preliminary management control after commitment
 1. invoice received, correcting tax document – principal, budget administrator, chief accountant
 2. proof of purchase in cash – principal, budget administrator, chief accountant
 3. other documents (internal invoicing, recharging of costs within MU, etc.) - principal of operations, budget administrator, chief accountant
 4. travel order – principal of operations, budget administrator, accounting officer

5. scholarships – principal of operations, budget administrator
- c) Preliminary management control before entitlement
 1. contract – principal, budget administrator, Faculty Bursar
 2. order received – principal of operations, budget administrator, Faculty Bursar
 3. tendering procedure – principal of operations, budget administrator, Faculty Bursar
- d) Preliminary management control after entitlement
 1. invoice issued – principal of the operation, budget administrator, chief accountant
 2. cash receipts – principal, budget administrator, chief accountant
 3. other documents (internal invoicing, recharging of costs within the MU, etc.) - principal of operations, budget administrator, chief accountant.

Article 6

Administrative phase of the financial control process

- (1) The administrative arrangements for the preparation of documents and their transmission to the financial control process are set up as follows:
 - a) HR
 1. Labour Relations - Staff of the Personnel Office
 - b) orders
 1. department operation - department secretariat
 2. Library collection and electronic information resources - authorized employee of the Scientific Information Centre
 3. AVT and IT – Centre for Information and Communication Technologies Officer in Charge
 4. building operation - authorized employee of the Building Management
 5. operation of the Dean's Office and others - authorized employee of the Finance Office
 6. faculty investments - authorized employee of the Finance Office
 - c) Scholarships
 1. MU employees and students
 - d) contracts
 1. MU employees
 - e) tender procedure
 1. staff responsible for the tendering process
 - f) other operations related to ensuring the financial control process are carried out in the Finance Office.

Article 7

Record of the inspection carried out

- (1) The approval of documents in the framework of financial control is carried out in electronic form (via an authenticated login to the economic information system) or in written form (using a handwritten signature). The two forms are considered equivalent.
- (2) The electronic record in the Magion economic information system, or the accompanying sheet, is used to record the inspection, with this form taking precedence over the documentary form in the case of an electronic setting.

- (3) Current forms for individual types of operations, if they are in paper form, are located in the Masaryk University Information System.
- (4) Signature specimens for the paper form of approval are kept in the Personnel Office.

Article 8

Subsequent management control

- (1) Subsequent management control is ensured by the internal control system. The Faculty Bursar shall determine the areas of control and the staff responsible for such control during the financial year.

Article 9

Final provisions

- (1) This instruction repeals Dean's Instruction No.8/2020 Implementing Instruction on Ensuring Financial Control at the Faculty of Economics and Administration of Masaryk University effective from 1 July 2020.
- (2) I hereby delegate the interpretation of the individual provisions of this Instruction to the Head of the Finance Office.
- (3) I entrust the Head of the Finance Office with the continuous updating of this Instruction.
- (4) The Faculty Bursar shall monitor compliance with this Instruction.
- (5) This instruction belongs to the methodological management area: Economics.
- (6) This instruction shall enter into force on the date of signature.
- (7) This instruction shall enter into effect on 1 September 2023.

Attachments:

No. 1 - Setting up financial control participants at ESF MU

prof. Mgr. Jiří Špalek, Ph.D.
Dean

signed electronically