

Instruction of the Faculty of Arts, Masaryk University No. 2/2022

**ENSURING FINANCIAL CONTROL
AT THE FACULTY OF ARTS, MASARYK UNIVERSITY**

(in the version effective from 22 September 2023)

In accordance with § 28 (1) of Act No. 111/1998 Coll., on Higher Education Institutions and on Modification and Amendment of Other Acts (Higher Education Act), as later amended (hereinafter referred to as the "Act"), I issue the following Instruction:

Section 1

Subject matter, background

- (1) This Instruction regulates the details of ensuring financial control at the Faculty of Arts of Masaryk University (hereinafter referred to as "FF MU").
- (2) This financial control is implemented by management control processes according to Act No. 320/2001 Coll., on Financial Control in Public Administration and on Modification of Certain Acts, as amended (Financial Control Act), and Decree No. 416/2004 Coll., implementing Act No. 320/2001 Coll., on Financial Control in Public Administration and on Modification of Certain Acts, as amended (Financial Control Act), (hereinafter referred to as "management control").
- (3) This Instruction follows Masaryk University Directive No. 3/2013 on Ensuring Financial Control, as amended (hereinafter referred to as "MU Directive on Ensuring Financial Control").
- (4) For the purposes of this Instruction, a role or function referred to in masculine nouns or pronouns shall be understood as being in the "generic masculine" and can be performed by persons of any gender, i.e.:
 - a) "dean" means a dean of any gender,
 - b) "bursar" means a bursar of any gender,
 - c) "employee" means an employee of any gender,
 - d) etc.

Section 2

Organizational assurance and authorization to perform

- (1) Financial control is exercised by the principal of the operation, the budget administrator, and the chief accountant.
- (2) The persons involved in financial control are defined as follows:
 - a) principal of operations
 - i. head of the department – resources for the operation of the workplace and sub-workplace (the representative is determined by the head of the department),
 - ii. member of the faculty management – contracts that fall under the entrusted area of activities,
 - iii. project investigator (the project investigator may appoint a representative). If the project investigator is a student, the principal of the operation is the supervisor or a faculty employee appointed by the

principal of the operation (the authorized employee may appoint a representative in agreement with the relevant supervisor of the project investigator),

- iv. a staff member delegated by the manager to carry out a specific activity – e.g. conferences, journal publishing, supplementary activities, etc. (the representative is determined by the manager);

b) budget administrator

- i. faculty bursar,
- ii. the dean of the faculty for contracts in which the faculty bursar acts as the principal of the operation.

The deputy head of the finance office is designated as their deputy.

- iii. in cases determined by the dean of the faculty, the role of the budget administrator and his deputy is filled by faculty employees authorized by the faculty bursar from among persons involved in the financial management of the given activity;

c) chief accountant

- i. the chief accountant is the head of the finance office; they appoint their deputy in agreement with the faculty bursar. The bursar or the dean may, on the proposal of the head of the finance office, delegate the work of the chief accountant to another employee of the faculty finance office.

(3) Financial control for the labour law area is ensured by employees who are authorized to come into contact with personal and payroll data of employees.

(4) The approval process also involves other persons assessing the factual accuracy of the operation:

- i. The faculty lawyer is involved in the review of all contractual arrangements,
- ii. the public procurement manager is involved in the assessment of all contractual terms and conditions on the basis of which the supply of performance or service will be implemented in all cases where the administration of the procurement is carried out in accordance with the regulations of Masaryk University (hereinafter referred to as "MU") in an electronic tool. In such a case, the approval procedure shall take place before the award of the public contract,
- iii. the lawyer of the Centre for Technology Transfer is involved in the assessment of all contractual arrangements concerning industrial property, know-how, and other intellectual property in cases where this is stipulated in MU Directive No. 10/2013 Intellectual Property or where the contractual arrangement in question was drafted with the assistance of the Centre for Technology Transfer,
- iv. The data protection officer is involved in the review of all contractual arrangements involving the transfer of personal data of students and staff of the University,
- v. other persons whose expertise is required - e.g. tax and customs economist, etc.

(5) The approval process may also include the final approver, who is usually the dean of the faculty as the person acting on behalf of MU.

(6) In cases defined by the MU Statutes and the MU Organisational Regulations where the rector, vice-rector, bursar or other authorised person is authorised to represent MU in contractual relations, the approvers of the responsible departments of the MU Rector's Office are also involved in the approval process.

Section 3

Merging of approval procedures

- (1) The merger of the functions of the principal of the operations, budget administrator, and chief accountant is not permitted.
- (2) The merging of the authorization procedures of the budget administrator and the chief accountant is allowed in cases where the risk from this authorization has been found to be insignificant.

Section 4

Setting up financial control participants

- (1) The head of the finance office is in charge of organizing the financial control system at the faculty.
- (2) The faculty bursar approves the appointment 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 maintained in the MAGION electronic information system. The faculty finance office is responsible for updating the list.

Section 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
 - i. contract – principal of the operations, lawyer, head of the finance office, budget administrator,
 - ii. order – the principal of the operations, the budget administrator,
 - iii. travel authorization form – principal of the operations, budget administrator, (use of private vehicle – bursar),
 - iv. labour relation – principal of operations, budget administrator,
 - v. limited promise – principal of operations, budget administrator, economist,
 - vi. procurement procedure – principal of operations, budget administrator, lawyer, procurement manager, head of finance office;
 - b) preliminary management control after commitment
 - i. invoice received, correcting tax document – principal of the operations, budget administrator, chief accountant,
 - ii. proof of purchase in cash – principal of operations, budget administrator, chief accountant,
 - iii. other documents (internal invoicing, re-invoicing of costs within MU, etc.) – principal of operations, budget administrator, chief accountant,
 - iv. travel authorization form – principal of operations, budget administrator, chief accountant,
 - v. scholarships – principal of operations, budget administrator;
 - c) preliminary management control before entitlement
 - i. contract – principal of operations, budget administrator, lawyer, head of finance office,
 - ii. received order – principal of operations, budget administrator,
 - iii. procurement procedure – principal of the operations, budget administrator;

- d) preliminary management control after entitlement
 - i. issued invoice– principal of the operations, budget administrator, chief accountant,
 - ii. cash receipt – principal of the operations, budget administrator, chief accountant,
 - iii. other documents (internal invoicing, recharging of costs within MU, etc.) – principal of operations, budget administrator, chief accountant.
- (2) Preliminary management control prior to the creation of obligations for contracts pursuant to the provisions of Section 1746(2) of Act No. 89/2012 Coll., the Civil Code, as amended, may also be carried out in a simplified form with the participation of the principal of the operations and the budget administrator, provided that pre-agreed or consulted contractual models are used.

Section 6

Administrative phase of the financial control process

The administrative arrangements for the preparation of documents and their transmission to the financial control process are set up as follows:

- a) HR
 - i. labour-legal relations – employees of the faculty personnel office,
- b) orders
 - i. operation of the academic department – the secretariat of the department,
 - ii. library collection and Electronic Information Resources – authorized employee of the FF MU central library,
 - iii. AVT and IT – authorized employee of the Centre for Information Technologies,
 - iv. operation of faculty buildings – authorized employee of building management,
 - v. operation of the dean’s office and other departments – an authorized employee of the finance office,
 - vi. faculty investments – authorized employee of the finance office,
- c) scholarships – MU employees,
- d) contracts – MU employees,
- e) procurement procedure, selection procedure – employees of the faculty department providing the procurement or selection procedure process for whose needs the subject of the procurement or selection procedure is provided.

Other operations related to ensuring the financial control process are carried out at the faculty finance office.

Section 7

Record of conducted inspection

- (1) The approval of documents in the framework of financial control preferably takes place in electronic form (via authenticated login in the [Approval of Draft Contracts](#) application, or in the case of projects in the [ISEP](#) application, or in specific cases via the [Approval and Electronic Signing of Documents](#) application) or in written form (the assessment is confirmed by a handwritten signature).
- (2) The result of the check is an electronic record available in the relevant application and EIS Magion records, or a paper cover sheet recorded by the faculty finance office.

- (3) The current forms for each type of operation, which are in paper form, are available on the Masaryk University document server.

Section 8

Ongoing management control

- (1) Ongoing management control shall be carried out continuously from the creation of the entitlement or commitment until the end of the operation.
- (2) Ongoing management control shall be provided by the staff delegated by the principal of operations for the specific operation.

Section 9

Subsequent management control

Subsequent management control is ensured by an internal control system. During the accounting period, the faculty bursar shall identify the areas of control and the staff responsible for such control.

Section 10

Final provisions

- (1) This Instruction repeals the FF MU Instruction No. 2/2022 Ensuring the financial control at the Faculty of Arts, Masaryk University from 30 September 2022, effective from 30 September 2022.
- (2) This Instruction follows the Masaryk University Measure No. 3/2013 Ensuring Financial Control.
- (3) The head of the faculty's finance office is responsible for interpreting the Instruction and updating it.
- (4) Compliance with the Instruction is checked by the faculty bursar.
- (5) This Instruction shall take effect on the date of signature.
- (6) This Instruction becomes effective on the date of publication on the public part of the FF MU website.

signed electronically
doc. Mgr. Irena Radová, Ph.D.
Dean