



## Financing at the End of 2012

In conjunction with the deadlines for settling state subsidies and with the aim of avoiding the sanctions for breach of budget discipline,

I charge  
the team leaders and researchers

with ensuring the observation of the below-mentioned deadlines and directions connected with the end of the fiscal year 2012.

### 1. Invoices for Implemented Deliveries

The last requests for purchases must be routed such that invoices and other documentation for **implemented** deliveries (prepayment invoices are not considered as implemented deliveries) and other performance **including calculated orders at Development Workshops** are delivered to the economic section in the following manner.

#### Operational Costs and Investment Expenditures

**From subsidies, public sources and donations** (grants and projects provided by the Grant Agency of the ASCR, Czech Science Foundation, Technology Agency of the CR, ministries, further from the EU budget and a donation from Gilead foundation):

**90%** of the material costs and services

**Deadline: up until October 31, 2012**

remainder of the material costs, services and investments

**Deadline: November 30, 2012**

**From non-budgetary sources** (means assigned for the operation of teams, orders of the main activity and economic activity)

**Deadline: up until December 6, 2012**

The responsible researcher or team leader is obliged to assure for the time of his/her absence **a deputy for the approval process.**

### 2. Transfers between Projects

Please pay increased attention to the correct routing of **recognized** expenses in the projects. **The initial routing is final** and cannot be changed. The implementation of current and capital expenditures undergoes binding systemic processes and **different financing and tax regimens**. The economic section is not authorized to alter processed accounting, distort the system modules' ties by intervening in databases manually and otherwise disturb the conclusiveness of the accounting, tax and statistical data prescribed by law.

### **Deficiencies have been discovered systematically in this point for some teams.**

It still holds that the workplace does not bear any responsibility for independent, non-systematic activities of employees, primarily in relation to the abroad and cash purchases. Invoices lacking an order from the information system are returned to the contractors, receipts for cash payments not discussed in advance with supply are not redeemed.

### **3. Updating the Statements of Utilization of Financial Means**

Until November 30, statements of grant utilization with updated data from accounting, storages and orders will be published continuously, the completed data processing for November within eight working days (depending on the amount), i.e. by December 12. The final update on January 6, 2013 must already include all of the information for the settlement of grants.

### **4. Special-Purpose Means Fund (SPMF)**

The Act on Public Research Institutions (VVI) makes it possible for special-purpose means to be transferred into the SPMF in the amount of up to 5% of the means provided for individual research and development projects. The amount transferred must be used in the following period for the same purpose for which it was provided.

**The possibility to transfer special-purpose means into the SPMF can definitely not be understood as a solution for not having attended to the budgets in grants.**

The Director will decide on exceptional cases and noteworthy cases of depositing means which have not been possible to use purposefully (e.g. because of the postponement of planned conferences and business trips to next year, the postponement of planned testing of materials to a later date, the departure of an employee without replacement etc.)

**by November 15**

based on the written justification delivered to the secretariat of the Director via the grant section.

The requirements will become part of the documentation, a basis of accounting, budget revision and grant accounting this year and in the following years of the projects' resolution.

The researcher is obliged to **notify the provider in writing of the reason and the amount of transferred means as well as the method of their further use or return.**

The Economic Unit will revise the budget by the precisely defined amounts in the column 'blokováno' (blocked) and will publish such updated statements as soon as possible after November 15. Further important information on the Special-Purpose Fund (SPF) can be found in Points 13 and 14.

### **5. Returning Unused Subsidies**

Unused subsidies will be returned by the economic section to the state budget by the dates set by the providers and the law. Overdrafts are tolerated up to CZK 499.99. The amount is thus defined for the sake of rounding in the statements.

### **6. Personal Costs**

#### **From All Sources of Financing**

Proposals of bonuses and other personal expenses from non-institutional sources which are to be reckoned jointly with the salary in the same month shall be accepted by the wage department always by the 20th calendar day, **in December by the 10th calendar day**. By the same date, it is necessary to notify the wage department of all absences planned until the end of the year (annual leave, unpaid leave, business trips). This information is essential for the possibility of full utilization of the funds for wages and salaries provided by grants.

### **7. Annual Leave for Relaxation**

By October 31, 2012, the personnel department will prepare and deliver to the team leaders lists of employees who have the legal obligation to take the rest of their annual leave by the end of the year.

### **8. Business Trips**

Proposals for business trips to be taken after October 31, 2012 must be approved by the Director **by October 31, 2012**.

### **9. Orders of the Main Activity, Economic Activity and Internal Orders**

All orders must be completed such that the accounting is implemented within the deadlines prescribed for utilizing the sources of financing. New orders for which this condition would not be met can be accepted only as cases for the following business period.

### **10. Release of Common Operational Materials from Storage**

Release will be ensured up until December 21, the last 3 working days between the holidays only as service in the chemical warehouse.

### **11. Property**

Submit the proposals for the liquidation of old, non-functional and unneeded property continuously so that, in cooperation with the liquidation committee and Petr Šimek, CSc., the physical liquidation including waste disposal by a certified company occurs **by October 27**. The property cannot be removed from the documentation before its physical liquidation is confirmed. **Until then, it remains in the inventory list of the user.**

In connection with this, I remind you that the inventory will take place in the presence of an auditor, who verifies the actual state of the property. Like every year, it is necessary to perform clear identification of the property and renew the tags with inventory numbers in advance. Property without evidence numbers is approached like found property. This state has legal, accounting and tax implications.

As an aid for identifying the user of the property, you can find on the IOCB Intranet ('Albina') in the file 'Aktuálně' (Current) the function 'Vyhledávání majetku podle inv. čísel' (Search for property based on the inventory numbers). After entering the inventory number or its part, the user and the description of the object appear.

### **12. The End of the Business and Fiscal Year 2012**

The business and fiscal year ends on December 31, 2012.

### **13. Deadline for the Announcement of the Transfer of Means to the SPF to the Provider**

The deadline for the announcement of the transfer of special-purpose means arises from the information obligation according to Section 9 of Article 8 of Act No. 130/2002 Coll., as later amended. The recipient must inform the provider in writing of the changes in certain facts which occurred in the period of the effect of the contract on the provision of support or at the time of the feasibility of the resolution on the provision of support. These obligations include also the obligation to notify the provider that the provided means cannot be effectively used in the given calendar year, or that the approved activities will not be implemented, namely **within seven (7) calendar days** from the day when he/she discovered this fact.

Prague, August 13, 2012

RNDr. PhDr. Zdeněk Hostomský, CSc.  
Director