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### **Article 1** **Purpose of the regulation**

- (1) The purpose of this Directive is to define the rules and processes for cost centre managers/payment mandators and project investigators, including the specification of their liability in accordance with the Act on Financial Control in Public Administration and on Amendments to Some Acts, with Article 27 of the Statute of Tomas Bata University in Zlín (hereinafter referred to as "TBU") and with internal regulations issued by TBU, and that, particularly with the Bursar's Directive – Managing Control – Circulation of Accounting Records and the Rector's Directive – Signing Regulations of Tomas Bata University in Zlín.

### **Article 2** **Basic terms**

- (1) The payment mandator, i.e. the person authorized to manage TBU financial resources, is the Rector, at component parts also the Dean/Director of the relevant component part or the senior executives authorized by them to manage TBU public resources, i.e. usually the financial clerk of the cost centre or of the Work Breakdown Structure component. The legal power to act as a payment mandator is based on the organizational structure. Powers may be directly delegated by the Rector to the Deans of Faculties and to the Directors of component parts, who – within the scope of their competences – shall appoint, for example, Heads of departments as other payment mandators of the relevant Faculty or component part (hereinafter referred to as "delegated senior executive"). The delegated senior executive is the payment mandator for all actions connected with the management of TBU resources within the organizational unit he/she is in charge of.

- (2) The extent of the responsibility of payment mandators during management of public income and expenditure is specified in the Bursar's Directive – Managing Control – Circulation of Accounting Records.
- (3) When performing his/her duties, the project investigator/payment mandator is obliged to act with the diligence of a professional manager (i.e. particularly perform actions related to the organization responsibly and dutifully) and with professional care. He/she is obliged to implement the activity that he/she has undertaken to perform according to the instructions given by the employer and in compliance with the interests of the employer which he/she knows or which he/she is obliged to know with respect to the job position performed.
- (4) The subject of the Information System for Financial Management refers to the cost centre (hereinafter referred to as "CC"), profit centre (hereinafter referred to as "PC"), project (hereinafter referred to as "PR") and the Work Breakdown Structure (hereinafter referred to as "WBS").

### **Article 3**

#### **Instructions for the research project investigator**

- (1) When submitting the project application for signature to the Rector, the project investigator shall present to the Rector's Office staff also the form "Data Management Plan" (hereinafter referred to as "DMP") signed by him/her, including the "Statutory Declaration and Authorization by the Rector for the Project Investigator" (see Appendix 1), in which the following details shall be completed:
  - a) name and surname of the project investigator,
  - b) job position,
  - c) personal number of the project investigators in the SAP information system for financial management,
  - d) constituent part, component part,
  - e) research project title,
  - f) source of funding/subsidy/funding programme,
  - g) other DMP details.

The DMP and the statutory declaration of the project investigator must be submitted in two copies and must be signed by the Dean/Director of the component part and by the Secretary/financial manager of the component part where the project will be implemented.

- (2) The employee of the Rector's Office shall assign a registration number to the above-mentioned form in the format "RP x/yyyy", where "x" refers to the serial number of the DMP and the statutory declaration of the project investigator in the relevant year, and "yyyy" refers to the current calendar year. The employee of the Rector's Office shall add his/her signature to the assigned number on both copies of the document.
- (3) After assigning a registration number, the Rector of TBU shall sign the above-mentioned form, by which he shall authorize the given employee to act as a payment mandator. If the research project is subject to approval by the TBU Ethics Committee,

the Rector shall sign the statutory declaration only after the project has been discussed by the TBU Ethics Committee, and that after a resolution containing approval of the research project and outputs thereof has been adopted.

- (4) The DMPs and statutory declarations and authorizations by the Rector for project investigators shall be filed by the employee of the Rector's Office.
- (5) One of the marked copies shall be kept by the project investigator, the other copy shall be sent by the employee of the Rector's Office to the Office of Vice-Rector for Research, Development and Creative Activities for project archiving in the OBD (Personal Bibliographic Database) information system.
- (6) As soon as the project application is approved by the provider, the research project investigator shall ask the Finance Office to set up the WBS component together with the copy of the filed Statutory Declaration and Authorization by the Rector for the Project Investigator.
- (7) The registration number of the Statutory Declaration and Authorization by the Rector for the Project Investigator shall be specified in the master data of the WBS component, to which it refers, for the entire duration of the project implementation.

#### **Article 4**

#### **Instructions for the non-research project investigator on the basis of the application submitted to the public funding provider**

- (1) When submitting the project application for signature to the Rector, the project investigator shall present to the Rector's Office staff also the form "Statutory Declaration and Authorization by the Rector for the Project Investigator" (see Appendix 2), signed by him/her, in which the following details shall be completed:
  - a) project grant provider,
  - b) programme of the project,
  - c) title of the project,
  - d) name and surname of the project investigator,
  - e) personal number of the project investigator,
  - f) constituent part at which the project will be implemented and the job position of the project investigator.

The statutory declaration of the project investigator must be submitted in two copies and must be signed by the Dean/Director of the component part and by the Secretary/financial manager of the component part where the project will be implemented.

- (2) The employee of the Rector's Office shall assign a registration number to the above-mentioned form in the format "RP x/yyyy", where "x" refers to the serial number of the statutory declaration of the project investigator in the relevant year, and "yyyy" refers to the current calendar year. The employee of the Rector's Office shall add his/her signature to the assigned number on both copies of the document.

- (3) After a registration number has been assigned, the Rector of TBU shall sign the above-mentioned form, by which he shall authorize the given employee to act as a payment mandator.
- (4) The statutory declarations and authorizations by the Rector for project investigators shall be filed by the employee of the Rector's Office.
- (5) One of the marked copies shall be kept by the project investigator, the other copy shall be sent by the employee of the Rector's Office to the Office of Vice-Rector for Research, Development and Creative Activities for project archiving.
- (6) As soon as the project application is approved by the provider, the project investigator shall ask the Finance Office to set up a WBS component together with the copy of the filed Statutory Declaration and Authorization by the Rector for the Project Investigator.
- (7) The registration number of the Statutory Declaration and Authorization by the Rector for the Project Investigator shall be specified in the master data of the WBS component, to which it refers, for the entire duration of the project implementation.

#### **Article 5**

#### **Instructions for payment mandators without particular connection to the submission of application to a public funding provider (including cases in which the grant is applied for to the provider by TBU as a whole and it is a non-research project)**

- (1) The financial clerk shall submit to the employee of the Rector's Office the form "Statutory Declaration and Authorization by the Rector for the Payment Mandator" (see Appendix 3), in which the following details shall be completed:
  - a) subject in the Information System for Financial Management (CC, PC or PR for which the WBS component shall be set up),
  - b) title of the subject in the Information System for Financial Management,
  - c) resource,
  - d) name and surname of the payment mandator,
  - e) constituent part and job position of the payment mandator.

This statutory declaration of the payment mandator must be submitted in two copies and must be signed by the Dean/Director of the component part and by the Secretary/financial manager of the component part whose subjects in the Information System for Financial Management are concerned in the above-mentioned form. In the case of a project implemented at the level of the Rectorate or at the institutional level, the statutory declaration must be signed by TBU Bursar.

- (2) The Rector of TBU shall sign the above-mentioned form, by which he shall authorize the given employee to act as a payment mandator.
- (3) The employee of the Rector's Office shall assign a registration number to the Statutory Declaration and Authorization by the Rector for the Payment Mandator in the format "PO x/yyyy", where "x" refers to the serial number of the statutory declaration of the payment mandator in the relevant year, and "yyyy" refers to the current calendar year.

The employee of the Rector's Office shall add his/her signature to the assigned number on both copies of the document.

- (4) Statutory declarations and authorizations for the payment mandators shall be filed by the employee of the Rector's Office.
- (5) One of the marked copies shall be kept by the payment mandator, the other copy shall be sent by the employee of the Rector's Office to the Office of Vice-Rector for Research, Development and Creative Activities, and shall be filed there.
- (6) When setting up a cost centre, profit centre and the WBS components, the payment mandator must always be specified. The payment mandator shall be entered into the Information System for Financial Management, or changed only upon request submitted together with a verified copy of the form "Statutory Declaration and Authorization by the Rector for the Payment Mandator", to which the employee of the Rector's Office has allocated a registration number and which he/she has signed.

#### **Article 5 Project internal regulations**

- (1) Each project investigator or his/her financial manager, or the project manager/financial manager of the project is obliged to verify whether an internal regulation has been prepared for the given type of project, specifying the rules, procedures, accounting and funding of the allocated public resources (if specified in the project requirements). If the relevant regulation has not been prepared, the project manager of the project is obliged to immediately prepare a document including the fundamental areas in accordance with the requirements set by the grant provider, and send it to the Finance Office, where the document will be incorporated into an internal regulation. The same applies to any internal regulation regarding the project sustainability (if specified in the project requirements).

#### **Article 6 Final provisions**

- (1) This Rector's Directive shall replace the Rector's Directive No. SR/13/2020.