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Liability:	Tomas Bata University in Zlín
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Article 1

Purpose of the Regulation

- (1) The purpose of this Directive is to define the rules and procedures for payment mandators and project investigators including the specification of their liability in compliance with Act No. 320/2001 Coll., on Financial Control in Public Sector Administration and on the Amendment to Some Acts, Article 27 of the Statute of Tomas Bata University in Zlín (hereinafter referred to as "TBU") and internal regulations of TBU, and that, particularly, Bursar's Directive entitled "Circulation of Accounting Documents" and Rector's Directive entitled "Regulations on the Signing Process Applied at Tomas Bata University in Zlín".

Article 2

Basic Terms

- (1) The payment mandator entitled to dispose of the TBU financial resources is the Rector or a chief executive authorized by the Rector; i.e. financial coordinator of the cost centre or of the WBS component. The powers of payment mandators to act are based on the organisational structure. Powers may be directly delegated by the Rector to Deans of faculties or heads of component parts, who, within their scope of authority shall specify other payment mandators of their faculty or component part, e.g. heads of departments. The delegated chief executive is the payment mandator for all transactions relevant to the disposal of TBU resources within the consigned organisational unit.
- (2) The scope of liability of the payment mandator within the management of public expenses is specified in Bursar's Directive "Circulation of Accounting Documents".
- (3) Within the discharge of his/her office, the project investigator/payment mandator is obliged to act and to take care of the project implementation as a regular manager (i.e. particularly act responsibly and dutifully in relation to the organization) and at

a professional level. S/he is obliged to carry out the activity s/he has undertaken to pursue in accordance with the instructions given by the employer and in compliance with the employer's interests, which s/he knows or which s/he is expected to know with regard to the office s/he performs.

- (4) The subject of the SAP information system is the cost centre (hereinafter referred to as "CC"), the profit centre (hereinafter referred to as "PC") and Work Breakdown Structure (hereinafter referred to as "WBS").

Article 3

Instructions for Project Investigators in Compliance with the Request Submitted to the Public Resources Provider

- (1) When submitting a project request to be signed by the Rector, the project investigator shall submit to the Rector's Office the form "Statutory Declaration and Authorization by the Rector for the Project Investigator" (see Appendix No. 1) signed by him/her, in which the following details shall be completed:
- a) project provider,
 - b) project title,
 - c) name and surname of the project investigator,
 - d) personal number within the SAP registration assigned to the relevant employee,
 - e) constituent unit at which the project shall be implemented and job position of the project investigator.

The statutory declaration of the project investigator must be submitted in two copies and must be initialled by the Dean/head of the component part and the secretary/financial manager of the component part at which the project shall be implemented.

- (2) The Rector's Office employee shall assign a registration number in the format "PI x/yyyy" to the above mentioned form, where "x" stands for the serial number of the statutory declaration of the project investigator (PI) in the relevant year, and "yyyy" stands for the current calendar year. The Rector's Office employee shall initial both copies next to the assigned number.
- (3) The TBU Rector shall sign the above mentioned form after a registration number has been assigned to it; by which he delegates the given employee to act with the authority of payment mandator.
- (4) Record of the statutory declarations and authorizations by the Rector for the project investigators shall be kept by the employee of the Rector's Office.
- (5) One of the signed copies shall be kept by the project investigator, the other one shall be sent for archiving to Strategic Development by the employee of the Rector's Office.
- (6) As soon as the request is approved by the provider, the project investigator shall ask the Finance Office to set up a WBS component along with a copy of the registered 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 mentioned in the basic data of the WBS component, to which it applies, for the entire period of the project implementation.

Article 4

Instructions for the Payment Mandator without Particular Relation to the Submission of the Request to the Provider of Public Resources

(incl. Cases in which the Request for the Grant is Submitted to the Provider on behalf of the Entire TBU)

- (1) The financial coordinator shall submit to the Rector's Office the form "Statutory Declaration and Authorization by the Rector for the Payment Mandator" (see Appendix No. 2), in which the following details shall be completed:
- a) SAP subject (CC, PC or the PC to which the WBS shall be set up),
 - b) title of the SAP subject,
 - c) resource,
 - d) name and surname of the payment mandator,
 - e) personal number within the SAP registration assigned to the relevant employee,
 - f) constituent unit and job position of the payment mandator.
- (2) The Rector's Office employee shall assign a registration number in the format "PM X/yyyy" to the declaration and authorization by the Rector for the payment mandator (PM), where "x" stands for the serial number of the statutory declaration of the project investigator in the relevant year, and "yyyy" stands for the current calendar year. The Rector's Office employee shall initial both copies next to the assigned number.
- (3) The TBU Rector shall sign the above mentioned form after a registration number has been assigned to it; by which he delegates the given employee to act with the authority of payment mandator.
- (4) Record of the statutory declarations and authorizations of the Rector for the project investigators shall be kept by the employee of the Rector's Office.
- (5) One of the signed copies shall be kept by the payment mandator, the other one shall be sent for archiving to the Strategic Development by the employee of the Rector's Office.
- (6) When setting up the cost centre, profit centre and WBS components, the payment mandator must always be specified. The name of the payment mandator shall be entered or changed in SAP only in accordance with a request along with a copy of the form "Statutory Declaration and Authorization by the Rector for the Payment Mandator" evidenced in writing, to which a registration number has been assigned by the employee of the Rector's Office and which has been initialled by him/her.

Article 5
Project Internal Regulations

- (1) Each project investigator or his/her financial manager of the project/component part is obliged to verify whether an internal regulation regulating rules, procedures, accounting and funding of the allocated public resources has been prepared for the given type of project. If the relevant regulation has not been prepared, s/he is obliged to prepare fundamental issues in accordance with the requirements of the grant provider and send them without delay to the Finance Office where they shall be incorporated in the internal regulation.

Article 6
Final Provisions

- (1) Each financial coordinator of the CC, PC, project or WBS component, acting in 2011 as a payment mandator, must evidence the signed form “Statutory Declaration and Authorization by the Rector for the Payment Mandator” to Rector’s Office no later than 31 October 2011. The scanned copy of the document with a registration number assigned by the employer of Rector’s Office shall then be sent by each financial coordinator to the Finance Office in order to be entered in the basic data of the subject in the SAP, and that no later than 15 November 2011.