



INSTITUTE OF CHEMICAL PROCESS FUNDAMENTALS of the
CAS, v. v. i.

Internal Directive No. 2 BOOKKEEPING

Circulation of accounting documents

This directive is created in accordance with the relevant provisions:

- Act No. 563/1991 Coll., on accounting, as amended
- announcement No. 504/2002 Coll.,
- Czech accounting standards
- Act No. 235/2004 Coll., on value added tax, as amended.

Article 1 General part

Facts that are the subject of accounting must always be supported by accounting documents.

Accounting documents are evidentiary accounting records that must contain:

- a) designation of the accounting document,
- b) the content of the accounting case and its participants,
- c) monetary amount or information on the price per unit of measurement and expression of quantity,
- d) the moment of preparation of the accounting document,
- e) the moment of realization of the accounting event, if it does not coincide with the date according to letter d),
- f) signature record according to the Accounting Act, as amended, of the person responsible for the accounting case and the signature record of the person responsible for its accounting.

Facts according to letters a) to f), which relate to one accounting document, may be contained in several accounting records. Facts according to letters b) and c) may relate to several accounting cases. The signature record according to letter f) may be common to several accounting documents.

The accounting document serves simultaneously as a tax document if it contains other requirements according to § 26 et seq. according to the Value Added Tax Act, as amended. This means that such a document, subject to compliance with the relevant provisions of the Value Added Tax Act, as amended, can be processed in accordance with this Act.

The accounting entity is obliged to draw up the accounting documents without undue delay after ascertaining the facts that are evidenced by them. In the event that this principle cannot be observed, these facts are accounted for in the period in which the accounting unit became aware of them. In these cases, it is necessary to assess the tax point of view according to Act No. 586/1992 Coll., on income taxes, as amended.



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Article 2 Internal adjustment

1. Accounting documents must be legible and must be made in a durable manner. Documents issued on thermal paper are copied and a copy of the document is attached to the original.
2. Corrections in accounting documents must not lead to incompleteness, inconclusiveness and incorrect accounting. Corrections are made manually or by correcting an entry in the ledger. This means that a correction accounting document will be drawn up, with the reason for the correction indicated.
3. It is necessary to organize the circulation of accounting documents in the accounting unit in such a way that the approval of accounting cases and the processing of accounting documents take place in the shortest possible time and corresponding to their nature. It is absolutely necessary that the relevant document be returned to the accounting office before its due date. In the event that the employee who is supposed to approve the accounting case is not present, it is necessary for another responsible person (e.g. his superior, or statutory body) to approve and approve this document.

Circulation of accounting documents

1. The circulation of accounting documents includes the following activities:
 - a) sorting,
 - b) registration in Magion (connection with scan),
 - c) approval of the existence of the operation,
 - d) advance billing (preliminary – due to possible blocking in the budget),
 - e) verification of correctness - submission to financial control - electronic approval,
 - f) after sending to FK - handing over documents to the chief accountant for accounting,
 - g) accounting,
 - h) returning the accounted documents back to the accounting office, to the responsible persons of the ÚCHP,
 - ch) payment according to due date (invoice),
 - i) safekeeping of accounting documents (filing of documents in relevant files, folders, including a guide),
 - j) shredding.
2. Sorting accounting documents means dividing them into groups , stamping them with a filing system, assigning a bar code and then numbering them according to ascending numerical series according to content. Document numbers are usually generated by the accounting system after being entered into the appropriate group according to the type of document.

Types of documents and numbering

All documents have the same numbering method, the module abbreviation, diary, number series, year are



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indicated on the document.

Mod/Cd/00xx/RR (eg ZAV/2112/0025/23)

Mod ... module (task) – cash register, bank, liability, receivable, manual document, order

Cd ... group of journals (journals are set in the accounting system according to the type of invoices, payables and receivables)

RR ... year

Types of used modules, journals

Module	Daily	Name of the document series
DOME	2111	BÚ KB OPERATION receive CZK
DOME	2112	BÚ KB OPERATION issuing CZK
DOME	2131	BÚ KB OP VV DMS receipt of CZK
DOME	2132	BÚ KB OP VV DMS issuing CZK
DOME	2141	BÚ ČSOB receives CZK
DOME	2142	BÚ ČSOB issuance of CZK
DOME	2143	BÚ ČSOB receives EUR
DOME	2144	BÚ ČSOB issuing EUR
DOME	2145	BÚ ČSOB KARTY receive CZK
DOME	2146	BÚ ČSOB CARDS issuing CZK
DOME	2147	BÚ ČSOB SOC. FUND income CZK
DOME	2148	BÚ ČSOB SOC. FUND issue CZK
DOME	2161	BÚ CNB LIMITKY receipt of CZK
DOME	2162	BÚ CNB LIMITKY issue of CZK
DOME	2163	BÚ CNB GRANTS income CZK
DOME	2164	BÚ CNB GRANTS issuing CZK
DOME	2191	Summary account



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Module	Daily	Name of the document series
CES	2111	Work trip - domestic electronically
CES	2112	Work trip - abroad electronically
CES	2121	Business trip - domestic
CES	2122	Business trip - abroad
CMZ	2111	CES transfers to payroll
CMZ	2112	Payment of obligations in wages
KRR	2111	Exchange rate differences Cashier
KRR	2112	Exchange rate differences Bank
KRR	2113	Exchange differences Liabilities
KRR	2114	Exchange differences Receivables
MAY	2111	Purchase of property
MAY	2112	Disposals of assets
MAY	2113	Depreciation
MAY	2114	Change of price
MAN	2111	Internal documents
MAN	2112	Rebilling
MAN	2113	VAT-import
MAN	2114	VAT-ratio.coef.
Ministry of Health	2111	Wages
Ministry of Health	2112	Statutory insurance
Ministry of Health	2113	Rebilling
OBJ	2111	Member Department separation processes
OBJ	2112	Department of Aerosol Chemistry and Physics
OBJ	2113	Catalog department. and reaction engineering
OBJ	2114	Department of Multiphase Reactors
OBJ	2115	Department of Analytical Chemistry



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Module	Daily	Name of the document series
OBJ	2116	Department of Environmental Engineering
OBJ	2117	Department of mol. and month Modeling
OBJ	2118	Department of Laser Chemistry
OBJ	2119	Department of advanced materials and org. Syntheses
OBJ	2120	Department of bioorgan. substances and nano-composites
OBJ	2181	Technical economic administration
OBJ	2182	Personnel and payroll section
OBJ	2183	Grant section
OBJ	2184	Financial Accounting department
OBJ	2185	Center for Scientific Information
OBJ	2186	Development workshop
OBJ	2187	IT group
OBJ	2188	Operations and Services Section
OBJ	2191	Director's Secretariat
POH	2111	Issued invoice - domestic
POH	2112	Correction document - domestic
POH	2121	Issued invoice - abroad
POH	2122	Correction document - abroad
POH	2131	Proforma invoice
POH	2141	Subsidy
POH	2151	Receivable from employees
POH	2152	Rectification document - employee claim
POH	2153	Loans to employees
POH	2154	Claim SF
POH	2161	Issued invoice between institutions
POH	2191	Consolidated claim



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Module	Daily	Name of the document series
OK	2111	Income main treasury CZK
OK	2112	Expenditure main treasury CZK
OK	2113	Income main cash register EUR
OK	2114	Expenditure main cash register EUR
OK	2115	Income main treasury USD
OK	2116	Expenditure master treasury USD
glass	2111	Receipt warehouse general
glass	2112	Delivery warehouse general
glass	2113	Receipt iron warehouse
glass	2114	Delivery iron warehouse
SML	2111	Contract grants
SML	2112	SOD contracts
SML	2113	Contract operation
SML	2114	"Secret" contracts
OFF	2111	VAT settlement
ZAV	2111	Received invoice - domestic investment
ZAV	2112	Received invoice - domestic non-investment
ZAV	2113	Correction document - domestic
ZAV	2121	Received invoice - foreign investment
ZAV	2122	Received invoice - non-investment abroad
ZAV	2123	Correction document - abroad
ZAV	2131	Proforma invoice
ZAV	2132	Advance invoice paid by card
ZAV	2151	Commitment to employees
ZAV	2152	Correction document - liabilities to employees
ZAV	2161	Permanent deposits



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Approval of accounting documents (cases)

- 1) Approval of accounting cases is subject to examination from the following points of view:
 - a) **factual** , which includes checking the correctness of the data, including the correctness of the calculations contained in the accounting documents (amount of prices) and indicating the number of the project for which the expenditure is incurred and at the same time paid from it
 - b) **formal** , which includes checking the authorization of employees who ordered or approved operations verified by accounting documents. The formal verification of correctness also includes checking the requisites of accounting documents.
- 2) When checking the admissibility of operations, the responsible employee assesses whether the implementation of the accounting operation is not in conflict with the project budget (grant, task, etc.) with legal regulations (especially Act No. 218/2000 Coll. on budget rules as amended), or with the institute's internal regulations.
- 3) If the employee checking the accounting documents discovers the inadmissibility of a certain operation, he will notify the financial department accounting office. This will ensure the correction of an inadmissible operation. In serious cases, he informs the director of the institute.
- 4) Each accounting case is always entered into the accounting system only on the basis of an accounting document. An accounting document is required check both substantively and formally before their accounting. ÚČHP carries out the approval process step exclusively electronically within the MAGION information system settings. Only exceptionally can it be resolved in writing. Documents that are approved and accounted for are filed with a passbook (u fa) in a file in the accounting office.
- 5) Accounting documents are stored in the accounting office for the duration of the current accounting period and then transferred to the archive, where they remain for the period determined by the Accounting Act and other relevant legal regulations.
- 6) After the period set for archiving, accounting documents are discarded , i.e. shredded. The manner and rules of archiving and shredding are dealt with in a separate regulation.

Article 3 Final Provisions

- 1) This directive supersedes all previous versions of related internal regulations.
- 2) The Chief Accountant is responsible for updates.
- 3) Compliance with this directive is checked by the head of the technical and economic administration.
- 4) **This directive enters into force on January 1, 2023 .**



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Ing. Michal Šyc, Ph.D.
director of the institute