



INSTITUTE OF CHEMICAL PROCESS FUNDAMENTALS of the  
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## **Internal Directive No. 6 BOOKKEEPING**

### **Cash register, cash operation**

This directive is created in accordance with the relevant provisions:

- Act No. 563/1991 Coll., on accounting, as amended,
- Decree No. 504/2002 Coll
- Czech accounting standards,
- Act No. 262/2006 Coll., Labor Code, as amended,
- Act No. 235/2004 Coll., on value added tax, as amended.

#### **Article 1**

##### **Basic provision**

- 1) The Directive establishes the security conditions of the cash register and the scope of the cash register's activities.
- 2) The activities of the cash register include receiving and issuing funds in cash, including valuables.

#### **Article 2**

##### **Conditions of operation of the cash register**

- 1) The office of the cashier (room) of the UCHP must be secured.
- 2) Basic security conditions:
  - a) the cash desk workplace is equipped with an alarm device,
  - b) the windows are protected by bars,
  - c) the cashier is separated from other persons,
  - d) the entrance door is secured by a device allowing access to the cash register,
  - e) the cash room is equipped with a safe and a hand-held safe for coins and cash,
  - f) cash is generally stored in a safe, which is always closed and coded when the cashier leaves the room (even during working hours).



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- g) the hand-held safe is placed in the safe at the end of the cash register hours,
- h) keys to the room, safe and hand safe are used by an authorized employee,
- i) spare keys are stored in a sealed envelope with the director of the ÚCHP.

### **Article 3**

#### **The manner and scope of operating the cash register**

- 1) The cashier issues and receives funds for the needs of ÚCHP employees in connection with the fulfillment of their work duties in the specified cashier hours.
- 2) The cashier also processes receipts and expenses of vouchers.
- 3) Financial cash is kept in the MAGION information system in cash books according to individual currencies.
- 4) The following cash registers are established in the UCHP:
  - main cash desk – CZK
  - currency cash register – EUR
  - currency cash desk - USD

Each cash register has a separate analytical account 211xxx.

- 5) A daily limit is set in the main cash register in CZK and in the currency cash register in EUR. This limit is agreed in writing between the cashier and the chief accountant.
- 6) The responsible employee of THS is authorized to dispose of cash. Each payment must be documented by a receipt, receipt, etc. These documents are accompanied by a commitment to a person, an employee, and then an expense receipt is issued in the cashier's office as payment of the commitment. Similarly, this also applies to income receipts - a claim against a person is drawn up and an income receipt is issued to the cashier as payment of the claim. The documents can only be reimbursed when the liabilities and receivables are approved in the financial control.  
Employees can be provided with a one-time or permanent deposit, which they are required to account for. This advance will be recorded in the accounting as a receivable from the employee.
- 7) As part of managing the cash register, the following tasks are ensured:
  - receipt of cash
  - disbursement of cash
  - securing contact with the banking institution – cash subsidy, cash withdrawal to the bank
- 8) Income and expenditure receipts are issued in the MAGION information system for the above-mentioned operations, these documents are also continuously posted to the relevant accounts - chief accountant.
- 9) Once a month, the cash balance is reconciled with the balance shown in the accounting and in the cash book.



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- 10) In the case of a long-term absence of the cashier (illness, training, vacation, etc.), a designated employee ensures the operation of the main cash register to the extent necessary. When cash is handed over to a designated person due to the absence of a cashier, an extraordinary inventory of the cash register will always be carried out in the presence of one other designated employee. A protocol will be drawn up on the state of the cash in the cash register and will be signed by the employees who participated in handing over the cash in the cash register. The same procedure will be followed when handing over the cash register back to the cashier upon his return to work .
- 11) The person entrusted with managing the cash register has signed the Agreement on responsibility for the shortfall in entrusted values and further undertakes to ensure that the cash documents contain the requirements according to Section 11 of the Act on Accounting, as amended.
- 12) The inventory is determined by the directive for carrying out the inventory.

**Article 4**  
**Final Arrangements**

- 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** .

In Prague, June 1, 2023  
Item no. UCHP-106/POD-2023

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director of the institute

