

**Directive of the Rector of the Police Academy of the Czech Republic in Prague
of September 7, 2017
defining the rules for drawing funds from the institutional support for the long-
term conceptual development of the research organization the Police Academy
of the Czech Republic in Prague**

**Article 1
Institutional Support**

Funds for the long-term conceptual development of the research organization are allocated to the Police Academy of the Czech Republic in Prague (Beneficiary), (hereinafter only as "PA CR") according to the achieved results through the Ministry of the Interior of the Czech Republic (Provider) in the form of so-called institutional support.

**Article 2
Overview of Sources of Law in the Area of Drawing Support for Research
Projects**

Drawing from an institutional support for the long-term conceptual development of the research organization the PA CR has to be in accordance namely with the following legislation:

- 1) Act No. 130/2002 Coll., on the Support for Research, Experimental Development and Innovation from Public Funds and on Amendments and Supplements to some other Acts (Act on the Support for Research, Experimental Development and Innovation), as last amended;
- 2) Act No. 218/2000 Coll., on Budget Rules and Amendments of Some Relating Acts (Budget Rules), as last amended;
- 3) Act No. 563/1991 Coll., on Accounting, as last amended;
- 4) Act No. 137/2006 Coll., on Public Procurement, as last amended;
- 5) Act No. 320/2001 Coll., on Financial Control in Public Administration, as last amended;
- 6) Act No. 111/1998 Coll., on Higher Education Institutions and on Amendments and Supplements to some other Acts, as last amended;
- 7) Act No. 219/2000 Sb., on the Property of the Czech Republic and its representation in legal relations, as last amended.

**Article 3
Key Terms**

- 1) The **Research Programme** is a set of individual scientific tasks and activities through which the **Development Programme (Framework)** of the Police Academy of the Czech Republic in Prague, as a research organization for 2017-2023, approved on April 6 by the Minister of the Interior, is being implemented. A **Responsible Researcher** is responsible for the implementation of each individual **Research Project** (hereinafter also as "RP") included in the Research Programme. The Vice-Dean for Science and Research of the given Faculty is responsible for the implementation of the Research Programme and the Vice-

Rector for Science and Research is responsible for the implementation of the Development Programme.

- 2) The costs incurred in research, development and innovations that are eligible for recognition by the Provider (the Ministry of the Interior of the Czech Republic) are the following:
 - a) personal expenses or costs,
 - b) costs or expenses for the acquisition of tangible and intangible assets,
 - c) other operational costs or expenditures,
 - d) costs or expenditures for services,
 - e) additional costs or expenditures.
- 3) The costs referred to in paragraph 2 of this Article shall be recognized by the Provider only if they are necessary for the implementation of the approved Development Programme (Framework) and are incurred during its implementation and are justified and demonstrable.
- 4) The Beneficiary (PA CR) keeps separate records of expenditures or costs incurred in connection with the use of institutional support in accordance with the law, and within these records, it tracks the expenditures or costs paid from the support (Section 8 of Act No. 130/2002 Coll., as last amended).

Article 4 Responsibility

- 1) Responsible Researchers are the ones to guarantee the legality and economy of the use of allocated funds; all financial requirements must be covered in detail in the Research Project, properly planned, and any such expenditure must be justified.
- 2) The Vice-Rector for Science and Research and other authorized employees (budget administrators, originators of operations and others) are responsible for the control of financial management in accordance with legal regulations (in particular, with Act No. 218/2000 Coll. and Act No. 320/2001 Coll.)
- 3) An employee from the Finance Department is the Budget Administrator, also responsible for the keeping of accounting records.
- 4) The Vice-Rector for Science and Research is the Originator of operations. A bursar shall be authorized to handle the financial means as an Originator of operations in the event of his/her absence.

Article 5 Distribution of Allocated Funds at the PA CR

- 1) The allocated financial means are distributed into two budget items.
- 2) First item – central item
 - a) The central item covers the current operating costs and infrastructure required for the implementation of the Development Programme (Framework) as well as other costs for the long-term conceptual development of the PA CR as a research organization.
 - b) This item may be used to finance the publication of the journal *Bezpečnostní teorie a praxe* (Security Theory and Practice), the publication and propagation

of the results of scientific research activities (printing of publications, etc.) or, for example, the purchase of expert periodicals and the like, which are used by the scientific researchers in the course of their activities.

- c) The central item may further cover establishment and development of research workplaces (laboratories) connected to the development of the entire research organization and promoting the quality and excellence of the PA CR's scientific research activities.
 - d) The central item may be further used to co-fund the costs for the operation of information systems, in direct proportion to the use thereof for the purposes of scientific research activities (see Ref. No. PA-00979/14).
 - e) In exceptional cases, the central item may be even used for the funding of individual requests raised by the Research Projects (hereinafter also as "RP"), in case it is not possible to cover those from the item no. 2 anymore.
- 3) Second item – funding for the individual Research Projects within the approved Development Programme (Framework). Financial means in this item are distributed and allocated to the individual RPs for the realization of their activities.

Article 6

Procedure for the Division of Funds into Two Main Budget Items and the Approval of Financial Plans for the Individual Research Projects

- 1) The proposal for the distribution of funds into the two main budget items shall be submitted by the Vice-Rector for Science and Research to the Committee for the Development of Scientific Research Activities of the PA CR, while taking the requirements of the faculties into consideration.
- 2) The Committee specifies and discusses the division of support into two budget items. The Committee shall also assess the disbursement plans submitted by each of the Researchers responsible for specific RPs, if applicable.
- 3) Final distribution of the institutional support funds recommended by the Committee shall be submitted by the Vice-Rector for Science and Research to the Rector, who after discussion held at the collegium, shall approve thereof.
- 4) The Committee for the Development of Scientific Research Activities at the PA CR comprises the following members:
Chairperson: Vice-Rector for Science and Research at the PA CR
Members: Vice-Rector for Studies and Educational Activities at the PA CR
Vice-Rector for International Relations and External Relations at the PA CR
Vice-Rector for Strategy and Development at the PA CR
Vice-Dean for Science and Research at the FBP (Faculty of Security and Law), PA CR
Vice-Dean for Science and Research at the FBM (Faculty of Security Management), PA CR
Bursar
Consultant: PA CR Auditor

Article 7

Schedules for the Disbursement of Funds of Individual RPs

- 1) Researchers responsible for Research Projects shall submit an updated disbursement plan for the upcoming year to the relevant Vice-Dean for Science and

Research. Vice-Deans for Science and Research shall submit their proposals for the disbursement of funds for the upcoming year to the Vice-Rector for Science and Research, until November 15th of the current year at the latest.

- 2) After it has been discussed with the Committee, the Vice-Rector for Science and Research shall modify and specify this disbursement plan with regard to the actual amount of allocated means for the calendar year.
- 3) Drawing of funds in course of the year shall be always carried out subject to an application for the purchase of individual items, see Article 8.
- 4) Researchers responsible for the solution of Research Projects need to use up all entrusted funds by October 25 of the given calendar year. Financial means under Item 2, which shall not be used up by October 25 of the calendar year, may be transferred to the central item no. 1 by the Vice-Rector for Science and Research and effectively used, or may be assigned to the claims for the upcoming accounting period.

Article 8

Procedure for the Requesting Parties when Submitting Specific Requirements

- 1) Prior to any purchase of goods, services, payment of remuneration under an agreement on the performance of work, etc., an application must always be submitted first, and a prior management check must be approved as well.
- 2) Application for purchase of the required goods of services shall include, at all times:
 - a) RP name,
 - b) name of the Responsible Researcher,
 - c) specification of the required goods or services,
 - d) price of the goods or services, including VAT,
 - e) reason – who and for what purposes shall be using the goods or services,
 - f) in case of a repeated purchase of goods or services, also the reason why another purchase is needed, since the goods were purchased in the past already,
 - g) if participation in a conference is the case, it shall be necessary to state all the essential circumstances of the event, including the abstract of the contribution that shall be presented and all the data necessary for the reimbursement of the event, including calculation.
- 3) The requesting party must discuss each purchase with the competent person (Competent) who shall define the minimum or exact specification, the estimated price and the budget line. Each application shall indicate which member of staff of the relevant department (Competent) has been consulted on the price, specification and budget line, unless stated otherwise.
- 4) It is mandatory to include a total price including VAT in the application.
- 5) In general, requirements must be specified without indicating a specific brand and type, i.e. only the minimum or exact configuration shall be specified. An exception can be made; however, a justification must be given as to why a specific brand and model is required.
- 6) Latest versions of application templates can be found at the Science and Research Department (OVV). Requesting parties shall always submit the filled in applications

meeting all the required requirements through the Records Management System (hereinafter only as "ETR") in the following manner:

7) Methodology:

- a) Assistant of the given department shall enter the application to ETR for an approval by the given Responsible Researcher, who is responsible for the purchase under Article 4 of this Directive.
- b) After its approval by the Responsible Researcher, the file is sent to the Vice-Dean for Science and Research for review, and after that, it shall be sent for an approval by the Vice-Rector for Science and Research (Originator of the operation).
- c) The Vice-Dean for Science and Research shall discuss the justification and economy of the request with the Responsible Researcher of the Research Project and the Responsible Researcher for the research specialization and check whether the application contains all the necessary requirements pursuant to this Directive. In case the Vice-Dean approves the application, the file shall be submitted to the Vice-Rector for Science and Research (i.e. the Originator of the operation), who, if all the requirements have been met, approves the request.
- d) After it has been approved by the Vice-Dean for Science and Research and the Vice-Rector for Science and Research (Originator of the operation), the assistant shall, according to the protocol, pass the file on to the Competent and shall request cooperation from the Budget Administrator. She/he will keep the option of consulting the file for the purposes of monitoring and checking on the progress of the file so that she/he can inform the Requesting Party of the outcome of his/her request.
- e) The Budget Administrator shall assess the completeness of the previous procedure, shall prepare and sign a management control, and together with the signature of the Originator of the operation, shall attach the scan of the management control to ETR. He/she then shall pass the scanned management control on to the Competent in order to make the purchase.
- f) The original of the management control shall be kept at the Finance Department for archiving and the subsequent payment of an invoice by an accountant.
- g) The accountant keeps records of all received and also paid requirements divided according to individual Research Projects. On a regular basis, always by April 15, June 15, September 15, and November 15, and if required, also upon request, he/she shall present the required information to the Originator of operations.

8) The financial means for science and research may be used for the payment (purchasing) of:

- a) tangible fixed assets – over CZK 40,000 including VAT,
- b) intangible fixed assets – over CZK 60,000 including VAT,
- c) small tangible assets – up to CZK 40,000 including VAT,
- d) small intangible assets – up to CZK 60,000 including VAT,
- e) the cost of operation and maintaining the tangible and intangible fixed assets used for the project,
- f) other operating costs – small assets, materials and stock,
- g) expenditure on services,

- h) expenditure on the publication of research results,
 - i) agreements on the performance of work (other HR costs),
 - j) travel expenses,
 - k) additional (overhead) costs – administrative costs.
- 9) The Requesting Party may request purchase of anything that serves the purpose of meeting the objective of the given Research Project, alternatively, of the research workplace. All requests for purchases must always be justified by effectiveness and efficiency. No purchase or order can be made without a prior application, respectively, without an approved prior management check.
- 10) Requests for the drawing of individual items with the justification thereof shall be filed in the documentation at the Finance Department together with management checks and accounting documents.
- 11) The financial means for science and research may not be used for the payment (purchase) of: anything not related to the Research Programme (Framework), i.e. the long-term conceptual development of the research organization the PA CR, or to the implementation of a specific Research Project or infrastructure required for the fulfilment of the Research Programme (Framework), anything not related to the content or activities required for the solution thereof, anything that cannot be clearly justified as required for the fulfilment of these activities.

Article 9 Property Records

- 1) The OMI Manager shall ensure that the property purchased with the funds allocated for the long-term conceptual development of the research organization shall be labelled with labels setting it apart from the rest of the University property. On top of that, he/she shall be responsible for the provision of interaction between the persons competent for the material and the departments.
- 2) Department Managers shall be responsible for the creation of a current overview of the distribution of the property purchased with the science and research funds that is located at the premises used by the department or was received by a particular worker of the department.

Article 10 Interim and Final Provisions

- 1) This Directive comes into effect on the day of its issue.

The Announcement of the Rector of the Police Academy of the Czech Republic on the Drawing of Institutional and Purpose Support for the Research Projects of the Police Academy of the Czech Republic in Prague No. 9 of February 20, 2013 is hereby cancelled; the Commissioning and Directive Ref. No. PA-706-2/ČJ-2017 remains unaffected by issuing of the Directive herein.

Guarantor: prof. Ing. Bedřich Šesták, DrSc.
Vice-Rector for Science and Research
Ref. No. PA-600-11/ČJ-2017-820000
doc. JUDr. Mgr. Josef Salač, Ph.D.
Rector
electronically approved