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# Dean's Directive No. 2/2023

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Title:	<b>Amendment to Dean's Directive No. 13/2017: Rules for Property Management of the Faculty of Humanities of Charles University</b>
To implement:	Directives of the Rector of Charles University 41/2022 and other relevant regulations
Date of effect:	<b>2 January 2023</b>

## **Amendment to Dean's Directive No. 13/2017: Rules for Property Management of the Faculty of Humanities of Charles University**

### **Article 1: Subject matter of the directive**

This Dean's Directive No. 2/2023 amends and supplements Dean's Directive No. 13/2017 of 1 January 2017.

### **Article 2: Specific amendments and additions to Dean's Directive No. 13/2017 as amended by Dean's Directive No. 2/2023**

1. Article 2(2)(a), (b), (c) and (d) are amended as follows:

*"(a) **Tangible fixed assets** are in particular items with a purchase price of more than CZK 80 000. Stricter rules apply to their acquisition and recording than to other categories.*

*(b) **Small tangible assets** are items with a cost of between CZK 5 000 and CZK 80 000.*

*(c) **Operational records track assets** with a price below CZK 5 000, or more expensive assets that for various reasons cannot be recorded in other categories. Items costing less than CZK 2 000 are not recorded.*

*(d) **Intangible assets** (in particular software, licences, databases, intangible results of science and research, etc.) are divided into similar categories; the valuation of intangible fixed assets exceeds CZK 80 000; the valuation of intangible small assets ranges from CZK 7 000 to CZK 80 000."*

2. In Article 2(2), a new point (e) is added to read as follows:

*"(e) Expenditure on completed extensions to the equipment or usability of fixed assets, or interventions which result in a change in the purpose of fixed assets, shall be regarded as technical improvement if, on completion, it exceeds CZK 80 000 for an individual asset. The value of the technical improvement carried out which does not exceed CZK 80 000 for an individual asset within one year shall be charged as a repair."*

3. In Article 9, a new paragraph 5 is added to read as follows:

*"5. For assets recorded in the operational records with a purchase price of less than CZK 100, the procedure shall be based on the nature of the asset and the normal price at the time of acquisition."*

### **Article 3: Final Provisions**

1. This directive shall enter into force on the date of signature.

2. This directive shall enter into force on 2 January 2023.

Prague, 2 January 2023

**Ing. arch. Mgr. Marie Pětová, Ph.D.**

*Dean*

**\*\*\*\*\* FULL TEXT \*\*\*\*\***

## **Full text of Dean's Directive No. 13/2017 as amended by Dean's Directive No. 2/2023**

Title:	<b>Rules for Property Management of the Faculty of Humanities of Charles University</b>
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To implement:	Directives of the Rector of Charles University 41/2022 and other relevant regulations
Date of effect:	<b>1 January 2018</b> (Dean's Directive No. 13/2017 as amended by Dean's Directive No. 2/2023 shall take effect on <b>2 January 2023</b> .)

## Rules for Property Management of the Faculty of Humanities of Charles University

### PART 1: GENERAL PROVISIONS

#### Article 1: Introductory provisions

1. These regulations lay down the rules for the management of the property of Charles University (hereinafter referred to as "University") entrusted to the administration of the Faculty of Humanities of Charles University (hereinafter referred to as "Faculty") in accordance with Article 23 of the Statute of the Faculty of Humanities of Charles University and the relevant regulations defined by the Statute of Charles University.
2. Property management means the acquisition, use and disposal of property.
3. The Faculty manages the property necessary for the activities listed in Article 3 of the Statutes of the Faculty of Humanities of Charles University.
4. The property of the faculty must be identified, inventoried, valued and recorded in the prescribed manner.

#### Article 2: Basic terms

1. **The responsible person** is every employee of the faculty and everyone who is responsible for the assigned property, especially for its proper use.
2. **Assets** are mainly items, equipment, software, etc. with a useful life of more than one year. The faculty or university is always **the owner** of the asset, even if the asset is acquired through a grant. In such a case, the grant holders shall keep the property for their use as described in the terms and conditions of the grant for the duration of the grant. Each piece of property has a unique inventory number under which it is tracked throughout its use. The assets are divided into several groups according to type and price:
  - a. **Tangible fixed assets** are mainly items with a purchase price of more than CZK 80,000. Stricter rules apply to their acquisition and registration than to other categories.
  - b. **Small tangible assets** are items with a value between CZK 5,000 and CZK 80,000.
  - c. **In the operational records**, property with a price below CZK 5,000 is tracked, or more expensive property that for various reasons cannot be recorded in other categories. Items costing less than CZK 2 000 are not recorded.
  - d. **Intangible assets** (especially software, licences, databases, intangible results of science and research, etc.) are divided into similar categories; the valuation of intangible fixed assets exceeds CZK 80,000, while the valuation of intangible small assets ranges from CZK 7,000 to CZK 80,000.
  - e. Expenditures for the completed extension of the equipment or usability of fixed assets, or interventions that result in a change in the purpose of fixed assets, are considered as technical improvement if they exceed CZK 80,000 after completion for an individual asset. The value of the technical improvement carried out which does not exceed CZK 80 000 for an individual asset within one year will be charged as a repair.
3. **Non-expendable property** is property that is worn out, damaged or obsolete so that it cannot serve its original purpose.
4. **Surplus assets** are items that faculty do not need to perform their duties. Assets with a purchase price above CZK 10 000 become surplus only after the faculty offers them to other parts of the university and they do not show interest in them.
5. **The unit** is an organizational part of the faculty managed by its head. In terms of property, the unit is permanently assigned certain premises and their equipment.
6. **Specialist departments** provide specialist services to other departments for designated assets, i.e. servicing, storage, selection, repair, condition assessment, disposal, etc. The specialist services are:
  - a. Information Technology Department for all computing, other electronics and software;
  - b. Dean's Secretariat in other cases.
7. **Short-term loans** of movable property to employees, externs and students are governed by the relevant directive of the Dean.

#### Article 3: Liability

1. **Liability** is determined by the assignment of the asset to the workplace. The Head of Unit shall be responsible for the assets permanently assigned to the unit. A separate virtual room is designated for the exclusive use of the assets referred to in the following point.
2. **Exclusive use property** is that which is assigned to a person for their exclusive use on a long-term or temporary basis - in particular laptops, portable drives, mobile phones, etc. The responsible person is free to carry these items

off the College premises, but is always fully responsible for them. Property is assigned for long-term exclusive use only to faculty staff.

3. **Each responsible person** shall be reasonably responsible for the workplace property he or she regularly uses. In addition, he/she shall be fully responsible for property entrusted to his/her exclusive use and for property he/she has transferred outside the normal faculty premises.
4. **The Head of Unit** is responsible for the property permanently located in the Unit's premises - in particular furniture, computers, monitors, printers, scanners, etc. In addition, he/she is responsible for portable property or property located outside the normal premises of the school, which is at the disposal of several members of the unit for the exclusive use of the unit.
5. Newly acquired property shall be the sole responsibility of the person who instructed its payment until it is taken over by the department.
6. **In special cases** (e.g., real estate, interdepartmental cooperation, etc.), the Dean may determine responsibility differently.

#### **Article 4: Interaction between departments**

1. **All departments and responsible persons** shall use and care for the property allocated to them in accordance with the purpose and scope for which the property is allocated. In particular, the department (responsible person) shall be required to provide adequate security against theft and damage to the property and to maintain it. Intangible assets (in particular software) may not be provided, distributed or used beyond the scope of the licence agreement.
2. Responsible persons shall report any **damaged, non-functioning, lost, stolen, unused or unusable property** to the department without undue delay and shall proceed in agreement with the department.
3. **Specialist departments** ensure the professional use of assets, in particular their commissioning, maintenance, repair and disposal. They also consult other departments on their requirements for new equipment. Their remit is determined by the management of the Faculty.
4. **The Development Department** ensures and coordinates in particular the planning and acquisition of assets, including the registration of newly acquired assets.
5. **The Inventory Committee** checks the conformity of the actual condition of the assets with their records. An inventory committee within the meaning of this directive shall also mean a sub-inventory committee for carrying out a physical inventory of tangible assets during the regular annual inventory.
6. **The Disposal Committee** assesses the condition of unserviceable or unnecessary property and recommends a method of disposal.
7. **The Damage Committee** deals with cases of damage to property, especially theft, damage or excessive wear and tear, and recommends further action to the Dean.

## **PART 2: BINDING PROCEDURES**

### **Article 5: Acquisition of assets**

1. New assets are acquired according to the requirements of the departments and researchers by specialist departments in cooperation with the Development Department. The order procedure depending on the funding and the interaction between the grant holder and the faculty is regulated by separate regulations, in particular Act No. 134/2016 Coll. on public procurement as amended, and the relevant Rector's directive on public procurement within the University. When selecting a specific type of technology and supplier, if it is not possible to use a framework contract, the following should also be taken into account:
  - a. The price of the equipment must not be higher than the normal price. For larger purchases, this must be substantiated at least by comparison with the prices of other suppliers.
  - b. The guarantee may not, without good reason, be shorter or to a lesser extent than that provided for in the Civil Code and related regulations for citizens.
2. The Faculty's Economics Department may suspend the reimbursement of the purchase receipt until the physical receipt of the property by the department.
3. Replacement of defective assets with new ones under warranty may be seen as scrapping the defective assets and acquiring new ones. In such a case, the procedures for acquisition and repair shall be applied as appropriate to the situation.
4. The procedure for acquiring new assets is as follows:
  - a. It is the responsibility of the person taking possession of the equipment to check for damage in transit and for completeness against the supplier's receipt.
  - b. The specialist department will check the functionality, completeness of the documentation and warranty documents and verify that it corresponds to the order. The technical service will prepare the equipment for use.
  - c. The person responsible, together with the department, shall determine the value of the property and assign inventory numbers. The assets shall be labelled with inventory number labels.
  - d. The responsible person or the person authorised by the head of the department shall take over the use of the property from the department.
5. In special cases, but always by prior agreement, the property may be taken into use otherwise.

## Article 6: Transfer

1. Assets can only be transferred between departments and faculty staff. A written statement by the transferee is essential for the transfer. The department need not be involved in the transfer. The procedure for transferring property is as follows:
  - a. The transferor shall prepare the assets for handover, including a handover protocol. The protocol must always include at least:
    - I. a description of the items to be transferred,
    - II. date of transfer,
    - III. the workplace where the property will be located or information that it will be in the exclusive use of the transferee,
    - IV. the inventory numbers of the items being transferred, if known,
    - V. the name and signature of the person taking possession of the property.
  - b. The transferee accepts the items from the transferor and signs the protocol in two copies, which are left with the transferor.
  - c. The transferor shall forward a copy of the protocol to the person responsible for the property records no later than one week after the transfer. The second copy shall be retained by the transferor.
  - d. The person responsible for the property register shall transfer the property in the register to the transferee and to the department according to the protocol.
2. It is recommended to use the short-term loan option to borrow assets for up to six months.
3. If the property is transferred for a period of less than one month and then returned to the transferor, the log shall not be handed over to the person responsible for recording the property and shall be destroyed when the property is returned.

## Article 7: Procedure for damaged, non-functioning or unusable assets

1. The responsible person shall report defective, unnecessary or non-functional items to the relevant department without undue delay.
2. The person responsible shall hand over the property to the department.
3. The department will assess the request and the condition of the property. It will resolve defects on a priority basis by replacing with a similar item from its reserves or lending replacement equipment for the necessary period of time. In addition, the department shall assess the cost-effectiveness of the repair and arrange for the repair or prepare the asset for disposal in cooperation with the disposal committee.

## Article 8: Disposal and scrapping

1. The dean decides whether property is unusable or surplus on the proposal of the liquidation committee and professional departments.
2. The department will physically dispose of or sell the property according to an approved procedure. The disposal report shall then be forwarded to the person responsible for the asset register, together with the approval for disposal.
3. The person responsible for the asset register shall mark such assets in the register as disposed of.

## Article 9: Sale of assets

1. Only unusable or surplus assets can be sold.
2. The sale of property is decided by the Dean on the proposal of the liquidation committee.
3. The sale price of property with a purchase price of up to CZK 10,000 is determined as follows:
  - a. For assets older than 2 years as 50% of the purchase price.
  - b. For assets older than 3 years as 30% of the purchase price.
  - c. For assets older than 4 years as 10% of the purchase price.
4. The sale price of property with a purchase price of CZK 10,000 to CZK 40,000 is determined as the usual market price by comparing at least three offers of identical or similar property in bazaar offers on the Internet.
5. In the case of assets recorded in the operational records with a purchase price of less than CZK 100, the procedure is based on the nature of the asset and the normal price at the time of acquisition.

## Article 10: Damage event

1. **The damage is dealt with through the claims commission. Damage is understood to mean in particular the following cases:**
  - a. destruction, damage, loss, excessive wear and tear or theft of property;
  - b. a defect within two years of purchase that cannot be covered by warranty;
  - c. violation of the license terms of the software, in particular its disclosure to other persons.
2. **In cases where damage occurs, the responsible person must immediately report the damage to the relevant department.** The departmental departments shall immediately inform the chairman of the claims committee.
3. **The damage committee** will assess the damage, the amount of damage and the degree of fault of the persons involved. The Damage Committee will then forward proposals for dealing with the damage to the Dean of the Faculty for a decision.

## Article 11: Inventories

1. **A regular annual inventory** (hereinafter referred to as "inventory") is carried out once a year according to the relevant directive of the Dean. In general, the following rules apply to the inventory of assets:
  - a. The inventory takes place at a time determined according to the schedule specified in the relevant directive of the Dean. The date of the inventory cannot be changed.
  - b. The Head of Unit is entitled to participate in the inventory, but the inventory may be carried out without his/her participation. The Head of Unit shall ensure that all assets subject to the inventory are available for inspection by the Inventory Committee during the inventory.
  - c. The Head of Unit may delegate a representative to participate in the inventory.
  - d. The head of the department is obliged to submit all documents relating to the movement of assets to the economic department of the faculty and sign a declaration to that effect before the inventory.
  - e. Assets assigned to a workplace are physically proven during inventory by being in a designated location, in working order and bearing a label with a corresponding inventory number.
  - f. Property intended for exclusive use shall be proved by an affidavit of the person responsible that he has actual possession of the property. The Inventory Committee shall have the right to request a random physical inspection of the property.
  - g. It is recommended that the responsible person should check his/her inventory approximately 30 days before the inventory, prepare the assets for inventory and, if necessary, inform the chairman of the inventory committee about the differences between the inventory and the actual situation. The responsible person may request up-to-date inventories at any time during the year.
  - h. No transfers of assets shall take place during the inventory.
  - i. **Differences that are not resolved by tracing the property are further resolved as damages in the claims committee hearing.**
2. **A continuous inventory** is carried out once a year according to the relevant directive of the Dean of the Faculty. During the interim inventory, a selected sample of assets in exclusive use is checked. The rules for the interim inventory shall be governed by the relevant directive of the Dean.

## Article 12: Final provisions

1. This directive shall enter into force on the date of signature.
2. This directive shall enter into force on 1 January 2018.
3. This directive repeals the directive of the Dean of the Faculty No. 4/2014 on the date of its entry into force.

Prague, 20 December 2017

**Ing. arch. Mgr. Marie Pětová, Ph.D.**  
*Dean*

*The first full text is effective from 2 January 2023.*