



BIOLOGICKÉ CENTRUM AV ČR, v. v. i.

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Measures for internal cost re-accounting and pricing within the internal services of the BC

This document is binding for all organizational units of the Biological Center of the Academy of Sciences of the Czech Republic, v. v. i. (hereinafter referred to as BC) and for all its employees.

The instruction is valid from 1. 1. 2018 and is published on the BC Intranet.

I. Definition of terms

Internal invoicing (hereinafter referred to as VF)

This is the accounting of costs and revenues, the price of which is determined on the basis of internal calculation or other similar regulation. The basis for issuing an internal invoice is a request for issuing an internal invoice within the BC or another document indicating that there is a claim for such settlement.

These costs are recorded in accounting on selected analytical accounts of group 599 and revenues on analytical accounts of group 699. Primary documents are not attached to VF.

During settlement, there is no physical transfer of funds, but transactions take place through the so-called BC collection account designated as analytical account 395.

BC keeps internal accounting uniformly for the entire organization.

Internal accounting document (hereinafter referred to as VÚD)

This is a re-accounting of a cost or revenue that was originally booked on another task. The price is determined from the price on the primary document. The basis for the re-accounting is a request for re-accounting.

Primary document

A document from an external entity - invoice, receipt, contract, payment instruction.

Based on internal invoicing and re-accounting, the order in question is debited or credited, without an actual transfer of funds. The VÚD can be used to trace the primary document for which it was physically paid through the BC bank account or in cash through the BC cash desk.

II. Definition of responsibilities

The budget administrator is responsible for the allocation of financial resources to the costs and revenues concerned.



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The operation authorizing officer is responsible for the factual and content correctness and eligibility of the cost or revenue concerned.

The financial accountant is responsible for accounting for VF and VÚD based on the submitted documents. At the same time, he is obliged to check the appropriateness of internal invoicing, i.e. the signatures of the authorizing officer, administrator, or FM.

The persons responsible for submitting VF and VÚD documents are listed for individual activities.

III. Internal invoicing

Used analytical accounts and their content definition

- 5991 / 6991 accommodation
- 5992 / 6992 laboratory services
- 5993 / 6993 editorial activities
- 5994 / 6994 use of company cars including trailers
- 5995 / 6995 conferences
- 5996 / 6996 lunches
- 5998 / 6998 energy consumption for settlement within indirect costs
- 5020, 5031, 5032, 51861/ debit of the same accounts in the case of energy consumption within direct costs

Description of internal activities

1. Editorial activities – this involves the provision of Open Access services. Instructions for VF are prepared by an employee of the EJE and FOLIA PARASITOLOGICA editorial staff.
2. Accommodation services – these are accommodation services in the BC dormitory, when at least once a month an employee of the THS registry office issues an instruction for VF.
3. Laboratory services – these are shared services of one organizational unit with others, when the conducting laboratory issues instructions for VF.
4. Use of the company vehicle fleet – within BC, company vehicles are shared and these trips are billed for the tasks concerned at least once a month.
5. Catering services – these are the provision of catering services in the BC canteen, when at least once a month the head of the ZJ issues an instruction for VF.
6. Conference fees – these are conference fees that the conference organizer charges to BC employees, or BC grant researchers. The price will depend on the costs and expected sales and revenues from individual events organized. An original instruction for internal invoicing will be prepared for each event.



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7. Energy consumption – these are the costs of energy, water, sewage and steam. The instruction is prepared by an employee of the Energo centrum based on the calculation of the energy consumed.

Method of calculating the costs of internal services

Own costs will be calculated from the wage costs of employees of the given center and task, from the costs of materials, energy, or other overheads, but without a profit component; i.e. the calculation for a “customer” within the BC will be lower than the calculation of a service for a third-party customer.

Own costs for services and work (or products) provided to other parts of the BC are understood to be both material and personal costs incurred by the part of the BC that provides these services, work or products.

The issuer of the document for internal invoicing is responsible for the specified calculation and, upon request, will provide additional documents for the calculation.

1. Editorial activity – the price for publishing is determined as an estimate of the number of articles sold for a given year and the costs of external services.

2. Accommodation services – the price for accommodation is determined according to the estimate of the number of days used in a given year and the total costs of THS accommodation.

3. Laboratory services – the price for a service or product is determined by each internal laboratory separately in the form of individual calculations according to the appendix.

4. Use of company vehicles – the price per 1 km is determined by each organizational unit

5. Catering services – the price for lunches is determined based on the previous year's reality. The part of the lunch price paid from the BC budget (i.e. the material and personal costs of the canteen spent on 1 main meal for BC employees) will be transferred by ZJ THS through a budget adjustment; FIN will issue a tax document for the part of the price paid directly by diners, and FIN will issue a non-tax document for the part of the price paid by BC employees as wages and settle it against the relevant class 3 accounts (in accordance with the method of accounting for the employee payment regulation).

6. Conference fees – the price is determined based on the estimated costs needed to organize the conference and the expected number of participants. At the same time, a possible subsidy is taken into account, which reduces the final price for the participant by any subsidy provided.

7. Energy – the price for energy is determined based on the price per m² of actually used area for projects or contracts. The Branišovská area is charged according to the area of the buildings corresponding to the relevant organizational unit of BC, while the Na Sádkách area is charged between HBU and UPB in the ratio of 47:53 of the actual area. The accounting is carried out no later than 31 December of the current accounting period.



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IV. Re-accounting of costs and revenues

Types of re-accounting based on VÚD:

- re-accounting of materials and equipment,
- re-accounting of alcohol - issue from the warehouse based on the actual price,
- re-accounting of services (cleaning, repairs, laboratory services, medical examinations, teaching, waste collection and disposal, access to databases),
- re-accounting of energy,
- re-accounting of travel expenses, conference fees,
- re-accounting of personal expenses,
- re-accounting of the proportional part of employee accident insurance,
- re-accounting of other operating expenses (postage, telephones, copies),
- re-accounting of travel insurance paid by the employer,
- re-accounting of overheads,
- re-accounting of revenues.