

APPENDIX No. 1

Inventory Plan for 2024

The inventory of assets and liabilities has an indispensable role in establishing the evidentiary force of the accounts. I therefore **instruct** that the following tasks be performed:

1. To establish the recorded inventory and valuation of assets and liabilities – financial statement as of 31 December 2024

2. To establish the actual inventory on the basis of physical inventory check as of 30 November 2024

2.1 Intangible assets *Deadline: 13 December 2024*

2.2 Tangible assets *13 December 2024*

Artworks and objects *13 December 2024*

2.3 Inventories *13 December 2024*

2.4 Cash *30 November 2024*

(in the case of cash, a special inventory check is to be carried out twice during the year without announcing the date)

2.5 Valuables *13 December 2024*

3. To carry out a documentary inventory check of other assets and liabilities as of 31 December 2024

- to be supported by reconciliation reports *Deadline: 27 January 2025*

a) Land

b) Fixed financial assets

c) Receivables

d) Bank accounts

e) Accounts payable

f) Provisions

g) Suspense and estimated accounts

h) Capital accounts and funds

i) Valuation allowances

4. To prepare inventory records according to the individual accounts of assets and liabilities, indicating the results of the inventory check:

- Recorded inventory
- Actual inventory
- Inventory discrepancies
- Reason for the discrepancies
- Proposal for settlement of the discrepancies
- Signatures of the responsible employees

5. To prepare a summary table of the inventory checks carried out according to the individual accounts of assets and liabilities, including the quantification of inventory discrepancies (to be quantified by the Economic Office)

Deadline 27 January 2025

To be submitted to the Dean of the Faculty for approval and signature

Deadline 31 January 2025

6. To ensure that any possible inventory discrepancies are entered into the accounts in the accounting period, i.e., 2024, in respect of which the inventory check verifies the status of assets and liabilities and that the partial inventory discrepancies are correctly entered in the accounts (it is not possible to offset deficits and surpluses on assets and liabilities)

Deadline: 17 Feb 2025

In Prague on 17 October 2024

Doc. Jan Roskovec, Ph.D, Dean