UNIVERSITY OF PANNONIA
RECTOR

Rector's Directive 4/2014. (X.15.)

on the Effective Operation of Process-Integrated Preliminary, Subsequent and Managerial Controls and on the Enforcement of the Proper Exercise of Financial Management Powers

For the effective operation of process-integrated preliminary, subsequent, and managerial controls and for the proper exercise of financial management powers, let me draw attention to the obligation to comply with following laws and internal regulations and to the importance of ensuring they are complied with:

- Act CXCV of 2011 on Public Finances,
- Act I of 2012 on the Labour Code,
- Act CCIV of 2011 on National Higher Education,
- Act CVIII of 2011 on Public Procurement,
- Act XCII of 2003 on the Rules of Taxation,
- Government Decree No. 368/2011 (XII.31.) on the Implementation of the Act on Public Finances,
- Government Decree No. 370/2011 (XII.31.) on the Internal Control System and Internal Audit of Budgetary Institutions,
- University Regulation on the "Rules of Undertaking Commitments, Authorization of Payments, and Financial Approval".

The provisions of the referenced laws and regulations affected by this Directive:

- undertaking commitments
- financial approval
- control activities.

Let me draw the attention of those exercising financial management powers to the obligation to comply with the following procedures and ensure they are complied with:

Employment may only be established on the basis of an appointment or a valid agency/service contract.

The purchase of products or the ordering of services under one's own authority may only take place on the basis of proper documentation certified by proof of coverage and financial approval. An order is considered a commitment once it has been confirmed.

Dated in Veszprém, on 15th October 2014

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