Procedure for the distribution, storing and accounting of spirit

1. This procedure regulates the distribution, storing and intentional use of spirit for study and research purposes at the University of Tartu. Spirit used for study and research purposes of within the limits of consumption rates established by the Alcohol, Tobacco, Fuel and Electricity Excise Duty Act is exempt from excise duty. [effective as of 01.04.2010]

2. The director of administration appoints a person responsible for ordering spirit and the head of finance signs an agreement of financial liability with that person. This financially liable person is responsible for the legality of the issuing of spirit exempt from excise duty to the structural units of the university and, following the Alcohol, Tobacco, Fuel and Electricity Excise Duty Act, must
   2.1. maintain separate records on the receipt of spirit in the warehouse and its dispatch from the warehouse;
   2.2. ensure the safety of the storing place of the spirit as regards to the preserving of the spirit. [effective as of 1 April 2010]

3. The spirit used in research and study is issued according to consumption rates approved by the director of administration based on the Alcohol Excise Duty Act and the annual distribution plan, taking the demand of structural units into account. The head of structural unit compiles the consumption rates and submits them to the director of administration for approval. [effective as of 06.04.2009]

4. The head of structural unit appoints person(s) responsible for withdrawing spirit from the warehouse, its storage and intentional use. [effective as of 01.04.2010]

5. Spirit is issued from the warehouse based on an order sheet bearing the signature of the head of structural unit (as the ordering person) and that of the person withdrawing spirit. The order sheet must also indicate the financial account and bear the signature of the financial account holder [effective as of 01.04.2010).

6. Person(s) appointed based on clause 4 keep(s) record of the spirit withdrawn from the warehouse in a designated journal of the structural unit. [effective as of 01.04.2010]

7. The spirit received from the warehouse is recognised as an expense only after a proper report has been submitted. The financially liable person compiles the report based on the journal entries and submits it to the Finance Office by the last working day of each quarter. The report is approved by the head of structural unit or the financial account holder. The unit of account is the amount of alcohol in litres, accurate to two decimal places, measured at +20°C. The format of the spirit report is established by the director of administration in a directive. [effective as of 01.04.2010]

8. The spirit dispatched to structural units must be stored in tightly-sealed containers in lockable special cabinets or metal cabinets or metal boxes. The head of structural unit is responsible for ensuring suitable conditions for the storage and preserving of spirit.
9. Allowed annual wastage in transporting, storing and issuing of spirit is 0.8% on average. Warehouse deficit within the limits of the established wastage rate detected in the course of making an inventory as on 31 December is written off.

10. Spirit inventory is made in structural units and the warehouse at least once a year as on 31 December by a committee of three members, including the financially liable person. The head of structural unit makes a proposal to the head of finance to convene the inventory committee.