

PERSONAL DATA PROCESSING PROVISION

Accounting Department

1. GENERAL INFORMATION

In the course of its accounting activities, RISEBA collects and processes the personal data of data subjects – natural persons – and is considered a data controller in accordance with the General Data Protection Regulation (“the Regulation”). Consequently, RISEBA is committed to ensuring a transparent process and complying with the relevant data protection obligations.

2. RIGHT OF ACCESS

Access rights to personal data for employees of the Accounting Department are granted in accordance with the following duties:

1. Recording and processing of staff remuneration; the company’s contracts with natural persons;
2. Transactions with business operators and legal entities;
3. Student payments;
4. Employees’ handling of RISEBA’s financial resources.

When organising the circulation of personnel records, it must be ensured that personal data is not accessible to unauthorised persons and other employees whose job duties do not involve working with such personal data, unless such access to data is justified by regulatory requirements and/or contractual obligations.

The access rights of Accounting Department staff to electronic systems and records must be determined in accordance with their job duties and the tasks assigned to them.

3. PERSONNEL RECORDS AND EMPLOYMENT CONTRACTS WITH NATURAL PERSONS

Lists of insured persons, timesheets, personnel orders and other personnel records, as well as the company’s contracts with natural persons, shall be processed and stored only by those employees of the Accounting Department whose rights to process such personal data arise from their respective job duties.

Upon termination of the employment relationship, an employee of the Accounting Department is obliged to return to the employee or the individual with whom a company contract has been concluded documents which do not require further processing and the retention of which is not provided for in RISEBA’s provisions or regulatory acts.

3.1. CLASSIFICATION OF EMPLOYEES’ PERSONAL DATA AND ORGANISATIONAL MEASURES

Employees’ personal data processed by RISEBA on legal grounds is classified as restricted-access information.

Employees’ personal data revealing racial or ethnic origin, political opinions, religious or philosophical beliefs, or trade union membership, health data, or data concerning a natural person’s sex life or sexual orientation is classified as special category data.

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Special categories of personal data require a higher level of protection, therefore, where possible, Accounting Department staff collect and store documents containing employees' special category data in lockable cupboards and desk drawers, and only remove these documents when necessary to carry out a work task. Similarly, it must be ensured that special category data is not accidentally or unlawfully transmitted, stored or otherwise processed, which could result in personal data being destroyed, lost, altered, disclosed without authorisation, or accessed by unauthorised persons. This also applies to restricted-access information.

3.2. REMUNERATION

Taking into account the validity of the employment contract and the remuneration provided for therein, the obligation to pay for unforeseen work, bonuses awarded under the incentive programme, etc., RISEBA processes personal data related to remuneration on the basis of the following purposes and legal grounds:

- compliance with a legal obligation;
 - the legitimate interests of the data subject;
 - the conclusion and performance of a contract to which the employee is a party and the fulfilment of the data controller's legal obligation.
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3.3. PROCESSING OF FAMILY MEMBERS' DATA

The processing of data relating to third parties – family members – may be necessary in order to exercise rights set out in external provisions or in the employment contract. The processing of third-party data may occur, for example, when receiving data from an employee's relatives or partner, or when reviewing documents confirming the right to exercise a relevant employee benefit, etc.

In such cases, it is considered that providing the information required by the Regulation regarding the planned processing of personal data and the conditions thereof to an adult third party would require a disproportionate effort on the part of RISEBA and could unjustifiably restrict the employee's ability to exercise their rights arising from the law or their employment contract, therefore, the Accounting Department employee is not required to provide the information provided for in the Regulation, and the obligation to provide information to third parties rests with the employee.

The interests of the employee's minor child in relation to the processing of personal data are represented by the employee or the child's legal guardians.

3.4. TRANSFER OF EMPLOYEES' PERSONAL DATA

The transfer of employees' personal data to third parties arises from RISEBA's need to comply with the provisions set out in regulatory enactments, for example, to inform the State Social Insurance Agency and the State Revenue Service, in the specified cases and to the specified extent, as well as to fulfil the provisions of the contract concluded with the employee, for example, paying wages by bank transfer to a credit institution, providing health insurance as agreed in the employment contract, etc.

In certain cases, the legal basis for the transfer of personal data may be the employee's consent or the performance of a contract between RISEBA and the employee in cases where the transfer is not related to

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the fulfilment of RISEBA’s obligations as set out in regulatory provisions, but arises from an agreement between RISEBA and the employee.

3.5. DISCIPLINARY SANCTIONS, SUSPENSION, DEDUCTIONS

Personal data relating to disciplinary sanctions, suspension and deductions against employees may only be processed by those persons involved in the assessment and enforcement of the specific case.

Legal bases and retention periods for the processing of personal data relating to disciplinary sanctions, suspension and deductions against employees, as well as the testimony and explanations of other employees:

Purpose of use:	Imposition of disciplinary sanctions	Provision of evidence in the context of potential legal proceedings
Legal basis for processing	Legal obligation	Legitimate interests
Retention period	1 year (requirements of regulatory acts)	Throughout the duration of the employment relationship and for 6 months following termination of the relationship

4. STUDENT FEES

An employee of the Accounting Department shall ensure that a student’s personal data and information regarding their financial obligations are not disclosed to other persons by telephone or email, except in cases where such disclosure is required by regulatory acts.

When issuing documents and information, the Accounting Department staff member verifies the recipient’s identity.

5. RETENTION PERIODS FOR PERSONAL DATA

Personnel records, records relating to business operators and students, as well as other accounting documentation containing personal data and their electronic copies, shall be stored and processed in accordance with the time limits specified in the File Nomenclature and the provisions of regulatory enactments.

Other personal data which has archival value or whose retention is required by regulatory provisions shall be organised and stored in accordance with the relevant provisions and regulatory acts.

Upon expiry of the specified time limits, accounting documentation is destroyed or transferred to the archive.