



Annex No. 9 for Dean's Directive No. 5/2023

Guidance note for authorising officers and administrators

PRELIMINARY MANAGEMENT CONTROL BEFORE COMMITMENT IN THE CASE OF PUBLIC PROCUREMENT

§ 11 and § 13 of Decree No. 416/2004 Coll.

An operation which represents revenue or expenditure from the budget must be approved by management control (by the authorising officer of the operation, and in the case of expenditure also by the budget manager) before it is committed or entitled to revenue. The task of **the authorising officer of the operation** is to assess, in the context of the preparation of the operation, whether it is necessary for the Faculty and, in particular, to assess its economy, effectiveness, efficiency and compliance with legal provisions. The aim of this control is to assess the adequacy of the expenditure/revenue in relation to the need. If any of these areas are inadequate, it is the responsibility of the Principal to ensure that the parameters of the forthcoming operation are adjusted to comply with the above principles.

Public procurement is characterized by its (long) preparatory phase, where the signing of a contract/order must be preceded by a series of actions - determination of the estimated value of the public procurement (in CZK excluding VAT), definition of the actual need, preparation of documents (information) for one of the forms of tender (according to the Dean's measure on public procurement), implementation of the tender and selection of the winning bidder. Contract/order.

The pre-commitment management control must take place for a public contract at a point in time when it is still possible to influence the parameters of the public contract, i.e. before the actual tender procedure is carried out. Even in the case of direct purchases.

If the controlling check only takes place (up to) before the actual signing of the contract/order, the principal of the operation no longer has the possibility to modify the parameters of the upcoming operation.

For public procurement, I recommend recording the preliminary management control in the

form of notes in the procurement file, depending on the importance or complexity of the procurement process.