

# Dean's Directive No. 5/2023

Title:	<b>Internal control system</b>	
To implement:	-	
Date of effect:	<b>31 March 2023</b>	
Annexes:	Annex 1:	<u>Model mandate for the head of a public administration body</u>
	Annex 2:	<u>Individual pledge for preliminary management control before commitment</u>
	Annex 3:	<u>Limited pledge</u>
	Annex 4:	<u>Instruction to ensure payment for the ex-ante management check after commitment</u>
	Annex 5:	<u>Record of interim management control of expenditure operations</u>
	Annex 6:	<u>Record of ex-post management control of expenditure operations</u>
	Annex 7:	<u>Record of preliminary management control prior to entitlement</u>
	Annex 8:	<u>Record of interim and ex-post management control of the revenue operation</u>
	Annex 9:	<u>Guidance note for authorising officers and administrators: Preliminary management control before commitment in the case of public contracts</u>
	Annex 10:	<u>Guidance note for authorising officers and administrators: Preliminary management control before commitment - limited pledge</u>
	Annex 11:	<u>Guidance note for authorising officers and accounting officers: Preliminary management control after entitlement and control of other revenue</u>

## Internal control system

## PREAMBLE

The financial control system in the Czech Republic is regulated by the Financial Control Act. Its aim is to ensure that public administration manages and uses **public funds** in an economical, efficient and effective manner. This serves to **protect** public funds from misuse or waste. It includes an internal control system in public administration bodies. The internal control system is being introduced by this directive at the Faculty of Humanities of Charles University (hereinafter referred to as 'the Faculty') as an integral **part of** its management.

## PART ONE: INTRODUCTORY PROVISIONS

### Article 1: Subject of the directive

1. This directive is issued for the purpose of setting up the Faculty's internal control system.
2. This directive regulates
  - a. manages targets and control mechanisms, approval procedures - financial control,
  - b. internal audit
3. This directive shall govern all employees of the Faculty who are **involved in the** management, administration and control of public funds.

### Article 2: Objective of financial control

1. The Dean of the Faculty, as the head of the public administration body, and all persons involved **in** the administration of public funds shall ensure that they are managed efficiently, economically and effectively in accordance with the Financial Control Act.
2. Public funds are handled
  - a. **effective** if the results achieved meet the identified need;
  - b. **cost-effectively**, if resources are available at the right time, in sufficient quantity, of adequate quality and at the best possible price;
  - c. **effective** if the best possible relationship is achieved between the resources used and the results achieved.

### Article 3: Basic concepts

1. **Charles University, Faculty of Humanities** represents, within the meaning of the Act on Financial Control, **a public administration body** as an organisational unit of the state, which is an accounting unit. For this reason, it is obliged to carry out financial control.
2. **The circulation of documents and documents** at the faculty is defined by the Dean's directive on the circulation of documents at the faculty.
3. **A public contract** is a supply, service or works contract awarded by the Faculty to a supplier by purchase order or contract or direct purchase. The procedures are defined by the Dean's directive on procurement at the Faculty.
4. **The project, project teams** are defined by the Dean's directive on project activities at the faculty.
5. **An employee** is a natural person who has a valid employment relationship with the Faculty.
6. **Public funds** represent in particular financial resources managed by the Faculty in accordance with the Financial Control Act (e.g. resources from the state budget, EU funds, etc.).
7. **The regularity of a financial and property operation** (hereinafter referred to as an 'economic operation') is its compliance with the law and the achievement of an optimal relationship between economy, efficiency and effectiveness.
8. **A financial or property operation** (hereinafter referred to as an "expenditure operation", "revenue operation" or just "operation") represents a public expenditure and public income in the management of the Faculty (e.g. payments of remuneration from concluded agreements for the performance of work (hereinafter referred to as "PPA"), payments of supplier invoices, payments to the Faculty for services rendered, etc.).
9. **Legal regulations** are a collective term for publicly binding norms, directives of the Rector of Charles University, directives of the Dean of the Faculty and other internal norms of the Faculty.

### Article 4: Related legislation

These are the following standards:

- Financial Control Act,
- Decree No. 416/2004 Coll., implementing the Act on Financial Control,
- Public Procurement Act,
- the Accounting Act,
- Value Added Tax Act,
- the Higher Education Act,
- Act on budgetary rules,
- Dean's directive on public procurement records,
- Dean's directives on public procurement,
- Dean's directives on project activities,
- Dean's directives on document circulation.

## PART TWO: ACTING ON BEHALF OF THE FACULTY, SIGNING AUTHORISATIONS AND MANAGEMENT CONTROL

### Article 5: Setting the rules of conduct and signature permissions

1. The following directives of the Dean shall regulate the rules for the external **actions** of employees in specific positions on behalf of the Faculty in the area of **expenditure and revenue operations**:
  - a. Public procurement of the Faculty of Humanities of Charles University - for commercial contracts and orders;
  - b. Circulation of documents at the Faculty of Humanities of Charles University - for employment contracts, FTE and FTE, for transactions with financial institutions (banks, insurance companies, authorities, donors, etc.).
2. The rules for setting the **signature authorisations** of the employees referred to in Article 5(1) of this directive, and of the employees assigned to management control functions, are regulated by the Dean's directive on the circulation of documents at the Faculty.
3. If an employee does not have a proper signature template established in accordance with Article 5(1) and (2) of this directive, he/she **cannot act on behalf of the Faculty**, i.e. he/she cannot, for example, sign orders and **cannot perform the function of management control**, even if he/she has been authorised to do so by the Dean.
4. The agenda of signature patterns is continuously carried out by the Secretariat of the Dean of the Faculty, including the implementation of the GDPR regulation.

### Article 6: Subject of management control

1. Management control is a well-defined and binding procedure for providing reasonable assurance that risks related to the management of public funds are **addressed** by the Faculty.
2. Management control is exercised over all expenditure and revenue operations of the College.
3. Management control
  - a. begins with **the preparation of the operation** before its **approval**,
  - b. continues to **monitor** it on an ongoing basis and
  - c. ends with **the settlement** and clearing of the operation. This is followed by the **verification** of the operation, which is evaluated against the results achieved.
4. The management control within the faculty is in the form of circulation, verification/approval and signing of documents and documents according to the rules of this directive.
5. The purpose of management control is to ensure that the entities/persons with decision-making power (e.g. senior faculty staff, grant administrator, project supervisor, dean of the faculty, etc.) have the information available to make an informed decision, e.g. Before signing a purchase order, before paying a supplier invoice, before announcing a tender, before signing an employment contract, before signing a procurement contract, before paying salaries and remuneration from the FTA from the faculty bank account, and vice versa, e.g. when receiving funds in the faculty bank account (grant budget, etc.).

### Article 7: Management control phase of operations

1. The management control consists of three phases. These represent a step-by-step **verification** of the facts relevant to the management of public funds
  - a. in preparation for and prior to payment/receipt of expenditure and receipts (**pre-check**);
  - b. after the start of expenditure and revenue operations until their completion and clearance (**continuous control**);
  - c. in the subsequent evaluation of the results achieved by the operations carried out (**ex-post control**).
2. Preliminary control is the **approval** of operations. It is the responsibility of the authorised agents who, under the Financial Control Act, act as authorising officer, budget manager and accounting officer in accordance with Articles 8 and 10 of this directive.
3. The preliminary check is two consecutive procedures:
  - a. **Initial procedure** - preliminary check before commitment or entitlement to income;
  - b. **the following procedure** - a preliminary check after the commitment or entitlement to income has been established.
4. Preliminary inspection is not carried out
  - a. for expenditure and income transactions where the faculty cannot influence the making or amount of the expenditure or income;
  - b. for income of an incidental nature.

### Article 8: Persons responsible for carrying out prior management control

1. **Preliminary control** is carried out by employees authorised in writing by the Dean of the Faculty within the scope of their authorisation. The dean himself may also carry out this check. The dean shall authorise employees to perform preliminary control in the capacity of **the principal of the operation** for the management of public funds (hereinafter referred to as the 'principal'), the **budget administrator** and the **chief accountant**.
2. Only employees in the role of **faculty department head** may be designated as **principals** in accordance with the Financial Control Act.

3. The staff assigned to the **budget manager** functions are senior staff responsible for managing the relevant faculty budget (institutional, project budget, etc.) or other authorized staff.
4. The staff member in charge of the **accounting function** is the head of the organisational unit responsible for accounting (economic department) or another authorised staff member.
5. The functions referred to in Article 8(1) may not be combined.

### **Article 9: Persons in charge of interim and ex-post management control**

1. **Continuous** control and **follow-up** control are carried out by employees **authorised by** the Dean of the Faculty within the scope of their mandate. This control may also be carried out by the Dean himself.
2. Persons appointed to these positions are employees of the Faculty. Their job description is given in Articles 14 and 15 of this Directive.
3. The merger of functions referred to in Article 9(1) is possible.

### **Article 10: Delegation of management control**

1. Staff to functions
  - a. the authorising officers, budget managers and accounting officers for the performance of **ex ante** controls and
  - b. to the **interim** and follow-up control functions
 is delegated by the Dean of the Faculty. A specimen of the delegation is given in Annex 1 to this directive.
2. The agenda for the appointment is carried out by the Head of the Procurement Department of the Faculty. The credentials are submitted to the Dean of the Faculty for signature.
3. At the same time, as of 30 June and 31 January of the calendar year, it prepares and publishes an **up-to-date overview of the staff assigned to** the functions according to the basic types of economic operations and projects, broken down into expenditure and revenue activities throughout the Faculty.
4. The credentials shall be issued in certificated form and shall be drawn up in two identical copies and one copy, whereby
  - a. the first copy shall belong to the authorised employee after its signature;
  - b. the second copy is forwarded by the Dean's Secretariat to the Faculty's Personnel Department;
  - c. a copy is forwarded by the Dean's Secretariat to the Head of the Faculty's Procurement Department.
5. Any employee who has accepted a delegation of authority for one of the functions referred to in Article 10(1) of this Directive shall, without undue delay, secure his/her signature specimen from the Secretariat of the Dean of the Faculty in accordance with the rules of the Dean's Directive on the circulation of documents.
6. In the event that the employee in charge of the preliminary control or the interim and follow-up control **does not have the signature specimen**, he/she **may not** perform these functions until the remedy is established.

## **PART THREE: EX-ANTE MANAGEMENT CONTROL FOR EXPENDITURE OPERATIONS**

### **Article 11: Preliminary check before commitment**

1. This control takes place during the preparation of an expenditure operation, e.g. before signing an order on behalf of the faculty and sending it, before signing an employment contract, before announcing a tender for a public contract, before signing a contract for the provision of public financial support (subsidies, etc.), before approving a business trip, before the dean of the faculty signs a business contract, etc.
2. In preparing these operations, **the operation originator** shall verify
  - a. the necessity of the operation (e.g. to meet the project's objectives, needs and tasks of the faculty);
  - b. compliance of the operation with legal regulations;
  - c. the compliance of the operation with public procurement procedures (if it concerns public contracts);
  - d. compliance of the operation with the principles of effectiveness, economy and efficiency (Article 2 of this directive);
  - e. substantiating the forthcoming operation with factually correct and complete supporting documents (e.g. for the proposal for the FTA).
3. The Principal shall identify and assess the risks<sup>1</sup> associated with the forthcoming operation and, where appropriate, propose directives to eliminate or mitigate them.
4. The authorising officer shall then draw up a draft **individual commitment** and, on the basis of the operations referred to in the preceding paragraphs, shall decide whether or not to approve the expenditure operation. A specimen of the commitment is set out in Annex 2 to this directive.
5. If the authorising officer approves the expenditure operation, he/she shall sign the proposal and forward it, together with the supporting documents, to the budget administrator.
6. **The budget manager** shall verify that
  - a. the expenditure operation has been authorised by the principal,

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<sup>1</sup> A risk is a circumstance that, for example, may (but need not) negatively affect the successful purchase of goods, i.e. that it takes place at the specified time, in the specified quality and in compliance with the specified contractual conditions, e.g. the faculty in the terms and conditions of the order sets out consistent requirements for the quality of the ordered supply or service.

- b. the signature of the principal is identical to the specimen signature,
  - c. the expenditure operation is in accordance with the established method of financing, contracts concluded or other decisions on the use of public funds,
  - d. the operation has been screened for budgetary risks.
7. Based on the assessment of the above, the Budget Manager will decide whether or not to approve the expenditure operation. He/she shall confirm the approval of the facts referred to in Article 11(6) of this directive by signing the **individual undertaking**.
  8. If the Budget Manager finds deficiencies, he shall interrupt the authorisation procedure and notify his findings in writing to the principal, stating the reasons and, where appropriate, attaching further evidence to justify his action. In this case, the individual commitment shall be kept with the authorising officer pending further action.
  9. If the budget manager approves the pledge, the individual pledge shall be attached to the relevant documentation of the expenditure operation, e.g. to the application for the conclusion of a PPA, to the proposal for the conclusion of an employment contract, to the purchase order or contract by which the public contract is awarded, to the relevant procurement file.
  10. Without the approval of the individual commitment by the Principal and the Budget Manager, **the** expenditure operation **cannot be** initiated or implemented (e.g. a FTE or employment contract cannot be concluded, a travel order cannot be approved, a purchase order cannot be signed on behalf of the Faculty, a contract (purchase order) for the performance of a public contract cannot be concluded, it cannot be published in the Register of Contracts, etc.).
  11. Annex 9 provides guidance on the procedure to be followed by the principal and the administrator in public procurement cases.

## Article 12: Limited pledge

1. If it is expedient to ensure
  - a. operational needs arising from the normal regular activities of the faculty,
  - b. which must be secured operatively and
  - c. if the creditor or the amount of the anticipated expenditure cannot be determined in advance,**the Principal** and the **Budget Manager** approve the limited commitment. The conditions in points (a), (b) and (c) of this paragraph shall apply simultaneously.
2. For the approval of a limited commitment, the **approval procedure** in accordance with Article 11 of this Directive shall apply.
3. A limited pledge is made for routine operational purchases (e.g. refreshments, postage, consumables for the operational and technical department, costs of minor unplanned repairs in the faculty building, book orders, etc.).
4. The limited pledge shall be approved by the relevant Principal and Budget Manager for the calendar year. The financial limit cannot be exceeded.
5. The limited pledge provides
  - a. spending limit,
  - b. the specific time period for which the limit is granted; and
  - c. the subject of the expenditure.
6. A template of the limited pledge is set out in Annex 3 to this directive. Annex 10 to this directive sets out guidance on the procedure to be followed by the principal and the administrator in cases of limited pledges.
7. A copy of the overall approved limited commitment should be forwarded to the Procurement Manager without undue delay.

## Article 13: Preliminary check after commitment

1. Before making a payment for an expenditure transaction (e.g. payment of a one-off FTE, payment of a supplier invoice for telecommunications services, invoice for the performance of a public contract, withdrawal of money or valuables from the cash register, etc.), the **principal** shall verify the transaction
  - a. the existence of a commitment,
  - b. state of performance,
  - c. the correctness of the identification of the creditor, the amount and the maturity of the obligation,
  - d. the terms and conditions of the obligation; and
  - e. compliance with the individual pledge (Article 11 of this directive).
2. The Principal shall identify and assess the risks associated with the operation being prepared and, where appropriate, propose directives to eliminate or mitigate them.
3. The authorising officer shall draw up a **draft instruction to secure payment** and, on the basis of the actions set out in this directive, shall decide whether or not to approve payment of the expenditure operation. If he/she approves the expenditure, he/she shall sign the payment instruction and **forward it to the accounting officer** for payment.
4. **The Accounting Officer** shall verify the following before making payment
  - a. the consistency of the signature of the principal in the instruction to secure payment with the signature in the signature specimen;
  - b. the creditor, the amount and the maturity of the obligation are consistent with the information in the draft order to secure payment;

- c. compliance of the instruction of the principal to ensure payment with the individual pledge (Article 11 of this directive);
  - d. an expenditure transaction as an **accounting case** under the Accounting Act;
  - e. related accounting risks.
5. If the accounting officer approves the expenditure, he signs the instruction to secure payment and arranges payment. The instruction shall then be attached to the relevant documentation of the expenditure operation (e.g. supplier invoice, cash disbursement voucher, etc.).
  6. If the Accounting Officer finds deficiencies, he shall suspend the approval procedure and notify his findings in writing to the Principal. In this case, the instruction to secure payment shall be lodged with the principal.
  7. Without the approval of the payment instruction by the Principal and the Chief Accountant, **the** expenditure transaction **cannot be** paid and financial settlement cannot take place (e.g. a one-off FTE cannot be paid, travel costs cannot be paid, a supplier invoice cannot be paid, a cash withdrawal cannot be made, etc.). It also applies to the fulfilment of other financial obligations of the Faculty to legal entities from the bank account of the Faculty (i.e. not only obligations arising from supplier relationships, e.g. reimbursements from grants, loans, etc.).
  8. A model instruction to secure payment is set out in Annex 4 to this directive.

#### **Article 14: Ongoing control of expenditure operations**

1. Ongoing control of expenditure operations is ensured by the **heads of** faculty departments (e.g. departments, dean's office, project managers, etc.) or other persons authorised to do so (e.g. a departmental employee who does not hold a managerial position). However, these are always employees who ensure the direct **implementation of** a given expenditure operation in the management of public funds, e.g. during the implementation of a long-term project, during a DPP, during a construction and investment project, where the **implementation has been ongoing for at least 6 months**.
2. The Dean of the Faculty may also exercise continuous control of expenditure operations at his/her discretion.
3. Employees for the performance of continuous monitoring shall be authorised in writing by the Dean of the Faculty in accordance with Article 10 of this Directive.
4. The staff referred to in Article 14(1) of this directive shall verify the following operations
  - a. compliance of the operation with the legal provisions and the principles of effectiveness, economy and efficiency (Article 2 of this directive), e.g. the ongoing implementation of the project's financial budget;
  - b. consistency of the expected and already achieved results of the operation, e.g. meeting the schedule of the construction and investment project, meeting the objectives of the long-term DPP, meeting the project objectives, etc.
5. In accordance with the preceding paragraphs, the staff member shall identify and assess the risks associated with the ongoing operation and, where appropriate, propose directives to eliminate or mitigate them (e.g. where a supplier repeatedly and repeatedly fails to meet contractual obligations under a service contract).
6. **A record of the** interim check shall then be made. Where it identifies significant risks or deficiencies, it shall forward the record to **the operation's principal** for action to eliminate or mitigate the risks and to address the deficiencies.
7. A model record of the interim inspection is set out in Annex 5 to this directive.

#### **Article 15: Follow-up of expenditure operations**

1. Similarly to the interim control (Article 14 of this directive), the follow-up control is carried out by the **heads of the** faculty departments and project **managers** or other staff authorised to do so.
2. Subsequent control of expenditure operations may also be exercised at the discretion of the Dean of the Faculty.
3. Employees for the performance of follow-up checks shall be authorised in writing by the Dean of the Faculty in accordance with Article 10 of this Directive.
4. The employee **verifies** selected operations **with the highest level of risk** as part of the follow-up control, e.g. for EU-funded projects with a budget of over CZK 1 million. This includes projects with a high level of human labour (e.g. high number of FTEs), complex project objectives with links to major public contracts (e.g. sanctions list test and conflict of interest test by the contracting authority):
  - a. compliance of the expenditure operation with legal regulations and the principles of effectiveness, economy and efficiency (Article 2 of this directive), e.g. performance parameters of the facility technology, cost-effectiveness of the operation, etc.;
  - b. compliance with the terms of the decision or contract related to the operation being audited, e.g. eligibility of final accounts, long-term FTA objectives, etc.;
  - c. the consistency of the expected and achieved results of the operation, including their sustainability;
  - d. (d) the facts relating to the operation as an accounting case under the Accounting Act, e.g. correct recording of costs, final accounts, etc.
5. The staff member carrying out this control shall identify and assess the risks associated with the operation being controlled and, where appropriate, propose directives to eliminate or mitigate them.
6. **A record** of the follow-up check pursuant to the preceding paragraphs shall be made by that employee. Where he/she identifies significant risks or deficiencies, he/she shall forward the record to **the operation's principal** for action to eliminate or mitigate the risks and remedy the deficiencies.
7. A model record of the follow-up inspection is set out in Annex 6 to this directive.

## **Article 16: Common provisions for intermediate and ex-post control**

1. The primary objective of the continuous audit is to **verify the** completeness and accuracy of ongoing (completed) operations, knowing that they are **public funds** spent.
2. If the authorised employees of the faculty find during their **performance of** interim and follow-up control that public funds are being used wastefully, inefficiently and ineffectively or even in contravention of legal regulations (e.g. the Act on the Register of Contracts), they shall report their findings in writing to **the Dean of the faculty**. The latter is then obliged, in accordance with the Financial Control Act, to take directives to remedy the deficiencies identified and to take directives to ensure the proper exercise of this control (e.g. remedying the legal consequences of non-disclosure of the contract or the legal consequences of ineffective disclosure, carrying out an analysis of current procedures and responsibilities, etc.).

## **PART FOUR: MANAGEMENT CONTROL OF REVENUE OPERATIONS**

### **Article 17: Preparation of a revenue operation**

1. When **preparing a** revenue operation (e.g. the period before signing a contract that gives rise to a claim for revenue to the faculty budget, i.e. before signing a contract for the lease of premises in the faculty building for commercial activities, before submitting an application for a project to be co-financed from EU funds, before selling faculty property, etc.), the authorised **principal of** the operation shall verify compliance with
  - a. revenue operations with established objectives and approved faculty goals and objectives,
  - b. revenue operations with legal provisions and
  - c. with the principles of effectiveness, economy and efficiency (Article 2 of this directive).
2. The Principal shall identify and assess the risks associated with the operation being prepared and, where appropriate, propose directives to eliminate or mitigate them.
3. The Principal shall verify that the operation to be carried out is supported by factually correct and complete supporting documents.
4. On the basis of the assessment of the above, the authorising officer shall decide on the approval (or non-approval) of the revenue operation and shall draw up a **record** of the operations referred to in the preceding paragraphs. The record shall then form part of the operation documents, e.g. the project.
5. A model record of the preparation of the revenue operation is set out in Annex 7 to this directive.

### **Article 18: Management checks on revenue operations - receipt of funds**

1. The objective of controlling revenue transactions is to **ensure that** public funds are **collected** (received) on time, from the right person (debtor) and in the right amount.
2. If public funds are **credited to the** faculty's bank account (or to the treasury), **the staff member authorised by the Dean to carry out the follow-up of the** revenue shall verify that they have been credited from the correct person (debtor) within the meaning of Article 18(1) of this Directive. The verification shall be carried out **before the income is entered in the** Faculty's accounts.
3. This employee is obliged to **continuously** monitor and evaluate whether the income to which the faculty is entitled (e.g. payment for renting premises for commercial purposes resulting from a concluded contract) is properly credited to the faculty's bank account (or paid to the cashier).
4. In the event that an employee discovers that public funds have not been properly credited to the faculty
  - a. verify the existence, amount and maturity of the claim;
  - b. identify and assess the risks associated with the revenue operation and, where appropriate, propose directives to eliminate or mitigate them.
5. The staff member shall make a **record** of the actions referred to in the preceding paragraph and forward it, together with the other supporting documents, to **the principal** for that operation.
6. **The Principal shall** decide on the next course of action on the basis of the record and related documents. The record is then part of the transaction documents (e.g. documentation for the disposal of the asset).
7. Annex 11 to this directive sets out the guidance note for the authorising officer and the accounting officer to carry out ex-ante management checks after entitlement and for the control of other revenue.
8. A specimen of the record referred to in paragraph 5 of this Directive is set out in Annex 8 to this Directive.

## **PART FIVE: INTERNAL AUDIT**

### **Article 19: Internal audit of the faculty**

1. The internal audit is currently organised and independently provided by the Rector's Office of Charles University within the framework of the legal status of the faculty within the University, through the Internal Audit Unit of the Rector's Office of Charles University.
2. The Faculty's internal audit, which is a functionally independent unit under the Financial Control Act, or is handled by an authorised employee of the Faculty, organisationally separated from the executive management structures, will be introduced as part of the Faculty's internal control system after the consistent application of this directive to the practice of the entire Faculty (i.e. functional implementation of financial control).

- The task of the Faculty's internal audit will be to independently and objectively evaluate the economic operations and internal control system of the Faculty.

## PART SIX: COMMON AND FINAL DIRECTIVES

### Article 20

- Internal management control approval procedures do not take place in the College's comprehensive electronic information system. They are governed by the rules for the circulation of documents and documents in paper form, including signature authorisations, in accordance with the Dean's directive on the circulation of documents and the principles of this directive.
- Since the financial control of the Faculty as defined by this directive derives from the Financial Control Act, the responsible employees and employees appointed to management control functions may deviate from the established procedures of this directive **only** with the prior written approval of the Dean for a given economic operation.
- The following annexes form an integral part of this directive:

Příloha č. 1:	<b>Model mandate for the head of a public administration body</b>
Příloha č. 2:	<b>Individual pledge for preliminary management control before commitment</b>
Příloha č. 3:	<b>Limited Pledge</b>
Příloha č. 4:	<b>Instruction to ensure payment for the ex-ante management check after commitment</b>
Příloha č. 5:	<b>Record of interim management control of expenditure operations</b>
Příloha č. 6:	<b>Record of ex-post management control of expenditure operations</b>
Příloha č. 7:	<b>Record of preliminary management control prior to entitlement</b>
Příloha č. 8:	<b>Record of interim and ex-post management control of the revenue operation</b>
Příloha č. 9:	<b>Guidance note for authorising officers and administrators: <i>Preliminary management control before commitment in the case of public contracts</i></b>
Příloha č. 10:	<b>Guidance note for authorising officers and administrators: <i>Preliminary management control before commitment - limited pledge</i></b>
Příloha č. 11:	<b>Guidance note for authorising officers and accounting officers: <i>Preliminary management control after entitlement and control of other revenue</i></b>

- A list of the staff currently in charge will be published on the effective date of this directive.
- This directive shall enter into force on the date of signature.
- This directive shall enter into force on 31 March 2023.

Prague, 31 March 2023

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Dean