



In Pilsen, 15 July 2025  
Ref.: UKLFP/465921/2025

## DEAN'S MEASURE NO. 14/2025

### INTERNAL CONTROL SYSTEM

#### Čl. 1

##### Introductory provisions

- 1.1 This measure lays down the details of the functioning of the internal control system and internal audit at the Faculty of Medicine in Pilsen of Charles University (hereinafter referred to as 'the Faculty').
- 1.2 This measure of the Dean is based in particular on the provisions of Act No. 320/2001 Coll., on Financial Control in Public Administration, as amended (hereinafter referred to as the "Financial Control Act"), Decree No. 416/2004 Coll., implementing the Financial Control Act (hereinafter referred to as the "Decree"), Act No. 262/2006 Coll., the Labour Code, Act No. 563/1991 Coll., on Accounting, as amended (hereinafter referred to as the "Accounting Act") and the internal regulations of the Faculty and Charles University.

#### Čl. 2

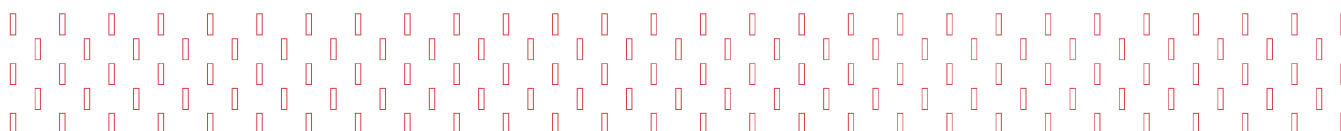
##### Internal control system of the Faculty

The internal control system shall mean all control activities carried out by senior management at all levels of management, in particular management control activities, internal audit and internal control.

#### Čl. 3

##### Principal of the operation

- 3.1 The principal of the operation is always the senior official authorised to manage the allocated part of the faculty budget, in particular the Dean of the Faculty, Vice-Deans of the Faculty, the Secretary of the Faculty, the Head of Department, the Head of Clinic, the Principal Investigator of a project, the Head of Department of the Dean's Office, or the senior official authorised to manage the funds of a specific department or project, or an independent officer of the Dean's Office.
- 3.2 In exceptional cases, in accordance with generally binding regulations and this measure of the Dean, the operation manager is authorised to delegate the performance of the operation manager's activities to an employee whom he or she manages in accordance with the internal organisational structure.
- 3.3 The delegation referred to in paragraph 3.2 of this measure must be temporary for a specified period of time and must include a justification, a clearly defined scope of powers and financial limits for each type of operation; the delegated employee is not authorised to act as operation manager in respect of operations whose value exceeds these limits. This authorisation must be in writing and the authorising officer must inform his/her subordinate staff and the Secretary of the Faculty.



#### **Čl. 4**

#### **Budget manager**

- 4.1 The budget manager is the senior official responsible for managing the budget of the Faculty or part of it, in particular the Dean of the Faculty, the Secretary of the Faculty or the Head of the Economic Department.
- 4.2 In exceptional cases, the budget administrator is authorised, in accordance with generally binding regulations and this measure of the Dean, to delegate the activities of the budget administrator to a member of staff whom he/she manages in accordance with the internal organisational structure.
- 4.3 The delegation referred to in paragraph 4.2 of this measure must be temporary for a specified period of time and must include a justification and a clearly defined scope of the delegated staff member's powers. The delegation must be in writing and the budget manager must inform his/her subordinate staff and the Secretary of the Faculty.
- 4.4 The accumulation of the functions of budget manager and authorising officer for a specific operation shall always be inadmissible; the same shall apply mutatis mutandis in cases of delegation to a member of staff.

#### **Čl. 5**

#### **Chief Accountant**

- 5.1 The chief accountant is the member of the economic department responsible for keeping the accounts of the Faculty in accordance with the terms of the contract of employment, or the member of staff of another unit responsible for keeping the accounts of the unit.
- 5.2 The Accounting Officer shall ensure that the accounts are properly posted to the appropriate accounts and that the accounts show the state and movement of property and other assets, liabilities and commitments, costs and income and the economic outturn.
- 5.3 In exceptional cases, the Chief Accountant is authorised, in accordance with generally binding regulations and this measure of the Dean, to delegate the performance of the activities of the Chief Accountant to an employee of the Economic Department whose job description corresponds to the position of the Accountant.
- 5.4 The delegation under paragraph 5.3 must be temporary for a specified period of time and must include a justification and a clearly defined scope of the delegated employee's powers. The delegation must be in writing and the accounting officer must inform his/her subordinate staff and the Faculty Secretary.

#### **Čl. 6**

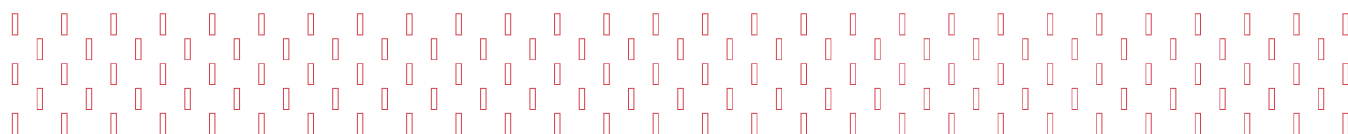
#### **Management control activities**

- 6.1 Management control activities shall consist of preliminary, intermediate and follow-up controls, which shall be governed by the applicable legal and internal regulations of the Faculty and Charles University.<sup>1</sup>
- 6.2 Management control activities at the Faculty are carried out by the Chief Accountant, individual senior staff and, where appropriate, individual officers of the Dean's Office at all levels of management in the role of operation principal and budget manager.
- 6.3 When carrying out management control activities, compliance of the controlled activities with generally binding legal regulations, internal regulations of the Faculty and Charles University is checked.
- 6.4 Management control activities also include the evaluation of the effectiveness, efficiency and economy of the Faculty's activities.<sup>2</sup>

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<sup>1</sup> In particular, Act No. 320/2001 Coll., on financial control and Decree No. 416/2004 Coll., implementing the Act on financial control, as amended.

<sup>2</sup> § Section 2(m), (n) and (o) of Act No 320/2001 Coll., on financial control.



## **Čl. 7**

### **Preliminary control**

- 7.1 Preliminary control is carried out:
- a) before the Faculty takes a legal act which entitles the Faculty to public revenue<sup>3</sup> or other benefit (hereinafter also referred to as 'entitlement') or commits the Faculty to public expenditure<sup>4</sup> or other benefit (hereinafter also referred to as 'commitment'); and
  - b) after the entitlement or obligation arises.
- 7.2 Preliminary control shall be carried out by the Accounting Officer, the relevant authorising officer and the Budget Manager who shall carry out the management control activities referred to in Article 6(6.2).
- 7.3 The ex ante control can be carried out electronically.
- 7.4 When electronic means are used for the ex-ante control, the legislation on trust services for electronic transactions shall not apply to the signatures of persons.

### **Article 7a**

#### **Preliminary check before entitlement**

- 7.1 Preliminary pre-entitlement checks shall be carried out under the responsibility of the principal of the transaction.
- 7.2 The details of the verification by the authorising officer at this stage of the financial control are set out in Annex 1 to this measure.

### **Article 7b**

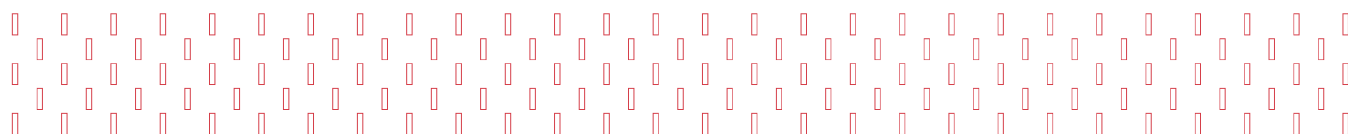
#### **Preliminary control after entitlement**

- 7.1 Preliminary post-entitlement checks shall be carried out under the responsibility of the authorising officer and the accounting officer.
- 7.2 The details of the examination by the authorising officer and the accounting officer at this stage of the financial control are set out in Annex 1 to this measure.
- 7.3 If no irregularities are found during the examination, the authorising officer of the operation shall issue a written instruction for the discharge of public revenue bearing his signature and forward it with the supporting documents of the claim to the accounting officer for receipt of the specific revenue or for securing the recovery of the faculty claim.
- 7.4 If the Accounting Officer finds deficiencies in the preliminary review, he/she shall discontinue the approval process and notify the Principal in writing of his/her finding, stating the reason, and attaching additional documentation, as appropriate, to justify his/her action.
- 7.5 If the Accounting Officer does not find deficiencies, he/she shall give instructions for the disbursement of the public revenue, endorsed with his/her signature, to ensure the collection of the specific revenue in the amount of the entitlement due; the disbursement may be a single lump sum of the total amount or divided into several instalments.

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<sup>3</sup> Public revenue means public revenue within the meaning of Article 2(h) of the Financial Control Act.

<sup>4</sup> Public expenditure means public expenditure within the meaning of Article 2(i) of the Financial Control Act.



### **Article 7c**

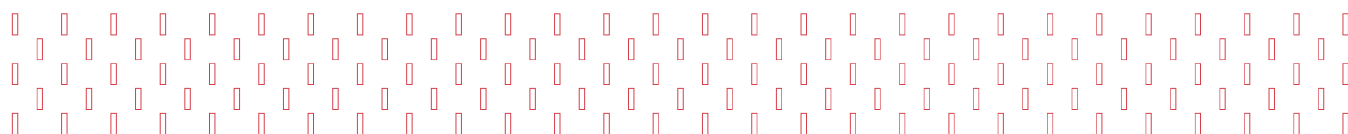
#### **Preliminary control before the commitment is made**

- 7.1 The ex-ante pre-commitment control shall be carried out by the relevant authorising officer and the budget manager, who shall carry out the management control activity referred to in Article 6(6.2).
- 7.2 The details of the examination by the authorising officer and the budget manager at this stage of the financial control are set out in Annex 1 to this measure.
- 7.3 If the authorising officer of the operation finds no irregularities during the delegation, he/she shall sign the written commitment document and forward it to the relevant budget manager for prior checking.
- 7.4 If the budget manager finds irregularities, he/she shall interrupt the authorisation procedure and notify the authorising officer in writing of his/her finding, stating the reasons and, where appropriate, attaching further documentation to justify his/her action.
- 7.5 The Budget Manager is authorised to impose restrictive conditions on the operation being prepared in accordance with the law and the regulations of the Faculty and Charles University adopted within the limits of the Decree, and shall always include them in writing in the supporting documentation for the operation being prepared and inform the authorising officer of them.
- 7.6 If the relevant budget administrator does not find any deficiencies, he/she shall sign the supporting document for the forthcoming operation and forward it to the authorising officer.
- 7.7 For financial management purposes, the signature of the budget manager, with, where appropriate, the attached restrictive conditions, shall constitute evidence of the controlling assurance of the financial coverage of the commitment to be made in the amount proposed and of the expected date of its fulfilment to the specific creditor (hereinafter referred to as the 'individual commitment').
- 7.8 If it is expedient to ensure the operational needs arising from the normal, regular activities of the Faculty, which must be ensured on an operational basis, the principal of the operation may submit to the Budget Manager a proposal for the controlling financial guarantee of the envisaged operations and related commitments, the creditor and amount of which are not known in advance.
- 7.9 The proposal for financial control must be duly substantiated and must include the total amount of the commitment envisaged.
- 7.10 For financial management purposes, the signature of the budget manager on the authorising officer's proposal shall constitute evidence of the financial control of the financial cover of the commitments envisaged within the limit of public expenditure and the period specified by him (hereinafter referred to as the 'limited commitment').
- 7.11 The Budget Manager shall forward the Limited Commitment to the authorising officer and at the same time forward a copy to the accounting officer.
- 7.12 If the deficiencies or restrictive conditions of the Budget Manager have not been remedied, the legal act performed or the commitment incurred by the Faculty shall be executed without prior checking.
- 7.13 If the Budget Manager or the Chief Accountant finds that a transaction has been carried out without prior checking, he shall notify the Dean of the Faculty in writing of his finding. The Dean of the Faculty shall take action to investigate the uncontrolled transaction and to ensure that the prior check is properly carried out.

### **Article 7d**

#### **Preliminary control after commitment**

- 7.1 Preliminary control after the commitment has been made shall be carried out by the authorising officer and the accounting officer.
- 7.2 The details of the examination by the authorising officer and the accounting officer at this stage of financial control are set out in Annex 1 to this measure.



- 7.3 The authorising officer shall, after the control, issue a public expenditure instruction indicating whether it is an individual or a limited commitment and shall sign it. The signed implementation instruction shall then be forwarded to the Accounting Officer for payment, together with the faculty's commitment documents.
- 7.4 If the Accounting Officer finds deficiencies in the preliminary check under this Article, he/she shall suspend the procedure for securing payment and notify his/her findings in writing to the authorising officer of the operation or, in the case of operations under a limited commitment, to the budget manager, stating the reason and, where appropriate, attaching further evidence of the justification for his/her action.
- 7.5 If the Accounting Officer finds that a prior check by the Budget Manager has not been carried out in preparation for an operation, he/she shall report his/her finding to the Dean of the Faculty or the Secretary of the Faculty, as appropriate, who shall take measures to investigate the unchecked operation and to ensure that the prior check is properly carried out.
- 7.6 If the Accounting Officer finds no deficiencies, he/she shall endorse the payment order with his/her signature and forward it to secure payment of the amount of the commitment due; payment may be made in one lump sum for the total amount due or may be spread over several instalments.
- 7.7 Where payment has been made although the deficiencies identified have not been rectified, payment shall be made without prior checking.

## **Čl. 8**

### **Interim check**

- 8.1 The intermediate check shall be carried out by individual managers from the following date:
- a) the origin of the claim or commitment until the completion of the work carried out, the delivery of the goods or services in the quantity and quality necessary to settle the claim or commitment,
  - b) the submission of the documents to the Accounting Officer until the total amount of public revenue paid to satisfy the total claim arising from the Faculty's entitlement or the total amount of public expenditure paid arising from the Faculty's commitment has been accounted for and the cash discharge and booking of any receipts or payments necessary to satisfy the claim or commitment recorded in the Faculty's accounts in accordance with the Accounting Act.
- 8.2 The details of the manager's review at this stage of financial control are set out in Annex 1 to this Measure.
- 8.3 If the Accounting Officer finds that a collection of faculty revenue has not been made, or that it has not been made in full by the due date, he shall inform the principal of the transaction without undue delay.
- 8.4 On receipt of the notification, the authorising officer shall immediately take action to ensure that the debtor's obligation is met.

## **Čl. 9**

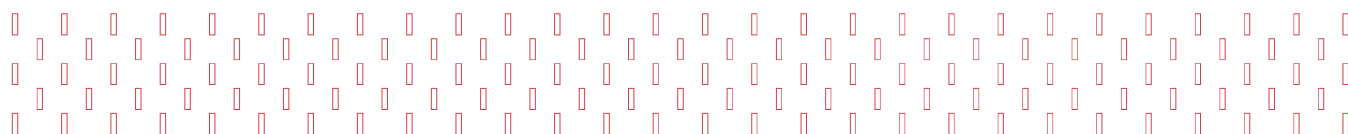
### **Follow-up**

- 9.1 Follow-up shall be ensured by the managers after completion of the operation.
- 9.2 The details of the review by senior management at this stage of financial control are set out in Annex 1 to this measure.

## **Čl. 10**

### **Internal audit**

The internal audit at the Faculty, in accordance with the Financial Control Act, is carried out by the Internal Audit and Control Department at the Rector's Office of Charles University.



## Čl. 11

### Organisation of internal control at the Faculty

- 11.1 The requirements for the maintenance of correct, complete, evident, comprehensible and transparent accounting within the meaning of Section 8(2) to (5) of the Accounting Act are ensured at the Faculty by means of qualification of payments in the Economic Information System (hereinafter referred to as 'EIS').
- 11.2 The Faculty's Economic Department establishes the appropriate classification of reimbursements and enters all data, including data on the principal of the operation, the budget administrator and the chief accountant, into the EIS, in particular, but not exclusively, on the basis of the contractual relationship concluded or on the basis of the decision to grant a subsidy.
- 11.3 Ongoing updating of the authorising officers of the budget managers and the accounting officer for each operation is carried out by the economic department.
- 11.4 Persons acting in the management control process as authorising officer, budget manager and accounting officer must either designate in writing a representative to act in their absence or take such measures as will enable management control to be carried out in their absence from the place of work.

## Čl. 12

### Transitional and final provisions

- 12.1 This measure shall enter into force and take effect on the date of signature by the Dean of the Faculty.<sup>5</sup>
- 12.2 Annex 1 - Financial control phase is an integral part of this measure.

Prof. MUDr. Jindřich Fínek, Ph.D., MHA  
Dean of the Faculty

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<sup>5</sup> The only legally binding regulations are those in the Czech language and the translation above are for informative purpose only.

