



Annex No. 1 to Dean's Measure No. 14/2025

FINANCIAL CONTROL PHASE

1. Preliminary audit

1.1 In the process of approving commitments and before expenditure is incurred

1.1.1 Before entitlement

Principal of the operation:

- Verifies the necessity of the operation;
- verifies the factual and formal correctness, including the correctness and completeness of the supporting documentation;
- verifies compliance with the criteria of economy, efficiency and effectiveness;
- verifies the compliance of the operation with the legal provisions and with the set tasks, objectives and targets;
- verify that measures have been taken to eliminate or mitigate operational, financial, legal and other risks.

1.1.2 After the entitlement (claim) has arisen

Principal of the operation:

- verifies the correctness of the determination of the debtor and the amount and maturity of the claim;
- issue a public revenue order.

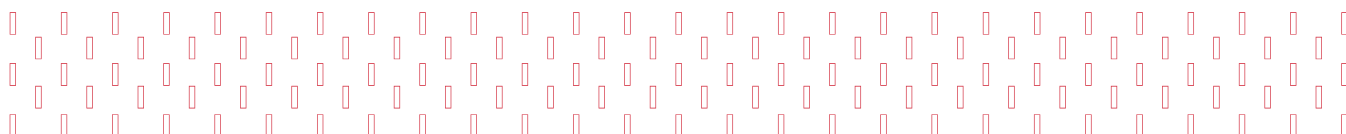
Accountant General:

- Verifies that the signature of the Legal Department on the public revenue instruction is consistent with the signature on the signature record;
- verifies the correctness of the identification of the debtor, the amount and the due date of the entitlement, including the correctness of the bank account on the payment order, with the information in the public revenue instruction issued;
- checking the completeness and the factual and formal correctness of the supporting documents received;
- examine the accounting risks and the measures to eliminate or mitigate them.

1.1.3 Prior to the commitment

Principal of the operation:

- verifies the necessity of the operation;
- verifies the factual and formal accuracy, including the correctness and completeness, of the supporting documentation provided;
- verifies compliance with the criteria of economy, efficiency and effectiveness;
- verifies compliance of the operation with legal regulations and internal regulations of Charles University and the Faculty;
- verifies compliance with the procedure and conditions laid down for public procurement;
- verifies compliance of the operation with the established tasks, objectives and goals of the Faculty;



- examines the adoption of measures to eliminate or mitigate operational, financial, legal and other risks.

Budget Manager:

- verifies whether the operation has been verified by the principal of the operation within the scope of his/her authorisation to do so, and whether his/her signature on the supporting document for the forthcoming operation agrees with the signature in the signature record;
- verifies that the operation is in accordance with the approved expenditure of the Faculty, programmes, projects, concluded contracts and other decisions on the use of the Faculty's resources;
- verifies that the operation complies with the rules laid down by the specific legal regulations for the financing of the Faculty's activities;
- verifies whether the operation has been examined in relation to the budgetary risks that may arise in its implementation, in particular the impact of the implementation of the operation on the sources of financing of the Faculty's activities applicable in the relevant budget period and the need to secure resources for financing the Faculty's activities in the following budget period, and whether measures have been established to eliminate or mitigate these risks.

1.1.4 After commitment (before payment of the expenditure)

Principal of the operation:

- verifies the correctness of the identification of the creditor and the amount and maturity of the commitment incurred by the College;
- verify that the commitment is consistent with the individual commitment or the limited commitment;
- issues an expenditure instruction bearing his/her signature and forwards the documents to the accounting officer to ensure payment (indication whether individual commitment or limited commitment).

Accounting Officer:

- verifies the consistency of the signature of the originator of the operation in the instruction to secure payment with the signature in the signature record;
- verifies the consistency of the creditor's details, the amount and the maturity of the faculty's obligation with the details in the instruction issued to secure payment which the faculty is obliged to pay to the creditor;
- verifies, by reference to the indication on the instruction, whether the transaction is an individual pledge or a limited pledge;
- verifies that the instruction from the principal of the transaction to secure payment is consistent with the limited commitment for the specified and defined period;
- verify other facts relating to the implementation of the operation as an accounting event under the Accounting Act, including the related accounting risks that may arise, in particular in connection with the involvement of external resources, advances, fund management and the adoption of any measures to eliminate or mitigate them.

2. Ongoing audit

2.1 The process of implementing commitments from the submission of supporting documents until final settlement of the accounts

2.1.1 From the creation of the entitlement or commitment until the closure of the operation

By the manager or other staff member designated by him:

- Verifies compliance with operational procedures within the organisation;
- verifies the implementation of the measures laid down to ensure the protection and safety of persons and public assets in the management and handling of those assets, including their protection against damage and destruction;
- verify the timeliness and accuracy of records of all operations and controls;
- verify the functioning of the information transfer system within the organisation;

- examining the assessment of the data in the statements of operations and the comparison of such data with authorised income and expenditure;
- examining the implementation of the measures taken to remedy deficiencies identified.

3. Follow-up

3.1 Completion of the tasks assigned to the assigned area personally and through the professional units they manage

3.1.1 *After completion of the operation*

Senior Officer:

- reviews and analyses a randomly selected sample of completed operations;
- evaluates information on the achievement of the objectives of operations;
- verifies the implementation of the measures taken to remedy the deficiencies identified;
- draws up a report on the audit findings, which includes copies of supporting documents.

