



FAKULTA  
HUMANITNÍCH STUDIÍ  
Univerzita Karlova

Annex No. 10 for Dean's Directive No. 5/2023

**Guidance note for authorising officers and administrators**

**PRELIMINARY MANAGEMENT CONTROL BEFORE COMMITMENT - LIMITED PLEDGE**

§ 13 (8) and (9) of Decree No. 416/2004 Coll.

As a general rule, management control approval must always take place before funds are spent or received.

In case it is necessary to make a purchase,

- which is intended to serve to ensure the operational needs arising from the normal, regular activities of the Faculty,
- which must be secured operatively and
- where neither the creditor nor the amount is known in advance,

can be checked before the commitment is made by means of a limited pledge, which is approved by the **authorising officer** and the **budget manager**. The limited pledge can be approved once at the beginning of the calendar year. The above conditions must be met **cumulatively**.

The limited pledge must include

- the item to which it applies (e.g. refreshments, materials for minor repairs, library book acquisitions),
- the amount of funds (in CZK without VAT),
- the period for which it is issued and
- the name of the official responsible for ensuring that the funds are used in accordance with the rules for the use of the restricted pledge.

In the case of a subsequent specific purchase within the specified period, the approval of the authorising officer and the budget manager will no longer be required.

A given economic transaction, an expenditure covered by a limited pledge, must be supported by a proper tax document in the name of the faculty (the faculty is in the role of payer).