



FAKULTA
HUMANITNÍCH STUDIÍ
Univerzita Karlova

Annex No. 11 for Dean's Directive No. 5/2023

Guidance note for authorising officers and accounting officers

**PRELIMINARY MANAGEMENT CONTROL AFTER ENTITLEMENT
AND CONTROL OF OTHER REVENUE**

§ 27 of the Act, § 12 of Decree No. 416/2004 Coll.

Preliminary control is carried out after the entitlement to income has arisen in the case of the faculty acting as a **seller/provider of services** and is carried out **before the** invoice issued by the faculty is sent to the customer.

1) The principal checks the transactions on the invoice:

- the correctness of the determination of the debtor, the amount and the maturity of the claim.

The Chief Accountant will then check:

- the conformity of the signature of the principal of the operation in the **public revenue instruction** with the signature in the specimen signature,
- The accuracy of the determination of the debtor, amount and maturity of the faculty's accrued claim with the information in the **issued revenue instruction**,
- other facts relating to the implementation of the operation as an accounting event, the associated accounting risks that may arise in the implementation of the operation, including the adoption of any measures to eliminate or mitigate them.

2) Control after receipt of funds

The faculty may accept funding in two ways

- a) cash at the register,
- b) cash on account.

In the event that the funds have been paid into a bank account, it is no longer possible to carry out an ex-ante management control after the entitlement to the income has been established, given that the income has already been realised. In this case, only an intermediate or ex-post control can be carried out by the **authorising officer**.

The designated staff member checks to ensure that receipts to which faculty are entitled are paid on time, in the correct amount, and from the correct debtor. If any of the revenue is not paid on time, he/she shall inform **the principal of the transaction**, or the appropriate person on the basis of the Faculty's internal standard governing the **handling of receivables**, who shall decide on the next course of action (e.g. Head of the Economic Department).

The principal of the transaction does not have to sign every receipt. Realistically, he or she will decide how to deal with outstanding receivables unless this authority is delegated to another person.