



# Rector's Directive No. 3/2025

## **Rules for the retention of documents of the Operational Programmes of the Structural Funds of the European Union in the programming period 2021-2027**



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### **Article 1**

#### **General provisions**

- 1) The principles for the performance of the filing service at the Silesian University in Opava are laid down in the Filing Rules of the Silesian University in Opava (hereinafter referred to as the "Filing Rules"). Beyond the Filing Rules, this Directive lays down additional obligations and rules for the retention of documents and documents relating to projects implemented by the Silesian University in Opava (hereinafter referred to as the "University") within the framework of the Operational Programmes of the Structural Funds of the European Union in the programming period 2021-2027 (hereinafter referred to as the "OP" or "projects").
- 2) The Directive is prepared in accordance with the applicable legal regulations of the Czech Republic, in particular with:
  - a) Act No. 563/1991 Coll., on Accounting, as amended;

- b) Act No. 235/2004 Coll., on Value Added Tax, as amended;
- c) Act No. 589/1992 Coll., on social security contributions and contributions to state employment policy, as amended;
- d) Act No 592/1992 Coll., on general health insurance premiums, as amended;
- e) Act No 499/2004 Coll., on archiving and filing services and on amendments to certain acts, as amended;
- f) Decree No 259/2012 Coll., on the details of the filing service, as amended;

and in accordance with:

- g) Regulation (EU) 2021/1060 of the European Parliament and of the Council of 24 June 2021 laying down common rules on the European Regional Development Fund, the European Social Fund Plus, the Cohesion Fund, the Fair Transition Fund, the Asylum, Migration and Integration Fund, the Internal Security Fund and the Instrument for financial support for border management and visa policy; 2. Regulation (EU) 2021/1058 of the European Parliament and of the Council on the European Regional Development Fund and the Cohesion Fund;
  - h) Regulation (EU) 2021/1059 of the European Parliament and of the Council on the rules governing European territorial cooperation programmes (Interreg);
  - i) Regulation (EU) 2021/1057 of the European Parliament and of the Council on the European Social Fund Plus (ESF+);
  - j) Rules for applicants and beneficiaries - general part for the operational programme;
  - k) Where applicable, other related implementing and delegated acts issued for the programming period 2021-2027.
- 3) These Guidelines apply if the University acts as a beneficiary of the project (hereinafter referred to as "beneficiary") or as a partner of the project (hereinafter referred to as "partner"). The beneficiary/partner is obliged to keep documents in a legal act, i.e. e.g. Grant Decision, Chief Executive's Action, GP Implementation Agreement, Partnership Agreement (hereinafter referred to as "legal act").
  - 4) Document retention means the storage of documents whose circulation has been completed, checked and evaluated, for the possibility of their re-use and quick access to them for the period when their shredding period expires.
  - 5) All documentation related to the implementation of projects must be kept for the purposes of control by the managing authority, the Audit Authority of the Ministry of Finance, the European Commission, the European Court of Auditors, the Supreme Audit Office and other authorised persons at least until the time specified by the rules of the specific OP, unless the Czech legal system provides for a longer period.
  - 6) The time limits for the retention of project documentation and other related conditions may be regulated by the Managing Authority of the relevant OP or its intermediate body. The binding period of retention of documents is usually laid down in the legal act and in the Rules of Procedure, including the retention of beneficiary and partner documents. The competent OP authority may reserve the right to oblige the Beneficiary to hand over all documents to the Intermediate Body/Managing Authority for retention after the end of the project or to keep these materials longer.
  - 7) The project documentation must be kept in an orderly manner and stored in the ISKP or in another location as specified in the following articles so that it is easily accessible. The University must ensure that, in the event of an audit, the documents retained can be used as a means of demonstrating the processes, facts and actual implementation of the projects.
  - 8) The place of central administration of projects is the Project Office of the University's Chancellor's

Office.

## **Article 2**

### **List of documents and project outputs to be retained**

- 1) The following documents in particular must be kept during the implementation of projects:
  - a) the project application, including annexes;
  - b) the legal act on the granting of the grant (Grant Project Implementation Agreement or Decision Grant Award Decision/Certificate of the Chief Executive), its amendments and supplements,
  - c) the documents required for the legal act granting the grant (a list of which is set out in the relevant Rules for applicants and beneficiaries - general part),
  - d) documents required for the legal act on the granting/transfer of aid, annexes to the legal act (e.g. Basic project parameters);
  - e) contracts with partners (if any), amendments and supplements thereto;
  - f) affidavits relating to the public aid or de minimis aid granted;
  - g) correspondence with the aid provider;
  - h) documentation related to procurement (list of documents retained  
(d) The documents relating to the procurement/selection procedures are listed in the relevant Rules on procurement and control of public contracts;
  - i) evidence of expenditure, e.g.:
    - invoices,
    - evidence of payments or reimbursement of invoices,
    - bank statements;
  - j) evidence of internal expenditure:
    - statements of expenditure for staff working under contracts of employment, including details of remuneration paid; items must be broken down into gross salary, advance tax and social and health insurance expenses (in the case of, if the employee is a university employee and works only part-time on the project, the statement must clearly separate the wages paid in connection with the implementation of the project from those paid in connection with activities unrelated to the project),
    - expense statements for foreign staff showing work performed on a monthly basis, ,
    - travel documents,
    - logbooks indicating the driving within the project and copies of the technical certificate (to prove fuel consumption - summary of kilometres driven, fuel costs);
  - k) other documents such as:
    - work reports of the staff involved in the project,
    - primary evidence of operating costs charged under the project,
    - primary evidence of overheads, including methodology for calculating the pro rata share for services, rent, etc;
  - l) schedules of training courses and programmes, including attendance lists;
  - m) summaries of advice provided;
  - n) Copies of the implementation reports (IMRs), final implementation reports (FIRs), including payment applications (PAs), copies of sustainability reports (SURs), final project sustainability reports (FSRs);
  - o) material outputs of the project:

- printed materials (e.g. publications, press releases, leaflets, manuals, etc.),
  - audio recordings, video recordings (including films), all in one copy,
  - other types of tangible output (if it is not appropriate to keep the object itself, photographic documentation may be kept);
- p) all other documentation relating to the project, e.g. contracts with the auditor, audit reports, records of checks carried out and any evidence of sanctions imposed, including relevant correspondence, etc.

### **Article 3**

#### **Rules on the retention of documents**

- 1) The University will keep most of its documentation in an electronic filing system. If it is necessary to keep a paper document, the following procedure will be followed:
  - a) keep the documentation in an orderly manner while ensuring that it is easily accessible;
  - b) store the documentation securely and protect it against damage, deterioration, loss, theft or tampering by unauthorised persons.

### **Article 4**

#### **Electronic storage of documents**

Documents in digital form (bearing the electronic signature of the responsible staff member) including their metadata (in particular ZoR, ŽoP, ŽoZ, ZoU) are stored in the electronic filing system of the IS SU Úřadovna. Documents that are not filed in the IS SU Office or not kept in other departments of the University will be stored electronically in the ISKP 21+ system. Documents will be permanently stored in the so-called output data format PDF/A-2B.

### **Article 5**

#### **Responsibility for document retention**

- 1) The originals of all contracts (e.g. grant decisions, partnership agreements, contracts with suppliers, amendments and supplements, etc.) will be kept at the University's Rector's Office like other contracts in accordance with the relevant Rector's directive. If required by Act No 340/2015 Coll., the contracts will also be entered in the Register of Contracts.
- 2) Original documents relating to public tenders or tenders will be kept at the University Rector's Office in the Project Office or the Investment Office.
- 3) Original employment contracts and agreements on the performance of work and work activity will be kept in the standard manner at the Department of Personnel and Payroll.
- 4) Original accounting and other documents proving that eligible expenditure has been incurred, or on the basis of which eligible expenditure is incurred, will be kept in the standard manner in the Economic and Accounting Department.
- 5) Originals/records and, where applicable, copies of all other documents will be kept by the Project Office of the Rector's Office.
- 6) The University Principal Investigator/Co-Investigator is responsible for forwarding originals or electronic versions of documents (from the MS2021+ system) not listed in paragraphs 1 to 4 above in his/her possession, for storage by the Project Office; this applies in particular to contractual documents, project application including annexes, interim and final reports implementation reports, project sustainability reports, key correspondence with the donor (e.g.

notifications of approval of the financial aid application, approval of implementation reports, approval of changes to the project, etc.), key correspondence with inspection bodies, records of inspections carried out, and any evidence of sanctions imposed, including relevant correspondence.

## **Article 6**

### **Other provisions**

- 1) Further rules on the retention of documents shall be laid down in the Rules of Procedure.

## **Article 7**

### **Final provisions**

- 1) This Directive shall enter into force and take effect on the date of its issue.

Done at Opava on

doc. Mgr. Tomáš Gongol, Ph.D.  
Rector

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