

The Ministry of Education, Youth and Sports registered pursuant to Section 36(2) of Act No. 111/1998 Coll., on higher education institutions and on amendments and supplements to other acts (the Higher Education Act), under ref. no. MSMT-XXX/2024, the Rules for the Creation and Use of Funds of the Silesian University in Opava as of the date of signing the registration.

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Mgr. Karolína Gondková

Director of the Higher Education Department



Rules for the creation and use of funds Silesian University in Opava

Rules for the creation and use of funds of the Silesian University in Opava

Article 1

Introductory provisions

- 1) In accordance with the Statutes of the Silesian University in Opava, these internal regulations govern the conditions for the creation of funds at the Silesian University in Opava (hereinafter referred to as "the University"), the use of funds and the conditions for the transfer of funds between individual funds.
- 2) The funds are managed by the University Rector's Office, ensuring that the funds deposited in the funds based on the financial results of individual components are subsequently used for their benefit.
- 3) The Rector decides on the distribution of after-tax profits to individual funds.
- 4) If the profit deposited in the fund arose from activities involving basic research, applied research or experimental development and the dissemination of their results through teaching, publishing or technology transfer, which were supported by public funds, it may only be used retrospectively for these activities, or for the dissemination of their results or for teaching.

Article 2

Reserve fund

- 1) The source of the reserve fund is an allocation from after-tax profit.
- 2) The reserve fund may be used:
 - a) to cover losses from previous accounting periods,
 - b) in the event that any losses from previous accounting periods have been covered, also to pay penalties and to cover temporary shortages of funds.
- 3) Based on a proposal from the bursar, the rector may decide to transfer funds from the reserve fund to the investment property reproduction fund or the operating funds fund.

Article 3

Scholarship Fund

- 1) The sources of the scholarship fund are:
 - a) tuition fees, with the exception of tuition fees set in accordance with Section 58(4) of the Act,

- b) transfers of tax-deductible costs pursuant to a special regulation¹⁾.
- 2) The fund's resources may be used to pay scholarships and other financial benefits in accordance with the University's Scholarship Regulations.

Article 4 Remuneration Fund

- 1) The source of the remuneration fund is an allocation from after-tax profits.
- 2) The funds of the remuneration fund may be used in accordance with the Internal Wage Regulations of the Silesian University in Opava.
- 3) Based on a proposal from the bursar, the rector may decide to transfer funds from the remuneration fund to the reserve fund or the operating fund.

Article 5 Investment Property Reproduction Fund

- 1) The source of the investment property reproduction fund is:
 - a) allocation from after-tax profit,
 - b) funds in the amount of accounting depreciation of fixed assets, including the accounting residual value of disposed assets, reduced by the amount of depreciation corresponding to the share of the subsidy received in the acquisition cost,
 - c) cash donations intended for the acquisition and technical improvement of fixed assets,
 - d) funds received for the pooling of funds for the acquisition of fixed assets,
 - e) the balance of the contribution from the state budget as at 31 December of the current year.
- 2) The fund's resources may be used in particular:
 - a) for the acquisition of fixed assets,
 - b) for pooling funds with another institution for the acquisition of fixed assets,
 - c) to repay loans and borrowings for the acquisition of fixed assets, including interest on such loans and borrowings until the assets are put into use,
 - d) for deposits into legal entities and to cover the university's costs of establishing legal entities,
 - e) as a supplementary source of financing for repairs and maintenance of fixed assets,
 - f) as a supplementary source of financing for the acquisition of long-term small tangible assets and long-term small intangible assets, their repairs and maintenance,
 - g) transfer from own assets.
- 3) Based on a proposal from the bursar, the rector may decide to transfer funds from the investment property reproduction fund to the reserve fund or the operating fund.

¹Section 24(2)(zr) of Act No. 586/1992 Coll., on Income Tax, as amended.

Article 6

Special-purpose fund

- 1) The sources of the special-purpose fund are:
 - a) earmarked cash donations, with the exception of donations intended for the acquisition and technical improvement of fixed assets,
 - b) earmarked funds from abroad,
 - c) earmarked public funds, including funds for the purpose-specific and institutional support of research, experimental development and innovation from public funds, which could not be used by the university in the budget year in which they were provided.
- 2) The university may transfer earmarked public funds under point (c) or other support from public funds to the earmarked funds up to the amount specified by applicable legislation; this does not apply to development subsidies under Section 18(5), first sentence, of the Act, which may be transferred in unlimited amounts. The university shall notify the provider of the transfer of earmarked funds in writing.
- 3) The funds may only be used for the purpose for which they were provided to the university.

Article 7

Social Fund

- 1) The source of the social fund is the basic allocation charged to the university's expenses up to the amount specified by Act No. 111/1998 Coll. on Higher Education Institutions and on Amendments and Supplements to Other Acts (the Higher Education Act). The specific percentage of the annual volume of costs accounted for wages, wage compensation and remuneration for on-call duty is determined by the rector in accordance with the results of the university's financial management by means of an internal regulation.
- 2) Social fund resources may only be used in accordance with applicable legislation, for the benefit of university employees and for purposes which, under applicable legislation, are currently exempt from income tax on the part of employees.
- 3) The university does not provide social assistance or social loans from the social fund.
- 4) The specific manner of use of social fund resources, the purpose and conditions for providing contributions to employees, and the group of employees to whom contributions are provided shall be determined by the rector in an internal regulation.

Article 8

Operating Fund

- 1) The operating fund consists of:
 - a) profit after tax, including profit from income from supplementary activities and from conducting basic research, applied research or experimental development and disseminating their results through teaching, publishing or technology transfer,

- b) the balance of the contribution pursuant to Section 18(2)(a) of the Act as at 31 December of the current year.
- 2) The funds of the operating fund may be used for:
 - a) covering non-investment costs in the current calendar year,
 - b) co-financing subsidies and grants in accordance with the conditions for their provision.
- 3) Based on a proposal by the bursar, the rector may decide to transfer funds from the operating fund to the reserve fund, the investment property reproduction fund or the remuneration fund.

Article 9

Final provisions

- 1) Rules for drawing on the social fund of the Silesian University in Opava, registered by the Ministry of Education, Youth and Sports on 28 March 2017 under ref. no. MSMT-7574/2017, and the Rules for the Management and Accounting of the Silesian University in Opava, registered by the Ministry of Education, Youth and Sports on 28 March 2017 under ref. no. MSMT-7574/2017, are hereby repealed.
- 2) These rules were approved in accordance with Section 9(1)(b)(3) of the Act by the Academic Senate of the University on 9 January 2024.
- 3) These rules shall enter into force pursuant to Section 36(4) of the Act on the date of registration by the Ministry of Education, Youth and Sports.
- 4) These rules shall take effect on the date of their publication in the public section of the University's website.

Ing. Lucie Kamrádová, Ph.D., v.r.
Chairwoman of the Academic Senate

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