

The Ministry of Education, Youth and Sports registered, pursuant to Section 36(2) of Act No. 111/1998 Sb., on Higher Education Institutions and on Amendments to Certain Acts (the Higher Education Act), as amended, under Ref. No. MSMT-29882/2025-2, the Financial Management Rules of the University of Pardubice as of the date of signature of the registration.

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Head of the Higher Education Division*

FINANCIAL MANAGEMENT RULES OF THE UNIVERSITY OF PARDUBICE OF 1 JANUARY 2026

Article 1 Introductory Provisions

The Financial Management Rules of the University of Pardubice (hereinafter the “Financial Management Rules”) are issued in accordance with Act No. 111/1998 Sb., on Higher Education Institutions and on Amendments to Certain Acts (the Higher Education Act), as amended (hereinafter the “Higher Education Act”), and with the Statute of the University of Pardubice (hereinafter the “Statute”), and shall apply to all faculties and other constituent parts of the University of Pardubice (hereinafter the “University”).

Article 2 Financial Management of the University

- (1) The basic principles of financial management are laid down in Articles 31 to 32 of the Statute.
- (2) In managing funds provided from the state budget, the University is obliged to act economically and efficiently and to use such funds in accordance with the Higher Education Act and other specific legal regulations¹, in accordance with the decision of the Ministry of Education, Youth and Sports (hereinafter the “Ministry”) on the provision of contributions and subsidies, and in line with their material implementation. The internal control system of the University is laid down in an internal regulation issued by the University (hereinafter the “University internal regulation”).
- (3) The principal sources of funding of the University are non-investment and investment contributions and subsidies from the state budget. The amount of financial resources is determined by the Ministry in accordance with published rules, specified annually and discussed with the representation of higher education institutions. The amount of financial resources is also determined by the University’s Strategic Framework and the annual Implementation Plan thereof, the University’s Annual Reports, and the Strategic Framework of the Ministry and the annual Implementation Plan thereof.

¹ For example, Act No. 218/2000 Sb., on Budgetary Rules and on Amendments to Certain Related Acts (the Budgetary Rules), as amended.

- (4) The University is entitled to receive a contribution for the institution from the state budget for educational and creative activities, including an advance payment. The University is also entitled to receive a subsidy for the development of the higher education institution.
- (5) The University is obliged to comply with the conditions and rules governing the handling of contributions and subsidies; their use and settlement shall be governed by the general regulations on the management of state budget funds¹, specific regulations governing the support of research and development², and, where applicable, other binding conditions set by individual providers. Funds received must be used exclusively for the purpose for which they were provided.
- (6) Financial resources from non-investment and investment contributions and subsidies are provided to the University in accordance with the Ministry's methodology for the implementation of the Act on Budgetary Rules for the relevant calendar year or for a budgetary provisional period.
- (7) The University shall manage its finances on the basis of a budget. The budget shall be prepared for a calendar year and must not be drawn up as a deficit budget. The rules for the construction and structure of the budget shall be determined by the Rector after discussion in the Academic Senate of the University. The University shall also prepare a medium-term budget outlook for at least the following two years.
- (8) Budget funds may be used by the University solely to finance and support activities in accordance with Article 3 of the Statute.
- (9) In connection with the implementation of educational and scholarly, research, development and innovation, artistic and other creative activities (hereinafter the "main activity"), the University also provides students with services and supplies goods related to educational activities (in particular copying and printing services, the sale of study literature, accommodation and catering).
- (10) General regulations on fees shall not apply to fees associated with studies. The types of fees and the rules governing their application are laid down in Articles 12 to 16 of the Statute and in a University internal regulation.
- (11) The University owns movable and immovable property, rights and other property values necessary for the activities for which it was established and for activities carried out within its supplementary activities pursuant to Section 20 of the Higher Education Act.
- (12) The University may acquire only securities issued by the state, securities for whose repayment the state has provided a guarantee, or securities of a business corporation into which the University has contributed assets.
- (13) The University may contribute monetary and non-monetary assets to other legal entities in accordance with the Rules for Contributing Monetary and Non-Monetary Contributions to Legal Entities by the University of Pardubice.
- (14) The University is obliged to keep proper records of its assets and to ensure their efficient and economical use. Decisions on the management of University assets shall be taken by the Rector, by the Bursar within the scope laid down by a Rector's Measure, and by the Dean within the scope laid down in Articles 27 to 28 of the Statute. In the cases specified in Section 15(1)(a) to (d) of the Higher Education Act, the Rector shall decide after obtaining the prior written consent of the University's Administrative Board and after notifying the Ministry. Detailed conditions

² Act No. 130/2002 Sb., on the Support of Research, Experimental Development and Innovation from Public Funds and on Amendments to Certain Related Acts (the Act on the Support of Research, Experimental Development and Innovation), as amended.

governing asset records and asset inventory procedures shall be laid down in a University internal regulation.

(15) The University shall keep accounts using the double-entry accounting system and shall be obliged to strictly separate the costs and revenues of supplementary activities carried out pursuant to Section 20(2) of the Higher Education Act from its main activities. In other respects, the University shall follow the general regulations on accounting.³ Detailed conditions governing accounting at the University shall be laid down in a University internal regulation.

Article 3

Financial Resources of the University

The University's income shall consist in particular of:

- a) a contribution from the state budget for educational and creative activities (hereinafter the "institutional contribution");
- b) support for research, experimental development and innovation from public funds pursuant to a specific legal regulation⁴;
- c) subsidies from the state budget (hereinafter "subsidies");
- d) fees associated with studies;
- e) income from assets;
- f) other income or other contributions than those referred to in point (a) from the state budget, state funds, the National Fund, and the budgets of municipalities and regions, and from the budget of the European Union;
- g) income from supplementary activities;
- h) income from donations and inheritances;
- i) other income from the provision of services within the main activity (in particular accommodation and catering for students and employees, the sale of study literature, and the leasing of assets);
- j) loans from financial institutions;
- k) pooled financial resources;
- l) fees associated with lifelong learning (LLL).

Article 4

Funds

(1) The University may allocate profit after tax (hereinafter the "profit") to funds only if any loss from previous periods has been settled. Balances of funds as at 31 December of the current year shall be

³ For example, Act No. 563/1991 Sb., on Accounting, as amended; Decree of the Ministry of Finance No. 504/2002 Sb., implementing certain provisions of Act No. 563/1991 Sb., on Accounting, as amended, for accounting entities whose main activity is not business, provided that they keep accounts under the double-entry accounting system, as amended; and the Czech Accounting Standards for accounting entities applying Decree No. 504/2002 Sb., as amended.

⁴ Act No. 130/2002 Sb., on the Support of Research, Experimental Development and Innovation from Public Funds and on Amendments to Certain Related Acts (the Act on the Support of Research, Experimental Development and Innovation), as amended.

carried forward to the following budget year. Funds originating from profit generated through basic research, applied research or experimental development and the dissemination of their results through teaching, publication or technology transfer that were supported from public funds may be used retrospectively only for such activities, for the dissemination of their results, or for teaching.

(2) The University shall establish the following funds:

- a) The Reserve Fund, intended primarily to cover losses in subsequent accounting periods, shall be created from:
 - allocations from profit;
 - donations;
 - transfers of funds from the Investment Asset Reproduction Fund, the Rewards Fund and the Operating Funds Fund.

The Reserve Fund shall be used for:

- covering losses from previous accounting periods;
- transfers of funds to the Investment Asset Reproduction Fund, the Rewards Fund and the Operating Funds Fund.

b) The Investment Asset Reproduction Fund shall be created from:

- allocations from profit;
- donations;
- the balance of contributions as at 31 December of the current year;
- accounting depreciation of tangible and intangible assets;
- transfers of funds from the Reserve Fund, the Rewards Fund and the Operating Funds Fund.

Funds of the Investment Asset Reproduction Fund created by transfer from the Operating Funds Fund, originating from the transfer of the balance of the institutional contribution from the state budget for educational and creative activities as at 31 December of the current year, may be used only in accordance with European Union rules to finance activities of the University by which it does not participate in, nor may it affect, competition in the internal market.

The Investment Asset Reproduction Fund shall be used for:

- ensuring the University's investment activities;
- providing investment funds to other entities on the basis of concluded agreements on joint investment activities;
- repayment of instalments of the University's investment loans and borrowings;
- serving as a supplementary source of funding for repairs and maintenance of long-term assets after the University's investment needs have been met;
- transfers of funds to the Reserve Fund, the Rewards Fund and the Operating Funds Fund.

c) The Scholarship Fund shall be created from:

- tuition fees pursuant to Section 58(6) of the Higher Education Act, with the exception of tuition fees imposed on students enrolled in study programmes taught in a foreign language;

- transfers of tax-deductible expenses (costs) pursuant to a specific legal regulation (Section 24(2)(zr), point 4, of Act No. 586/1992 Sb., on Income Taxes, as amended);
- donations.

The sources of the Scholarship Fund shall not include funds provided to the University for scholarships for doctoral study programmes, social scholarships and accommodation scholarships from the institutional contribution.

The Scholarship Fund shall be used for:

- the payment of scholarships in accordance with the Scholarship Regulations of the University of Pardubice.

d) The Rewards Fund shall be created from:

- allocations from profit;
- donations;
- transfers of funds from the Reserve Fund, the Investment Asset Reproduction Fund and the Operating Funds Fund.

The Rewards Fund shall be used for:

- the payment of wage components in accordance with the Internal Salary Regulations of the University of Pardubice;
- transfers of funds to the Reserve Fund, the Investment Asset Reproduction Fund and the Operating Funds Fund.

e) The Earmarked Funds shall be created from:

- earmarked donations, with the exception of donations intended for the acquisition or technical improvement of long-term assets;
- earmarked financial resources from abroad;
- earmarked public funds, including funds of targeted and institutional support for research, experimental development and innovation from public funds that could not be used by the University in the budget year in which they were provided. Earmarked funds shall also include funds provided to the University by a beneficiary of support as another participant in a project involved in the implementation of the project. The University may transfer earmarked funds to the fund up to 10% of the volume of earmarked public funds provided to the University for individual research, experimental development and innovation projects in the given calendar year, unless the provider of support stipulates otherwise in the agreement on the provision of support or in the decision on the provision of support; in the case of other public support, up to 10% of the volume of such support provided to the University in the given calendar year. The subsidy for development pursuant to Article 2(5) may be transferred without limitation. The University shall notify the provider of the earmarked funds of such transfer in writing.

The Earmarked Funds shall be used exclusively for the purpose for which the funds were provided.

f) The Social Fund shall be created from:

- a basic allocation charged to the University's costs up to 1% of the annual volume of the University's costs accounted for as wages, wage compensation and on-call remuneration; the percentage of the allocation for the relevant year shall be determined by the Rector;
- donations.

Allocations to the Social Fund shall be accounted for on a monthly advance basis according to the percentage set for the relevant year; at the end of the year, an annual calculation shall be carried out based on the actual figures for the relevant period and compared with the advance allocations to the Social Fund.

Funds of the Social Fund shall be deposited in a separate University bank account. Transfers of financial resources as advances for the basic allocation to the Social Fund shall be carried out no later than by the end of the month following the month in which the Social Fund was created.

The Social Fund shall be used for:

- one-off non-repayable social assistance to University employees to address serious, distressing and unforeseen social situations, up to a maximum amount of CZK 15,000 per individual case.

g) The Operating Funds Fund shall be created from:

- allocations from profit;
- donations;
- the balance of contributions as at 31 December of the current year;
- transfers of funds from the Reserve Fund, the Investment Asset Reproduction Fund and the Rewards Fund.

Funds of the Operating Funds Fund created by transfer of the balance of the institutional contribution from the state budget for educational and creative activities as at 31 December of the current year may be used only in accordance with European Union rules to finance activities of the University by which it does not participate in, nor may it affect, competition in the internal market.

The Operating Funds Fund shall be used for:

- covering non-investment costs in the current calendar year;
- co-financing projects where such co-financing is required under the terms of the relevant agreement;
- transfers of funds to the Reserve Fund, the Investment Asset Reproduction Fund and the Rewards Fund.

- (3) Decisions on allocations of funds to individual University funds and on transfers between individual funds shall be taken by the Rector, taking into account requests from Deans and supervising officers of other constituent parts of the University, unless the Higher Education Act or a specific legal regulation provides otherwise.
- (4) Decisions on the use of funds from the Reserve Fund, the Scholarship Fund and the Social Fund shall be taken by the Rector.
- (5) Decisions on the use of funds from the Investment Asset Reproduction Fund, the Rewards Fund and the Operating Funds Fund shall be taken by the Rector; within the scope laid down by a

Rector's Measure, by the Bursar; and, within faculty budgets, by the Deans, unless the Higher Education Act or specific legal regulations provide otherwise.

(6) Decisions on the provision of social assistance from the Social Fund shall be taken by the Rector on the basis of a duly justified written application submitted by an employee and recommended by the Dean or by the supervising officer of another constituent part of the University.

Article 5

Financing of Purpose-Built Facilities

(1) The University shall finance both investment and non-investment expenditure of its units purposefully established for the main activity and for the provision of information services referred to in Article 29 of the Statute, as well as purpose-built facilities ensuring accommodation, catering and operational services at the University referred to in Article 30 of the Statute (hereinafter the "self-financing constituent parts of the University").

(2) Where the University uses purposefully established units and purpose-built facilities jointly with other entities, it shall share the costs and, where applicable, revenues in accordance with proportional indicators of use agreed in a concluded contract. Payment may also be agreed in the form of a lump sum.

Article 6

Partial Budgets of Faculties and Other Constituent Parts of the University

(1) The University's financial resources shall be redistributed to faculties and self-financing constituent parts of the University, which shall manage the allocated resources independently. The University shall manage the financial resources remaining after such redistribution.

(2) The principal sources of income of faculties and self-financing constituent parts of the University are the institutional contribution and subsidies. The rules for redistribution and the allocation of the institutional contribution and subsidies for the relevant calendar year shall be determined by the Rector after approval by the Academic Senate of the University.

(3) Faculties and self-financing constituent parts of the University shall prepare partial budgets for the calendar year and shall manage their finances in accordance therewith. Deans and supervising officers of self-financing constituent parts of the University shall be accountable to the Rector for the efficient use of the institutional contribution and subsidies, for their settlement with the state budget, and for the proper management of entrusted assets.

(4) In addition to the institutional contribution and subsidies, income from territorial self-governing units, state funds, municipal budgets and from abroad for non-investment activities, faculties and self-financing constituent parts of the University may also obtain other non-investment resources, in particular:

- a) fees associated with studies;
- b) income from assets (excluding the disposal of immovable property);
- c) income from supplementary activities;
- d) income from donations and inheritances;
- e) income from foundations and endowment funds;
- f) pooled financial resources.

- (5) Faculties and self-financing constituent parts of the University shall also manage investment resources intended primarily for the purchase of machinery and equipment not included in construction costs. Additional resources intended for the acquisition of tangible and intangible long-term assets may be obtained by faculties and self-financing constituent parts of the University from:
 - a) earmarked donations;
 - b) pooled resources based on an agreement on pooling of resources;
 - c) earmarked subsidies for the implementation of science and research projects.
- (6) Penalty payments incurred by faculties or self-financing constituent parts of the University shall constitute their costs.

Article 7

Provisions on Supplementary Activities

- (1) Within supplementary activities, faculties, self-financing constituent parts of the University and other organisational units of the Rectorate shall, for consideration, carry out activities related to their main activity or activities serving to ensure more effective use of human resources and assets. Supplementary activities must not jeopardise the quality, scope or accessibility of the activities for the performance of which the University was established.
- (2) Detailed conditions for the performance of supplementary activities shall be laid down in a University internal regulation.

Article 8

Final Provisions

- (1) The Financial Management Rules of the University of Pardubice registered on 25 April 2006 under Ref. No. 11 274/2006-30, as amended by subsequently registered changes, are hereby repealed.
- (2) These Financial Management Rules were approved pursuant to Section 9(1)(b), point 3, of the Higher Education Act by the Academic Senate of the University on 25 November 2025.
- (3) These Financial Management Rules shall enter into force pursuant to Section 36(4) of the Higher Education Act on the date of registration by the Ministry (*Date of Entry into Force*).
- (4) These Financial Management Rules shall take effect on 1 January 2026 (*Effective Date*).

prof. Ing. Libor Čapek, Ph.D.

Rector