Financial Management Rules


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Director of Higher Education Department


Under sections 9 (1) (b) and 17 (1) (k) of Act No. 111/1998 Sb., to regulate higher education institutions and to change and amend other laws (the Higher Education Act), as amended, the Academic Senate of Charles University has adopted the following Financial Management Rules of Charles University as an internal regulation of the University:

Article 1 Introductory Provisions
1. Charles University (the “University”) is a public higher education institution under the Higher Education Act.
2. The University is a juridical person.
3. The University owns property required for the activities specified in Article 2 of the Constitution of Charles University (the "Constitution").
4. The bodies specified in Article 50 of the Constitution decide on the disposition of the property of the University and act on behalf of the University in that respect.
5. The financial management of the University and disposition of property of the University is carried out in such a way as to not constitute prohibited state aid to undertakings. ¹

Article 2 Budget and Provisional Budget
Matters related to the budget and provisional budget are regulated by the Higher Education Act and Article 49 of the Constitution.

Article 3 Income of the University
1. The financial resources to provide for the operation of the University are the following:

   a) contribution from the state budget;
   b) subsidies from the state budget, state funds, and other sources of state budget;
   c) subsidies from European Union sources;
   d) fees for study under Article 24 of the Constitution and fees under Articles 32 and 38 of the Constitution;
   e) income under Articles 31, 32, 33, and 34 of the Constitution;
   f) revenues from assets;
   g) other income from budgets of territorial self-governing units and from other public sources;
   h) revenues from supplementary activities;
   i) income from donations and inheritance;
   j) income from foundations and endowment funds;
   k) cash pools;

¹ Translator’s note: Words importing the masculine include the feminine, and unless the context otherwise requires, words in the singular include the plural, and words in the plural include the singular.
² Legal regulation of the European Union on state aid, in particular Article 107 et seq. of the Treaty on the Functioning of the European Union.
I) resources of financial funds of the University, loans, and credits;

m) income from accommodation;

n) income from catering;

o) other income.

2. The financial resources to provide for investment activities of the University are the following:

a) contribution from the state budget;

b) subsidies from the state budget, state funds, and other sources of state budget;

c) subsidies from European Union sources;

d) other income from budgets of territorial self-governing units and from other public sources;

e) resources from own investment asset reproduction fund;

f) cash pools;

g) loans and credits;

h) financial donations for the defined purpose of acquisition of long-term tangible and intangible assets;

i) other income.

3. Income allocated for the performance of activities other than those related to financial management cannot be used for the financial management activities of the University.  

Generation and Use of Financial Resources

Article 4 Contribution from State Budget

Under section 18 (2) and (3) of the Higher Education Act, the University is entitled to receive a contribution from the state budget for educational and related scientific, research, development, innovative, artistic, or other creative activities ("creative activities"). An advance payment of the contribution determined on the basis of relevant data as of October 31 of the previous calendar year is due to the University. The amount of contribution is determined on the basis of the strategic plan of educational and creative activities of the University (the “strategic plan of the University”) and the strategic plan of educational and creative activities for higher education (the “strategic plan of the ministry”). The contribution and the advance payment of contribution are allocated to the faculties and other units in accordance with the principles of allocation of income of the University for the given year (Article 49 (1) and (2) of the Constitution). Financial transfers of the relevant amounts to faculties and other units are time-dependent on the financial transfers from the provider.

Article 5 Subsidy from State Budget

The University is entitled to receive a subsidy from the state budget under section 18 (2) and (5) of the Higher Education Act. The conditions of the subsidies, their use, and their accounting are governed by the general regulations applicable to the disposition of resources of the state budget and by other legal regulations. The amount of subsidies is determined on the basis of the strategic plan of the University and the strategic plan of the ministry.

Article 6 Subsidy from European Union Sources

The University may receive subsidies from the European Union sources in accordance with the conditions of the provider.

Article 7 Fees

1. The fees specified in Articles 24, 32, and 38 of the Constitution, fees for acts related to the review of compliance with a requirement for admission to study under section 48 (4) (d) and (5) (c) of the Higher Education Act, and fees for the application for recognition of a foreign university degree and qualification constitute income from principal activities.

2. The fees specified in paragraph 1 constitute income from non-economic activities.

Article 8 Income from Assets

1. Income from leased property entrusted to faculties and other units is income of the relevant faculties and other units.

2. Income from the sale of movable property specified in section 15 (1) (b) of the Higher Education Act is income of the University, unless determined otherwise by the Rector.

3. Income from the sale of movable property managed by the faculties or other units is income of the relevant faculties and other units, unless the sale is a case subject to paragraph 2.

4. Income from the sale of immovable property is exclusively the income of the University, unless the Rector determines otherwise.

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3 Legal regulation of the European Union on state aid, in particular Article 107 et seq. of the Treaty on the Functioning of the European Union.

4 Section 10 (2) of Act No. 218/2000 Sb., to regulate budgetary rules and to change other related laws (Budgetary Rules), as amended.

5 Act No. 218/2000 Sb., to regulate budgetary rules and to change other related laws (Budgetary Rules), as amended.

6 For example Act No. 130/2002 Sb., to regulate support of research and development from state resources and to change other related laws (Act on Support of Research and Development), as amended.

7 Legal regulation of the European Union on state aid, in particular Article 107 et seq. of the Treaty on the Functioning of the European Union.
5. Allocation of income from activities in the area of knowledge and technology transfer is governed by the regulation issued under Article 33 (1).

**Article 9 Other Income from Public Sources**
Other income from state budget, state funds, from the budgets of territorial self-governing units and from other public sources is, depending on its nature, income from principal or supplementary activities and is subject to accounting rules under special guidance notes, or possibly agreements.

**Article 10 Revenues from Supplementary Activities**
Supplementary activities, including the use of revenues from such activities, are governed by Article 27 and by a regulation issued under Article 33 (1).

**Article 11 Income from Donations and Income from Foundations and Endowment Funds**
1. Income from donations and income from foundations and endowment funds is income of faculties and other units, providing that it is so stipulated in the respective contract.
2. A written copy of contracts made by the Rector for the benefit of faculties and other units of the University must be sent by the faculties and other units to the legal department of the Rector’s Office.

**Article 12 Cash Pools**
1. The University may, after approval from the relevant body, pool cash with other persons only in case of proven efficiency or other benefit for the University.
2. The pooling of cash managed by bodies of faculties and other units within the University is possible on the basis of agreement of the relevant deans or possibly directors of other units.

**Article 13 Loans and Credits**
1. Agreements on loans and credits may be made only if necessary, and in the necessary scope.
2. Making an agreement on a loan or credit exceeding CZK 10,000,000 is conditional upon the previous opinion of the Academic Senate of the University.
3. Agreements on loans and credits may be made only in accordance with the relevant European Union regulations.  

**Article 14 Profit or Loss of the University**
1. The profit or loss of the University is a sum of profits or losses of faculties and other units. For tax purposes, the profit or loss is adjusted by items that are not subject to tax on the income of juridical persons or that cannot be included in costs or revenues. The profit or loss adjusted in this manner forms the income tax base. After determination of the tax liability the earnings after tax are calculated.
2. The earnings after tax are recorded as earnings subject to approval until the annual accounts are approved.
3. After approval of the annual accounts, the profits are added to retained earnings and in case of loss are added to retained losses. Earnings for distribution ("earnings for distribution") are available only in case of a positive result of this accounting transaction for the University as a whole; in such a case the Rector stipulates the shares in earnings for distribution of individual faculties or other units in a Rector’s measure.

**Funds**

**Article 15 Funds**
1. The University creates the following funds: 
   a) reserve fund; 
   b) investment asset reproduction fund; 
   c) scholarship and bursary fund; 
   d) remuneration fund; 
   e) fund of resources for a defined purpose; 
   f) social fund; and
g) fund of operating resources.
2. Individual funds are sums of the relevant funds of individual faculties and other units.
3. Transfers between funds may be made with the consent of the Rector during the closing of the annual accounts before they are approved (Article 14 (2)), or in justified cases also during the course of the calendar year. If a proposal for transfer is submitted to the Rector by a dean, the dean first requests the opinion of the academic senate of the relevant faculty.
4. The allocation of earnings for distribution into funds is regulated by a Rector’s measure.
5. Allocation into partial funds of faculties and other units is possible, providing that the faculty or other unit made a positive contribution to the earnings for distribution after amortisation of retained losses.
6. Upon the request of a director of another unit who is entrusted with the exercise of financial management under Article 50 (1) (d) of the Constitution, the Rector may decide that the partial funds of the relevant unit will be maintained by the Rector’s Office. The powers of disposition of the partial funds maintained by the Rector’s Office are vested in the Chief Financial Officer.
7. Partial funds of another unit whose director is not entrusted with the exercise of financial management under Article 50 (1) (d) of the Constitution are maintained by the Rector’s Office. The Rector may, however, upon the request of the director of such other unit, decide that the partial funds of the unit be maintained by the unit separately; the powers of disposition of the partial funds of such unit are vested in the director of the unit.
8. The resources in funds gained from the profit from fundamental research, applied research, or experimental development and from the dissemination of the results of such research and development through instruction, publishing, or technology transfer supported from public resources must be used only for these activities, for the dissemination of their results, or for instruction.

**Article 16 Reserve Fund**
1. The sources of the reserve fund are:
a) allocation from earnings for distribution; and
b) transfers from funds specified in Articles 17, 19, and 22.
2. The reserve fund may be used:
a) to cover retained losses; and
b) for transfer into funds specified in Articles 17, 19, and 22.

**Article 17 Investment Asset Reproduction Fund**
1. The sources of the investment asset reproduction fund are:
a) depreciation of long-term tangible and intangible assets;
b) allocation from earnings for distribution;
c) revenues from the sale of investment assets up to the residual value of the assets;
d) revenues from licensed lotteries, other similar games, and public collections of money for investment purposes;
e) transfers from funds specified in Articles 16, 19 and 22;
f) balance of the contribution
2. The investment asset reproduction fund may be used:
a) to acquire long-term tangible and intangible assets;
b) to pay instalments of loans and credits used for the acquisition or appreciation of long-term tangible and intangible assets;
c) as complementary sources of funding for repairs and maintenance of long-term tangible and intangible assets,
d) for transfers into funds listed in Articles 16 and 22.
3. The use of the investment asset reproduction fund is recorded in detailed operational records to the extent required by and with the elements provided in the applicable regulations.

**Article 18 Scholarship and Bursary Fund**
1. The sources of the partial scholarship and bursary funds maintained by the faculties are:
a) fees paid for longer study under section 58 (3) of the Higher Education Act;
b) transfers of tax-deductable expenses under a special regulation
2. The scholarship and bursary fund may be used only to pay out scholarships and bursaries under the Scholarship and Bursary Rules of the University.
3. At least 80% of the resources from fees paid as stated in paragraph 1 (a) must be paid out in scholarships and bursaries within the calendar year.

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11 For example Regulation No. 504/2002 Sb. to apply the Accounting Act, Czech Accounting Standards for Non-business Accounting Units, Rector’s Measure No. 2/2003, Framework for State Support of Research, Development and Innovation, etc.
Article 19 Remuneration Fund
1. The sources of the remuneration fund are:
   a) allocation from earnings for distribution, however, in a maximum amount of 3% of the volume of paid out salary resources within the relevant period;
   b) transfers from funds specified in Articles 16 and 22, however, in a maximum amount of 2% of the volume of paid out salary resources within the relevant period.
2. The remuneration fund may be used:
   a) to pay out remuneration under the relevant Internal Salary Regulations of the University;
   b) for transfers into funds specified in Articles 16, 17 and 22.

Article 20 Fund of Resources for a Defined Purpose
1. The sources of the fund of resources for a defined purpose are:
   a) defined-purpose donations, with the exception of donations designed for the acquisition and technical appreciation of long-term assets;
   b) defined-purpose financial resources from abroad;
   c) defined-purpose public resources – including the resources of defined-purpose and institutional support of research, experimental development, and innovations from public resources – that could not be used within the budgetary year in which they were provided to the University up to the amount of 5% of the volume of defined-purpose public resources provided to individual projects of research, experimental development, and innovations within the given calendar year; in the case of other support from public resources up to the amount of 5% of the volume of such support provided in the calendar year with the exception of a development subsidy which may be transferred in an unlimited amount.
2. The resources of a fund of resources for a defined purpose may be used only for the purpose for which they were provided to the University. The generation and use of a fund of resources for a defined purpose is recorded in detailed operational records to the extent required by the applicable regulations.

Article 21 Social Fund
1. The sources of partial social funds maintained at the faculties and other units are allocations to the debit of the costs of a faculty or other unit amounting to at least 1.3% of the volume of costs of the faculty or other unit of salaries, salary compensations, and remuneration for being on call entered in the accounts in the previous annual accounting period and a maximum amount of 2% of the volume of costs of the faculty or other unit of salaries, salary compensations, and remuneration for being on call entered in the accounts in the relevant period.
2. The resources of a social fund may be used for a contribution to an employee of the University:
   a) for supplementary pension insurance with state contribution, supplementary pension savings with state contribution, or private life insurance under the conditions and in the amount stipulated by a measure of the dean, director of other unit, or the Chief Financial Officer;
   b) for paid interest on a loan or credit granted to an employee of the University by a bank, a foreign bank branch, or by a building and loan society, or for non-repayable financial assistance to a University employee who is in an acute and pressing social situation, if it is stipulated together with the basic conditions in a Rector’s measure; the details may be further regulated by a measure of a dean, director of another unit, or the Chief Financial Officer.
3. The resources of a social fund may be further used:
   a) to cover expenses related to the professional development of employees and expenses related to the purpose of the University;
   b) to cover expenses related to the maintenance or improvement of health of an employee to the extent required by the University up to the amount stipulated by a Rector’s measure;
   c) for a contribution by the University to meals in a dining facility of the University up to the amount stipulated by a Rector’s measure;
   d) for contribution by the University to meals in an external dining facility or for meal vouchers up to the amount stipulated by a Rector’s measure;
   e) for contribution to partially cover the fees for pre-school education in a nursery school under section 123 of Act No. 561/2004 Sb. to regulate pre-school, primary, secondary, higher-level vocational and other education, as amended, under the conditions and up to the amount stipulated by a Rector’s measure, providing that it is stipulated together with the conditions by a measure of a dean, director of another unit, or the Chief Financial Officer.
4. An employee of the University:
   a) who has been employed by the University for at least five years and his total scope of employment in all units of the University equalled at least full-time employment (1.0);
b) whose scope of employment towards the University within the framework of the job position at the given unit of the university equals at least full-time employment (1.0); and

c) who has, in accordance with the relevant legal regulations, supplementary pension insurance, supplementary pension savings with state contribution, or private life insurance and the sum of the employee’s own contributions for these purposes amounts to at least CZK 500 per month;

is entitled to receive from the given unit of the University a contribution for these purposes amounting to CZK 500 per month.

5. The provision of paragraph 4 does not affect the possibility to stipulate by a measure under paragraph 2 (a) that a higher contribution than that stipulated in paragraph 4 will be paid out to the employee under paragraph 4 or that the contributions are paid out also to other employees having a job position at the given unit.

**Article 22 Fund of Operating Resources**

1. The sources of the fund of operating resources are:

   a) allocation from the earnings for distribution;

   b) balance of the contribution , however, only to such an amount that the faculty’s or other unit’s total earnings for the relevant period remain positive, providing that such earnings were achieved; in the case of negative earnings, the balance of the contribution may be transferred only with the consent of the Rector;

   c) transfers from the funds specified in Articles 16, 17 and 19.

2. The resources of the fund of operating resources may be used for:

   a) The funding of activities for the purpose of which the University was established and for the funding of supplementary activities under section 20 (2) of the Higher Education Act;

   b) transfers into funds specified in Articles 16, 17, and 19.

**Article 23 Funding of Certain Activities**

1. It is possible to set aside resources from subsidies, contributions, and other income of the University for University-wide activities under the strategic plan of the University, students’ mobility and mobility of the academic and research staff, projects and activities within the framework of the third role of the University, and for accidents.

2. The use of resources set aside under paragraph 1 is possible only in accordance with the relevant regulations of the European Union.

**Article 24 Bookkeeping**

1. The accounting unit for the purposes of the Accounting Act No. 563/1991 Sb., as amended, is the University.

2. Faculties and other units keep their books in accordance with the binding chart of accounts and accounting procedures issued in the form of a measure of the Rector or the Chief Financial Officer. The main distinctive feature of the faculties and other units is the specific identifier allocated by the University to the individual faculties and other units.

3. Documents entered in the accounts are continuously handed over from the faculties and other units to the Rector’s Office in electronic format. The documents are summarized on a monthly basis. The deans or faculty secretaries and directors of other units are responsible for the timeliness, factual correctness, completeness, and provability of the documents processed.

4. The originals of the accounting documents are stored and archived by the relevant faculty or other unit.

5. Internal accounting between faculties and other units is organised separately within the framework of synthetic and analytic accounts of the binding chart of accounts of the University. A binding regulation ensures the consistency of the content of such accounts. The account “395-Internal Settlement” is consistently used as the control account proving the coherence of the internal accounting kept separately and the financial accounting of the accounting unit.

6. The costs and revenues of principal activities, supplementary activities, as well as non-economic and economic activities are kept in the accounting separately.

**Article 25 Accounting Documents**

1. For the purposes of the processing of the accounting documents, the faculties and other units define numbering sequences where the first identifier is always the specific identifier. The list of numbering sequences is provided to the Rector’s Office.

2. Accounting documents accepted for processing from other persons or issued to other persons must in all cases have the elements of a tax document.

3. All financial transactions within the University between individual faculties and other units are carried out on the basis of internal accounting documents. Transfers of performance within the University are not subject to the value added tax. Settlement of the value added tax on the output from the internal University performance is carried out by the faculty or other unit receiving such performance. The transferring faculty or other unit provides, in an internal document, information on the value added tax deduction on the input.

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19 Legal regulation of the European Union on state aid, in particular Article 107 et seq. of the Treaty on the Functioning of the European Union.
20 Legal regulation of the European Union on state aid, in particular Article 107 et seq. of the Treaty on the Functioning of the European Union.
4. The deans, or possibly the secretaries to the faculties and directors of other units, are responsible for the factual and formal correctness of the accounting documents.
5. The originals of the accounting documents are kept in accounting sequences defined under paragraph 1, they are maintained by the first person processing them at the faculties and other units and do not form part of the transfer of data to the Rector’s Office. Specific employees are in charge of due storage of the documents, and it is their duty to submit the documents for audit upon request.

Article 26 Annual Accounts
1. The Chief Financial Officer is responsible for producing the annual accounts of the University, for submitting them, and for accounting with the state budget. Annual accounts form part of the Annual Report on Financial Management (section 21 (3) (a) of the Higher Education Act).
2. Faculties and other units produce partial accounts in the extent stipulated by a measure of the Chief Financial Officer.
3. The deans of faculties or directors of other units or possibly a person authorised by them are responsible for producing the partial accounts of the faculty and other unit, and for their correctness and completeness.
4. The inventory of assets, receivables, and liabilities form part of the partial annual accounts.
5. Annual accounts are produced for the accounting period, i.e., reflecting the status as of 31 December.
6. Faculties and other units further submit to the Rector’s Office on a monthly or quarterly basis selected accounting data in accordance with the instructions of and in the extent stipulated by the Chief Financial Officer.

Article 27 Supplementary Activities
1. The University carries out supplementary activities in accordance with section 20 (2) of the Higher Education Act and with Article 2 (5) of the Constitution.
2. Supplementary activities are economic activities under the relevant legal regulations governing bookkeeping. 21
3. The definition of supplementary activities is not identical to the definition of economic activities in the relevant European Union regulations. 22

Article 28 Income Tax
1. The duties arising from the tax on income from employment and perquisites thereof are transferred depending on the place of payroll processing to the payer’s cash desk, i.e., to individual faculties and other units where the employee signed the Tax Declaration. When performing the tax duties it is necessary to state the allocated identification number of the payer’s cash desk. A copy of the payroll summary statement and the document proving payment is sent to the Rector’s Office.
2. In the case of tax on the income of juridical persons the tax return is produced and filed by the University for the accounting unit in accordance with Article 14. The faculties and other units provide the required written documents and information required for producing the tax return. Internal accounting of the tax on the income of juridical persons is regulated by a measure in accordance with Article 33 (1).

Article 29 Value Added Tax
1. The University is value-added-taxpayer with a monthly tax period.
2. The dean of a faculty or director of other unit, or possibly a person authorised by them, is responsible for the due processing of tax documents within the relevant monthly period, and for the audit of completeness and of elements of the accounting documents.
3. Partial tax returns and other obligatory records for value added tax are handed over in the stipulated format by the dean or director, or possibly a person authorised by them, at the latest by the twentieth day of the following month, unless the economic department of the Rector’s Office sets an earlier date.
4. The dean and the director of another unit, or possibly a person authorised by them, is responsible for the correctness of the written documents handed over to the Rector’s Office.
5. Original tax documents are stored at the faculty or other unit. An employee in charge submits the documents for audit upon request.
6. The economic department of the Rector’s Office sums up the partial written documents of the faculties and other units.
7. The summed up value added tax return and other obligatory records are filed with the relevant Tax Office by the chief economist of the University for the University as a whole. At the same time the chief economist makes sure that the payment of the tax liability is made.
8. The shares of faculties and other units on value added tax are financially settled immediately after filing the tax return under paragraph 7.

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21 Regulation No. 504/2002 Sb. to apply certain provisions of the Accounting Act No. 563/1991 Sb., as amended, for accounting units with non-business principal activities applying double-entry bookkeeping system, as amended.
22 Legal regulation of the European Union on state aid, in particular Article 107 et seq. of the Treaty on the Functioning of the European Union.
9. The annual settlement of value added tax forms part of the financial management of the faculties and other units.
10. In the case of a tax refund within the framework of foreign aid, the application is submitted through the University within the applicable time limit. A claim that is not made within the time limit becomes an expense of the faculty or other unit that was supposed to make the claim.

**Article 30 Other Taxes and Reports**

1. The dean of faculty or director of another unit, or possibly a person authorised by them is responsible for producing and for correctness of partial tax return for other taxes. The original of the tax return for other taxes is submitted to the Rector’s Office unsigned and at the same time one copy is submitted signed by the dean or director, or the person authorised by them. When stipulated by law they also submit the documents in electronic format.
2. The economic department of the Rector’s Office sums up the partial tax returns.
3. Summed up tax returns are then filed by the chief economist of the University with the relevant Tax Office for the University as a whole. If required he also makes sure that the payment of the tax liability is made.
4. The dean of faculty or director of other unit or a person authorised by them is responsible for the production, correctness, and handing over of other obligatory reports.
5. The format of the documents handed over and dates are determined by the economic department of the Rector’s Office. The chief economist of the University makes sure that the reports are filed with the relevant offices and if required also ensures that the levy is paid.
6. The shares of faculties and other units are financially settled immediately after filing and payment of the levy to the relevant office.

**Article 31 Payment of Contributions and Premiums**

1. The payment of social security contributions and contributions for the state employment policy is made by the faculty or other unit depending on the place of the payer’s cash desk. A copy of the report and document proving payment is sent to the Rector’s Office.
2. The payment of the premiums for health insurance is made by the faculty or other unit in connection with the payroll summary statement on a regular date depending on the place of the cash desk for all health insurance companies. A copy of the report and a document proving payments made is sent to the Rector’s Office.

**Article 32 Granting of Contributions to Other Persons**

1. The University is authorised to make a contribution to its own employees in accordance with the conditions agreed in the collective agreement or stipulated in a regulation issued under Article 33 (1):
   a) up to the amount of material and personal costs (excluding the price of food) of the refectories providing catering services to the University employees for one main meal per day;
   b) up to the amount of 55% of the price of one main meal per day, however in the maximum amount of 70% of the subsistence allowance provided under the special legal regulations in the case of business trip in the duration of 5 – 12 hours, if the employee eats in other dining facilities based on an agreement for the provision of catering services.
2. The University is authorised to pay material and personal overhead costs of the refectories for the provision of two main meals per day to students up to the amount of actual costs.
3. The University is authorised to make a contribution to other natural persons than University employees in accordance with special legal regulations providing that it does not constitute the funding of the economic activities of a self-employed person.
4. The University is authorised to make contributions to juridical persons established for generally beneficial purposes or established to provide generally beneficial services to the public, membership fees to juridical persons as well as contributions for the benefit of a contractual association with a view of achieving an agreed purpose.
5. Before making a contribution to juridical persons or self-employed persons, the University stipulates the rules for making the contribution from the point of view of state aid.
6. When making contributions to juridical persons and self-employed persons the University
   a) stipulates in the decision or agreement to make the contribution or in other document regulating the use of the contribution provided, that the juridical person to which the contribution is provided, must not use the contribution for carrying on economic activities or in another manner that would constitute prohibited state aid; or
   b) makes the contribution exclusively from the University income that is not exclusively allocated for the performance of non-economic activities.

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23 Legal regulation of the European Union on state aid, in particular Article 107 et seq. of the Treaty on the Functioning of the European Union.
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26 Legal regulation of the European Union on state aid, in particular Article 107 et seq. of the Treaty on the Functioning of the European Union.
Article 33 Other Financial Management Regulations
1. For the purposes of the management of economic activities within the University and in connection with these Financial Management Rules, the Rector or the Chief Financial Officer issues regulations governing the relevant groups of issues in the form of measures.
2. Faculties and other units are authorised to issue more detailed directives on financial management within the scope of special legal regulations, the Constitution, internal regulations of the University, internal regulations of the faculty or unit, and regulations under paragraph 1.

Article 34 Special Provision
If special regulations mention the tasks of the promoter in the field of financial relations to the state, the promoter means a ministry.

Article 35 Final Provisions
1. This internal regulation was approved by the Academic Senate of the University on 25 November 2016.
2. This internal regulation comes into force on the date of registration by the Ministry of Education, Youth and Sports.27
3. This internal regulation becomes effective on the first day of the calendar month following the date of coming into force.

PhDr. Tomáš Nigrin, Ph.D.  Prof. MUDr. Tomáš Zima, DrSc.
President of the Academic Senate  Rector

27 S. 36 of the Higher Education Act. The registration was completed on 14 December 2016.