



Jihočeská univerzita
v Českých Budějovicích
University of South Bohemia
in České Budějovice

The Ministry of Education, Youth and Sports has registered the Statutes of the University of South Bohemia in České Budějovice as of the date of signing the registration under Section 36 (2) of Act No111/1998, on Higher Education and Amendments and Supplements to Other Acts (Higher Education Act), as amended, under No MSMT-27497/2023-2.

Mgr. Karolína Gondková
Director of Higher Education

STATUTES OF THE UNIVERSITY OF SOUTH BOHEMIA IN ČESKÉ BUDĚJOVICE

PREAMBLE

The Academic Senate of the University of South Bohemia in České Budějovice, expresses the will of the academic community based on the awareness of the importance of human knowledge, education and culture and its mission to serve the truth and to develop the ideals of humanity in the spirit of the inviolable values of human dignity and freedom, striving to deepen the ideas of the University as a community in which the mutual relations of members are determined by spiritual authority, not by power, in which the principles of academic freedom are preserved as a necessary basis for the existence of the academic community and its educational and creative activities, bearing in mind the deepening of the self-governing and autonomous character of the University, as well as its independence from power or political structures, aiming to make education possible for all who desire it, espousing the idea of worldwide cooperation between universities not only as a basis for international scientific research but above all as a prerequisite for the education of new generations in understanding, tolerance and respect, approved, pursuant to Section 9(1)(b) and Section 17(1)(a) of the Higher Education Act, these internal regulations (hereinafter referred to as the 'Statutes'):

PART ONE INTRODUCTORY PROVISIONS

Article 1

Name, location and type of the higher education institution

- (1) The University of South Bohemia in České Budějovice (hereinafter also referred to as 'USB') is a university public higher education institution under Act No 111/1998, on Higher Education and Amendments and Supplements to Other Acts (the Higher Education Act), as amended (hereinafter also referred to as 'the Act'), which is defined by the following basic information:
 - a. full name: Jihočeská univerzita v Českých Budějovicích,

- b. abbreviated name: JU,
- c. registered office: České Budějovice, Branišovská 1645/31a, PC: 370 05,
- d. ID: 60076658.

- (2) Foreign language versions of the USB name are:
- a. English: 'University of South Bohemia in České Budějovice',
 - b. German: 'Südböhmische Universität in České Budějovice',
 - c. French: 'Université de Bohême du Sud de České Budějovice',
 - d. Spanish: 'Universidad de Bohemia del Sur de České Budějovice',
 - e. Italian: 'Università della Boemia meridionale di České Budějovice',
 - f. Russian: 'Южночешский университет в городе Ческе Будейовице',
 - g. Latin: 'Universitas Bohemiae Meridionalis Budovicensis'.

Article 2

Legal predecessor

- (1) The University of South Bohemia in České Budějovice was established on 28 September 1991 by Act No 314/1991, of the Czech National Council on the establishment of the University of Silesia, the University of South Bohemia, the University of West Bohemia, the Jan Evangelista Purkyně University and the University of Ostrava, as the University of South Bohemia. Act No 111/1998, on Higher Education Institutions and on Amendments and Additions to Other Acts (the Higher Education Institutions Act) changed the name to the University of South Bohemia in České Budějovice on 1 July 1998.
- (2) By the CNC Act No 314/1991, the Faculty of Education in České Budějovice and the Faculty of Agronomy in České Budějovice, which was separated from the Czech University of Life Sciences Prague, were merged with the University of South Bohemia in České Budějovice (within the meaning of Act No 172/1990, on Higher Education, as amended by Act No 216/1993).

Article 3

The mission and activities of the University

- (1) As a top centre of education, independent knowledge and creative activity, USB is oriented towards the scientific, cultural, social, and economic development of society and fulfils the mission of a higher education institution according to Section 1 of the Act.
- (2) Educational and related scientific and research, development, and innovation, artistic or other creative activities (hereinafter referred to as 'creative activities') at USB are developed mainly in the economic, humanities, pedagogical, natural sciences, social sciences, theology, engineering, arts, health and agricultural disciplines, at the international level.

- (3) As a research organisation, USB's main objective is to independently carry out basic research, industrial research or experimental development and to publicly disseminate the results of these activities through teaching, publications or knowledge transfer.
- (4) In addition to educational and creative activities, the USB also carries out complementary activities within the meaning of Section 20 of the Act, so that these activities help to fulfil the mission of USB.
- (5) To support its activities, USB creates and provides:
 - a. working and study conditions corresponding to its financial, material, and spatial capacities,
 - b. information services, library collections and access to them, access to electronic information and information technologies, editorial services, counselling services and other services for students related to their studies,
 - c. conditions for sports and cultural activities related to the fulfilment of the USB mission, including support for the activities of clubs and societies that bring together members of the USB academic community whose activities help to fulfil the USB mission,
 - d. social conditions, including student accommodation and catering for students and staff in its own special-purpose facilities,
 - e. conditions for creating and maintaining relationships with USB alumni.

PART TWO

ACADEMIC COMMUNITY, ACADEMIC SYMBOLS AND CEREMONIES

Article 4

Academic community

- (1) The academic community of USB consists of its academic staff and its students.
- (2) USB academic staff are those professors, associate professors, adjunct professors, assistant professors, senior lecturers, lecturers, and researchers who are USB employees performing both instruction and creative activities under an employment relationship according to the agreed type of work.
- (3) The legal status of the student is regulated in particular in Sections 61 to 63 of the Act. A candidate for studies in a degree programme implemented at USB becomes a student on the date of enrolment in studies at the relevant faculty. A person whose studies have been interrupted pursuant to Section 54 of the Act becomes a student on the date of re-enrolment. A person ceases to be a student on the date of termination of studies pursuant to sections 55(1) and 56(1) and (2) or interruption of studies pursuant to section 54 of the Act. Education in a

lifelong learning programme does not confer on its participants the legal status of a student.

- (4) The USB academic community is the common and integral guarantor of the academic freedoms and rights of each of its members. At the same time, it is the duty of all members of the academic community to defend and develop these freedoms and rights.
- (5) The USB academic community is convened to discuss serious matters or actions within the framework of USB's operations.
- (6) The Rector or the Chair of the USB Academic Senate have the right to convene an assembly of the USB academic community.

Article 5 **Adjunct professor**

- (1) A person who meets the requirements of the law may become an adjunct professor of USB.
- (2) The post of an adjunct professor may be filled on the basis of a selection procedure, the procedure for which is set out in the Regulations for Selection Procedures for Filling Academic Staff Positions at the University of South Bohemia in České Budějovice, but the Rector may decide on a proposal of the Dean on a different method of filling the post, for example by directly contacting the candidate. If the post is not filled on the basis of a competitive selection procedure for academic staff, the condition for filling the post is the approval of the USB Scientific Board.

Article 6 **Visiting professor**

- (1) The designation 'visiting professor of the University of South Bohemia in České Budějovice' may be used by an academic staff member of another domestic or foreign university who has been granted the designation by the Rector upon the proposal of the Dean of the relevant faculty. Evidence of the granting of the designation of visiting professor is the appointment decree defining the mission of the visiting professor, which corresponds to the activities of a professor or associate professor, and the duration of his/her stay at USB.
- (2) A visiting professor has the rights and obligations of a member of the academic community during his/her stay at USB, with the exception of the right to vote and be elected to academic senates.

- (3) Visiting professors may be members of the state examination boards only if they meet the requirements set out in Section 53(2) of the Act.

Article 7 **Professor emeritus**

- (1) A USB professor emeritus may be appointed if he/she has retired from USB employment or is retired and was formerly employed by USB. Emeritus professors are appointed by the Rector upon the proposal of the Dean of the relevant faculty after the opinion of the USB Faculty's Scientific Board.
- (2) USB professor emeritus is an honorary title that does not confer membership in the USB academic community. Emeritus professors have the right to participate in creative activities at USB and to use its facilities and information technology for this purpose. Emeritus professors have the right to be given the floor at a meeting of the USB academic community. Appointment as professor emeritus does not give rise to any employment claims.

Article 8 **Doctor honoris causa**

- (1) USB confers the honorary degree of 'doctor honoris causa', abbreviated as 'dr. h. c.' after the name, to figures who have made a significant national or international contribution to the advancement of science, culture or otherwise to the benefit of mankind.
- (2) The award of the honorary degree 'doctor honoris causa' is decided by the USB Scientific Board. Proposals may be submitted by:
 - a. Rector,
 - b. Scientific Boards of USB Faculties,
 - c. Members of the USB Scientific Board.
- (3) The person proposed must agree to the award of the honorary degree in advance. The Rector will request the consent of the USB Scientific Board after preliminary approval. The honorary degree of doctor honoris causa is conferred at an academic ceremony.

Article 9 **Professor honoris causa**

- (1) The Rector of USB confers the honorary rank of 'professor honoris causa', abbreviated as 'prof. h. c.' after the name, to internationally renowned figures who have not had a previous employment relationship at USB but have

nevertheless made a significant contribution to the development of instruction or creative activities at USB or have collaborated in a significant way with leading USB professors and research teams. An active or former academic or scientific staff member of a higher education institution or other research organisation in the Czech Republic or abroad may become a professor honoris causa.

- (2) The proposal for the award of the honorary rank of professor honoris causa, including the justification, is submitted to the Rector by a Dean.
- (3) If the conditions required for the award of the honorary degree of professor honoris causa are met, the Rector shall submit a proposal for the award of the honorary degree to the USB Scientific Board and, taking into account its opinion, shall decide whether or not to award the honorary degree.
- (4) The decree conferring the honorary degree of professor honoris causa is presented at an academic ceremony.

Article 10 **Academic insignia**

- (1) The USB academic insignia and the academic insignia of the USB faculties, which are used by academic officials on ceremonial occasions, are an expression of the academic traditions, rights and freedoms and responsibilities of the USB Rector, Vice-Rectors, Deans and Vice-Deans (hereinafter referred to as 'academic officials').
- (2) The academic insignia of USB and its faculties are academic sceptres, chains, and gowns.
- (3) The method of storing the academic insignia of USB and its faculties and the responsibility for their records and management shall be determined by the Rector for the academic insignia of the USB and by the Deans for the academic insignia of the faculties.
- (4) The rules for the use of the academic insignia of USB faculties are set in the statutes of the faculties.
- (5) The following are authorized to use USB gowns during ceremonial occasions:
 - a. academic officials and graduates,
 - b. other USB employees as decided by the Rector or Dean,
 - c. graduates of degree programmes conducted at USB,
 - d. the persons to whom the honorary rank is conferred at the ceremony of its conferment,
 - e. bedels.

Article 11
Academic ceremonies

- (1) Academic ceremonies are particularly:
 - a. inaugurations of the Rector or the Dean as an expression of their induction,
 - b. matriculation ceremonies as an expression of the student's acceptance into the academic community,
 - c. graduation ceremonies, where USB graduates are presented with a certificate of higher education,
 - d. ceremonial awards of honorary ranks.
- (2) The content, form, and manner of performance of academic ceremonies are proposed by the relevant Vice-Rector or Vice-Dean in the spirit of university traditions and approved by the Rector or Dean of the relevant faculty.

Article 12
Medals and awards

- (1) USB medals and awards are awarded by the Rector in recognition of merit for the development of USB, for activities related to the fulfilment of the USB mission, and for other merits.
- (2) The rules for the awarding of medals and prizes shall be determined by the Rector. A register of medals and awards is kept at the USB Rectorate.
- (3) The rules for the awarding of medals and faculty awards are set in the statutes of the respective faculties.

Article 13
Seal, emblem, round stamp

- (1) USB uses the university seal with the symbols of Bohemia and the South Bohemian region with the text 'Sigillum Universitatis Bohemiae Meridionalis'.
- (2) USB uses the university emblem/logo in accordance with the current uniform visual style of USB.
- (3) The USB uses a round stamp with the state coat of arms of the Czech Republic and the text 'University of South Bohemia in České Budějovice'. The round stamp is used to issue USB decisions and other documents certifying important facts issued in the exercise of state power, in accordance with the general regulations on the use of state symbols of the Czech Republic.

PART THREE
USB ORGANISATION AND MANAGEMENT

Article 14
USB authorities

- (1) The self-governing academic and other bodies of USB are the bodies listed in Section 7 of the Act.
- (2) An Internal Evaluation Board is hereby established pursuant to Section 7(1)(d) of the Act. The powers of the USB Scientific Board referred to in Section 12(1)(b) and (c) of the Act are hereby conferred on the Internal Evaluation Board. The Internal Evaluation Board shall also carry out the activities referred to in Section 12a(4)(a) to (d) of the Act and shall express its opinion on questions concerning the implementation of degree programmes carried out at USB, which are submitted to it for consideration by the Rector of USB.

Article 15
Constituent parts of USB

- (1) USB is divided into units, which are faculties, other units for educational and creative activities or for the provision of information services, and special-purpose facilities for cultural and sporting activities, for accommodation and catering, especially for USB students and staff, or for the operation of USB.
- (2) The faculties referred to in Section 22(1)(a) of the Act are:
 - a. Faculty of Economics,
 - b. Faculty of Fisheries and Water Protection,
 - c. Faculty of Agriculture and Technology,
 - d. Faculty of Arts,
 - e. Faculty of Education,
 - f. Faculty of Science,
 - g. Faculty of Theology,
 - h. Faculty of Health and Social Sciences.
- (3) The units referred to in Section 22(1)(c) of the Act are:
 - a. Academic Library,
 - b. British Centre,
 - c. Centre of Information Technology,
 - d. Goethe Centre,
 - e. Publishing House.
- (4) Special-purpose facilities under Section 22(1)(d) of the Act are:

- a. Dormitories and Refectories,
 - b. Preschool facility.
- (5) The legal status of the constituent parts of USB, the organisational structure, the definition of activities, rights and obligations are set out in the law, the USB internal regulations and the internal regulations of the individual constituent parts of USB.

Article 16 **Rectorate**

- (1) USB Rectorate:
- a. provides for the needs of USB as a whole,
 - b. carries out organizational, coordinating, consulting, advisory, methodological, recording and control activities in the field of study, scientific, economic, personnel, legal, investment, external relations, marketing, international relations, and internal administration,
 - c. ensures the material and administrative activities of the USB bodies and Vice-Rectors.
- (2) Details of the activities and organisation of the USB Rectorate are set out in the Organisational Regulations of the USB Rectorate.

Article 17 **Large research infrastructures**

- (1) Large research, development and innovation infrastructures are unique research facilities that are essential for comprehensive research and development activities with high financial and technological requirements. Large research infrastructures are also established for use by other research organisations and other entities.
- (2) The following major research infrastructures exist at USB:
- a. The South Bohemian Research Centre for Aquaculture and Biodiversity of Hydrocenoses (CENAKVA), which is established and managed within the Faculty of Fisheries and Water Protection of USB, within the organizational structure of which it is anchored;
 - b. The Josef Svoboda Czech Arctic Research Station is established and managed within the Faculty of Science of USB, within the organizational structure of which it is anchored.
- (3) Large research infrastructures are managed by Directors, whose employment relationship is concluded by the Dean of the respective faculty.

Article 18
USB control structure

- (1) The Rector, Vice-Rectors, Bursar and Deans of faculties are the senior employees of USB within the meaning of Section 9(1)(a) of the Act.
- (2) Control of faculties and other constituent parts of USB:
 - a. the Dean is responsible for his/her activities to the Rector; the authority of the Dean in matters under Section 24 of the Act is not affected,
 - b. the Directors of other USB units that are not faculties report directly to the Rector,
 - c. if an academic staff member performs his/her activities at more than one USB faculty, the Dean of the faculty where the academic staff member has an employment contract decides on his/her employment issues,
 - d. the Bursar methodically directs the secretaries of the faculties and the heads of the economic departments of other USB units,
 - e. Vice-Rectors provide methodological guidance to faculty Vice-Deans and other faculty supervising staff if they perform activities for which the respective Vice-Rector at the USB level is responsible.
- (3) The USB Academic Senate and its members are accountable for their activities to the USB academic community. In the performance of their duties, members of the Senate are not bound by the orders or resolutions of the bodies of the faculty to which they were elected but only by their conscience and are obliged to look after the interests of USB as a whole.
- (4) Within three months after his/her appointment, the Rector shall submit to the USB Academic Senate a proposal for the appointment of the members of the USB Scientific Board.

Article 19
Permanent advisory bodies of the Rector

- (1) The Rector's Board is a permanent advisory body to the Rector.
- (2) The members of the Rector's Board are the Deans of the faculties and other persons appointed by the Rector.
- (3) The Rector may appoint other advisory bodies as necessary.

Article 20

Internal regulations and other internal USB standards

- (1) The internal regulations of USB are those referred to in Section 17(1) of the Act. Pursuant to Section 17(1)(k) of the Act, other internal regulations of USB are:
 - a. Statutes of the USB Internal Evaluation Board,
 - b. Rules of the University of South Bohemia in České Budějovice for the establishment of legal entities and for contributions to legal entities,
 - c. USB Lifelong Learning Regulations,
 - d. Regulations of the Habilitation and Appointment Procedure at USB.
- (2) The internal regulations of the faculties are the regulations referred to in Section 33(2) of the Act. Other internal regulations referred to in Section 33(2)(f) of the Act are those provided for in the statutes of the faculty.
- (3) In addition to the internal regulations of USB and the internal regulations of the faculties, the USB authorities and the authorities of the faculties and other units are authorized to create and enforce, at their discretion, for the purpose of managing, organizing or methodically anchoring activities related to the fulfilment of the USB mission:
 - a. ordinances, regulations, rules, decisions, and methodological instructions of a binding nature (hereinafter referred to as 'ordinances'),
 - b. methodological recommendations.
- (4) University-wide ordinances are published on the USB website. Ordinances with a limited scope are published on the websites of all USB units covered by their scope.
- (5) If the Rector considers that an ordinance or a methodological recommendation of a USB body or USB unit, the subsequent review of which is not otherwise regulated, is contrary to generally binding legal regulations, the internal regulations of USB or the internal regulations of the relevant USB unit, the Rector shall draw the attention of the body which issued the measure or methodological recommendation in question to this fact. If the latter insists on its ordinance or methodological recommendation, it has the right to request a hearing with the Rector. If this is not done without undue delay, or if the contradiction is not resolved within a reasonable period of time even after a hearing, the Rector is entitled to seek redress within the limits of his/her competence.

Article 21

Rights of faculty bodies

- 1) Faculty bodies have the right to decide or act for USB in the following matters concerning the faculty in accordance with Section 24(2) of the Act:

- a. the creation and implementation of degree programmes in accordance with the USB Strategic Plan, USB internal regulations and the measures of the Vice-Rector, whose competence includes the organisation and development of educational activities at the USB,
 - b. the strategic focus of creative activity, in accordance with the USB Strategic Plan, the USB internal regulations and the measures of the Vice-Rector, who is responsible for the organisation and development of creative activity at the USB,
 - c. international relations and activities, in accordance with the USB Strategic Plan, USB internal regulations and the measures of the Vice-Rector, whose responsibility is the organisation and development of internationalisation activities at USB,
 - d. supplementary activities and the use of funds derived from these activities, in accordance with the USB Strategic Plan, USB internal regulations and the ordinances of the Bursar.
- 2) Faculty bodies decide in the first instance on the rights and obligations of students enrolled at the faculty. In proceedings for the award of scholarships initiated ex officio by the Rector, the Rector decides in the first instance.

Article 22

Decision-making and signing

- (1) The following make decisions on behalf of USB, are authorised for all legal actions in accordance with the law and act externally towards third parties:
 - a. the Rector in matters provided for by law and the Statutes,
 - b. the Vice-Rector to the extent determined by the Rector,
 - c. the Bursar to the extent provided by the Statutes and the Rector,
 - d. Directors of USB units that are not faculties, to the extent provided for in internal regulations of USB,
 - e. Deans of faculties in matters pursuant to Section 24 of the Act concerning the relevant faculty,
 - f. in the case of public contracts pursuant to Act No 134/2016, on Public Procurement, as amended, which concern the relevant USB unit and whose financing is ensured from the funds which the relevant unit has the right to manage, the Deans or Directors of other USB units are entitled to decide on the award of the public contract in accordance with special legal regulations or internal USB standards.
- (2) The persons referred to in paragraph 1 are authorised to authorise other persons to act only within the scope of their powers.
- (3) Signing on behalf of USB is done by attaching the authorised person's signature to the pre-printed, printed or otherwise inscribed name of USB, including, where appropriate, information about the person's position or employment title.

Article 23
USB financial management

- (1) The USB financial management is regulated by the USB Financial Management Rules, which are Annexe 1 to the Statutes, the Rector's ordinances and the Bursar's ordinances, setting out the rules for the management of property, including its registration, inventory, responsibilities and powers in the management of USB property.
- (2) The Rector shall discuss the rules for the establishment of the USB budget with representatives of the USB Academic Senate and the USB Board of Trustees. The Rector submits the draft budget, which includes the establishment of the rules of the provisional budget, to the USB Academic Senate and the USB Board of Trustees for approval in accordance with the law. If the draft budget is not approved by the USB Academic Senate, the Rector shall submit a new draft within 14 days at the latest. In the event that the USB Academic Senate does not approve the draft budget again, the USB's financial management shall be governed by the provisional budget. In the event of approval of the budget proposal by the USB Academic Senate, the proposal shall be further approved in accordance with Section 14(5) of the Act. In the event that the USB Board of Trustees returns the draft budget to the USB Academic Senate for reconsideration and the USB Academic Senate subsequently fails to approve the draft, the USB's financial management shall be governed by the provisional budget.
- (3) If a USB unit reports a loss (i.e. a negative financial result) at the end of the calendar year, the Rector may impose a penalty after assessing the nature of the loss.
- (4) USB property is entrusted to the management of the Rectorate, faculty, and other constituent parts of USB.
- (5) The Bursar, Deans and Directors of other USB units are responsible to the Rector for the efficient use of funds and proper management of USB property.

PART FOUR
EDUCATIONAL ACTIVITIES

Article 24
Framework conditions for admission to studies

- (1) The legal conditions for admission to studies in bachelor's, master's and doctoral degree programmes are set in Section 48 of the Act.
- (2) The faculty may set additional conditions for admission to studies in a degree programme relating to:
 - a. the knowledge, skills or aptitudes tested by the entrance exam,
 - b. secondary school, higher vocational school, or higher education institution performance, if applicable,
 - c. the applicant's medical fitness to study, if the nature of the degree programme so requires,
 - d. the relatedness of degree programmes or the number of credits obtained during studies in selected types of study courses, if these are the conditions for admission to studies in a master's degree programme which follows a bachelor's degree programme.
- (3) The faculty may set a maximum number of admitted applicants who have met the specified conditions; if more applicants meet these conditions, the order of the best applicants shall prevail.
- (4) The conditions for admission to studies are updated and published for each academic year in accordance with Section 49(5) and (6) of the Act. Detailed rules for the admission procedure and conditions for admission to studies in accredited degree programmes shall be set by an ordinance of the Dean of each faculty. This measure shall be duly published and shall include in particular:
 - a. the deadline for applications,
 - b. method of application,
 - c. a list of the facts which the applicant is required to prove or otherwise demonstrate, including the required method and date for proving these facts,
 - d. the form and organisational framework of the entrance examinations, if prescribed, indicating the framework content of each examination and the criteria for its evaluation, as well as the rules governing waiver of the entrance examination, where applicable,
 - e. the medical fitness requirements for the study of the relevant degree programme, if set as a condition for admission to studies,
 - f. the minimum level of fulfilment of the requirements necessary for admission to studies,
 - g. deadlines and the method of verifying the fulfilment of the individual conditions of admission to studies, or defining the possibility of taking the entrance examination on an alternative date or setting a cut-off date when the required facts can no longer be additionally substantiated,
 - h. the maximum number of applicants, if any, to be admitted to the relevant degree programme and the criteria for determining the ranking of applicants,
 - i. whether the faculty will allow the applicant to view the file or provide the applicant with a copy of the file,
 - j. the amount, method of payment and due date of the admissions fee.

- (5) By appearing for the entrance examination, the candidate declares that he/she is able to undertake the examination.
- (6) Missing the date of the entrance examination does not entitle the applicant to take the entrance examination on an alternative date. A candidate's request to take the entrance examination on an alternative date may be granted only if the faculty has specified the possibility of taking the entrance examination on an alternative date in advance in the conditions of the admission procedure referred to in paragraph 4. The reasons for the request must be substantiated by the applicant.
- (7) If the verification of the conditions of admission to studies includes the requirement of an entrance examination and the applicant fails to take the entrance examination, he or she will not meet the conditions of admission to studies.
- (8) If the applicant fails to properly complete or prove the required facts that are a condition for admission to studies within the regular deadline or within the deadline set by the deadline, if applicable, he or she is deemed not to have met the relevant conditions for admission to studies.
- (9) If an applicant requests a waiver of the deadline for meeting a condition for admission to studies or for documenting a fact that is set as a condition for admission to studies, and at the same time as the application he or she meets the relevant condition or documents the required fact, the Dean may grant the request and take the additionally documented facts into account in the admission procedure only on condition that this does not affect the rights of applicants whose admission to studies has already been decided.

Article 25

Admission procedure

- (1) Applicants submit an electronic application for studies via the USB information system. In cases worthy of special consideration, the Dean may decide on an alternative method of application.
- (2) Applicants with specific needs (disabilities, chronic illnesses, or other health problems) have the right to use support measures and related services during the entrance examination. If you wish to exercise this right, you must select the appropriate option on the online application form.
- (3) If the application does not have the prescribed particulars or if it suffers from other defects, the faculty to which the application was submitted shall invite the applicant to remove them, provide him/her with a reasonable period of time to do so and instruct him/her of the consequences of failing to remove the defects within that period. If the applicant fails to remedy the defects in the application

within the time limit, the admission procedure shall be terminated, and the applicant shall be notified of this fact by delivery of the relevant resolution.

- (4) USB sets the fee for the acts related to the admission procedure according to Section 58(1) and (4) of the Act. This fee is payable on the date of submission of the application for admission.
- (5) When verifying the conditions of admission to studies, the faculty shall proceed in such a way as to establish a state of affairs about which there is no reasonable doubt. If the data necessary for the verification of the conditions of admission to studies can be obtained from the official records kept by USB, the faculty shall be obliged to procure such data.
- (6) The applicant is invited in writing to take the entrance examination, if prescribed.
- (7) If the applicant agrees to this in advance in his/her application for studies, a positive decision on admission to studies may be delivered to him/her via the USB electronic information system. In other cases, the decision shall be delivered via the postal service provider or via a data box.
- (8) The decisive date for determining the time limit for the publication of the faculty's report on the admission procedure pursuant to Section 50(9) of the Act is the date on which the last decision on admission to studies issued by the Dean of the relevant faculty for the academic year in question came into force.

Article 26

Conditions of studies for foreigners

- (1) The conditions for the admission of foreigners to study in a degree programme must enable the fulfilment of obligations arising from international treaties to which the Czech Republic is bound. Unless there is a special reason for doing so, the same conditions apply to the admission of foreigners to studies and to their studies as to the citizens of the Czech Republic.
- (2) Foreigners study at USB:
 - a. as students under the law,
 - b. on the basis of valid international treaties to which the Czech Republic is bound,
 - c. on the basis of cooperation agreements concluded within the meaning of Section 6(1)(j) of the Act, in particular within the framework of international programmes, European Union programmes for academic mobility and agreements between universities.
- (3) The conditions for admission to the studies referred to in paragraph 1(b) and (c) and the course of such studies shall be governed by the relevant agreement.

- (4) Foreigners may be admitted to study in a degree programme conducted in the Czech language only if they demonstrate sufficient knowledge of the Czech language. The condition under the first sentence does not apply to citizens of the Slovak Republic. The method of verifying knowledge of the Czech language in the admission procedure shall be determined by the dean in a measure pursuant to Article 24(4).

Article 27 **Studies-related fees**

- (1) The basic rules on studies-related fees are defined in Section 58 of the Act.
- (2) The fees associated with studying are:
- a. the fee for the admission procedure pursuant to Section 58(1) and (4) of the Act,
 - b. the tuition fee pursuant to Section 58(3) of the Act,
 - c. the fee for studying in a foreign language pursuant to Section 58(4) of the Act,
 - d. the fee for acts related to the assessment of the fulfilment of the condition for admission to studies pursuant to Section 48(7) of the Act.
- (3) The fee associated with the studies referred to in paragraph 2(a) is set at CZK 700. This fee is non-refundable.
- (4) The basis for determining the fees associated with studies (hereinafter referred to as the 'basis') is announced by the Ministry of Education, Youth and Sports (hereinafter referred to as the 'MEYS') by the end of January of the calendar year. The base shall apply to the academic year commencing in that calendar year.
- (5) The amount of the tuition fee pursuant to Section 58(3) of the Act shall be set as follows, taking into account the base and the average coefficient of economic intensity of the degree programmes implemented at USB faculties:
- a. for students enrolled at the Faculty of Economics, Faculty of Arts, Faculty of Education and Faculty of Theology: $\text{base} \times 3.5$,
 - b. for students enrolled at the Faculty of Health and Social Sciences: $\text{base} \times 4.25$,
 - c. for students enrolled at the Faculty of Fisheries and Water Protection, Faculty of Science and Faculty of Agriculture and Technology: $\text{basic} \times 5$.

If the base falls below CZK 2 400, one and a half times the base is added to the formula for calculating the fee instead of the base. The results of the calculation shall be rounded up to the nearest ten in koruna.

- (6) After the announcement of the base by MEYS, USB will publish the specific tuition fee for students of individual USB faculties for the following academic year.

- (7) The due date for payment of the tuition fee pursuant to Section 58(3) of the Act is governed by Section 58(7) of the Act and is generally set at 90 days from the date the decision to assess the fee becomes final.
- (8) The fee for studying in a foreign language under Section 58(4) of the Act is set at:
- a. EUR 4 600 for students of bachelor's degree programmes at the Faculty of Health and Social Sciences and EUR 2 000 for students of bachelor's degree programmes at other faculties,
 - b. EUR 500 for students of master's degree programmes at the Faculty of Fisheries and Water Protection, EUR 3 000 for students of master's degree programmes at other faculties,
 - c. for students of doctoral degree programmes at the Faculty of Economics in the amount of EUR 3 300, for students of doctoral degree programmes at the Faculty of Fisheries and Water Protection and the Faculty of Arts in the amount of EUR 500, for students of doctoral degree programmes at the Faculty of Education and the Faculty of Science in the amount of EUR 1 200, for students of doctoral degree programmes at other faculties in the amount of EUR 500,

for every 12 months of studies. The amount of this fee shall be fixed for the duration of the student's studies at an amount corresponding to the amount fixed in the first year of studies according to the wording of the Statutes in force in the first year of studies. Students admitted to studies under projects, programmes, or contracts the terms of which do not allow the fee to be charged are exempt from this fee.

- (9) The fee for studying in a foreign language pursuant to Section 58(4) of the Act is payable within 30 days of the legal force of the decision on the assessment of the fee.
- (10) Fees associated with studies are paid via bank transfer. In cases worthy of special consideration, the Dean may decide on another method of fee payment.
- (11) In proceedings concerning the assessment of tuition fees under Section 58(3) and (4) of the Act, the Rector is the appellate authority. The Rector shall have the power to reduce, waive, or defer the amount of the fee assessed in the context of an appeal against a decision on the assessment of a study-related fee pursuant to paragraph 2(b). The grounds may include, but are not limited to:
- a. difficult social situation,
 - b. serious health reasons,
 - c. other reasons worthy of special consideration.
- (12) The reasons for the proposal to reduce, waive or postpone the due date of the fee, whether by way of a lump sum payment or by setting up a payment plan, must be substantiated by the student together with the appeal to the authority that issued the decision on the assessment of the studies-related fee. A request for a waiver, reduction or postponement of the due date of the tuition fee

referred to in paragraph 2(b) or (c) submitted before the decision on the assessment of the fee has been issued shall be regarded as an exercise of the right to express one's opinion during the proceedings, to propose evidence and to make other proposals pursuant to Article 36(1) and (2) of Act No 500/2004, the Administrative Code, as amended (hereinafter referred to as the "Administrative Code").

- (13) The Dean may, on the basis of a request made by the student before the decision is issued, decide to assess a fee in an amount lower than the amount determined under paragraph 5 or paragraph 8; he or she may also set a payment schedule or a longer payment period for the fee. The student may appeal against the decision within 30 days of its notification.
- (14) In deciding on an appeal against a decision to assess a tuition fee, the Rector shall take into account the student's academic record, his or her social situation, and any serious health or other reasons worthy of consideration, based on duly documented facts and in such a way that no unjustified differences arise in the determination of identical or similar cases.
- (15) There is no fee for acts related to the assessment of the fulfilment of the condition for admission to studies pursuant to Section 48(7) of the Act.

Article 28

Payment for discretionary administrative and other tasks

- (1) Students may be required to pay for the acts specified in the Bursar's ordinance up to the amount of the costs associated with these acts in accordance with the law and other special regulations.
- (2) No act shall be performed without payment referred to in paragraph 1.

Article 29

Delivery of documents to students

- (1) Decisions pursuant to Section 69a(3) of the Act are delivered to students via the USB electronic information system. An integral part of this electronic information system is the delivery to the University e-mail address assigned to the student upon enrolment.
- (2) In other cases, service of documents in proceedings aimed at issuing a decision on the rights and obligations of a student is governed by the provisions of Section 69a(2) of the Act and the relevant provisions of the Administrative Code.

**PART FIVE
TRANSITIONAL, COMMON AND FINAL PROVISIONS**

**Article 30
Transitional provisions**

Persons appointed, elected, or established under the existing Statutes shall be deemed to be elected, appointed, or established under these Statutes. Their term of office shall not be affected by this regulation.

**Article 31
Common and final provisions**

- (1) Part of these Statutes is Annexe No 1 – Financial Management Rules of the University of South Bohemia in České Budějovice.
- (2) The Statutes of the University of South Bohemia in České Budějovice registered by the Ministry of Education and Science on 11 March 2022 under No MSMT-6037/2022-1 are hereby repealed.
- (3) These Statutes were approved under Section 9(1)(b)(3) of the Act by the USB Academic Senate on 24 October 2023.
- (4) These Statutes shall enter into force pursuant to Section 36(4) of the Act on the date of registration with MEYS.
- (5) These Statutes shall take effect on the date of publication in the public section of the USB website.

prof. PhDr. Bohumil Jiroušek, Dr.
Rector

Annexe No 1 to the Statutes of the University of South Bohemia in České Budějovice

USB FINANCIAL MANAGEMENT RULES

Article 1 General provisions

- (1) The University of South Bohemia in České Budějovice (hereinafter referred to as 'USB') is governed in the area of management by Act No 111/1998, on Higher Education Institutions and on Amendments and Supplements to Other Acts (the 'Higher Education Act'), as amended, (hereinafter referred to as the 'Act'), other generally binding legal regulations,¹ internal regulations and other internal standards of USB (hereinafter referred to as 'other USB regulations').
- (2) In its financial management, USB is also governed by decisions and contracts on the provision of contributions and subsidies from the state budget or other public budgets, which determine their purpose, use and settlement.

Article 2 USB financial management

- (1) USB operates according to a budget which it sets for the calendar year. The budget shall not be drawn up as a deficit budget.
- (2) USB owns the assets necessary for the activities for which it was established. It shall keep proper records of its property. The Rector or the Bursar decides on the disposal of USB property to the extent provided for in the USB Statutes or in a Rector's ordinance. In the cases provided for in Section 15(1)(a) to (d) of the Act, the Rector shall decide with the prior written consent of the USB Board of Trustees. In the disposal of property, the USB shall be governed by the Act and other special legal regulations. Specific procedures in this area shall be set in an internal standard.

¹ *E.g. Act No 218/2000, on Budget Rules and on Amendments to Certain Related Acts (Budget Rules), as amended,*

Act No 320/2001, on Financial Control in Public Administration and on Amendments to Certain Acts (Financial Control Act), as amended,

Decree of the Ministry of Finance and the Ministry of Regional Development No 560/2006, on the Participation of the State Budget in Financing Asset Replacement programmes,

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

- (3) The basic source of the USB's economy is the state budget. The Ministry of Education, Youth and Sports (hereinafter referred to as 'the Ministry') determines the main part of the funds for the operation and development of the USB according to published rules, which are specified annually and discussed with the representation of universities. Another source is funds obtained from earmarked grants from the state budget for research and development from the Ministry and other providers. The main source of funding for the renewal and development of the material and technical base of USB are capital grants provided by the Ministry in accordance with specific legislation.²
- (4) USB is legally entitled to a contribution from the state budget for the implementation of accredited degree programmes and lifelong learning programmes and related scientific, research, development, artistic or other creative activities (hereinafter referred to as the 'state budget contribution') and to a grant from the state budget (hereinafter referred to as the 'grant') for the development of USB. It may receive a grant from the state budget for student accommodation and catering.
- (5) USB is obliged to make economical and efficient use of the funds provided from the state budget in accordance with the law and other special legal regulations,³ according to the decision of the Ministry on the provision of grants and contributions from the state budget and according to the conditions set by other providers and in accordance with the material performance. The Rector is responsible to the Minister of Education, Youth and Sports and the statutory bodies of other providers for the efficient use of state budget contributions and grants, for the settlement of the funds provided with the state budget, and for the proper management of assets.
- (6) In order to ensure economic, efficient, and effective use of public funds, USB is obliged to ensure a functional internal control system in accordance with a specific legal regulation.⁴ The principles of the internal control system shall be set by the USB in an internal standard.

² E.g. Sections 12 and 13 of Act No 218/2000, on Budget Rules and on Amendments to Certain Related Acts (Budget Rules), as amended,

Decree of the Ministry of Finance and the Ministry of Regional Development No 560/2006, on the Participation of the State Budget in Financing Asset Replacement Programmes.

³ E.g. Act No 218/2000, on Budget Rules and on Amendments to Certain Related Acts (Budget Rules), as amended,

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

⁴ Act No 320/2001, on Financial Control in Public Administration and on Amendments to Certain Acts (Financial Control Act), as amended.

Article 3 Accounting

- (1) USB keeps accounting records in accordance with the general regulations on accounting for accounting units whose main activity is not an entrepreneurial activity.⁵ In its accounting procedures, it follows its own chart of accounts and accounting procedures based on these regulations. The USB chart of accounts is set out in an internal standard for each calendar year.
- (2) In its accounting, USB is required to separate costs and revenues associated with its ancillary activities from costs and revenues from its educational, scientific, research, development, artistic or other creative activities (hereinafter referred to as 'core activity'). The methodology for keeping analytical accounting records is adapted to this.
- (3) USB raises funds to support its activities mainly:
 - a. from contributions and grants from the state budget,
 - b. from the fees associated with studies,
 - c. from asset income (mainly sales, rentals, financial income),
 - d. from other revenues from the state budget, state funds, budgets of regions and municipalities,
 - e. revenue from the European Union budget,
 - f. income from abroad not listed under (e),
 - g. from donations and inheritance, income from foundations and endowments,
 - h. by pooling funds,
 - i. from the own funds created,
 - j. from loans from financial institutions,
 - k. from revenues from the sale of services and goods and other revenues from own activities within the core business,
 - l. from the proceeds of ancillary activities.
- (4) Fees related to studies are not subject to the general fee regulations.
- (5) Tuition fees pursuant to Section 58(3) of the Act are income of the Scholarship Fund.
- (6) Fees related to studies not referred to in paragraph 5 are income from the main

⁵ E.g. Act No 563/1991, on Accounting, as amended,

Decree of the Ministry of Finance No 504/2002, implementing certain provisions of Act No 563/1991, on accounting, as amended, for accounting units whose main activity is not business, if they account in the double-entry bookkeeping system, as amended,

Czech Accounting Standards for accounting entities that account according to Decree No 504/2002, as amended.

activity.

- (7) USB may set a fee for studies in a lifelong learning programme. The fee shall be set taking into account the costs associated with the provision of this service. Fees for studies in a lifelong learning programme are the revenue from the core activity.
- (8) The amount of fees under paragraphs 5, 6 and 7, the method of payment and the grounds for waiving fees shall be regulated by law, the USB Statutes and the Rector's ordinance on the determination of tuition fees for the period of the relevant academic year.
- (9) USB is authorised to accept loans, repayable financial aid, and loans for both investment and operating expenses, provided that their acceptance does not give rise to claims against the state budget and that their repayment within the USB's management is ensured. The state shall not be liable for the obligations of USB.
- (10) USB shall pay the contributions according to the concluded association agreement from the resources it is entitled to use for the activity for which it has associated. The pooled investment funds shall be income or expenditure of the Capital Asset Replacement Fund.
- (11) USB may not acquire securities other than securities issued by the state or securities guaranteed for repayment by the state or securities of a commercial corporation to which USB has contributed assets.
- (12) Payments of a punitive nature are part of the costs of USB.

Article 4 USB funds

- (1) USB establishes the following funds:
 - a. Reserve Fund,
 - b. Capital Asset Replacement Fund,
 - c. Scholarship Fund,
 - d. Bonus Fund,
 - e. Earmarked Financial Resources Fund,
 - f. Social Fund,
 - g. Operational Resources Fund.
- (2) The Reserve Fund is formed from the allocation of profit after tax and from the transfer of funds from the Capital Asset Replacement Fund, the Bonus Fund and the Operational Resources Fund. The Reserve Fund may be used in particular to cover losses in subsequent accounting periods, to transfer funds to the Capital Asset Replacement Fund, the Bonus Fund and the Operational Resources Fund.

- (3) The Capital Assets Replacement Fund consists of:
- a. an allocation of after-tax profits,
 - b. a proportionate part of the accounting depreciation of fixed assets, determined on the basis of the difference between the purchase price and the subsidy or contribution received from the state budget for the acquisition of the asset and the total purchase price of the asset,
 - c. a pro rata portion of the residual value of the fixed asset being disposed of, determined in a manner similar to the accounting depreciation referred to under (b),
 - d. by transferring funds from the Reserve Fund, the Bonus Fund, and the Operational Resources Fund,
 - e. from the balance of contributions from the state budget as of 31 December of the current year pursuant to Section 18(2)(a) of the Act; the fund's resources obtained by transferring the balance of the contribution may only be used to finance an activity in which USB does not participate in competition on the common market and cannot influence it by such activity,
 - f. pooled funds for joint investment activities.

The Capital Assets Replacement Fund is also made up of funds transferred from the own assets from grants, contributions from the state budget and donations intended for the acquisition of fixed assets, solely for the purpose of recording resources in connection with their use during the accounting period. The resources of the fixed asset reproduction fund may be used:

- a. to finance the acquisition of tangible and intangible fixed assets,
- b. to provide funds to other persons under a pooled investment contract,
- c. to cover repayments of investment loans,
- d. as an additional source of financing for repairs and maintenance of fixed assets charged to USB income,
- e. to transfer funds to the Reserve Fund, the Bonus Fund, and the Operational Resources Fund.

- (4) The Scholarship Fund is made up of:
- a. tuition fees (except for tuition fees imposed on students studying in a foreign language programme),
 - b. transfers of tax-deductible expenses under special legislation.⁶

The Scholarship Fund may be used to pay scholarships in accordance with the USB Scholarship Regulations. The use of the Scholarship Fund shall be accounted for by USB through revenue and expense accounts.

The source of the Scholarship Fund is not funds provided by USB from state budget contributions and grants and earmarked for scholarships; these funds

⁶ Section 24(2)(zr) of Act No 586/1992, on Income Taxes, as amended.

remain part of USB's revenues and are subject to annual settlement with the state budget.

- (5) The Bonus Fund is made up of an allocation from after-tax profits and transfers from the Reserve Fund, the Capital Asset Replacement Fund, and the Operational Resources Fund. The resources of the Bonus Fund may be used in accordance with the USB Wage Regulations. The use of the Bonus Fund is accounted for by the USB through revenue and expense accounts. The Bonus Fund may also be used to transfer funds to the Reserve Fund, the Capital Asset Replacement Fund, and the Operational Resources Fund.
- (6) The Earmarked Financial Resources Fund is created and used in accordance with Section 18(7) and (9) to (11) of the Act. The sources of the Earmarked Financial Resources Fund shall be:
 - a. earmarked donations with the exception of donations for the acquisition and technical improvement of fixed assets,
 - b. earmarked funds from abroad,
 - c. earmarked public funds, including earmarked and institutional support for research and development from public funds, which could not be used by the USB in the financial year in which they were granted, may be transferred by USB to the Earmarked Financial Resources Fund up to 5% of the volume of earmarked public funds granted to the USB for individual research and development projects or research projects in a given calendar year; in the case of other support from public funds, up to 5% of the volume of such support granted to USB in a given calendar year. USB shall notify the transfer of earmarked funds in writing to their provider.

USB may use the resources of the Earmarked Financial Resources Fund only for the purpose for which it was granted.

- (7) The USB Social Fund consists of a base allocation to USB costs up to a maximum of 2% of the annual USB costs charged to wages, salary compensation, and on-call pay.

The specific amount of the basic allocation and the principles for the use of the Social Fund's resources shall be determined for each calendar year by an ordinance of the Rector. The resources of the Social Fund may be used in particular for:

- a. contribution to staff meals,
 - b. reimbursement of the costs of preventive health care for employees beyond the scope of occupational preventive care,
 - c. reimbursement of the costs of improving the working environment,
 - d. USB employee pension scheme,
 - e. other employee benefits under the collective agreement.
- (8) The Operational Resources Fund is made up of:
 - a. an allocation of after-tax profits,

- b. from the balance of contributions from the State budget as of 31 December of the current year,
- c. by transferring funds from the Reserve Fund, the Capital Asset Replacement Fund and the Bonus Fund.

The Operational Resources Fund may be used:

- a. to cover the costs of the core activity in the current calendar year,
- b. as its own source of co-financing for educational, research and development projects whose implementation is subject to co-financing; the fund's resources obtained by transferring the balance of the contribution may only be used to finance an activity in which USB does not participate in or cannot influence competition on the common market,
- c. to transfer funds to the Reserve Fund, the Capital Asset Replacement Fund, and the Bonus Fund.

- (9) Profit after tax can only be distributed to the USB funds on the condition that any losses from previous periods have been settled.
- (10) The resources of the funds obtained by the allocation of profits derived from the conduct of basic research, applied research or experimental development and the dissemination of their results through teaching, publishing or technology transfer supported by public funds may be used retroactively only for these activities or for the dissemination of their results or for teaching.
- (11) Proposals for the allocation of after-tax profits to the USB funds are made by the faculties and other USB units in their annual management reports, taking into account their specific needs and their share of the total profits generated by the USB. The Rector shall submit a proposal for the distribution of the after-tax profit together with the annual management report to the USB Academic Senate for approval.
- (12) Reasoned proposals for transfers between funds are submitted by the Deans and Directors of other USB units to the Rector for approval.

Article 5 Ancillary activities

- (1) In its ancillary activities, USB carries out, for remuneration, activities related to its main activity or activities serving to make more efficient use of its assets and human resources. Ancillary activities shall not compromise the quality, scope, and availability of the activities for which USB was established.
- (2) USB owns property which it is obliged to use for the performance of tasks in its core business. In accordance with Section 20(1) of the Act, it may also use this property for ancillary activities.

- (3) The conditions and areas for carrying out additional activities at USB are set out in more detail in an internal standard.
- (4) Ancillary activities are accounted for separately in the accounts (Article 3(2)).

Article 6 **Financial management of individual constituent parts of USB**

- (1) Faculties and other USB units manage the funds received
 - a. from the allocated part of non-investment grants and contributions from the state budget,
 - b. from the allocated part of investment grants and contributions from the state budget,
 - c. from the fees associated with studies,
 - d. from the proceeds of the property,
 - e. from other revenues from the state budget, state funds and budgets of regions and municipalities,
 - f. revenue from the European Union budget and other revenue from abroad,
 - g. income from gifts and inheritances, income from foundations and endowments,
 - h. from the proceeds of its own ancillary activities,
 - i. from the USB's own funds (from that part of them which the USB component is entitled to dispose of, in the case of the Capital Asset Replacement Fund from the part remaining after deduction of the levies to the central Capital Asset Replacement Fund approved for the calendar year by the USB Academic Senate).
- (2) The basic source of the financial management of the faculties and other USB units are grants and contributions from the state budget. State budget contributions and grants, the financial amount of which is provided to USB on a normative basis, are distributed among USB units according to the principles and schedule proposed by the Rector and approved by the USB Academic Senate.
- (3) Faculties and other units of the USB manage according to a sub-budget of costs and revenues, which may not be drawn up for the calendar year as a deficit. After the end of the year, they shall submit to the USB Rectorate the documents necessary for the settlement with the state budget and the accounting of the subsidies provided, according to the instructions and within the deadlines set by the USB Rectorate. The Dean, the Director of the higher education institute, the D&R, and in the case of the USB Rectorate the Bursar are responsible to the Rector for the economical and efficient use of the funds provided from the state budget and the proper management of the property entrusted to them.
- (4) USB faculties and other USB units manage the portion of USB property entrusted

to them in accordance with USB internal standards.

- (5) All USB units are obliged to comply with the general accounting regulations and the internal USB standards when keeping sub-accounts, preparing sub-accounts and sub-accounting reports.
- (6) USB is a taxpayer in accordance with general tax regulations. The calculation and payment of taxes is carried out with regard to their nature as follows:
 - a. USB pays personal income tax on employment income and functional benefits for its employees according to the place where the payroll is processed, i.e. according to the payer's cash register;
 - b. the USB Rectorate pays the corporate income tax on the basis of a single USB tax return prepared from the individual USB units as a whole; the share of the faculties and other USB units in the tax is accounted for in the costs of the respective USB unit; the faculties and other USB units are responsible for the factual accuracy of the initial tax return;
 - c. the value added tax is paid per monthly accounting period by the USB Rectorate on the basis of one tax return compiled from tax documents prepared by the USB Rectorate's Economic Division;
 - d. advances for road tax are paid by the USB Rectorate on the basis of documents submitted by the faculties and other USB units to the Rectorate's Economic Division at the deadlines set by the Rectorate; the road tax return is prepared by the USB Rectorate; faculties and other USB units submit the documents required for the tax return in accordance with the instructions of the Rectorate; the share of faculties and other USB units in the tax is accounted for in the costs of the respective USB unit;
 - e. property tax returns and tax payments are handled by the USB Rectorate; the tax share of faculties and other USB units is accounted for in the costs of the respective USB unit;
 - f. inheritance, gift and real estate transfer tax returns and any related tax payments are handled by the USB Rectorate; faculties and other USB units submit the documents required for the tax return as instructed by the Rectorate;

Deans and Directors of other USB units are responsible to the Rector for the accuracy of the documents submitted on behalf of the faculties and other USB units.

- (7) The payment of social security and health insurance premiums and premiums for statutory liability insurance of the organisation for damage in the event of an accident or occupational disease is carried out by USB according to the place where the payroll is processed, i.e. according to the payer's cash desk.

Article 7
Financing special-purpose facilities

- (1) USB funds the current and capital expenditures of its special-purpose facilities in the nature of refectories, dormitories, youth and adult education facilities, library operations, gymnasiums, and other athletic facilities when they serve USB employees or students. It finances these expenses from grants and contributions from the state budget, from the USB's own revenues, or those of its units, and in particular from its own revenues from the activities of these facilities.
- (2) Should USB use the special-purpose facilities jointly with another person, it shares in the costs or revenues according to the usage ratios agreed in the contract. Contractually, the payment of a proportionate share of the use of the special purpose facilities may also be agreed upon as a lump sum.

Article 8
Providing a contribution to other persons

- (1) USB is entitled to pay for the operation of its own catering facilities, excluding the value of foodstuffs, which provide USB employees with one main meal per day or to contribute to its employees up to 55% of the cost of one main meal per day, up to a maximum of 70% of the catering fee for a working trip of 5 to 12 hours in accordance with a special legal regulation, if the catering is provided through other entities.
- (2) USB is not entitled to contribute to student meals, but it is entitled to pay up to the actual cost, excluding the value of foodstuffs, of operating its catering facilities that provide meals for students.
- (3) USB is authorised to provide contributions to other natural persons other than USB employees in accordance with general regulations.