

THE UNIVERSITY OF PARDUBICE	
Directive No. 6/2019	
Subject:	Performance of Ancillary Activities at the University of Pardubice
Applicable to:	all departments of the University of Pardubice with the exception of Article 2 (2) of this Directive and areas governed by internal regulations or internal standards
Effective from:	July 1
Reference No:	RPO/0026/19
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Approved by:	prof. PhDr. Petr Vorel, CSc., Vice-Rector for Research

### Preamble

Taking into account the need to establish a legal framework for the performance of ancillary activities as one of the economic activities carried out by public universities and after discussing this issue with the participating parts across the University of Pardubice (the "University"), this Directive on the implementation of ancillary activity is approved.

### Article 1 Subject Matter

The subject matter of this Directive is the definition of ancillary activities as follow-up activities performed by the University for remuneration, the definition of the principles and procedure for carrying out ancillary activities at the University and the definition of certain competences and responsibilities arising therefrom.

### Article 2 Definition of Ancillary Activities

1. For the purposes of this Directive, an **ancillary activity** means<sup>1</sup> the pursuit of an activity by the University which inherently builds on its educational and creative activities (scientific, research, development and innovation, artistic or other creative activities<sup>2</sup>) or an activity to use human resources and assets more effectively. Ancillary activities are performed mainly in the form of a service that is provided for remuneration. Ancillary activities must not jeopardize the quality, scope and availability of the activities for which the University was established.
2. Ancillary activities are also specific activities having the character of ancillary activities pursuant to Article 2 (1) which are carried out by parts of the University<sup>3</sup> with university-wide competence, in

<sup>1</sup> Pursuant to Section 20 (2) of Act No. 111/1998 Sb., on Higher Education and on Amendments to Other Acts (Higher Education Act), as amended.

<sup>2</sup> Pursuant to Section 2 (4) of Act No. 111/1998 Sb., On Higher Education and on the Amendment and Supplementation of Other Acts (Higher Education Act), as amended.

<sup>3</sup> Article 23-25 of the Statute of the University of Pardubice dated 20 December 2016

particular the Halls of Residence and Catering Service. In view of its specific characteristics, this ancillary activity is primarily governed by the internal standards of these services.

3. The lease and sublease of the property of the University shall not be ancillary activity within the meaning of this Directive.

### **Article 3**

#### **University Business License**

1. In the event that a certain ancillary activity consistently carried out by the University and its components constitutes a business according to legal regulations, it is performed on the basis of a trade licence or other authorization, if required by legal regulations.
2. If an ancillary activity meets the conditions set out in the Trade Licensing Act<sup>4</sup>, it is the carrying on of a trade. The University carries on trades through a responsible representative in accordance with the Trade Licensing Act.<sup>5</sup> The responsible representative is appointed and removed by the Rector in accordance with the content of the ancillary activity and the Trade Licensing Act.
3. If any organizational unit or part of the University intends to carry out systematic ancillary activities for which the University does not have a business license, it shall ask the Bursar in writing for an opinion in advance to assess whether, according to the legislation, it is a business requiring a special license and, based on the assessment, it shall propose further steps in relation to the business license.
4. The Centre for Technology and Knowledge Transfer (hereinafter referred to as “CTKT”) shall arrange for the business license and keep the relevant records.

### **Article 4**

#### **Persons Ensuring the Performance of Ancillary Activities**

1. The University may provide ancillary activities through its current staff and students or by concluding other labour-law relationships in accordance with the Labour Code<sup>6</sup>.
2. If a current employee performs an ancillary activity, but the work performed as part of the ancillary activity will be of a type different to that agreed by the employee in the existing employment relationship (see employment contract or job description), contract to perform work or agreement on work activity shall be concluded with him/her. It is the responsibility of the head of the workplace where the employee performs the ancillary activity to determine whether or not the work is of the same type.
3. The Dean, in the organizational units managed by the Quaestor, and the Rector's organizational units are responsible for the ancillary activities and the management of funds obtained from this activity.
4. The Dean is responsible for the ancillary activities and the management of funds obtained from these activities at the faculty, the Bursar at the organizational units managed by the Bursar and the Rector at the organizational units of the Rectorate.

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<sup>4</sup> Sections 2, 3 and related sections of Act No. 455/1991 Sb., on Trade Licensing (Trade Licensing Act), as amended.

<sup>5</sup> Section 11 of Act No. 455/1991 Sb., on Trade Licensing (Trade Licensing Act), as amended.

<sup>6</sup> Act No. 262/2006 Sb., Labour Code, as amended.

## **Article 5**

### **Ancillary Activities Contract**

1. Obligations relating to ancillary activities are concluded in accordance with generally binding legal regulations, in particular Act No. 89/2012 Sb., The Civil Code, as amended, and the University Directive<sup>7</sup>.
2. Furthermore, the contractual relationships relating to ancillary activities shall be in writing, namely in the form of a written order, which shall contain the subject matter, price, period of performance, address of the ordering party, company registration number or tax identification/registration number, if the value of performance/subject matter of the order does not exceed CZK 50,000 without VAT. Otherwise, if the value of the performance/subject matter of the obligation exceeds CZK 50,000 excluding VAT in individual cases, a written contract shall be concluded between the contracting parties. In justified cases, the performance/subject matter of the contract with a value exceeding CZK 50,000 excluding VAT can be performed only on the basis of a written order and its written confirmation if such procedure is approved by the Dean of the relevant faculty if it concerns a faculty, the Bursar if it concerns the management of the University's economic activities and internal administration to the extent stipulated by the Rector's measure, and by the Rector in other cases.
3. The contract for the performance of ancillary activities shall contain the following identifying information:

The University of Pardubice  
Faculty..... (name)  
Legal form: public university established by law  
Registered office: Studentská 95, 532 10 Pardubice  
Represented by: ..... (name, surname, title, office)  
Company ID: 00216275  
Tax ID: CZ00216275  
Bank details: Komerční banka, a. s., Pardubice branch  
Account No: 37030561/0100

## **Article 6**

### **Performance of Expert Activities**

1. Faculties of the University may carry out expert activities if they are registered in the list of expert institutes maintained by the Ministry of Justice of the Czech Republic.
2. Expert activities may be performed for public authorities (the “court”) or for other clients. By decision (measure) the court appoints an expert institute in the given proceedings to submit an opinion and sets a deadline for its preparation. In the case of other clients, a contractual relationship is concluded between the faculty and the client and the procedure is analogous to this directive.
3. If the court appoints the faculty to prepare an opinion, the faculty is obliged to act in accordance with the decision of the court and with the law<sup>8</sup> (the “law”) and immediately deliver a copy of the court's decision to CTKT.
4. Faculties carrying out expert activities are obliged to keep an expert journal in accordance with the law. The journal shall record all the assessments, their subject matter, for whom the activity was performed, the amount of remuneration and expenses and the date of their payment. The journal can be kept in paper or electronic form.

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<sup>7</sup> University of Pardubice Directive No. 13/2014 Concluding Contractual Relations at the University of Pardubice

<sup>8</sup> Act No. 36/1967 Sb., On Experts and Interpreters, as amended, and related regulations.

5. For the preparation of the expert opinion for the court, the faculty is entitled to the remuneration (the “expert's fee”) and the reimbursement of costs, the amount of which is governed by law. The amount of expert's fee and costs is assessed and awarded by the court. With regard to the above mentioned, the responsible employee of the faculty (processor) is obliged to submit to the CTKT a calculation sheet and the original of the expert's fee billing. On the basis of these facts, the CTKT will hand over the documents to the Finance and Accounting Centre for invoicing and sending the invoice to the court.
6. In the case of an opinion based on a contract concluded in accordance with the third sentence of Paragraph 2, the remuneration shall include the reimbursement of costs.
7. Matters relating to expert activities not covered by Article 6 shall be treated by analogy with the other Articles of this Directive.

## **Article 7**

### **Process of Concluding and Recording Contracts for Ancillary Activities**

1. An employee of the University who is contacted by the ordering party with a request or an order to carry out ancillary activities shall notify his/her superior and the head of the workplace.
2. The draft content of the written contract shall be prepared and discussed with the ordering party by the employee responsible for the implementation of the content of the contract for ancillary activities (the “responsible implementer”) and approved by the head of the workplace. The responsible implementer may use the professional support of CTKT when preparing the draft contract. The content of the draft contract is assessed by the CTKT lawyer in terms of the correctness of the designation of the contracting parties and the completeness of the content of the essential elements. The CTKT lawyer shall also decide not to/publish the contract in the public contract register of the Ministry of the Interior of the Czech Republic (or ISRS). In other matters, the contracting process shall be governed by the general procedure laid down in Articles 7 and 8 of the University Directive<sup>9</sup>. The order is entered into the economic information system by the responsible CTKT employee based on the order/contract.
3. The responsible implementer at the faculty or other department of the University shall ensure the delivery of the contract to the other party and after its conclusion he/she shall be responsible for ensuring that the signed copy of the contract in electronic form is entered into the unified information system of the University, or the iFIS register of contracts.
4. The CTKT provides a general overview of concluded contracts for the performance of ancillary activities and received orders.

## **Article 8**

### **Remuneration for Ancillary Activities**

1. The University carries out ancillary activities for the ordering party at a price that includes the costs of carrying out the ancillary activities (including overhead or indirect costs) and profit.
2. The quotation shall be prepared by the responsible implementer and approved by the head of the workplace where the ancillary activity will be carried out.
3. The price shall include all anticipated costs. It shall be determined in a uniform manner according to the following calculation formula.

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<sup>9</sup> University of Pardubice Directive No. 13/2014 Concluding Contractual Relations at the University of Pardubice

The ancillary activity cost sheet shall contain these items:

1. direct material,
  2. direct wages - according to the agreement to complete a job,
  3. direct wages - remuneration (incl. agreements to perform work), statutory payments (social and health insurance<sup>10</sup>),
  4. other direct costs,
  5. overhead costs of the University Part<sup>11</sup>,
  6. Total costs of the University Part (line 1 + line 2 + line 3 + line 4 + line 5),
  7. profit
  8. costs of the University (line 6 + line 7 - line 1) x 4 percent,
  9. VAT-exclusive price (line 6 + line 7 + line 8),
  10. VAT,
  11. total price (line 9 + line 10).
4. The unit's overhead costs (line 5) are determined by the resource intensity coefficient of the activity (carried out under the ancillary activity) in relation to the amount of direct wages. Possible coefficient levels for various activities are determined by the Dean, if the faculty is concerned, by the Bursar, if it concerns a unit managed by the Bursar, and the Rector in other cases. The specific amount of the coefficient is then proposed by the implementer within the calculation sheet and approved by the Dean, Bursar or Rector.
5. Within an ancillary activity, profit is calculated (line 7). Its amount is determined according to the usual prices of services (provided within the scope of the ancillary activity) on the market. The profits belong to the respective parts of the University where the ancillary activity is carried out. Within a single part, the profit can be subdivided into individual workplaces.
6. If ancillary activities are provided through continuously recurring services or services, the price of which depends on the quantity produced, in the case of a costing formula it is possible to proceed in valuation on the basis of price lists or in another specific calculation method. The price list is prepared by the responsible implementer and approved by the head of the workplace where the ancillary activity will be performed.

## **Article 9**

### **Execution, Invoicing and Accounting of Ancillary Activities**

1. The results of ancillary activities shall be handed over by the responsible implementer who carried out the activity in an agreed manner to the ordering party, who, if the order / contract, whose subject matter value is more than CZK 50,000 excluding VAT, shall confirm to the responsible implementer the acceptance of the results of the ancillary activity in the form of a handover protocol. The handover protocol shall contain a declaration of the ordering party on the fulfilment of the subject matter of the concluded contract or order. In the case of an order / contract whose subject matter value is less than CZK 50,000 excluding VAT, the order confirmation by the ordering party is sufficient, e.g. by e-mail.
2. After the completion of the ancillary activity and the handover of the results to the ordering party, the responsible implementer shall invite the CTKT to invoice the order in writing. At the same time, the responsible implementer shall submit to the CTKT a completed cost sheet and a proposal for

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<sup>10</sup> § 7 and § 8 of Act No. 589/1992 Sb., on Social Security Insurance Premiums and Contributions to the State Employment Policy, as amended, respectively. Section 2 of Act No. 592/1992 Sb., on Public Health Insurance Premiums, as amended, and Section 9 of Act No. 48/1997 Sb., on Public Health Insurance and on Amendments to Certain Related Acts, as amended.

<sup>11</sup> Art. 23 - 26 of the Statutes of the University of Pardubice.

awarding the remuneration (signed by the implementer and the head of the workplace) or an agreement to complete a job and confirmation of the ordering party's acceptance of the results pursuant to Paragraph 1. Based on these facts, the CTKT shall give the Finance and Accounting Centre an instruction and documents for invoicing. The invoiced amount excluding VAT corresponds to the amount from the cost sheet rounded up to the nearest CZK.

3. The remuneration of staff performing ancillary activities is the responsibility of the head of the workplace and the Dean, if it concerns a faculty, the Bursar, if it concerns a unit managed by the Bursar and the Rector in other cases. The CTKT shall instruct the Personnel and Wages Department to pay remuneration either in accordance with a proposal for awarding remuneration decided by the Dean, Bursar or Rector, or pursuant to an agreement to complete a job or an agreement to perform work, which must always be in accord with the cost sheet.
4. Partial accounting shall always be performed at the end of the accounting period, i.e. a calendar year, if the execution of the contract for the performance of ancillary activities passes to the next year, or after a stage has been completed. For partial billing, the previous paragraph governing the final billing shall apply accordingly. The CTKT shall accrue unpaid orders to the next year.
5. When purchasing materials, works or services in cash, the responsible solver is obliged to send payment documents marked with the order number without undue delay to the Economic Department. In other cases, the circulation of documents for purchased materials, works and services is governed solely by the University Directive<sup>12</sup>.
6. It is permissible to pay remuneration from the advance payments and invoices paid as part of the partial statement provided that the total amount of remuneration paid and the costs incurred so far is lower than the advance received. Exceptions to this rule may be granted only by the Rector at the proposal of the Dean or the Bursar.
7. Paragraph 6 shall not apply to the payment of remuneration for work carried out under an agreement to complete a job or an agreement to perform work.

## **Article 10**

### **Final Provisions**

1. The archiving of accounting documents and documents created in connection with the performance of ancillary activities shall be performed by the Finance and Accounting Centre separately from other archived documents in the accounting archives of the University. The period of safekeeping of the accounting documents is determined by the University directive<sup>13</sup>.
2. The CTKT shall be in charge of auditing documents on ancillary activities on behalf of the University. It shall be responsible for keeping records and analysis, for timely delivery of documents for income and expense accounting, for issuing invoices and other accounting operations. The CTKT shall also monitor the volume of ancillary activities and keep records by workplace where the ancillary activities are performed.
3. University of Pardubice Directive No. 5/2005 Ancillary Activities of Faculties and Other Departments of the University of Pardubice is hereby repealed.
4. This Directive shall enter into force on the date of its signature with effect from 1 July 2019.

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<sup>12</sup> University of Pardubice Directive No. 11/2005 Circulation and Processing of Accounting Documents

<sup>13</sup> University of Pardubice Directive No. 4/2013 Filing Rules of the University of Pardubice

In Pardubice on

prof. Ing. Jiří Málek, DrSc.  
Rector

Annexes:

Annex 1 Specimen of Cost Sheet