



MASARYK UNIVERSITY

ANNUAL FINANCIAL REPORT OF MASARYK UNIVERSITY

2006



MASARYK UNIVERSITY



Prof. PhDr. Petr Fiala, Ph.D.
Rector

April 2007

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Introduction

Masaryk University (hereinafter MU) submits Annual Financial Report of Higher Education Institution for 2006 pursuant to Section 21 Para 3 of Act no 111/1998 Coll., on Higher Education, as amended, and pursuant to the Unified Syllabus of the Ministry of Education, Youth and Sports, prepared on the basis of MU accounts and other selected data.

MU is a public university established pursuant to Act no 111/1998 Coll., on Higher Education, and an accounting unit with the main subject of activity not being business enterprising. For that reason MU used accounting methods applicable to the abovementioned type of organisation in the accounting period 2006, including accounting methods stipulated by Decree no 504/2002 Coll., executing certain provisions of Act no 563/1991 Coll., on accounting, as amended. The accounting period at MU is calendar year. The assets and liabilities of MU are valued on the basis of historic prices. Accounts are kept electronically. Most accounting documents (such as invoices received, invoices issued, internal accounting documents) are also kept in printed form.

The statutory authority of MU is its Rector, Prof. PhDr. Petr Fiala. Ph.D.

The University economy and financial management in 2006 were audited. The auditor's statement is attached hereto.

The accounting economic results of the University in 2006 amounted to CZK 60.016 million and represent economic results after tax.

Since 1 January 2005, in relation to effect of amendment of Section 38 of Decree 504/2002 Coll., the difference between the amount of non-tax-deductible and tax-deductible depreciations, formerly significantly affecting the income tax base, has been eliminated. At the same time, however, the Investment Asset Reproduction Fund (FRIM) was reduced by accounting depreciations of assets acquired from subsidies.

In relation to amendments of Act no 111/1998 Coll. (first amendment with effect as of 13 September 2005, second amendment with effect as of 1 January 2006) higher education institutions are entitled for a contribution from the State Budget to educational, scientific, research, development, artistic and other creative activities (hereinafter just "contribution") and to transfer balances of the contribution to the Operations Fund, The Investment Asset Reproduction Fund and the Purpose Fund.

Tot non-investment (NON-INV) gains of MU in 2006 amounted to CZK 3,174 million (up 19% from 2005), and costs amounted to CZK 3,114 million (up 19%).

A positive effect on the University gains last year was represented by the increased number of students rising from 32,718 (2005) to 35,721 (2006), i.e. up 8%, mainly affecting the year-on-year increase of the contribution of the Ministry of Education by 13%.

In total in 2006 MU received CZK 3,552 million from public resources of the Czech Republic and from abroad (up 12% from 2005), of which CZK 2,512 million were represented by non-investment contributions and subsidies (up 15%) and CZK 1,040 million subsidies for coverage of capital expenditures including financing of Programme 233 330 (up 7%). A detailed analysis of public contributions is included in tables 2.1.2 and 6.

Ladislav Janíček
Bursar



Annual Balance Sheet

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1.1 BALANCE SHEET

MU uses accounting methods defined in Decree no 504/2002 Coll., as amended, executing certain provisions of Act no. 563/1991 Coll. on

accounting, as amended, and applicable to accounting units whose principal subject of business activity is not business enterprising.

Table 1.1 **BALANCE SHEET** (CZK thousand)

ASSETS	Account no	Row	Status as to 1 Jan 2006 1	Status as to 31 Dec 2006 2
Column identification				
A. Long-term assets total	Row 2+10+21+29	0001	4,072,014.49	5,348,092.80
I. Long-term intangible assets total	Row 3 až 9	0002	77,300.50	95,664.31
1. Intangible results of research and development	012	0003	87.88	318.93
2. Software	013	0004	58,956.77	76,892.94
3. Valuable rights	014	0005		
4. Small long-term intangible assets	018	0006	17,606.10	16,915.02
5. Other long-term intangible assets	019	0007	342.16	1,074.90
6. Long-term intangible assets – work in progress	041	0008	307.59	462.52
7. Advances to long-term intangible assets provided	051	0009		
II. Long-term tangible assets total	Row 11 až 20	0010	5,915,649.84	7,253,907.41
1. Land	031	0011	343,531.50	346,097.32
2. Works of art, objects and collections		0012	29,487.06	29,925.20
3. Buildings	021	0013	3,367,721.70	3,572,932.48
4. Separate movables and sets of movables	022	0014	1,468,326.66	1,720,034.31
5. Permanent grow th	025	0015		
6. Basic herd and draught animals	026	0016		
7. Small long-term tangible assets	028	0017	477,140.11	446,803.84
8. Other long-term tangible assets	029	0018		55.37
9. Long-term tangible assets – work in progress	042	0019	164,136.67	1,137,363.17
10. Advances to long-term tangible assets provided	052	0020	65,306.14	695.72
III. Long-term financial assets total	Row 22 až 28	0021	0.00	100.00
1. Shares in controlled entities	061	0022		100.00
2. Shares in entities under substantial influence	062	0023		
3. Bonds held until maturity	063	0024		
4. Loans to organisational units	066	0025		
5. Other long-term loans	067	0026		
6. Other long-term financial assets	069	0027		
7. Acquired long-term financial assets	043	0028		
IV. Depreciations to long-term assets total	Row 30 až 40	0029	-1,920,935.85	-2,001,578.92
1. Depreciations to intangible results of research and development	072	0030	-11.38	-272.05
2. Depreciations to software	073	0031	-43,585.97	-47,919.67
3. Depreciations to valuable rights	074	0032		
4. Depreciations to small long-term intangible assets	078	0033	-17,606.10	-16,915.02
5. Depreciations to other long-term intangible assets	079	0034	-6.79	-77.05
6. Depreciations to buildings		0035	-477,200.97	-532,897.60
7. Depreciations to separate movables and sets of movables	082	0036	-905,384.53	-956,693.69
8. Depreciations to permanent grow th	085	0037		
9. Depreciations to basic herd and draught animals	086	0038		
10. Depreciations to small long-term tangible assets	088	0039	-477,140.11	-446,803.84
11. Depreciations to other long-term tangible assets	089	0040		

ASSETS	Account no	Row	Status as to 1 Jan 2006 ¹	Status as to 31 Dec 2006 ²
Column identification				
B. Short-term assets total	Row 42+52+72+81	0041	876,596.27	973,776.02
I. Inventories total	Items 43 až 51	0042	18,602.77	20,668.08
1. Material on stock	112	0043	9,286.76	8,739.59
2. Material on the way	119	0044	162.55	0.00
3. Work in progress	121	0045	135.77	1.05
4. In-house half-products	122	0046		0.00
5. Finished products	123	0047	7,999.00	10,597.98
6. Animals	124	0048	80.74	136.01
7. Goods on stock and in shops	132	0049	937.95	1,193.45
8. Goods on the way	139	0050	0.00	0.00
9. Advances to inventories provided	z 314	0051	0.00	0.00
II. Total claims	Row 53 až 71	0052	47,747.01	51,558.42
1. Clients	311	0053	16,337.80	13,494.84
2. Bills of exchange for collection	312	0054		
3. Claims towards discounted securities	313	0055		
4. Advances for operations provided	z 314	0056	7,486.16	5,084.03
5. Other claims	315	0057	19.13	26.07
6. Claims towards employees	335	0058	3,366.94	15,566.72
7. Claims towards social security and health insurance institutions	336	0059		
8. Income tax	341	0060	3,317.70	1,105.90
9. Other direct taxes	342	0061		
10. Value added tax	343	0062		
11. Other taxes and levies	345	0063		
12. Claims to subsidies and other settlements with State Budget	346	0064	3,890.22	
13. Claims to subsidies and other settlements with self-governing bodies	348	0065		
14. Claims towards members of consortia	358	0066		
15. Claims from fixed term operations	373	0067		
16. Claims from issued bonds	375	0068		
17. Other claims	378	0069	7,354.88	6,162.92
18. Estimated asset accounts	388	0070	6,070.65	10,237.97
19. Corrective item to claims	391	0071	-96.47	-120.03
III. Short-term financial assets total	Row 73 až 80	0072	801,108.70	889,877.12
1. Cash in hand	211	0073	3,016.93	3,759.17
2. Valuables	213	0074	503.83	579.53
3. Bank accounts	221	0075	797,587.94	885,516.21
4. Tradable securities	251	0076		
5. Tradable bonds	253	0077		
6. Other securities	256	0078		
7. Short-term financial assets acquired	259	0079		
8. Cash on the way	261	0080		22.21
IV. Other assets total	Row 82 až 84	0081	9,137.79	11,672.40
1. Costs of future periods	381	0082	8,799.52	11,207.56
2. Gains of future periods	385	0083	263.05	317.17
3. Active exchange rate differences	386	0084	75.22	147.67
ASSETS total	Items 1+41	0085	4,948,610.76	6,321,868.82





LIABILITIES		Account no	Row	Status as to 1 Jan 2006	Status as to 31 Dec 2006
Column identification				3	4
A. In-house resources total	Row 87+91		0086	4,626,831.23	5,803,004.99
I. Total equity	Row 88 až 90		0087	4,567,626.58	5,742,989.16
1. Equity	901	0088		4,197,847.24	5,209,313.60
2. Funds	911	0089		369,779.34	533,675.56
3. Valuation differences after revaluation of assets and liabilities	921	0090		0.00	
II. Total economic results	Row 92 až 94		0091	59,204.65	60,015.83
1. Economic results account	963	0092		x	60,015.83
2. Economic results under approval proceeding	931	0093		59,204.65	x
3. Undistributed profit, uncovered loss of past years	932	0094			
B. Foreign resources total	Row 96+98+106+130		0095	321,779.53	518,863.83
I. Total reserves	Row 97		0096	0.00	0.00
1. Reserves	941	0097		0.00	0.00
II. Long.-term liabilities total	Row 99 až 105		0098	0.00	200,000.00
1. Long-term bank loans	951	0099			200,000.00
2. Issued bonds	953	0100			
3. Liabilities from leases	954	0101			
4. Long-term advances received	955	0102			
5. Long-term bills of exchange due	958	0103			
6. Estimated liability accounts	z 389	0104			
7. Other long-term liabilities	959	0105			
III. Short-term liabilities total	Row 107 až 129		0106	286,867.27	279,978.55
1. Suppliers	321	0107		34,506.66	53,310.71
2. Bills of exchange due	322	0108			
3. Advances received	324	0109		5,310.90	6,064.71
4. Other liabilities	325	0110		733.12	2,184.72
5. Employees	331	0111		11,086.12	5,159.39
6. Other liabilities towards employees	333	0112		105,839.93	100,848.50
7. Liabilities towards social security and health insurance institutions	336	0113		74,849.50	64,560.50
8. Income tax	341	0114		0.00	0.00
9. Other direct taxes	342	0115		33,902.58	26,885.55
10. Value added tax	343	0116		2,556.43	4,273.53
11. Other taxes and levies	345	0117		7.04	75.17
12. Liabilities towards State Budget	346	0118			1,305.28
13. Liabilities towards self-governing bodies	348	0119		44.37	260.09
14. Liabilities form issues unpaid out securities and shares	367	0120			100.00
15. Liabilities towards members of consortia	368	0121			
16. Liabilities from fixed term operations	373	0122			
17. Other liabilities	379	0123		13,003.02	10,696.29
18. Short-term bank loans	231	0124			11.36
19. Discounted loans	232	0125			
20. Issued short-term bonds	241	0126			
21. In-house bonds	255	0127			
22. Estimated liability accounts	z 389	0128		5,027.60	4,242.75
23. Other short-term loans	249	0129			
VI. Other liabilities total	Row 131 až 133		0130	34,912.26	38,885.28
1. Expenditures of future period	383	0131		2,274.88	1,238.86
2. Gains of future periods	384	0132		32,524.30	37,583.28
3. Passive exchange rate differences	387	0133		113.08	63.14
LIABILITIES total	Row 86+95		0134	4,948,610.76	6,321,868.82

Comments to the major movements in the Balance Sheet items:

1. The major movements in the items of the Balance Sheet include the following:
 - The increase of long-term intangible assets in Row 3 – Intangible results of research and development in the amount of CZK 231 thousand includes teaching SW at the Faculty of Medicine developed by in-house experts.
 - The increase in long-term intangible assets in Row 4 – Software in the amount of CZK 17,936 thousand is mainly related to acquisition of new information systems (SW for HR and wage system, SW for document service) and acquisition of teaching SW.
 - The increase of other long-term intangible assets in Row 7 worth CZK 733 thousand includes liens.
 - The increase of long-term tangible assets in Row 11 – Land in the amount of CZK 2,566 thousand resulted from two swaps of land plots (with CD XXI company and the Statutory City of Brno) based on executed land swap contracts of 6 September 2006 and 2 November 2006, respectively. The swap affected together 11,540 m² of land owned by MU in total worth CZK 9,184,414.80 (legal effect of entry of ownership right to the Land Register as of 18 October and 3 November 2006, respectively).
 - The increase of the item in Row 12 – Works of art, objects and collections in the amount of CZK 438 thousand is related to acquisition of works of art for the premises of the Faculty of Sports Studies, the Rector's Office and the Faculty of Social Studies and with acquisition of Dean's insignia for the Faculty of Sports Studies.
 - The increase of the item in Row 13 – Buildings worth CZK 205,211 thousand is related to new building, reconstructions and modernisations of the following MU buildings:
 - Reconstruction of buildings of the Faculty of Science at Kotlářská street CZK 12,165 thousand
 - Completed construction of the Antarctic research station CZK 33,680 thousand
 - Completed construction of the photovoltaic system on the roof of the Faculty of Education CZK 2,767 thousand.
 - Extension of the optic cable network and data infrastructure CZK 10,996 thousand
 - Other small reconstructions of buildings of CZK 45,603 thousand
 - The increase of long-term tangible assets in Row 14 – Separate movables and sets of movables amounts to CZK 251,708 thousand. In the course of 2006 assets in the total value of CZK 96,870 thousand were written off and assets in the total amount of CZK 348,578 thousand were accrued. The increase mainly represents extensions of machinery and equipment for teaching and research purposes, equipment of the Antarctic research station, the photovoltaic system at the Faculty of Education and additional equipment of the individual economic centres with communication, office and audiovisual technology
 - The increase of the item in Row 19 – long-term tangible work in progress mainly relates to the continuing construction of the University Campus at Bohunice and includes buildings not approved for use as to 31 December 2006. The major items comprising the balance of account 042 include:
 - University Campus at Bohunice CZK 1,090,076 thousand
 - Reconstructions of buildings of the Faculty of Science at Kotlářská street CZK 32,835 thousand. The amount of work in progress related to the Bohunice campus includes expenditures not recognised within programme financing of Programme 233 330.
 - Row 22 of the Balance Sheet recognises deposit of MU into the newly incorporated limited liability company CEITEC. s.r.o. in the amount of CZK 100 thousand (MU holds a 50% share in the company equity, while the other 50% deposit was made by the Brno University of Technology).
2. The total amount of unpaid claims as to 31 December 2006 amounts to CZK 13,494 thousand (Row 53 of the Balance Sheet).
3. Row 71 of the Balance Sheet includes corrective items in the amount of CZK 35 thousand related to non-forfeited claims pursuant to Section 8a Para 1 of the Reserves Act (20% of the amount of claims not covered in 2006 worth CZK 174 thousand) and in the amount of CZK 85 thousand related to non-forfeited claims pursuant to Section 8a Para 2e of the Reserves Act (100% of the amount of claims not covered in 2005).
4. Row 99 of the Balance Sheet includes the amount of drawn refundable loan for Programme 233 330. The auditor believes that this item should be recognised in account 959 – Other long-term liabilities, for the beneficiary of the loan is not MU but the Czech Republic. As the accounts of 2006 have already been closed the correction will be made in the account of 2007.
5. Row 116 of the Balance Sheet includes V.A.T. in the amount of CZK 4,273.53 thousand including tax liability for December 2006.
6. The item in Row 123 of the Balance Sheet also includes principals of loans received in relation to VOS for construction of equipment of the Bohunice campus in the amount of CZK 1,700 thousand.
7. In 2006 MU continued with implementation of Programme 233 330 – Development of Material and Technology Base of MU (hereinafter just Programme). The Programme consists of two sub-programmes: Sub-programme 233 332 – Construction of the University Campus at



Brno-Bohunice (hereinafter Sub-programme UCB) and Sub-programme 233 333 – Reconstruction and modernisation of existing MU buildings.

The first part of Sub-programme 233 332 completed in 2004 included reconstruction of MORFO III.

Construction of the school buildings of UCB is being implemented in 2 stages. In 2004 the first stage of UCB construction started with building the Integrated Laboratory of Biomedicine Technologies ILBIT. The building was completed and approved for use in September 2005. The total costs of the building amounted to CZK 710,885 thousand (of which CZK 687,473 thousand were represented by investment costs and CZK 23,412 thousand were represented by non-investment costs).

Preparation of the second building of UCB – the Academic Research and Development Premises (hereinafter ARDP) was suspended for the reason of serious complications resulting from increase of the V.A.T. rate of civil works and assemblies from the original 5% to 19% and related significant increase of prices of civil works from the date of the Programme approval in early 2005. The solution of the problems was proposed by MU in its Revision of Programme 233 330, approved by Government Resolution no 86 of 20 July 2005.

After approval of the Programme Revision by the Government of the Czech Republic preparation of construction of ARDP was resumed. Open tenders were held for selection of the contractor for the Blue Stage of ARDP construction and for construction of the ARDP infrastructure. The work contracts were executed in early December 2005. Completion of the Blue Stage of construction and the Infrastructure construction are planned for 2007. After precision of the technical site design in relation to the Programme Revision project preparation of the Yellow and the Green Stages of ARDP construction was resumed. These stages are planned to be commenced in 2007.

The long-term work in progress as to 31 December 2006 includes expenditures related to UCB Sub-programme in the total amount of CZK 1,086,109 thousand (of which CZK 800,856 thousand is represented by the Blue Stage of UCB construction, CZK 200,172 thousand by the Red Stage of UCB construction – Infrastructure, CZK 85,031 thousand by the Yellow/Green Stage of UCB construction). By the Balance Sheet date the retention A-plus had not been paid out in the total amount of CZK 8,666 thousand.

Projects in the context of the Programme are financed via the Českomoravská záruční a rozvojová banka, appointed by Cooperation Agreement for Financing of Project of Masaryk University in Brno“ the Finance Manager for financial management of the abovementioned Programme.

The sources of the Programme financing include:

- Subsidies from the CR State Budget
- Refundable loan
- MU in-house resources
- Contribution from the Magistrate of the City of Brno

Contribution from the Magistrate of the City of Brno will be settled in the course of 2007 on the basis of the Infrastructure Funds Accumulation Contract.

As to 31 December 2006 the Programme together drew CZK 3,056,234 thousand, including the State Budget contribution in the amount of CZK 2,162,552 thousand, the Magistrate of the City of Brno contribution in the amount of CZK 166,096 thousand and the MU in-house contribution in the amount of CZK 200,000 thousand.

12 PROFIT AND LOSS SHEET

MU uses accounting methods defined in Decree no 504/2002 Coll., as amended, executing certain provisions of Act no. 563/1991 Coll. on accounting, as amended, and applicable to accounting units whose principal subject of business activity is

not business enterprising. Tables 1.2a–1.2c include Profit and Loss Sheet, total for MU and MU without dormitories and catering service and separately MU dormitories and catering service.

Table 1.2 summary (CZK thousand)

PROFIT AND LOSS SHEET

Item name Column identification	Account no	Row	Principal activity 1	Complementary activity 2	Total 3
A. Costs					
I. Consumed purchases total		001	344,671.38	21,849.86	366,521.24
1. Material consumption	501	002	250,938.01	8,323.09	259,261.10
2. Energy consumption	502	003	91,931.79	6,662.56	98,594.35
3. Consumption of other deliveries that cannot be stored	503	004	0.00	0.00	0.00
4. Goods sold	504	005	1,801.58	6,864.21	8,665.79
II. Services total		006	332,456.60	18,043.71	350,500.31
5. repair and maintenance	511	007	50,457.39	1,975.22	52,432.61
6. Travel costs	512	008	54,727.98	1,465.74	56,193.72
7. Representation costs	513	009	1,723.12	394.72	2,117.84
8. Other services	518	010	225,548.11	14,208.03	239,756.14
III. Personal costs total		011	1,665,849.95	35,555.78	1,701,405.73
9. Wage costs	521	012	1,210,373.05	26,622.39	1,236,995.44
10. Legal social insurance	524	013	409,298.42	8,541.68	417,840.10
11. Other social insurance	525	014	12,218.19	0.00	12,218.19
12. Legal social costs	527	015	33,960.29	391.71	34,352.00
13. Other social costs	528	016	0.00	0.00	0.00
IV. Taxes and levies total		017	388.30	88.53	476.83
14. Road tax	531	018	131.44	33.04	164.48
15. Property tax	532	019	0.29	0.00	0.29
16. Other taxes and levies	538	020	256.57	55.49	312.06
V. Other costs total		021	471,920.82	2,244.40	474,165.22
17. Contractual penalties and delay interest	541	022	0.44	0.00	0.44
18. Other fines and penalties	542	023	61.19	5.40	66.59
19. Write-offs of bad debt	543	024	105.51	0.20	105.71
20. Interest	544	025	0.54	0.00	0.54
21. Exchange rate losses	545	026	3,403.93	23.32	3,427.25
22. Gifts	546	027	137.18	0.00	137.18
23. Deficits and damages	548	028	283.93	0.30	284.23
24. Other costs	549	029	467,928.10	2,215.18	470,143.28
VI. Depreciations, sold assets, reserves and corrective items total		030	220,140.12	1,271.42	221,411.54
25. Depreciations of long-term intangible and tangible assets	551	031	210,494.49	1,125.46	211,619.95
26. Residual price of sold long-term intangible and tangible assets	552	032	9,533.68	0.00	9,533.68
27. Securities and shares sold	553	033	0.00	0.00	0.00
28. Materials sold	554	034	0.96	136.92	137.88
29. Reserves	556	035	0.00	0.00	0.00
30. Corrective items	559	036	110.99	9.04	120.03
VII. Contributions provided total		037	11.30	0.00	11.30
31. Contributions provided billed between organisational units	581	038	0.00	0.00	0.00
32. Membership fees provided	582	039	11.30	0.00	11.30
VIII. Total income tax		040	-35.16	0.00	-35.16
33. Additional income tax levied	595	041	-35.16	0.00	-35.16
Costs total		042	3,035,403.31	79,053.70	3,114,457.01



Item name Column identification	Account no	Row	Principal activity 1	Complementary activity 2	Total 3
B. Gains					
I. Revenues from in-house performance and goods total		043	234,539.44	94,202.61	328,742.05
1. Revenues from in-house products	601	044	7,863.16	1,859.01	9,722.17
2. Revenues from sales of services	602	045	224,015.37	82,580.92	306,596.29
3. Revenues from goods sold	604	046	2,660.91	9,762.68	12,423.59
II. Change of status of internal inventories total		047	583.51	142.35	725.86
4. Change of status of work in progress	611	048	-80.45	-54.27	-134.72
5. Change of status of half-products	612	049	0.00	0.00	0.00
6. Change of status of finished products	613	050	663.96	141.34	805.30
7. Change of status of animals	614	051	0.00	55.28	55.28
III. Activation total		052	972.22	198.51	1,170.73
8. Activation of materials and goods	621	053	956.97	198.51	1,155.48
9. Activation of internal services	622	054	0.00	0.00	0.00
10. Activation of long-term intangible assets	623	055	0.00	0.00	0.00
11. Activation of long-term tangible assets	624	056	15.25	0.00	15.25
IV. Other revenues total		057	299,893.16	383.73	300,276.89
12. Contractual penalties and delay interest	641	058	1,376.29	0.00	1,376.29
13. Other fines and penalties	642	059	0.00	0.00	0.00
14. Payments for written off claims	643	060	1.02	0.00	1.02
15. Interest	644	061	17,852.53	0.00	17,852.53
16. Exchange rate gains	645	062	114.57	0.09	114.66
17. Fund billing	648	063	69,210.05	0.00	69,210.05
18. Other gains	649	064	211,338.70	383.64	211,722.34
V. Revenues from sales of assets, billing of reserves and corrective items total		065	9,912.77	8.79	9,921.56
19. Revenues from sales of long-term intangible and tangible assets	652	066	9,498.48	0.00	9,498.48
20. Revenues from sales of securities and shares	653	067	0.00	0.00	0.00
21. Revenues from sales of materials	654	068	318.83	7.78	326.61
22. Gains from short-term financial assets	655	069	0.00	0.00	0.00
23. Billing of reserves	656	070	0.00	0.00	0.00
24. Gains from long-term financial assets	657	071	0.00	0.00	0.00
25. Billing of corrective items	659	072	95.46	1.01	96.47
VI. Contributions received total		073	27,993.98	0.00	27,993.98
26. Contributions received billed between organisational units	681	074	0.00	0.00	0.00
27. Contributions received (gifts)	682	075	27,993.98	0.00	27,993.98
28. Membership fess received	684	076	0.00	0.00	0.00
VII. Subsidies for operations total		077	2,505,641.77	0.00	2,505,641.77
29. Subsidies for operations	691	078	2,505,641.77	0.00	2,505,641.77
TOTAL GAINS		079	3,079,536.85	94,935.99	3,174,472.84
C. Economic results before tax		080	44,133.54	15,882.29	60,015.83
30. Income tax	591	081	0.00	0.00	0.00
D. Economic results after tax		082	44,133.54	15,882.29	60,015.83

Table 1.2 MU without dormitories and catering service (CZK thousand)

PROFIT AND LOSS SHEET

Item name Column identification	Account no	Row	Principal activity 1	Complementary activity 2	Total 3
A. Costs					
I. Consumed purchases total		001	293,649.97	9,835.35	303,485.32
1. Material consumption	501	002	228,852.66	5,637.30	234,489.96
2. Energy consumption	502	003	62,995.73	3,999.27	66,995.00
3. Consumption of other deliveries that cannot be stored	503	004	0.00	0.00	0.00
4. Goods sold	504	005	1,801.58	198.78	2,000.36
II. Services total		006	301,377.03	14,068.66	315,445.69
5. repair and maintenance	511	007	36,917.62	709.36	37,626.98
6. Travel costs	512	008	54,625.34	1,465.74	56,091.08
7. Representation costs	513	009	1,715.48	391.53	2,107.01
8. Other services	518	010	208,118.59	11,502.03	219,620.62
III. Personal costs total		011	1,623,996.16	27,061.82	1,651,057.98
9. Wage costs	521	012	1,180,158.65	20,335.43	1,200,494.08
10. Legal social insurance	524	013	398,783.26	6,353.54	405,136.80
11. Other social insurance	525	014	12,218.19	0.00	12,218.19
12. Legal social costs	527	015	32,836.06	372.85	33,208.91
13. Other social costs	528	016	0.00	0.00	0.00
IV. Taxes and levies total		017	384.80	39.06	423.86
14. Road tax	531	018	130.99	17.23	148.22
15. Property tax	532	019	0.29	0.00	0.29
16. Other taxes and levies	538	020	253.52	21.83	275.35
V. Other costs total		021	478,821.28	2,128.88	480,950.16
17. Contractual penalties and delay interest	541	022	0.44	0.00	0.44
18. Other fines and penalties	542	023	60.88	5.40	66.28
19. Write-offs of bad debt	543	024	105.51	0.20	105.71
20. Interest	544	025	0.54	0.00	0.54
21. Exchange rate losses	545	026	3,403.93	23.32	3,427.25
22. Gifts	546	027	137.18	0.00	137.18
23. Deficits and damages	548	028	273.63	0.30	273.93
24. Other costs	549	029	474,839.17	2,099.66	476,938.83
VI. Depreciations, sold assets, reserves and corrective items total		030	209,454.87	1,262.38	210,717.25
25. Depreciations of long-term intangible and tangible assets	551	031	199,842.50	1,125.46	200,967.96
26. Residual price of sold long-term intangible and tangible assets	552	032	9,500.42	0.00	9,500.42
27. Securities and shares sold	553	033	0.00	0.00	0.00
28. Materials sold	554	034	0.96	136.92	137.88
29. Reserves	556	035	0.00	0.00	0.00
30. Corrective items	559	036	110.99	0.00	110.99
VII. Contributions provided total		037	11.30	0.00	11.30
31. Contributions provided billed between organisational units	581	038	0.00	0.00	0.00
32. Membership fees provided	582	039	11.30	0.00	11.30
VIII. Total income tax		040	-35.16	0.00	-35.16
33. Additional income tax levied	595	041	-35.16	0.00	-35.16
Costs total		042	2,907,660.25	54,396.15	2,962,056.40





Item name Column identification	Account no	Row	Principal activity 1	Complementary activity 2	Total 3
B. Gains					
I. Revenues from in-house performance and goods total		043	137,402.91	60,251.68	197,654.59
1. Revenues from in-house products	601	044	7,863.16	1,859.01	9,722.17
2. Revenues from sales of services	602	045	126,878.84	57,969.02	184,847.86
3. Revenues from goods sold	604	046	2,660.91	423.65	3,084.56
II. Change of status of internal inventories total		047	583.51	142.35	725.86
4. Change of status of work in progress	611	048	-80.45	-54.27	-134.72
5. Change of status of half-products	612	049	0.00	0.00	0.00
6. Change of status of finished products	613	050	663.96	141.34	805.30
7. Change of status of animals	614	051	0.00	55.28	55.28
III. Activation total		052	960.03	198.51	1,158.54
8. Activation of materials and goods	621	053	944.78	198.51	1,143.29
9. Activation of internal services	622	054	0.00	0.00	0.00
10. Activation of long-term intangible assets	623	055	0.00	0.00	0.00
11. Activation of long-term tangible assets	624	056	15.25	0.00	15.25
IV. Other revenues total		057	293,582.53	168.20	293,750.73
12. Contractual penalties and delay interest	641	058	942.34	0.00	942.34
13. Other fines and penalties	642	059	0.00	0.00	0.00
14. Payments for written off claims	643	060	1.02	0.00	1.02
15. Interest	644	061	17,852.53	0.00	17,852.53
16. Exchange rate gains	645	062	114.57	0.09	114.66
17. Fund billing	648	063	69,210.05	0.00	69,210.05
18. Other gains	649	064	205,462.02	168.11	205,630.13
V. Revenues from sales of assets, billing of reserves and corrective items total		065	9,724.26	7.78	9,732.04
19. Revenues from sales of long-term intangible and tangible assets	652	066	9,424.94	0.00	9,424.94
20. Revenues from sales of securities and shares	653	067	0.00	0.00	0.00
21. Revenues from sales of materials	654	068	203.86	7.78	211.64
22. Gains from short-term financial assets	655	069	0.00	0.00	0.00
23. Billing of reserves	656	070	0.00	0.00	0.00
24. Gains from long-term financial assets	657	071	0.00	0.00	0.00
25. Billing of corrective items	659	072	95.46	0.00	95.46
VI. Contributions received total		073	27,993.98	0.00	27,993.98
26. Contributions received billed between organisational units	681	074	0.00	0.00	0.00
27. Contributions received (gifts)	682	075	27,993.98	0.00	27,993.98
28. Membership fess received	684	076	0.00	0.00	0.00
VII. Subsidies for operations total		077	2,488,236.77	0.00	2,488,236.77
29. Subsidies for operations	691	078	2,488,236.77	0.00	2,488,236.77
TOTAL GAINS		079	2,958,483.99	60,768.52	3,019,252.51
C. Economic results before tax		080	50,823.74	6,372.37	57,196.11
30. Income tax	591	081	0.00	0.00	0.00
D. Economic results after tax		082	50,823.74	6,372.37	57,196.11

Table 1.2 MU Accommodation and Catering Service (in CZK thousand)

PROFIT AND LOSS SHEET

Item name Column identification	Account no	Row	Principal activity 1	Complementary activity 2	Total 3
A. Costs					
I. Consumed purchases total		001	51,021.41	12,014.51	63,035.92
1. Material consumption	501	002	22,085.35	2,685.79	24,771.14
2. Energy consumption	502	003	28,936.06	2,663.29	31,599.35
3. Consumption of other deliveries that cannot be stored	503	004	0.00	0.00	0.00
4. Goods sold	504	005	0.00	6,665.43	6,665.43
II. Services total		006	31,079.57	3,975.05	35,054.62
5. repair and maintenance	511	007	13,539.77	1,265.86	14,805.63
6. Travel costs	512	008	102.64	0.00	102.64
7. Representation costs	513	009	7.64	3.19	10.83
8. Other services	518	010	17,429.52	2,706.00	20,135.52
III. Personal costs total		011	41,853.79	8,493.96	50,347.75
9. Wage costs	521	012	30,214.40	6,286.96	36,501.36
10. Legal social insurance	524	013	10,515.16	2,188.14	12,703.30
11. Other social insurance	525	014	0.00	0.00	0.00
12. Legal social costs	527	015	1,124.23	18.86	1,143.09
13. Other social costs	528	016	0.00	0.00	0.00
IV. Taxes and levies total		017	3.50	49.47	52.97
14. Road tax	531	018	0.45	15.81	16.26
15. Property tax	532	019	0.00	0.00	0.00
16. Other taxes and levies	538	020	3.05	33.66	36.71
V. Other costs total		021	-6,900.46	115.52	-6,784.94
17. Contractual penalties and delay interest	541	022	0.00	0.00	0.00
18. Other fines and penalties	542	023	0.31	0.00	0.31
19. Write-offs of bad debt	543	024	0.00	0.00	0.00
20. Interest	544	025	0.00	0.00	0.00
21. Exchange rate losses	545	026	0.00	0.00	0.00
22. Gifts	546	027	0.00	0.00	0.00
23. Deficits and damages	548	028	10.30	0.00	10.30
24. Other costs	549	029	-6,911.07	115.52	-6,795.55
VI. Depreciations, sold assets, reserves and corrective items total		030	10,685.25	9.04	10,694.29
25. Depreciations of long-term intangible and tangible assets	551	031	10,651.99	0.00	10,651.99
26. Residual price of sold long-term intangible and tangible assets	552	032	33.26	0.00	33.26
27. Securities and shares sold	553	033	0.00	0.00	0.00
28. Materials sold	554	034	0.00	0.00	0.00
29. Reserves	556	035	0.00	0.00	0.00
30. Corrective items	559	036	0.00	9.04	9.04
VII. Contributions provided total		037	0.00	0.00	0.00
31. Contributions provided billed between organisational units	581	038	0.00	0.00	0.00
32. Membership fees provided	582	039	0.00	0.00	0.00
VIII. Total income tax		040	0.00	0.00	0.00
33. Additional income tax levied	595	041	0.00	0.00	0.00
Costs total		042	127,743.06	24,657.55	152,400.61





Item name Column identification	Account no	Row	Principal activity 1	Complementary activity 2	Total 3
B. Gains					
I. Revenues from in-house performance and goods total		043	97,136.53	33,950.93	131,087.46
1. Revenues from in-house products	601	044	0.00	0.00	0.00
2. Revenues from sales of services	602	045	97,136.53	24,611.90	121,748.43
3. Revenues from goods sold	604	046	0.00	9,339.03	9,339.03
II. Change of status of internal inventories total		047	0.00	0.00	0.00
4. Change of status of work in progress	611	048	0.00	0.00	0.00
5. Change of status of half-products	612	049	0.00	0.00	0.00
6. Change of status of finished products	613	050	0.00	0.00	0.00
7. Change of status of animals	614	051	0.00	0.00	0.00
III. Activation total		052	12.19	0.00	12.19
8. Activation of materials and goods	621	053	12.19	0.00	12.19
9. Activation of internal services	622	054	0.00	0.00	0.00
10. Activation of long-term intangible assets	623	055	0.00	0.00	0.00
11. Activation of long-term tangible assets	624	056	0.00	0.00	0.00
IV. Other revenues total		057	6,310.63	215.53	6,526.16
12. Contractual penalties and delay interest	641	058	433.95	0.00	433.95
13. Other fines and penalties	642	059	0.00	0.00	0.00
14. Payments for written off claims	643	060	0.00	0.00	0.00
15. Interest	644	061	0.00	0.00	0.00
16. Exchange rate gains	645	062	0.00	0.00	0.00
17. Fund billing	648	063	0.00	0.00	0.00
18. Other gains	649	064	5,876.68	215.53	6,092.21
V. Revenues from sales of assets, billing of reserves and corrective items total		065	188.51	1.01	189.52
19. Revenues from sales of long-term intangible and tangible assets	652	066	73.54	0.00	73.54
20. Revenues from sales of securities and shares	653	067	0.00	0.00	0.00
21. Revenues from sales of materials	654	068	114.97	0.00	114.97
22. Gains from short-term financial assets	655	069	0.00	0.00	0.00
23. Billing of reserves	656	070	0.00	0.00	0.00
24. Gains from long-term financial assets	657	071	0.00	0.00	0.00
25. Billing of corrective items	659	072	0.00	1.01	1.01
VI. Contributions received total		073	0.00	0.00	0.00
26. Contributions received billed between organisational units	681	074	0.00	0.00	0.00
27. Contributions received (gifts)	682	075	0.00	0.00	0.00
28. Membership fess received	684	076	0.00	0.00	0.00
VII. Subsidies for operations total		077	17,405.00	0.00	17,405.00
29. Subsidies for operations	691	078	17,405.00	0.00	17,405.00
TOTAL GAINS		079	121,052.86	34,167.47	155,220.33
C. Economic results before tax		080	-6,690.20	9,509.92	2,819.72
30. Income tax	591	081	0.00	0.00	0.00
D. Economic results after tax		082	-6,690.20	9,509.92	2,819.72

13 ADDITIONAL DATA

Table 1.3 – Additional data to Balance Sheet of MU including data on subsidies provided (col. 1) and their drawing as to 31 December 2006 (col. 2) in the structure required by the Ministry of Education, Youth and Sports of the Czech Republic.

Table 1.3 Additional data for public universities (summary for MU as to 31 December 2006) (CZK thousand)

Item name Column identification	Row	Received ¹	Reality ²
A. Total non-investment subsidies and contributions (from all resources) (Row 2+39)	01	2,579,363.79	2,572,641.77
Of which: a) Total subsidies (from all resources) (Row 3+13+18+23+28+36)	02	834,826.79	828,104.77
Of which: 1. Budget of MŠMT (Row 4+5+7+10)	03	620,585.00	620,071.76
Of which: Non-investment subsidies connected with programme financing	04		
Subsidy for agricultural and forestry assets	05	0.00	0.00
Of which: Subsidy for genofunds	06		
Subsidies for R&D (Row 8+9)	07	473,659.00	473,554.75
Of which: Institutional	08	369,309.00	369,286.08
Single-purpose	09	104,350.00	104,268.67
Other subsidies total (Row 11+12)	10	146,926.00	146,517.01
Of which: Department 30	11	146,457.00	146,048.01
Other departments	12	469.00	469.00
2. Other budgets (Row 14+15)	13	18,678.03	18,644.33
Of which: Subsidies for operations	14	2,945.30	2,915.30
Subsidies for R&D (Row 16+17)	15	15,732.73	15,729.03
Of which: Institutional	16		
Single-purpose	17	15,732.73	15,729.03
3. Self-governing bodies (Row 19+20)	18	3,301.00	1,864.29
Of which: Subsidies for operations	19	3,301.00	1,864.29
Subsidies for R&D (Row 21+22)	20	0.00	0.00
Of which: Institutional	21		
Single-purpose	22		
4. Subsidies from abroad, gifts etc. (Row 24+25)	23	42,627.96	42,440.18
Of which: Subsidies for operations	24	14,783.03	14,775.86
Subsidies for R&D (Row 26+27)	25	27,844.93	27,664.32
Of which: Institutional	26		
Single-purpose	27	27,844.93	27,664.32
5. Grant agencies (grants) (Row 29+30)	28	115,246.00	114,206.91
Of which: Subsidies for operations	29		
Subsidies for R&D (Row 31+32)	30	115,246.00	114,206.91
Of which: Institutional	31		
Single-purpose	32	115,246.00	114,206.91
Of which: Grant Agency of CR	33	64,725.00	64,635.28
Grant Agency of Academy of Sciences	34	25,950.00	25,885.14
Other	35	24,571.00	23,686.49
6. Subsidies from EU funds (Row 37+38)	36	34,388.80	30,877.30
Of which: OPRLZ measure 3.2	37	23,893.48	21,740.93
Other funds	38	10,495.32	9,136.37
b) Contributions to education from budget of MŠMT (Row 40+51)	39	1,744,537.00	1,744,537.00
Of which: Non-investment subsidy total (Row 41 – Row 49)	40	1,677,537.00	1,677,537.00
Of which: Educational activity	41	1,486,865.00	1,486,865.00
DSPSP scholarships	42	98,020.00	98,020.00
Foreign students	43	848.00	848.00
Summer schools of Slavonic studies	44	1,591.00	1,591.00
Educational policy fund	45	1,484.00	1,484.00
Extraordinary activities	46		0.00
Accommodation scholarships	47	86,513.00	86,513.00
Social scholarships	48	2,216.00	2,216.00
Contribution for agricultural and forestry assets of university	49		
Of which: Subsidy for genofunds	50		
Total capital subsidy (Row 52+53+54)	51	67,000.00	67,000.00
Of which: Indicators A+B	52	67,000.00	67,000.00
Educational policy fund	53		
Extraordinary activities	54		
B. Capital subsidy (Row 56+58+59)	55	1,128,061.80	1,127,740.90
Of which: Budget of MŠMT	56	970,919.09	970,598.85
Of which: Subsidies outside programme financing	57	226,696.00	226,375.76
Other budgets	58	2,117.00	2,116.34
Other resources (self-governing bodies, foreign subsidies, grants) ¹	59	155,025.71	155,025.71

¹ In Row 59 there is an incorrectly recognised subsidy represented by the contribution from the city of Brno to infrastructure of the Bohnice campus; this is not a subsidy but a contribution from the city for infrastructure building, as the infrastructure will be owned by the city after completion





Item name Column identification	Row	As to day 1 of acc. period 1	As to last day of acc. period 2	
In-house resources – total funds (account 911)	(Row 61 – Row 67)	60	369,779.34	533,675.56
Remuneration fund	61	16,012.64	19,100.94	
Reserve fund	62	96,344.98	96,344.98	
Long-term asset reproduction fund	63	206,794.72	242,872.89	
Scholarship fund	64	19,889.76	24,418.54	
Purpose fund	65	30,737.24	41,365.54	
Social fund	66	0.00	11,270.47	
Operation fund	67		98,302.20	
Purpose fund – amount up to 5% transferred from year to year	68	8,215.67	7,753.76	

Item name Column identification	As to day 1 of acc. period 1	As to last day of acc. period 2
Non-investment contribution (Row 40)	1,677,537.00	1,677,537.00
Of which R&D	0.00	0.00
Contribution to capital expenditures (Row 51)	67,000.00	67,000.00
Total contribution	1,744,537.00	1,744,537.00
Non-investment subsidies total (Row 2)	834,826.79	828,104.77
Of which R&D (Row 7+15+20+25+30)	632,482.66	631,155.01
Subsidy to long-term assets total (Row 55 reduced by contribution from the city of Brno)	973,036.09	972,715.19
Total subsidies	1,807,862.88	1,800,819.96
Total non-investment subsidies and contributions	2,512,363.79	2,505,641.77
Of which R&D	632,482.66	631,155.01
Subsidies and contributions to capital expenditures (Row 55 reduced by contribution from the city of Brno)	1,040,036.09	1,039,715.19
Total subsidies and contributions (NEI + INV)	3,552,399.88	3,545,356.96

The difference between col. 1 and col. 2 is represented by unused subsidies returned to the State Budget on the basis of instructions of the individual providers, contributions of past periods from self-governing bodies and EU co-financing of multiple-year projects (ESF – OP RLZ).

Subsidy from the South Moravia Region of past period (Row 18) in the amount of CZK 1,000 thousand and subsidy for OP RLS projects of past period (Row 36) in the amount of CZK 3,511.50 thousand (contained in Row 132 of the Balance Sheet).

The difference between the total amount of returned subsidies as mentioned above and the amount in Row 118 of the Balance Sheet is related to returned subsidies requested by the provider in the course of 2006 and return of a subsidy related to a multiple-year international project belonging to 2005 and effected in February 2007 after approval of the project billing by the provider.

Total returned subsidies: 2,354.80 CZK thou ^{1 2}
Of which: A. Operations subsidy from
the State Budget 1,586.03 CZK thou
Of which: Operations subsidy 438.99 CZK thou
R&D subsidy 1,147.04 CZK thou ²
B. Subsidies from self-governing
bodies 260.09 CZK thou
D. Operations subsidies
from broad and other subsidiesí 187.77 CZK thou
E. Long-term asset subsidies 320.90 CZK thou

Note:

- 1** Of which: Subsidies granted in 2006 and
returned in 2006 176.39 CZK thou
Of which: Operations subsidies 30.00 CZK thou
R&D subsidiesoj 141.85 CZK thou
2 Of which: additional return of subsidy from 2005 (Ministry of
Labour and Social Affairs) 4.54 CZK thou

1.4 ANALYSIS OF ECONOMIC RESULTS

MU is a single accounting unit divided for internal need of budgeting, monitoring and evaluation of costs and gains into several economic centres (EC), which amounted to 19 in 2006, including the 9 faculties. The economic results of the individual economic centres of MU were discussed in the course of 2006 at meetings of MU management, as meetings with the secretaries and other managers of the EC. MU Academic Senate was provided with economic results on the quarterly basis. President of MU Academic Senate was present at all meetings of MU management. In the course of the year one university-wide centre was established (IBA – Institute of Biostatistics and Analyses) as a separate cost centre.

The accounting economic results of MU (ER) in 2006 amounted to CZK 60.016 million and represent economic results after tax (of which economic results of principal activities amount to CZK 44.134 million and economic results of complementary activities amount to

CZK 15.882 million. All economic centre ended with positive economic results (see table 1.4).

The income tax base was calculated from the total economic results before tax, Adjusted with items increasing and reducing tax base in compliance with the provisions of Act no 586/92 Coll., on Income Tax, in the valid wording.

Economic results of 2005 in the amount of CZK 59.205 million was settled in the accounting period of 2006 (by transfer to the Remuneration Fund – CZK 8.800 million, and to the Investment Asset Reproduction Fund – CZK 50.405 million).

Table 1.4 Economic results (CZK thousand)

Faculties and institutes (full name) Column identification	Economic results from principal activities 1	Economic results from complementary activities 2	Economic results total 3	Items adjusting economic results (+.-) 4	Adjusted economic results 5
Faculty of Medicine	10,371.97	153.50	10,525.47		10,525.47
Faculty of Arts	5,128.89	62.25	5,191.14		5,191.14
Faculty of Law	4,702.48	33.56	4,736.04		4,736.04
Faculty of Social Studies	2,743.07	133.99	2,877.06		2,877.06
Faculty of Science	2,295.90	918.64	3,214.55		3,214.55
Faculty of Informatics	2,065.68	11.27	2,076.95		2,076.95
Faculty of Education	3,519.51	0.00	3,519.51		3,519.51
Faculty of Sports Studies	714.74	47.72	762.45		762.45
Faculty of Economics and Administration	584.25	1,173.84	1,758.08		1,758.08
Accommodation and Catering Services	-6,690.20	9,509.92	2,819.72		2,819.72
Administration of University Caput at Bohunice	4.22	0.00	4.22		4.22
University Centre Telč	303.20	0.00	303.20		303.20
Support Centre for Students with Special Needs	107.16	0.00	107.16		107.16
Institute of Biostatistics and Analysis	0.00	151.39	151.39		151.39
Institute of Computer Science	-239.53	3,376.19	3,136.66		3,136.66
University Press	-9.73	34.93	25.19		25.19
Language Department	85.42	0.00	85.42		85.42
Office for International Studies	491.18	0.00	491.18		491.18
Rector's Office	17,955.35	275.08	18,230.43		18,230.43
Total	44,133.54	15,882.29	60,015.83	0.00	60,015.83

Table 1.4a Undistributed profit, uncovered loss (CZK thousand)

	As to 31 Dec 2000	As to 31 Dec 2001	As to 31 Dec 2002	As to 31 Dec 2003	As to 31 Dec 2004	As to 31 Dec 2005	As to 31 Dec 2006
Account 932	0	0	0	0	0	0	0



Analysis of Gains and Costs

2

2.1 GAINS

2.1.1 Asset Reproduction Programme Financing

In the context of programme financing a single programme was implemented by MU – „Development of Material and Technology Base of MU in Brno“ – recorded in the ISPROFIN database under no 233 330. The programme was approved by Government Resolution no 203 of 27 February 2002 and revised by Government Resolution no 986 of 20 July 2005. The programme is scheduled for the period 2002–2008.

The programme is approved in the total value of CZK 6.425 billion and divided into two sub-programmes. Sub-programme 233 332 involves construction of the University Campus at Brno-Bohunice and is worth CZK 5.1 billion and sub-programme 233 333 involves reconstructions of historic buildings of MU in the total value of CZK 1.325 billion.

The principal source of the Programme financing is the State Budget, whose contribution amounted in total to CZK 5,318.8 million, drawn principally from the loan in the amount of € 95 million provided to the Czech Republic by the European Investment Bank, and from the budget of the Ministry of Education (part of the means provided from the State Budget in the amount of CZK 1,775 million is a refundable loan (RL), to be refunded by MU in the years 2009–2028). Further sources of financing are represented by the contribution from the Magistrate of the City of Brno (MmB) in the amount of CZK 297 million and in-house

funds of MU in the amount of CZK 809.2 million.

After addition of the share of the refundable loan in the Programme financing MU shares 40% of the total Programme costs, amounting to CZK 2,584.2 million. Details of the sources of Programme financing and their amounts in 2006 are included in tables 2.2.1.1 and 6.2

Out of the total capital expenditures in 2006 in the amount of CZK 1,482 million CZK 1,155.06 million were used for implementation of Programme 233 330. The share of the Ministry of Education budget in programme financing amounted to CZK 744.223 million (of which individual subsidies for implementation of sub-programme 233 332 – construction of UCB – amounted to CZK 738.989 million and system subsidy for sub-programme 233 333 – reconstruction and modernisation – amounted to CZK 5.233 million). The amount of the contribution from the city of Brno used for programme financing amounted to CZK 155.026 million, the used amount of the refundable loan amounted to CZK 200 million and the amount from the Investment Asset Reproduction Fund amounted to CZK 55.811 million. Other funds used for programme financing included non-investment CZK 5.628 million. In-house contribution of MU to programme financing in 2006 in total amounted to CZK 61.439 million (including CZK 55.811 million from the Investment Asset Reproduction Fund and CZK 5.628 million of non-investment means).

Table Financing of Programme 233 330 after revision (Government Resolution of 20 July 2005) (CZK thousand)

Row	Item name Column identification	Year	Subsidy MSMT 1	City of Brno 2	NPV 3	FRVŠ 4	Total 5	NON-INV 6	Total 7
1	Programme 233 330 – plan total		3,543,805	297,000	1,775,000	526,228	6,142,033	283,000	6,425,033
2		2002	9,999			114,793	124,792	4,044	128,836
3		2003	306,152			95,709	401,861	21,731	423,592
4		2004	273,202			112,147	385,349	3,215	388,564
5		2005	857,142	27,891		67,529	952,562	75,590	1,028,152
6		2006	752,499	133,052	200,000	56,050	1,141,601	20,842	1,162,443
7		2007	485,849	136,057	1,231,053	40,000	1,892,959	57,556	1,950,515
8		2008	858,962		343,947	40,000	1,242,909	100,022	1,342,931
9	Programme 233 330 – reality total		2,162,552	166,096	200,000	442,386	2,971,034	85,200	3,056,234
10		2002	9,999			114,792	124,791	4,044	128,835
11		2003	306,152			95,709	401,861	21,731	423,592
12		2004	273,202			112,146	385,348	3,215	388,563
12		2005	828,976	11,070		63,928	903,974	50,582	954,556
13		2006	744,223	155,026	200,000	55,811	1,155,060	5,628	1,160,688
14	Left till end of Programme 233 330		1,381,253	130,904	1,575,000	83,842	3,170,999	197,800	3,368,799

Table 2.1.1 Sources of financing for asset reproduction programmes from budget 333 (CZK thousand)

Row	Subsidies – programme (sub-programme) identification pursuant to ISPROFIN	Funds provided as to 31 Dec 2006		
		Investment	Non-investment	Total
1	233 330 Development of material and technology base of MU:	744,222	0	744,222
	Sub-programme 233 332 Construction of university campus at Brno-Bohunice	646,049	0	646,049
	Sub-programme 233 333 Reconstruction and modernisation of existing buildings	98,173	0	98,173
2	Total from budget 333 – MŠMT (Row 1)	744,222	0	744,222

Implementation of sub-programme 233 332 – construction of UCB – in 2006 was subsidised in total with CZK 1,025.43 million of investment means, of which CZK 646.049 million from the budget of the Ministry of Education, CZK 155.026 million from the contribution from the city of Brno and CZK 24.355 million from the Investment Asset Reproduction Fund (FRIM). Implementation of sub-programme 233 333 – reconstruction and modernisation – in 2006 was subsidised in total with CZK 135.257 million of investment means, of which CZK 98.173 million

from the budget of the Ministry of Education and CZK 31.456 million from FRIM.

Total drawing for the Programme between its commencement in 2002 and 31 December 2006 amounted to CZK 3,056.234 million, including CZK 2,162.552 million from the State Budget subsidy, CZK 200 million from the refundable loan, CZK 166.096 million from the city of Brno and CZK 527.586 million from MU in-house resources (CZK 442.386 million from FRIM and CZK 85.2 million of non-investment means).

2.1.2 Contributions and Subsidies from Budget of Ministry of Education, Other Parts of State Budget and Other Resources

The basic source of financing of operations and activity of MU was represented by contributions and subsidies provided by the Ministry of Education, Youth and Sports of CR. A detailed survey of the structure and volumes of the individual items structured pursuant to indicators A – M, subsidies for accommodation and catering of students, non-investment subsidy for research and development from budget 333 of the Ministry of Education are included in table 6.1.

A survey of contributions and subsidies from the Ministry of Education and other parts of the State Budget and other public resources is included in tables 2.1.2. and 6.3. Other resources also include purpose contributions to multiple-year projects financed from the State Budget of the Czech Republic and co-financed by EU (projects of the operation programme OPRLZ and project of the Operation Programme Industry and Business of the Ministry of Industry and Trade).

Contributions and subsidies from the budget of the Ministry of Education to current expenditures of 2006 including contribution to research and development (non-investment) were provided in the amount of CZK 2,298 million (up 15%). Other parts of the State Budget and budgets of the local self-governing bodies contributed with CZK 137 million (up 10%), subsidies from abroad amounted to CZK 43 million and subsidies from other public resources to projects co-financed by EU amounted to CZK 34 million. Returned unused non-investment subsidies amounted to CZK 2.355 million, i.e. 0.08% of the subsidies provided for 2006.

Normative subsidy of the Ministry of Education, i.e. non-investment subsidy for educational activity (indicator A) and subsidy for specific research in 2006 amounted to CZK 1,599.78 million, which represents 50% of the overall revenues, of which

non-investment contribution to educational activity amounted to CZK 1,486.865 million (up 13% from 2005) and support for specified research amounted to CZK 112.915 million (up 14%). In relation to the impact of Decree no 504/2002 Coll., on creation of the Investment Asset Reproduction Fund (FRIM) MU applied for transfer of part of the originally allocated subsidy pursuant to indicator A to subsidy for capital investment in the amount of CZK 99 million. This amount was then used for financing of Programme 233 330 (CZK 32 million) and for financing of off-Programme events, especially of civil construction nature (CZK 67 million). The originally granted non-investment contribution of the Ministry of Education to indicator A was therefore reduced by the same amount of CZK 99 million.

A significant increase was represented by the provided public means for research and development, in 2005 amounting to CZK 657 million and in 2006 increased to CZK 782 million (up 19%).

Non-investment contributions and subsidies for educational activities and operations (normative and purpose) were provided in the total amount of CZK 1,880 million, of which CZK 1,824 million was provided from the budget of the Ministry of Education, CZK 6.2 million from other parts of the State Budget and from budgets of self-governing bodies and CZK 49.2 million went to projects co-financed by EU and from abroad.

Normative non-investment subsidies for student accommodation and catering in 2006 (CZK 16.67 million) were lower than in 2005 (CZK 41.77 million) as a consequence of the change in the method of financing of student accommodation, and amounted to the mere 10.7% of the total revenues of the Accommodation and Catering Service.



Table 2.1.2 Subsidy from budget of MŠMT, other parts of state budget, and other public resources except for programme financing (CZK thousand)

Gains from public resources Column identification	Operation subsidies except accommodation and catering		Accommodation and catering – subsidies		Total operations (except for R&D)		Operations NON-INV + INV col. 7+8		Research and development		R&D NON-INV + INV		Public resources total		Total (col. 9+12)	Drawn	Transfers to funds From col. 16	Return col. 18
	Current 1	Capital. 2	Current 3	Capital. 4	Current 7	Capital. 8	col. 7+8 9	Current 10	Capital. 11	col. 12 12	Current 13	Capital. 14	col. 15 15					
1 Funds of MŠMT	1,807,789	146,028	16,674	0	1,824,463	146,028	1,970,491	473,659	147,668	621,327	2,298,122	293,696	2,591,818	2,590,985	108,320	833		
Contribution from MŠMT 1	1,677,537	67,000			1,677,537	67,000	1,744,537			0	1,677,537	67,000	1,744,537	1,744,537	101,192	0		
Subsidy from MŠMT 2	130,252	79,028	16,674	0	146,926	79,028	225,954	473,659	147,668	621,327	620,585	226,696	847,281	846,448	7,128	833		
2 Total contribution from State Budget (except for MŠMT)	2,945	300	0	0	2,945	300	3,245	130,979	1,817	132,796	133,924	2,117	136,041	134,304	313	1,737		
Grant Agency of Czech Republic					0	0	0	64,725	601	65,326	64,725	601	65,326	65,236	65	90		
Grant Agency of Academy of Science					0	0	0	25,950	647	26,597	25,950	647	26,597	26,532	153	65		
Ministry of Health	263				263	0	263	24,571	296	24,867	24,834	296	25,130	23,583		1,547		
Ministry of Culture	150				150	0	150	192		192	342	0	342	342				
Ministry of Regional Development					0	0	0	2,600		2,600	2,600	0	2,600	2,600				
Ministry of Labour and Social Affairs					0	0	0	6,418		6,418	6,418	0	6,418	6,418	78			
National Office for Safety					0	0	0	748	273	1,021	748	273	1,021	1,016		5		
Ministry of Industry and Trade					0	0	0	752		752	752	0	752	752	17			
Government	1,104				1,104	0	1,104			0	1,104	0	1,104	1,104				
Ministry of Foreign Affairs	1,428				1,428	0	1,428			0	1,428	0	1,428	1,398		30		
Ministry of Agriculture					0	0	0	2,724		2,724	2,724	0	2,724	2,724				
Ministry of the Environment					0	0	0	2,000		2,000	2,000	0	2,000	2,000				
State Fund for the Environment		300			0	300	300			0	0	300	300	300				
Association of Innovative Business					0	0	0	299		299	299	0	299	299				
3 Other public resources ³	3,301	0	0	0	3,301	0	3,301	0	0	0	3,301	0	3,301	1,864	0	1,437		
City of Brno	15				15	0	15			0	15	0	15	15		0		
South Moravia Region	3,234				3,234	0	3,234			0	3,234	0	3,234	1,797		260		
Other self-governing bodies	52				52	0	52			0	52	0	52	52		0		
4 From abroad including EU and other total:	49,172	0	0	0	49,172	0	49,172	27,845	0	27,845	77,017	0	77,017	76,829	0	188		
Subsidies from abroad	14,783				14,783	0	14,783	27,845		27,845	42,628	0	42,628	42,440		188		
MŠMT-OPRLZ	31,719				31,719	0	31,719			0	31,719	0	31,719	31,719		0		
Ministry of Industry and Trade – structural funds	2,670				2,670	0	2,670			0	2,670	0	2,670	2,670		0		
5 Total subsidies + contributions:	1,863,207	146,328	16,674	0	1,879,881	146,328	2,026,209	632,483	149,485	781,968	2,512,364	295,813	2,808,177	2,803,982	108,633	4,195		

¹ Details see tab. 6.1a - contributions ² Details see tab. 6.1b - subsidies ³ For example from municipalities, self-governing bodies, state funds

Subsidy from the South Moravia Region in the amount of CZK 750 thousand to cover costs of international conference of EJA rectors was provided to MU in the form of „De minimis“ support.
Subsidy from the South Moravia Region in the amount of CZK 1 million to cover operation of the Mendel Museum in Brno was provided to MU in December 2006 to cover costs of operations in 2007.

The following table 2.1.2a includes a summary of provided public subsidies in the years 2002–2006:

Table 2.1.2a Public subsidies provided in 2002–2006 (CZK thousand)

a) Contributions/subsidies from budget of MŠMT

Row	Resource	Provided as to 31 Dec					index 06/05
		2002	2003	2004	2005	2006	
1	NNON-INV subsidies and contributions from MŠMT, University Department, except programme financing	1,334,609	1,472,175	1,693,635	1,990,426	2,297,653	1.15
	Contributions/subsidies except R&D	1,016,503	1,169,432	1,388,100	1,534,797	1,807,320	1.18
	Of which: indicator A – study programmes	842,523	970,132	1,212,995	1,311,490	1,486,865	1.13
	Accommodation and catering	53,297	54,129	52,352	41,768	16,674	0.40
	Research and development	264,809	248,614	253,183	413,861	473,659	1.14
	Of which: purpose contributions to programmes	36,822	40,084	39,436	59,014	360,744	6.11
2	Other Non-INV subsidies from budget 333 of MŠMT	11,040	640	1,565	553	469	0.85
	NON-INV subsidies from University Department via programme financing	10,617					
	Other departments of MŠMT	423	640	1,565	553	469	0.85
3	NON-INV subsidies/contributions from MŠMT total	1,345,649	1,472,815	1,695,200	1,990,979	2,298,122	1.15
	Investment programme financing	78,691	306,152	273,202	828,976	744,222	0.90
	Contributions to capital expenditures					67,000	
	Other except R&D (University Development Fund I. SZNN)	18,291	37,558	30,380	39,392	79,028	2.01
	Research and development	30,389	29,317	53,524	93,032	147,668	1.59
4	Investment subsidies/contributions from MŠMT total	127,371	373,027	357,106	961,400	1,037,918	1.08
5	Subsidies/contributions from MŠMT total (Row 3+4)	1,473,020	1,845,842	2,052,306	2,952,379	3,336,040	1.13

b) Subsidies from other parts of State Budget and other public resources

Row	Resource	Provided					index 06/05
		2002	2003	2004	2005	2006	
1	Non-investment subsidies – other parts of State Budget	61,551	87,551	92,082	123,036	133,924	1.09
	Of which: research and development	60,071	84,801	91,192	5,730	130,979	22.86
2	Municipalities, self-governing bodies, state funds	50	462	355	1,743	3,301	1.89
3	From abroad and other	33,389	19,084	42,946	74,014	77,017	1.04
	Of which: research and development	16,501	10,487	17,523	25,783	27,845	1.08
4	Non-investment subsidies total (Row 1–3)	94,990	107,097	135,383	198,793	214,242	1.08
5	Investment subsidies – other parts of State Budget	1,250	1,968	8,099	14,704	2,117	0.14
	Of which: research and development	1,250	1,968	1,943	5,730	1,817	0.32
6	Municipalities		20	100	0		
	Of which: Programme 233 330						
7	From abroad	1,474	409	0	40		
8	Total investment subsidies	2,724	2,397	8,199	14,744	2,117	0.14
9	Other subsidies total (Row 4 + 8)	97,714	109,494	143,582	213,537	216,359	1.01





c) Subsidies/contributions total (NON-INV + INV) except programme financing

Row	Resource	Provided					index 06/05
		2002	2003	2004	2005	2006	
1	Non-investment subsidies/contributions from budget 333 – MŠMT	1,345,649	1,472,815	1,695,200	1,990,979	2,298,122	1.15
	Of which: Research and development	264,809	248,614	253,183	413,861	473,659	1.14
2	Other resources	61,551	87,551	92,082	123,036	133,924	1.09
	Of which: Research and development	60,071	84,801	91,192	5,730	130,979	22.86
3	Municipalities	50	462	355	1,743	3,301	1.89
4	From abroad	33,389	19,084	42,946	74,014	77,017	1.04
	Of which: Research and development	16,501	10,487	17,523	25,783	27,845	1.08
5	Non-investment subsidies total	1,440,639	1,579,912	1,830,583	2,189,772	2,512,364	1.15
6	Investment subsidies from budget 333 – MŠMT	48,680	66,875	83,904	132,424	293,696	2.22
	Of which: Research and development	30,389	29,317	53,524	93,032	147,668	1.59
7	Other resources	1,250	1,968	8,099	14,704	2,117	0.14
	Of which: Research and development	1,250	1,968	1,943	14,704	2,117	0.14
8	Municipalities		20	100	0	0	
9	From abroad	1,474	409	0	40	0	0.00
10	Total investment subsidies	51,404	69,272	92,103	147,168	295,813	2.01
11	Total subsidies (Row 5 + 10)	1,492,043	1,649,184	1,922,686	2,336,940	2,808,177	1.20

d) Subsidies/contributions total (NON-INV + INV) incl. programme financing

Row	Resource	Provided					index 06/05
		2002	2003	2004	2005	2006	
1	Non-investment subsidies/contributions from budget 333 – MŠMT	1,345,649	1,472,815	1,695,200	1,990,979	2,298,122	1.15
	Of which: Research and development	264,809	248,614	253,183	413,861	473,659	1.14
2	Other resources	61,551	87,551	92,082	123,036	133,924	1.09
	Of which: Research and development	60,071	84,801	91,192	5,730	130,979	22.86
3	Municipalities	50	462	355	1,743	3,301	1.89
4	From abroad	33,389	19,084	42,946	74,014	77,017	1.04
	Of which: Research and development	16,501	10,487	17,523	25,783	27,845	1.08
5	neinvestiční dotace celkem	1,440,639	1,579,912	1,830,583	2,189,772	2,512,364	1.15
6	Investment subsidies from budget 333 – MŠMT	127,371	373,027	357,106	961,400	1,037,918	1.08
	Of which: Research and development	30,389	29,317	53,524	93,032	147,668	1.59
7	Other resources	1,250	1,968	8,099	14,704	2,117	0.14
	Of which: Research and development	1,250	1,968	1,943	14,704	2,117	0.14
8	Municipalities	0	20	100	0	0	
9	From abroad	1,474	409	0	40	0	0.00
10	Total investment subsidies	130,095	375,424	365,305	976,144	1,040,035	1.07
11	Total subsidies (Row 5 + 10)	1,570,734	1,955,336	2,195,888	3,165,916	3,552,399	1.12

e) Non-investment support for research and development in the years 2002–2006

Row	Provider	2002	2003	2004	2005	2006	index 06/05
1	From budget of MŠMT (tab. 2.1.2.1)	264,809	248,614	253,183	413,861	473,659	1.14
	Of which: Specific research	125,547	93,700	98,014	99,469	112,915	1.14
	Long-term research projects	102,440	114,830	115,733	255,378	256,394	1.00
	1N	12,406	13,096	10,091	12,057	12,683	1.05
	1M research centres	19,659	21,681	22,737	34,274	34,997	1.02
	CONTACT	2,054	1,378	1,037	580	1,667	2.87
	COST	1,825	1,720	2,745	2,789	2,415	0.87
	1K (other before 2002)	60	47	1,880	2,845	1,458	0.51
	2B Health and Quality of Life					10,048	
	2D Social and Economic Progress of Society					628	
	LA – INGO	818	2,162	946	1,263	6,624	5.24
	LC – Basic Research Centres	0	0	0	5,206	33,830	6.50
2	From State Budget total (except MŠMT)	60,071	84,801	91,192	120,869	130,979	1.08
	Of which: Grant Agency of CR	44,542	55,090	56,559	61,224	64,725	1.06
	Grant Agency of Academy of Sciences CR	2,576	4,053	9,414	22,123	25,950	1.17
	IGA Ministry of Health	9,370	13,859	16,472	21,274	24,571	1.15
	Ministry of Health other	1,545					
	Ministry of Culture	1,249	1,253	1,248	1,148	192	0.17
	Ministry of Regional Development			2,570	2,625	2,600	0.99
	Ministry of Labour and Social Affairs		6,690	674	5,123	6,418	1.25
	Ministry of the Interior			200	100		0.00
	Nation Office for Safety			200	624	748	1.20
	Ministry of Industry and Trade/State Office for Nuclear Safety		300	500	400	752	1.88
	Ministry of Foreign Affairs				142		0.00
	Ministry of Agriculture	554	1,107	1,355	2,245	2,724	1.21
	Ministry of the Environment	235	2,449	2,000	3,550	2,000	0.56
	Association of Innovative Business				291	299	1.03
3	Municipalities, self-governing bodies, state funds total:	0	150	0	0	0	
	Of which: Magistrate of City of Brno					0	
	South Moravia Region		150			0	
	Other self-governing bodies					0	
4	From abroad and other total:	16,501	10,487	17,524	25,783	27,845	1.08
	Of which: EU (especially framework programmes)	12,666	5,522	15,259	24,828	23,274	0.94
	NATO	1,087	520	2,022		0	
	Other	2,748	4,445	243	955	4,571	4.79
5	NON-INV subsidies for R&D total (Row 1+2+3+4)	341,381	344,052	361,899	560,513	632,483	1.13





f) Capital subsidies for support of research and development in the years 2000–2006

Row	Provider	2002	2003	2004	2005	2006	index 06/05
1	From budget 333 – MŠMT total	30,389	29,317	53,524	93,032	147,668	1.59
	Long-term research projects	24,141	23,840	22,798	84,022	86,170	1.03
	1N		762	420			
	1M research centres	3,098	250	80	1,621	994	0.61
	CONTACT	56	0				
	COST	620	320	500	500		0.00
	1K			200			
	2B Health and Quality of Life					11,773	
	LA – INGO	2,474	4,145	29,526	4,000	460	0.12
	LC – Basic Research Centres				2,889	48,271	16.71
2	Other from State Budget – system subsidies	1,250	1,968	1,943	5,730	1,817	0.32
	Of which: Grant Agency of CR	1,069	168	260	319	601	1.88
	Grant Agency of Academy of Sciences CR			633	3,950	647	0.16
	IGA Ministry of Health					296	
	Ministry of Labour and Social Affairs			50	121		0.00
	Nation Office for Safety				240	273	1.14
	Ministry of Industry and Trade/State Office for Nuclear Safety	181	1,800	1,000	1,100		0.00
3	Subsidies from budgets of self-governing bodies		20			0	
4	Subsidies from abroad	1,474	409		9	0	0.00
5	INV subsidies for R&D total (Row 1+2+3+4)	33,113	31,714	55,467	98,771	149,485	1.51

h) Support for research and development from public funds total (NON-INV + INV) 2002–2006

Row	Provider	2002	2003	2004	2005	2006	index 06/05
1	From budget of MŠMT (tab. 2.1.2.1)	295,198	277,931	306,707	506,893	621,327	1.23
	Of which: Specific research	125,547	93,700	98,014	99,469	112,915	1.14
	Long-term research projects	126,581	138,670	138,531	339,400	342,564	1.01
	1N	12,406	13,858	10,511	12,057	12,683	1.05
	1M research centres	22,757	21,931	22,817	35,895	35,991	1.00
	CONTACT	2,110	1,378	1,037	580	1,667	2.87
	COST	2,445	2,040	3,245	3,289	2,415	0.73
	1K	60	47	2,080	2,845	1,458	0.51
	2B Health and Quality of Life	0	0	0	0	21,821	
	2D Social and Economic Progress of Society	0	0	0	0	628	
	LA – INGO	3,292	6,307	30,472	5,263	7,084	1.35
	LC – Basic Research Centres	0	0	0	8,095	82,101	10.14
2	From State Budget total (except MŠMT)	61,321	86,769	93,135	126,599	132,796	1.05
	Of which: Grant Agency of CR	45,611	55,258	56,819	61,543	65,326	1.06
	Grant Agency of Academy of Sciences CR	2,576	4,053	10,047	26,073	26,597	1.02
	IGA Ministry of Health	9,370	13,859	16,472	21,274	24,867	1.17
	Ministry of Health other	1,545	0	0	0	0	
	Ministry of Culture	1,249	1,253	1,248	1,148	192	0.17
	Ministry of Regional Development	0	0	2,570	2,625	2,600	0.99
	Ministry of Labour and Social Affairs	0	6,690	724	5,244	6,418	1.22
	Ministry of the Interior	0	0	200	100	0	0.00
	Nation Office for Safety	0	0	200	864	1,021	1.18
	Ministry of Industry and Trade/State Office for Nuclear Safety	181	2,100	1,500	1,500	752	0.50
	Ministry of Foreign Affairs	0	0	0	142	0	0.00
	Ministry of Agriculture	554	1,107	1,355	2,245	2,724	1.21
	Ministry of the Environment	235	2,449	2,000	3,550	2,000	0.56
	Association of Innovative Business	0	0	0	291	299	1.03
3	Subsidies from budgets of self-governing bodies	0	170	0	0	0	
4	Subsidies from abroad	17,975	10,896	17,524	25,792	27,845	1.08
5	NON-INV subsidies for R&D total (Row 1+2+3+4)	374,494	375,766	417,366	659,284	781,968	1.19

2.1.3 In-House Revenues

In-house revenues for 2006 (without public subsidies) in the amount of CZK 668.831 million amounted to 21% of the overall revenues of MU. The absolute value of in-house revenues of 2006 increase by CZK 71.790 million in comparison to 2005. The survey of in-house revenues is included in table 2.1.3.

The amount of revenues was affected by the change in the accounting methodology of depreciations based on Decree 504/2002 Coll., especially involving recognition of the amount corresponding to accounting depreciations of assets acquired from subsidy to gains (CZK 142.591 million).

Drawing from funds was also recognised in gains (CZK 69.210 million) and together with establishment of new university funds this fact significantly affected the amount recognised in gains.

A significant amount of in-house revenues was represented by study-related fees in the total amount of CZK 128 million, including revenues from fees for study pursuant to Section 58 of Act no 111/1998 Coll., on Higher Education, CZK 71 million, and fees pursuant to Section 60 of Act no 111/1998 Coll., for paid forms of lifelong education, CZK 57 million. Received fees for super-standard length of study and study in a further

Table 2.1.3 In-house revenues (CZK thousand)

Row	Item	Principal activities	Complementary activities	Total as to 31 Dec 2006
1	Column identification	2	3	4
1	Study-related fees (Section 58 of Act no 111/1998 Coll.)	55,565.78	0.00	55,565.78
2	Of which: Fees for entrance examinations (Section 58 Para 1)	24,670.75	0.00	24,670.75
3	Fees for super-standard length of study (Section 28 Para 3 and 4)		0.00	0.00
4	Fees for further study (Section 58 Para 4)			0.00
5	Fees for study in foreign language (Section 58 Para 5)	30,895.03	0.00	30,895.03
6	Other study-related fee			0.00
7	Fees for lifelong education (Section 60 of Act no 111/1998 Coll.)	56,874.93	0.00	56,874.93
8	Services for students			0.00
9	Accommodation in student dormitories – students	73,432.09	0.00	73,432.09
10	Other accommodation – dormitories	2,184.02	10,051.46	12,235.48
11	Student catering	15,472.56		15,472.56
12	Employee catering	3,191.15		3,191.15
13	Agricultural and forestry activities			0.00
14	Gifts	27,993.98	0.00	27,993.98
15	Of which: From abroad	8,176.17		8,176.17
16	Interest	17,852.53	0.00	17,852.53
17	Damage compensation, deficit, loss	833.52	4.24	837.76
18	Insurance compensations received	0.00	0.00	0.00
19	Extra-budget grants	35,644.39		35,644.39
20	Leases	5,969.99	676.35	6,646.34
21	Of which: Buildings, halls, constructions			0.00
22	Land			0.00
23	Spaces			0.00
24	Revenues from sales of goods	2,660.90	9,762.67	12,423.57
25	Revenues from sales of in-house products	7,863.16	1,859.01	9,722.17
26	Revenues from sales of other services	35,993.37	59,409.94	95,403.31
27	Revenues from sales of materials	318.82	7.78	326.60
28	Revenues from sales of property	9,498.48	0.00	9,498.48
29	Of which: Buildings, halls, constructions			0.00
30	Land			0.00
31	Revenues from sales of securities	0.00	0.00	0.00
32	Property shares	0.00	0.00	0.00
33	Revenues from profit shares and dividends	0.00	0.00	0.00
34	Fund billing	69,210.05	0.00	69,210.05
35	Of which: Drawing from scholarship fund	10,878.65		10,878.65
36	Other revenues in the amount of accounting depreciations of assets acquired from State Budget contributions	142,590.79	0.00	142,590.79
37	Other:	10,744.57	13,164.53	23,909.10
38	Of which: Other catering		2,558.34	2,558.34
39	Other accommodation	2.23	9,884.83	9,887.06
40	Other not mentioned above	10,742.34	721.36	11,463.70
41	In-house revenues total:	573,895.08	94,935.99	668,831.07

Row 3 and 4 – Revenues from fees in 2006 were directly recognised in the scholarship fund (account 911); in 2006 MU did not separate in accounts drawings from the scholarship fund created from fees for super-standard length of study and further study; the revenues recognise drawings from scholarship fund in the amount of in paid-out scholarships – see Row 35



study programme in 2006 were recognised directly in the scholarship fund (not in revenue accounts 6*). Since 2007, on the basis of auditor's recommendation and with regard to the changed legislation (especially the Higher Education Act and related changes of Section 24 point 2 of the Income Tax Act), the accounting methodology will change. Revenues from fees will be recognised in gains (accounts 6*) and costs of creation of the scholarship fund will become a tax-deductible cost.

Analysis of income and revenues from study-related fees is described in detail in table 2.1.3a.

A significant part of in-house revenues is also represented by revenues from student accommodation fees and other accommodation fees (CZK 96 million). The amount of revenues from accommodation fees collected from students was higher than in the previous years, as since 1 October 2005 the Ministry of Education discontinued subsidy for accommodation provided to universities and the accommodation fee was increased accordingly. Students complying with

the specified terms and conditions are entitled for accommodation scholarship.

A significant part of the revenues is also represented by the amount received for implementation of research and development projects from project managers – beneficiaries of project subsidies liable to transfer onto MU as co-beneficiary the amount corresponding to the part of the subsidy approved for the transfer by the subsidy provider (CZK 36 million). This amount is not recognised by MU as subsidy but as other income. On the contrary, the beneficiary (project manager) recognises the whole amount of the subsidy including the transferred amount and settles the whole subsidy with the provider.

In 2006 MU was provided by means for special purposes (operations) from legal entities and natural persons (account 682) in the amount of CZK 28 million.

Table 2.1.3a Analysis of study-related fees (In CZK)

Row	Item	Total (incl. scholarship fund)	Revenues
	Column identification	1	2
1	Total study-related fees (Row 2+6)	127,848,145.12	112,440,709.65
2	Study-related fees pursuant to Section 58 of Higher Education Act	70,973,214.29	55,565,778.82
3	Of which: Para 1 (entrance examinations)	24,670,748.79	24,670,748.79
4	Para 3, 4 (super-standard length of study, further education)	15,407,435.47	
5	Para 5 (study in foreign language)	30,895,030.03	30,895,030.03
6	Study-related fees pursuant to Section 60 of Higher Education Act (lifelong education)	56,874,930.83	56,874,930.83
7	Section 58 of Higher Education Act, Para 3, 4, 5, i.e. sum of Row 4+5 (see tab. 2.1.3. Row 1)	46,302,465.50	30,895,030.03

Section 58 of Higher Education Act, Para 3, 4, 5, i.e. sum of Row 4+5 (see tab. 2.1.3. Row 1)

Col. 1 – Revenues from study-related fees total, including fees creating the scholarship fund

Col. 2 – Revenues from study-related fees (not including revenues from fees for super-standard length of study and further study)

Table Revenues and their development 2002–2006 (CZK thousand)

Row	Item name	2006	2005	2004	2003	2002
1	Revenues from in-house products	9,722	8,351	6,079	3,948	3,866
2	Revenues from sales of services	306,596	271,396	246,420	229,258	230,886
3	Of which: Accommodation fees	73,432	59,915	45,901	43,979	38,366
4	Other accommodation	22,123	13,012	13,731	12,188	12,812
5	Student catering	15,473	13,549	12,904	12,069	11,899
6	Employee catering	3,191	3,417	3,453	3,576	5,899
7	Other catering	13,936	6,950	9,591	9,596	15,184
8	Leases	6,647	6,085	5,205	6,102	8,724
9	Lifelong education	56,875	48,547	43,492	39,156	28,718
10	Revenues from sales of goods	12,434	12,000	10,724	9,269	7,865
11	Change of status of inventories of products and animals	725	31	1,395	–609	–1,543
12	Activation of materials and internal services	1,155	1,695	2,000	2,006	1,911
13	Contractual penalties and delay interest	1,376	362	924	280	402
14	Interest from current accounts	17,853	13,831	12,368	10,516	12,881
15	Exchange rate gains	115	601	17	268	–749
16	Billing of drawing from funds to gains ¹	69,210	16,117	6,964	8,732	3,100
17	Of which: Remuneration fund	5,711	5,932	4,604	6,354	2,090
18	Social fund	12,215				
19	Purpose fund – drawing of gifts	2,481				
20	Purpose fund – contributions from abroad	16,589				
21	Purpose fund – drawing of subsidies	7,383				
22	Investment asset development fund (FRIM)				1,127	
23	Scholarship fund	10,879	10,014	2,360	1,251	1,010
24	Circulating asset fund		171			
25	Other revenues	211,722	159,810	68,107	67,073	62,808
26	Of which: Revenues for project teams	35,644	26,226	21,259	14,206	
27	Entrance examinations	24,671	25,038	19,506	24,847	17,624
28	Billing of revenues from depreciations ²	142,591	100,501	x	x	x
29	Revenues from sales of property and materials	9,825	465	45,514	389	456
30	Purpose contributions and gifts received	27,993	11,001	3,066	2,089	1,972
31	Other	105	66		217	
32	In-house revenues total	668,831	495,726	403,578	333,436	323,855
33	Subsidies for operations from State Budget	2,477,434	2,173,434	1,828,528	1,576,481	1,436,503
34	Subsidies for multiple-year projects co-financed by EU	28,208	6,506			
35	Total gains	3,174,473	2,675,666	2,232,106	1,909,917	1,760,358
	Year-on-year increase	1.19	1.20	1.17	1.08	1.17

¹ Drawings from funds (except for capital expenditures financed from Investment Asset Development Fund – FRIM) are recognised via revenues

² Since 2005 depreciations of assets not acquired from a subsidy have been recognised in gains (Section 38 of Decree no 504/2002 Coll.)

Accommodation fees (Row 3) for students increased due to cancellation of the subsidy for student accommodation since Q4 2005.

22 COSTS

2.2.1 Capital Expenditures

2.2.1.1 Expenditures for Financing of Asset Reproduction Programmes

In 2006 capital costs of Programme 233 330 amounted to CZK 1,155.06 million, of which subsidy from the Ministry of Education covered CZK 744.223 million, refundable loan covered CZK 200 million, subsidy from the city of Brno for infrastructure building amounted to CZK 155.026 million and in-house resources of

MU (Investment Asset Reproduction Fund) covered CZK 55.811 million. MU put into Programme implementation CZK 5.628 million of non-investment means for primary equipment. The resources and expenditures to the individual projects implemented within Programme 233 330 in 2006 are included in Table 2.2.1.1.



Table 2.2.1.1 Financing of asset reproduction programmes (CZK thousand)

Indicator – individual events		Investment subsidies						Non-inv. subsidies			Contribution from city of Brno		Refundable loans		Other resources			Total	
Row	Structure pursuant to ISPROFIN (number and name) Column identification	Individual subsidies		System subsidies		Non-inv. subsidies		Contribution from city of Brno	Refundable loans	FRIM Reality.	NON-INV In-house Reality.	INV Reality.	INV+NON-INV Reality.						
		Provided	Reality	Provided	Reality	Provided	Reality												
1	Programme 233 330 – Development of Material and Technology Base of MU total (Row 2+3)	738,990	738,990	5,233	5,233	0	0	155,026	200,000	55,811	5,628	1,155,060	1,160,688						
2	Sub-programme 233 332 Construction of University Campus at Brno-Bohunice (Row 3+4)	646,049	646,049	0	0	0	0	155,026	200,000	24,355	0	1,025,430	1,025,430						
3	232 332 0701 MU – Construction of University Campus at Brno-Bohunice	646,049	646,049					155,026	200,000	24,355		1,025,430	1,025,430						
4	Sub-programme 233 333 Reconstruction and Modernisation of Existing Buildings (Row 6-39)	92,941	92,941	5,233	5,233	0	0	0		31,456	5,628	129,630	135,258						
5	233 333 0713 MU – Faculty of Science MU in Brno, Kotlářská 2	92,941	92,941							8,057	4832	100,998	105,830						
6	233 333 0724 MU – Faculty of Economics and Administration – machinery and equipment 2006			2,200	2,200							2,200	2,200						
7	233 333 0725 MU – Faculty of Law, Veverří 80, Brno – Reconstruction of loft			602	602							602	602						
8	233 333 0726 MU – Faculty of Education – machinery and equipment 2006			1,499	1,499							1,499	1,499						
9	233 333 0727 MU – Faculty of Informatics – machinery and equipment 2006			932	932					1,100		2,032	2,032						
10	233 333 2814 MU – Access and impervious areas by dormitories in Lomená 48									65		65	65						
11	233 333 4801 MU – Institute of Computer Science – machinery and equipment 2006									8,388		8,388	8,388						
12	233 333 4802 MU – Faculty of Science – machinery and equipment 2006									3,937		3,937	3,937						
13	33 333 4803 MU – Faculty of Arts – machinery and equipment 2006									4,156		4,156	4,156						
14	233 333 4805 MU – Faculty of Sports – machinery and equipment 2006									1,341		1,341	1,341						
15	233 333 4806 MU – Accommodation and Catering Services – machinery and equipment 2006									726		726	726						
16	233 333 4807 MU – MU Rector's Office – machinery and equipment 2006									1,796		1,796	1,796						
17	233 333 4808 MU – Faculty of Medicine – machinery and equipment 2006									1,890		1,890	1,890						
18	23233 333 4809 MU – Interior furnishing of Rector's Office										796	0	796						
19	Of which MŠMT	738,990	738,990	5,233	5,233	0	0					744,223	744,223						

Col. 11 = col. 2 + 4 + 8 + 9, col. 12 = col. 6 + 10 + 11

Data for programme financing are based on the individual rows of tables PROGFIN 3 and are in whole crow ns, rounded up.

Recognition of unused State Budget subsidy for programme financing is performed by ČMZRB

2.2.1.2 Capital Expenditures – Summary

Costs of MU incurred for long-term asset reproduction in 2006 amounted in total to CZK 1,482 million, of which CZK 1,040 million were covered from capital contributions and subsidies, CZK 200 million from the refundable loan and CZK 87 million from the Investment Asset Reproduction Fund (FRIM). In addition MU financed construction of the Bohunice campus with CZK 155 million provided by the city of

Brno for infrastructure building. The infrastructure will be part of property of the city of Brno after completion.

Detailed data of capital costs of projects financed in the context of purpose projects from public resources are included in tables 6.

The following table includes a survey of capital expenditures of MU in the years 2002–2006.

Table Capital expenditures 2002–2006 (CZK thousand)

Item name	2002	2003	2004	2005	2006
1 Capital expenditures total	276,070	494,743	501,265	1,106,821	1,482,031
From subsidy of MŠMT	127,371	373,027	357,106	961,344	1,037,919
From other State Budget subsidies and self-governing units	2,138	2,397	8,199	14,693	2,117
From abroad	1,473	409	0	40	0
National Research Fund	0	0	0	0	200,000
City of Brno	0	0	0	11,070	155,026
In-house resources (Investment Asset Development Fund)	145,088	118,910	135,960	119,674	86,969
2 Of which Programme 233 330	124,791	401,861	385,348	903,974	1,155,060
From subsidy of MŠMT	9,999	306,152	273,202	828,976	744,223
National Research Fund					200,000
City of Brno				11,070	155,026
In-house resources (Investment Asset Development Fund)	114,792	95,709	112,146	63,928	55,811
3 Of which off-programme financing	151,278	92,882	115,916	202,847	326,971
From subsidy of MŠMT	117,372	66,875	83,904	132,368	293,696
From other State Budget subsidies and self-governing units	2,138	2,397	8,199	14,693	2,117
From abroad	1,473	409		40	
In-house resources (Investment Asset Development Fund)	30,295	23,201	23,813	55,746	31,158

2.2.2 Non-Investment Costs

The highest amount of costs is represented by wage costs (CZK 1,237 million) and contributions to health insurance and social security of employees (CZK 418 million), amounting in 2006 to 53% of all costs.

Another significant cost item is represented by accounting depreciations of long-term assets in the amount of CZK 212 million. Following a change in the accounting methodology depreciations of assets acquired from subsidies have been recognised separately (CZK 142 million) and have not been a source for the Investment Asset Reproduction Fund since 2005. The share of depreciations of assets not acquired from subsidies (CZK 69 million) and continuing to be a source of the Investment Asset Reproduction Fund in 2006 amounted to 33% of the total depreciations.

Repair and maintenance costs amounted to CZK 52 million (92% of the same costs in 2005).

Travel costs amounted to CZK 56 million, including international travel in the amount of CZK 47 million. These costs were mainly related to teacher mobility and participation in international conferences related to research and development projects under implementation and showed a long-term trend of increasing.

Scholarships were paid out in the amount of CZK 260 million, including CZK 98 million to doctoral students, CZK 86 million of accommodation scholarships and CZK 2 million of social scholarships. The scholarships were covered from a support contribution to MU from the Ministry of Education.

MU asset insurance premiums amounted to CZK 1.553 million and compulsory liability insurance premiums amounted to CZK 6.2 million. Lease costs in 2006 amounted to CZK 21 million and were mostly related to lease of buildings for the individual faculties whose own buildings were under reconstruction or who were waiting for new spaces in the Bohunice campus. A survey of selected cost items is included in table 2.2.2.





Table 2.2.2 Costs (CZK thousand)

Row	Item	Hlavní činnost	Doplňková činnost	Celkem
1	Persona costs	1,664,630.88	35,526.95	1,700,157.83
2	Of which: Wages	1,144,683.92	23,620.18	1,168,304.10
3	Other persona costs	65,689.13	3,002.22	68,691.35
4	Of which: contracts	65,558.76	2,992.47	68,551.23
5	Gratuity	130.37	9.75	140.12
6	Other	0.00	0.00	0.00
7	Legal insurance	409,298.42	8,541.68	417,840.10
8	Social costs ¹	44,959.39	362.88	45,322.27
9	Depreciations	209,964.31	1,125.46	211,089.77
10	Textbooks, books, prints	43,705.89	453.71	44,159.60
11	Fuel	789.96	101.89	891.85
12	Small assets ²	117,178.45	2,165.50	119,343.95
13	Telephone	8,550.52	478.71	9,029.23
14	Power, water, vapour, gas	91,931.79	6,662.56	98,594.35
15	Other material consumption	87,607.14	3,823.53	91,430.67
16	Goods sold	1,801.58	6,864.21	8,665.79
17	Material sold	0.96	136.92	137.88
18	Damage, deficit	283.93	0.30	284.23
19	Fines, penalties	61.19	5.40	66.59
20	Rent	21,184.09	312.31	21,496.40
21	Training, education, consultancy	5,425.44	293.58	5,719.02
22	Programme equipment	3,865.50	64.24	3,929.74
23	Repairs, maintenance	50,457.39	1,975.22	52,432.61
24	Travel costs	54,727.98	1,465.74	56,193.72
25	Of which: International travel	46,675.74	959.61	47,635.35
26	Local travel	8,052.24	506.13	8,558.37
27	Representation	1,723.12	394.72	2,117.84
28	Scholarships	258,714.65	808.52	259,523.17
29	Gifts	137.18		137.18
30	Taxes	388.30	88.53	476.83
31	Residual value of assets sold ⁴	9,533.68	0.00	9,533.68
32	Residual value of long-term assets	530.19	0.00	530.19
33	Other:	402,209.19	16,305.70	418,514.89
34	Of which: Other services	172,621.09	12,753.22	185,374.31
35	Insurance	7,682.75	171.03	7,853.78
36	Other costs	221,940.51	3,381.45	225,321.96
37	Income tax	-35.16	0.00	-35.16
38	Total costs	3,035,403.31	79,053.70	3,114,457.01

¹ The social costs item include costs of safety and health protection at work sanitary equipment of workplaces and employee catering and costs of creation of social fund.

² The small assets item include small tangible assets with acquisition price between CZK 1,000 and CZK 40,000.

³ The programme costs item includes small intangible assets with acquisition price between CZK 7,000 and CZK 60,000

⁴ The costs in row 31 – residual value of assets sold include the amount of CZK 9.5 mil. related to land swap (in the amount of acquisition price – land is not depreciated). Revenues are recognised in the same amount – see table 2.1.3. Row 28.

Table Costs and their development 2002–2006 (CZK thousand)

Name	2006	2005	2004	2003	2002
1 Material	259,261	285,909	218,616	222,366	194,055
2 Of which: Small assets	119,344	157,974	101,017	111,461	90,768
3 Books and periodicals	28,704	29,994	23,575	23,708	21,512
4 Power	98,594	86,004	75,782	70,242	68,828
5 Goods sold	8,666	8,818	7,336	6,495	5,421
6 Repair and maintenance	52,433	56,710	57,573	58,352	72,955
7 Travel cost	56,194	47,952	40,144	34,633	29,740
8 Of which: Local travel	8,712	7,837	7,096	5,916	5,590
9 International travel	47,482	40,115	33,048	28,717	24,150
10 Representation costs	2,118	2,150	1,453	2,144	1,492
11 Services	239,756	220,132	189,361	190,228	191,929
12 Of which: Telephone	9,029	7,951	8,896	10,527	11,698
13 Postage	4,939	4,254	3,426	3,647	3,474
14 Rent	21,496	17,625	16,239	9,562	6,081
15 Small intangible assets – SW	3,930	4,696	4,381	5,453	7,730
16 Conference fees	2,613	6,080	4,846	3,295	3,085
17 Transport costs	3,215	3,220	2,730	2,333	2,244
18 Printing	15,455	13,428	12,016	11,620	15,413
19 Advertising	1,869	1,339	984	951	773
20 Royalties	2,381	3,418	2,836	x	x
21 Building cleaning and security	33,159		x	x	x
22 Other	141,670	158,121	133,007	142,840	141,431
23 Personal costs	1,654,835	1,472,746	1,182,059	959,322	830,494
24 Of which: Wage costs	1,236,995	1,102,164	884,943	719,574	623,428
25 Incl. Wages	1,168,304	1,043,074	837,541	679,083	589,863
26 Other personal costs	68,691	59,090	47,402	40,491	33,565
27 Of which: contracts	68,551	58,887	47,016	37,497	30,827
28 Other ¹	140	203	386	2,994	2,738
29 Levies	417,840	370,582	297,116	239,748	207,066
30 Social costs	46,570	7,225	5,606	5,618	7,312
31 Of which: Labour safety, sanitary equipment	2,386	1,925	1,930	1,913	1,443
32 Education	1,248	889	434	316	219
33 Catering	7,231	3,168	2,323	1,775	4,039
34 Social fund creation	23,486				
35 Pension schemes	12,218	1,241	x	x	x
36 Other (incl. civil service)	1	1,243	919	1,614	1,611
37 Road tax	164	149	155	154	153
38 Property tax	1	429	0	0	
39 Other taxes and levies	312	88	79	60	60
40 Contractual penalties and delay interest	0	9	1	1	
41 Other fines and penalties	67	30	18	4,486	14
42 Write offs of bad debt	106	112	193	31	25
43 Interest	1				
44 Exchange rate loss	3,427	2,115	2,862	2,659	2,541
45 Gifts	137	54	0		15
46 Deficit and damage	284	970	1,616	330	420
47 Other costs	470,143	260,995	185,992	154,959	156,651
48 Of which: Insurance	6,300	4,953	4,117	3,471	2,822
49 Disease and injury costs	52	72	166	552	189
50 Subsidy transfer to co-beneficiary	43,023	26,134	20,490	23,481	4,355
51 Technical added value up to 40 thousand	4,033	4,198	3,471	2,202	1,963
52 Property insurance	1,553	1,784	1,199	895	894
53 Scholarships	259,523	173,196	141,646	112,132	96,999
54 Unapplied V.A.T.	2,856	2,786	1,568	0	0
55 Transfers to Purpose Fund		30,450	0	0	0
56 Banking fees	3,073				
57 Creation of FPP	98,302				
58 Transfers to Purpose Fund – gifts	24,590	30,450	0	0	0
59 Transfers to Purpose Fund – from abroad	18,272				
60 Transfers to PF – up to 5% of State Budget	5,320				
61 Other	3,246	17,422	13,335	12,226	49,429
62 Depreciations of long-term assets	211,620	163,526	152,693	143,894	142,524

To be continued on the following page ...





Continued...

Name	2006	2005	2004	2003	2002
63 Of which: Assets acquired from subsidy	142,200	98,432			
64 Other assets	68,890	62,927	151,297	143,510	141,966
65 Written off asset residual value	530	397	1,396	384	558
66 Residual value of assets sold	9,534	108	47,664	43	153
67 Materials sold	138	166	903		
68 Corrective items	120	53	109		
69 Membership fees	11	11	10	0	
70 Income tax	-35	0	4,424	602	253
71 Total	3,114,457	2,616,461	2,174,649	1,856,619	1,705,035
Year-on-year increase	1.19	1.20	1.17	1.09	1.17

1 Gratuity before 2004 and royalties and civil service

2.2.3 Employees and Wages

The share of paid out wages from all resources (including other personal costs – individual contracts and wages paid out from the Remuneration Fund) except social security and health insurance contributions in total costs of 2006 amounted to CZK 1,237 million, i.e. 39.7%. Wage costs except other personal costs amounted to CZK 1,168 million. Mean monthly wage at MU (except other personal costs) calculated for 3,126.57

equivalent employees amounted to CZK 31,139, i.e. up 5% from 2005.

The total equivalent MU staff number of 3,126.57 included 1,395.04 academic staff and 1,731.53 non-academic staff.

The paid out social security and health insurance contributions for employees in 2006 amounted to CZK 418 million. The total share of personal costs including social security and health insurance in

Table 2.2.3 Employees and wages – summary (from Row 5 in CZK thousand)

Row	Indicator	Note	Amount
1	Mean recorded staff number, equivalent, in 2006 (total)		3,126.57
2	Of which: Teachers		1,357.96
3	Researchers		37.08
4	Non-teachers		1,731.53
5	Paid out wages covered by MŠMT CR – budget 333 except R&D	(Row 7–Row 6)	802,176
6	Paid out wages covered by MŠMT CR – budget 333 R&D only	Row 0305 of Statement P1b-04	240,741
7	Paid out wages covered by MŠMT CR – budget 333	Row 0305 of Statement P1b-04	1,042,917
8	Of which: 1) Wages	Row 0305 of Statement P1b-04	1,007,506
9	Of which: R&D		236,383
10	2) Other personal costs		35,411
11	Of which: R&D		4,358
12	Wages paid out from Remuneration Fund	Row 0305 of Statement P1b-04	4,267
13	Paid out wages covered by MŠMT CR – budget 333 incl. Remuneration Fund	Row 7+12	1,047,184
14	Of which: Teachers		605,919
15	Researchers		15,621
16	Non-teachers		425,644
17	Mean wage in 2006 in CZK /calculated for 12 months except other personal costs and Remuneration Fund	from Row 8	29,190
18	Of which: Teachers		36,528
19	Researchers		34,397
20	Non-teachers		22,555
21	Mean wage in 2005 in CZK		28,237
22	Increase in 2006 in comparison to 2005 in %		3.38
23	Paid out wages covered from other resources in 2006 (except budget 333) except R&D	Row 0309	87,866
24	Of which: Grants and programmes from other parts of State Budget		72,716
25	Other (from abroad, gifts etc.)		15,150
26	Paid out wages covered from other resources in 2006 (except budget 333) for R&D	Row 0306 of Statement P1b-04	75,328
27	Complementary activity	Row 0308 of Statement P1b-04	26,616
28	Total paid out wages (from P1b-04 Row 0311a Row 012 VZZ-tab. 1.2)	Row 0311 of Statement P1b-04 and row 012 of Profit&Loss Sheet	1,236,995

The data in the table correspond to Row 12 of the Profit and Loss sheet. The difference in the amount of CZK 33,345 in comparison to P1b-04 in 2006 was caused by corrections of other personal costs in accounts after submission of the statistics (CZK 27,345 returned gratuity and CZK 6,000 repair with DPP).

Table 2.2.3a Employees and wages (accommodation and catering service) (from Row 5 in CZK thousand)

Row Indicator	Note	Amount
1 Mean recorded staff number, equivalent, in 2006 (total)		213.26
2 Of which: Teachers		0.00
3 Researchers		0.00
4 Non-teachers		213.26
5 Paid out wages covered by MŠMT CR – budget 333 except R&D	(Row 7–Row 6)	13,566
6 Paid out wages covered by MŠMT CR – budget 333 R&D only	Row 0305 of Statem. P1b-04	0
7 Paid out wages covered by MŠMT CR – budget 333	Row 0305 of Statem. P1b-04	13,566
8 Of which: 1) Wages	Row 0305 of Statem. P1b-04	13,512
9 Of which: R&D		0
10 2) Other personal costs		54
11 Of which: R&D		0
12 Wages paid out from Remuneration Fund	Row 0305 of Statem. P1b-04	0
13 Paid out wages covered by MŠMT CR – budget 333 incl. Remuneration Fund	Row 7+12	13,566
14 Of which: Teachers		0
15 Researchers		0
16 Non-teachers		13,566
17 Mean wage in 2006 in CZK/calculated for 12 months except other personal costs and Remuneration Fund	from Row 8	11,907
18 Of which: Teachers		0
19 Researchers		0
20 Non-teachers		11,907
21 Mean wage in 2005 in CZK		12,099
22 Increase in 2006 in comparison to 2005 in %		-1.59
23 Paid out wages covered from other resources in 2006 (except budget 333) except R&D	Row 0309	16,648
24 Of which: Grants and programmes from other parts of State Budget		16,648
25 Other (from abroad, gifts etc.)		0
26 Paid out wages covered from other resources in 2006 (except budget 333) for R&D	Row 0306 of Statem. P1b-04	0
27 Complementary activity	Row 0308 of Statem. P1b-04	6,287
28 Total paid out wages (from P1b-04 Row 0311a Row 012 VZZ-tab. 1.2)	Row 0311 of Statem. P1b-04 and row 012 of Profit&Loss Shee	36,501

Table 2.2.3b Employees and wages (except accommodation and catering service) (from Row 5 in CZK thousand)

Row Indicator	Note	Amount
1 Mean recorded staff number, equivalent, in 2006 (total)		2,913.31
2 Of which: Teachers		1,357.96
3 Researchers		37.08
4 Non-teachers		1,518.27
5 Paid out wages covered by MŠMT CR – budget 333 except R&D	(Row 7–Row 6)	788,610
6 Paid out wages covered by MŠMT CR – budget 333 R&D only	Row 0305 of Statem. P1b-04	240,741
7 Paid out wages covered by MŠMT CR – budget 333	Row 0307 of Statem. P1b-04	1,029,351
8 Of which: 1) Wages	Row 0307 of Statem. P1b-04	993,994
9 Of which: R&D		236,383
10 2) Other personal costs		35,357
11 Of which: R&D		4,358
12 Wages paid out from Remuneration Fund	Row 0310 of Statem. P1b-04	4,267
13 Paid out wages covered by MŠMT CR – budget 333 incl. Remuneration Fund	Row 7+12	1,033,618
14 Of which: Teachers		605,919
15 Researchers		15,621
16 Non-teachers		412,078
17 Mean wage in 2006 in CZK/calculated for 12 months except other personal costs and Remuneration Fund	from Row 8	30,667
18 Of which: Teachers		36,364
19 Researchers		34,397
20 Non-teachers		24,680
21 Mean wage in 2005 in CZK		29,396
22 Increase in 2006 in comparison to 2005 in %		4.32
23 Paid out wages covered from other resources in 2006 (except budget 333) except R&D	Row 0309	71,218
24 Of which: Grants and programmes from other parts of State Budget		56,068
25 Other (from abroad, gifts etc.)		15,150
26 Paid out wages covered from other resources in 2006 (except budget 333) for R&D	ř. 0306 výkazu P1b-04	75,328
27 Complementary activity	Row 0308 of Statem. P1b-04	20,329
28 Total paid out wages (from P1b-04 Row 0311a Row 012 VZZ-tab. 1.2)	Row 0311 of Statem. P1b-04 and row 012 of Profit&Loss Shee	1,200,494





Table Development of staff number and wage costs of MU (from Row 5 in CZK thousand)

Row	Indicator	2006	2005	2004	2003	2002
1	Mean recorded staff number, equivalent, in 2006 (total)	3,126.57	2,931.67	2,663.35	2,572.93	2,491.84
2	Of which: Teachers		1,282.47	1,216.14	1,159.52	1,121.30
3	Researchers		35.65	32.84	32.42	26.97
4	Non-teachers		1,613.55	1,414.38	1,380.98	1,343.57
5	Paid out wages covered by MŠMT CR – budget 333 incl. Remuneration Fund	1,047,184	964,374	772,597	626,279	542,762
6	Of which: Teachers		560,059	457,605	367,672	320,719
7	Researchers		14,643	9,541	9,331	7,897
8	Non-teachers		389,672	305,451	249,276	214,146
9	Mean wage in 2006 from budget of MŠMT in CZK /calculated for 12 months except other personal costs and Remuneration Fund	29,190	28,237	24,846	20,583	18,189
10	Of which: Teachers		35,461	30,663	25,301	22,750
11	Researchers		32,018	25,123	22,612	20,732
12	Non-teachers		21,735	19,297	16,206	14,007
13	Mean wage from MŠMT budget in previous year in CZK	28,237	24,846	20,583	18,189	15,148
14	Increase in 2006 from Row 13 in comparison to 2005 in %	3.38	14.0	20.7	13.2	20.1
15	Paid out wages covered from other resources in 2006 (except budget 333) except R&D	87,866	52,092	45,272	50,273	41,796
16	Paid out wages covered from other resources in 2006 (except budget 333) for R&D	75,328	62,359	42,149	29,630	22,131
17	Complementary activity	26,616	23,340	24,924	13,393	16,739
18	Total paid out wages (from P1b-04 Row 0311a Row 012 VZZ-tab. 1.2)	1,236,995	1,102,164	884,943	719,574	623,428
19	Wages without other personal costs from all resources (Row 2 tab. 2.2.1)	1,168,304	1,043,074	837,541	679,083	589,863
20	Mean wage (wage/equivalent staff no/12) in CZK	31,139	29,650	26,206	21,994	19,726
21	Increase of mean wage without other personal costs in comparison to previous year in %	5.02	13.14	19.15	11.50	15.42
22	Levies (Row 7 tab. 2.2.1)	417,840	370,582	297,116	239,748	207,066
23	Personal costs (Row 19+22)	1,654,835	1,472,746	1,182,059	918,831	830,494
24	Total MU costs	3,114,457	2,616,461	2,170,225	1,856,619	1,704,782
25	Proportion of personal costs in total costs in % (Row 23/Row 24)	53.13	56.29	54.47	49.49	48.72
	Year-on-year increase in wages (Row 18)	1.12	1.25	1.23	1.15	1.23
	Proportion of wages in total costs (Row 18/Row 24)	0.40	0.42	0.41	0.39	0.37
	Proportion of personal costs (wages + levies) in total costs (Row 23/Row 24)	0.53	0.56	0.54	0.49	0.49
	Year-on-year increase in staff number	1.07	1.10	1.04	1.03	1.06

Row 5–14 data for budget of MŠMT only

3

Indicator	Row	Part period	Current period	Difference	Effect on CF
Economic results of current year	001	0.00	60,015.83	60,015.83	60,015.83
Investment asset depreciations	002				211,619.95
Legal reserves	003	0.00	0.00	0.00	0.00
Transitory liability accounts	004	39,939.86	43,128.03	3,188.17	3,188.17
Expenditures of future periods	005	2,274.88	1,238.86	-1,036.02	-1,036.02
Gains of future periods	006	32,524.30	37,583.28	5,058.98	5,058.98
Passive exchange rate differences	007	113.08	63.14	-49.94	-49.94
Estimated liability accounts	008	5,027.60	4,242.75	-784.85	-784.85
Expenditures of future periods	009	15,208.44	21,910.37	6,701.93	-6,701.93
Expenditures of future periods	010	8,799.52	11,207.56	2,408.04	-2,408.04
Gains of future periods	011	263.05	317.17	54.12	-54.12
Active exchange rate differences	012	75.22	147.67	72.45	-72.45
Estimated asset accounts	013	6,070.65	10,237.97	4,167.32	-4,167.32
Total claims	014	41,676.36	41,320.45	-355.91	355.91
From business contact	015	23,843.09	18,604.94	-5,238.15	5,238.15
Forwards members of consortia	016			0.00	0.00
Towards social security and health insurance institutions	017			0.00	0.00
Income tax	018	3,317.70	1,105.90	-2,211.80	2,211.80
Other direct taxes	019			0.00	0.00
V.A.T.	020	0.00	0.00	0.00	0.00
Other taxes ad levies	021	0.00	0.00	0.00	0.00
In relation to State Budget	022	3,890.22	0.00	-3,890.22	3,890.22
In relation to budgets of self-governing bodies	023			0.00	0.00
Towards employees	024	3,366.94	15,566.72	12,199.78	-12,199.78
In relation to bonds and other claims	025	7,354.88	6,162.92	-1,191.96	1,191.96
Corrective item to claims (to be deducted)	026	-96.47	-120.03	-23.56	23.56
Valuables	027	503.83	579.53	75.70	-75.70
Securities	028	0.00	0.00	0.00	0.00
Bonds	029	0.00	0.00	0.00	0.00
Other securities	030			0.00	0.00
Total inventories	031	18,602.77	20,668.08	2,065.31	-2,065.31
Material on stock and on the way	032	9,449.31	8,739.59	-709.72	709.72
In-house work in progress and half-products	033	135.77	1.05	-134.72	134.72
Finished products	034	7,999.00	10,597.98	2,598.98	-2,598.98
Animals	035	80.74	136.01	55.27	-55.27
Goods on stock and on the way	036	937.95	1,193.45	255.50	-255.50
Advances for inventories provided	037			0.00	0.00
Short-term liabilities	038	281,839.67	275,724.44	-6,115.23	-6,115.23
Suppliers	039	34,506.66	53,310.71	18,804.05	18,804.05
Bills of exchange due	040			0.00	0.00
Advances received	041	5,310.90	6,064.72	753.82	753.82
Other liabilities	042	733.12	2,184.71	1,451.59	1,451.59
Employees	043	11,086.12	5,159.39	-5,926.73	-5,926.73
Other liabilities towards employees	044	105,839.93	100,848.50	-4,991.43	-4,991.43
Towards social security and health insurance institutions	045	74,849.50	64,560.50	-10,289.00	-10,289.00
Income tax	046	0.00	0.00	0.00	0.00
Other direct taxes	047	33,902.58	26,885.55	-7,017.03	-7,017.03
Value added tax	048	2,556.43	4,273.53	1,717.10	1,717.10
Other taxes ad levies	049	7.04	75.17	68.13	68.13
In relation to State Budget	050	0.00	1,305.28	1,305.28	1,305.28
In relation to budgets of self-governing units	051	44.37	260.09	215.72	215.72
In relation to members of consortia	052			0.00	0.00
Other liabilities	053	13,003.02	10,796.29	-2,206.73	-2,206.73
Short-term bank loans	054		11.36	11.36	11.36
Short-term bank loans received	055			0.00	0.00
Cash flow of operations	056	397,770.93	463,358.09	65,587.16	260,233.05



Indicator	Row	Part period	Current period	Difference	Effect on CF
Intangible long-term assets	057	77,300.50	95,664.31	18,363.81	-18,363.81
Intangible results of research and development	058	87.88	318.93	231.05	-231.05
Software	059	58,956.77	76,892.94	17,936.17	-17,936.17
Valuable right subjects	060			0.00	0.00
Small long-term intangible assets	061	17,606.10	16,915.02	-691.08	691.08
Other long-term intangible assets	062	342.16	1,074.90	732.74	-732.74
Intangible investment assets – work in progress	063	307.59	462.52	154.93	-154.93
Advances for long-term intangible assets provided	064			0.00	0.00
Total depreciations	065	-61,210.24	-65,183.79	-3,973.55	3,973.55
Depreciations of intangible results of research	066	-11.38	-272.05	-260.67	260.67
Depreciations of software	067	-43,585.97	-47,919.67	-4,333.70	4,333.70
Depreciations of valuable right subjects	068			0.00	0.00
Depreciations to small intangible long-term assets	069	-17,606.10	-16,915.02	691.08	-691.08
Depreciations to other intangible long-term assets	070	-6.79	-77.05	-70.26	70.26
Long-term tangible assets	071	5,915,649.84	7,253,907.41	1,338,257.57	-1,338,257.57
Land	072	343,531.50	346,097.32	2,565.82	-2,565.82
Works of art and collections	073	29,487.06	29,925.20	438.14	-438.14
Buildings	074	3,367,721.70	3,572,932.48	205,210.78	-205,210.78
Separate movables and sets of movables	075	1,468,326.66	1,720,034.31	251,707.65	-251,707.65
Permanent grow th	076			0.00	0.00
Basic herd and draught animals	077			0.00	0.00
Small tangible long-term assets	078	477,140.11	446,803.84	-30,336.27	30,336.27
Other tangible long-term assets	079		55.37	55.37	-55.37
Tangible investment assets – work in progress	080	164,136.67	1,137,363.17	973,226.50	-973,226.50
Advances for long-term tangible assets provided	081	65,306.14	695.72	-64,610.42	64,610.42
Total depreciations	082	-1,859,725.61	-1,936,395.13	-76,669.52	76,669.52
Depreciations of buildings	083	-477,200.97	-532,897.60	-55,696.63	55,696.63
Depreciations of movables and sets of movables	084	-905,384.53	-956,693.69	-51,309.16	51,309.16
Depreciations of permanent grow th	085			0.00	0.00
Depreciations of basic herd and draught animals	086			0.00	0.00
Depreciations of small long-term tangible assets	087	-477,140.11	-446,803.84	30,336.27	-30,336.27
Depreciations to other tangible long-term assets	088			0.00	0.00
Corrections of exclusion of depreciations	089	0.00	0.00	0.00	-211,619.95
Long-term financial assets	090	0.00	100.00	100.00	-100.00
Securities and shares – decisive influence entities	091		100.00	100.00	-100.00
Securities and shares – substantial influence entities	092			0.00	0.00
Other long-term securities and shares	093			0.00	0.00
Other long-term securities and shares	094			0.00	0.00
Other long-term securities and shares	095			0.00	0.00
Other long-term securities and shares	096	4,072,014.49	5,348,092.80	1,276,078.31	-1,487,698.26
Other long-term securities and shares	097	0.00	0.00	0.00	0.00
Issued bonds	098			0.00	0.00
Liabilities from leases	099			0.00	0.00
Long-term advances received	100			0.00	0.00
Long-term bills of exchange due	101			0.00	0.00
Liabilities from leases	102			0.00	0.00
Long-term bank loansz Long-term bank loans	103	0.00	200,000.00	200,000.00	200,000.00
Equity	104	4,197,847.24	5,209,313.60	1,011,466.36	1,011,466.36
Funds	105	369,779.34	533,675.56	163,896.22	163,896.22
Valuation differences from revaluation of assets and liabilities	106				
Undistributed profit – uncovered loss of past years	107			0.00	0.00
Economic results under approval proceeding	108	59,204.65	60,015.83	811.18	811.18
Correction by reduction of disposable profit of current year	109	0.00	-60,015.83	-60,015.83	-60,015.83
Cash flow of financial activity	110	4,626,831.23	5,942,989.16	1,316,157.93	1,316,157.93
Cash flow total	111	9,096,616.65	11,754,440.05	2,657,823.40	88,692.72
Cash in hand		3,016.93	3,781.38	764.45	-764.45
Bank accounts		797,587.94	885,516.21	87,928.27	-87,928.27
Status of cash		800,604.87	889,297.59	88,692.72	-88,692.72

Development of MU Funds

4

The status of MU funds represents a significant economic indicator. The funds are created in compliance with Act no 111/1998 Coll., on Higher Education. The total volume of balances of the individual funds as to 31 December 2006 amounts to CZK 533.67 million (the year-on-year increase by 44% was affected by the amendment to the Higher Education Act allowing universities to establish new funds), including CZK 19.1 million of Remuneration Fund (up 19%), CZK 96.3 million of Reserve Fund (up 0%), CZK 242.8 million of Investment Asset Reproduction Fund (up 17%), CZK 24.4 million of Scholarship Fund (up 22.6%), CZK 41.36 million of Purpose Fund, CZK 11.3 million of Social Fund and CZK 98.3 million of Operations Fund, created first as to 31 December 2006 in harmony with the Act from residues of contribution from the Ministry of Education.

Development of the Remuneration Fund and the Investment Asset Reproduction Fund was affected by the billing of the economic results in 2005 in the amount of CZK 59,204.65 thousand, of which:

- The amount contributed to the Remuneration Fund amounted to CZK + 8,799.75 thou
- The amount contributed to the Investment Asset Reproduction Fund amounted to + 50,404.90 thou

The Purpose Fund was increased by MU as to 31 December 2006 from purpose-specific public contributions by CZK 7.475 million, including CZK 5.320 million from non-investment subsidies and CZK 2.155 million from capital cost subsidies. There means must be used for the original purpose for which they were provided.

The part of the contribution of the Ministry of Education to current expenditures transferred by MU to the Operations Fund amounted to CZK 98 million and the amount of the contribution of the Ministry of Education to capital expenditures transferred to the Investment Asset Reproduction Fund amounted to CZK 2.889 million.

Table 4 Funds (CZK thousand)

Row	Item name Column identification	Reserve Fund 1	FRIM ¹ 2	Scholarship Fund 3	Remuneration Fund 4	PF ² 5	Social Fund 6	OF ³ 7	Total as to 31 Dec 2006 8
1	Status as to 1 Jan 2006	96,344.98	206,794.72	19,889.76	16,012.64	30,737.24	0.00	0.00	369,779.34
2	Fund creation	0.00	123,050.54	15,407.43	8,799.75	54,760.56	23,485.91	98,302.20	323,806.39
3	Fund drawing	0.00	86,972.38	10,878.65	5,711.45	44,132.25	12,215.44	0.00	159,910.16
4	Status as to 31 Dec 2006	96,344.98	242,872.88	24,418.54	19,100.94	41,365.55	11,270.47	98,302.20	533,675.56
5	Proposal for contribution from 2006		51,429.94		8,585.89				60,015.83

¹ FRIM – University Investment Asset Reproduction Fund

² PF – Purpose Fund

³ OF – Operations Fund





Table 4a Reserve Fund (col. 1 tab. 4) (CZK thousand)

Row	Item name	2002	2003	2004	2005	2006
1	Status as to 1 January	96,344.98	96,344.98	96,344.98	96,344.98	96,344.98
	Creation					
2	From profit					
3	Transfers between funds (Row 4–6)	0.00	0.00	0.00	0.00	0.00
4	From investment property reproduction fund					
5	From remuneration fund					
6	From operations fund					
7	Total creation	0.00	0.00	0.00	0.00	0.00
	Drawing					
8	Coverage of losses of past accounting periods					
9	Transfers between funds (Row 10–12)					
10	To remuneration fund					
11	To operations fund					
12	To investment property reproduction fund					
13	Other (specify)					
14	Total drawing	0.00	0.00	0.00	0.00	0.00
15	Status as to 31 December	96,344.98	96,344.98	96,344.98	96,344.98	96,344.98

Table 4b Investment Property Reproduction Fund (FRIM) (col. 2 tab. 4) (CZK thousand)

Row	Item name	2002	2003	2004	2005	2006
1	Status as to 1 January	31,734.92	79,534.06	147,553.44	214,724.20	206,794.72
	Creation					
2	From accounting depreciations	141,965.57	143,510.06	151,297.33	62,927.87	68,890.12
3	From profit	49,209.06	42,748.61	45,914.74	48,219.28	50,404.90
4	Residual price of long-term assets	1,712.32	670.21	5,994.17	598.52	864.55
5	From residual INV contribution of MŠMT					2,889.62
6	Other resources	0.27	0.00	–75.78	0.00	0.00
7	Of which: correction of depreciations	0.27		–75.78		
8	Transfer of interest					
9	Transfers between funds (Row 11–13)	0.00	0.00	0.00	0.00	0.00
10	From remuneration fund					
11	From operations fund					
12	From reserve fund					
13	Total creation (Row 2 tab. 4)	192,887.22	186,928.88	203,130.46	111,745.67	123,049.19
	Drawing					
14	Investment (Row 16–21)	145,088.08	117,782.49	135,959.70	119,675.15	86,971.03
15	Of which: buildings	97,458.18	68,718.09	82,109.45	79,566.03	33,071.93
16	Machinery and equipment	43,381.00	46,215.25	49,148.31	38,107.81	50,040.00
17	Property purchases including land	0.00	809.00	819.35		348.98
18	SW	3,409.98	1,160.35	3,152.07	1,961.81	3,193.32
19	Works of art	838.92	879.80	730.52	39.50	316.80
20	Other					
21	Non-investment (Row 23–24)	0.00	1,127.01	0.00	0.00	0.00
22	Of which: repairs and maintenance	0.00	1,127.01			
23	Other					
24	Transfers between funds (Row 26–28)	0.00	0.00	0.00	0.00	0.00
25	To remuneration fund					
26	To operations fund					
27	To reserve fund					
28	Total drawing (Row 3 tab. 4)	145,088.08	118,909.50	135,959.70	119,675.15	86,971.03
29	Status as to 31 December	79,534.06	147,553.44	214,724.20	206,794.72	242,872.88

Table 4c **Scholarship Fund** (col. 3 tab. 4) (CZK thousand)

Row	Item name	2002	2003	2004	2005	2006
1	Status as to 1 January	3,598.20	5,115.44	9,495.30	15,566.87	19,889.76
	Creation					
2	From profit	0.00	38.00			
3	From student fees	2,625.57	5,794.34	8,670.87	15,112.20	16,249.14
4	Returns of fees	-97.95	-201.11	-239.34	-775.94	-841.71
5	Total creation (Row 2 tab. 4)	2,527.62	5,631.23	8,431.53	14,336.26	15,407.43
	Drawing					
6	Scholarships (via account 648)	1,010.38	1,251.37	2,359.96	10,013.37	10,878.65
7	Returned fees (via account 648)					
8	Total drawing (Row 3 tab. 4)	1,010.38	1,251.37	2,359.96	10,013.37	10,878.65
9	Status as to 31 December	5,115.44	9,495.30	15,566.87	19,889.76	24,418.54

Table 4d **Remuneration Fund** (col. 4 tab. 4) (CZK thousand)

Row	Item name	2002	2003	2004	2005	2006
1	Status as to 1 January	2,087.69	3,745.19	9,928.13	12,706.63	16,012.64
	Creation					
2	From profit	3,748.74	12,536.60	7,382.85	9,238.34	8,799.75
3	From reserve fund					
4	From investment asset reproduction fund					
5	From operations fund					
6	Total creation (Row 2 tab. 4)	3,748.74	12,536.60	7,382.85	9,238.34	8,799.75
	Drawing					
7	Wage costs	2,091.24	6,353.66	4,604.35	5,932.33	5,711.45
8	To reserve fund					
9	To investment asset reproduction fund					
10	To operations fund					
11	Other (specify)					
12	Total drawing (Row 3 tab. 4)	2,091.24	6,353.66	4,604.35	5,932.33	5,711.45
13	Status as to 31 December	3,745.19	9,928.13	12,706.63	16,012.64	19,100.94





Table 4e Purpose Fund (col. 5 tab. 4) (CZK thousand)

Row Item name	2005			2006		
	NEI	INV	celkem	NEI	INV	celkem
1 Status as to 1 January	0.00	0.00	0.00	30,449.43	287.81	30,737.24
2 Of which: From non-investment gifts			0.00	1,053.28	0.00	1,053.28
3 From foundation contributions			0.00	1,581.42	0.00	1,581.42
4 Purpose foreign contributions			0.00	19,886.88	0.00	19,886.88
5 Purpose contributions of MŠMT for R&D			0.00	3,699.50	287.81	3,987.31
6 Other purpose contributions to R&D			0.00	40.80	0.00	40.80
7 Purpose contributions of MŠMT except R&D			0.00	4,187.55	0.00	4,187.55
Creation						
8 From non-investment gifts	1,053.28		1,053.28	26,539.57		26,539.57
9 From foundation contributions	1,581.42		1,581.42	2,474.24		2,474.24
10 Purpose foreign contributions	19,886.88		19,886.88	18,271.62		18,271.62
11 Purpose contributions of MŠMT for R&D	3,699.50	287.81	3,987.31	4,292.24	2,154.86	6,447.10
12 Other purpose contributions to R&D	40.80		40.80	347.03		347.03
13 Purpose contributions of MŠMT except R&D	4,187.55		4,187.55	681.00		681.00
14 Total creation (Row 2 tab. 4)	30,449.43	287.81	30,737.24	52,605.70	2,154.86	54,760.56
Drawing						
15 From non-investment gifts			0.00	17,259.01		17,259.01
16 From foundation contributions			0.00	1,937.52		1,937.52
17 Purpose foreign contributions			0.00	16,998.67		16,998.67
18 Purpose contributions of MŠMT for R&D			0.00	3,420.89	287.81	3,708.70
19 Other purpose contributions to R&D			0.00	40.80		40.80
20 Purpose contributions of MŠMT except R&D			0.00	4,187.55		4,187.55
21 Total drawing (Row 3 tab. 4)	0.00	0.00	0.00	43,844.44	287.81	44,132.25
22 Status as to 31 December	30,449.43	287.81	30,737.24	39,210.69	2,154.86	41,365.55
23 Of which: From non-investment gifts	1,053.28	0.00	1,053.28	10,333.84	0.00	10,333.84
24 From foundation contributions	1,581.42	0.00	1,581.42	2,118.14	0.00	2,118.14
25 Purpose foreign contributions	19,886.88	0.00	19,886.88	21,159.83	0.00	21,159.83
26 Purpose contributions of MŠMT for R&D	3,699.50	287.81	3,987.31	4,570.85	2,154.86	6,725.71
27 Other purpose contributions to R&D	40.80	0.00	40.80	347.03	0.00	347.03
28 Purpose contributions of MŠMT except R&D	4,187.55	0.00	4,187.55	681.00	0.00	681.00

MU created and began to develop the Social Fund on 1 January 2006 in the amount of 2% of gross wages without extra-employment contracts. The fund was exclusively use for employer contribution to employee pension schemes. The balance of the fund represents the difference between development from wages of all employees and drawing for contribution to pension schemes of only those employees that have executed a pension insurance contract.

MU made use of the amended Higher Education Act and tried to save part of the contribution of the Ministry of Education provided in 2006. As to 31 December 2006 MU transferred to the Operations Fund the amount of CZK 98 million, mainly for future coverage of increased costs of operation of new buildings of the Bohunice university campus approved for use assumingly in mid 2007.

Table 4f **Social Fund** (col. 6 tab. 4) (CZK thousand)

Row	Item name	2002	2003	2004	2005	2006
1	Status as to 1 January	0	0	0	0	0,00
Creation						
2	2% of wages	0	0	0	0	23,485.91
Drawing						
3	na penzijní připojištění To employee pension schemes					12,215.44
4	Other					
5	Total drawing	0	0	0	0	12,215.44
6	Status as t 31 December	0	0	0	0	11,270.47

Row 2 – Contribution pursuant to Section 18 Para 12 of Act no 111/1998 Coll.

Table 4g **Operations Fund** (col. 7 tab. 4) (CZK thousand)

Row	Item name	2002	2003	2004	2005	2006
1	Status as to 1 January					0,00
Creation						
2	From residual NON-INV contribution as to 31 Dec 2006					98,302.20
3	From profit					
4	From investment asset reproduction fund					
5	From remuneration fund					
6	From reserve fund					
7	Total creation					98,302.20
Drawing						
8	To operation costs					
9	To remuneration fund					
10	To reserve fund					
11	To investment asset reproduction fund					
12	Other					
13	Total drawing					0.00
14	Status as t 31 December					98,302.20



Development of Asset Status and Stocktaking Results

5

5.1 LONG-TERM INTANGIBLE AND TANGIBLE ASSETS

MU manages assets in the total volume of CZK 6,211.05 million in acquisition prices (year-on-year increase 7.77%), of which CZK 5,686.2 million in long-term tangible assets (year-on-year increase 27%) and CZK 77 million in long-term intangible assets (year-on-year increase 4%).

Total depreciations amount to CZK 2,001.5 million and total write-offs, i.e. the ratio of total depreciations to asset value amount to 32.2%

The most important changes in assets are specified in detail in the comments to Chapter 1.1 Balance Sheet.

The long-term tangible asset value in acquisition prices as to 31 December 2006 in table 5a. corresponds to the sum of rows 11–18 of the Balance Sheet (table 1.1).

Table 5a Summary of assets and asset development (CZK thousand)

1) Including work in progress:

Asset type	account no	Status as to 31 Dec 2005	Status as to 31 Dec 2006		
		Acquisition price	Acquisition price	Depreciations	Residual value
Long-term intangible assets		77,300.50	95,664.31	–65,183.72	30,480.59
Of which: intangible results of research and development	012	87.88	318.93	–272.00	46.93
Software	013	58,956.77	76,892.94	–47,919.67	28,973.27
Other long-term intangible assets	019	342.16	1,074.90	–77.05	997.85
Small long-term intangible assets ¹	018	17,606.10	16,915.02	–16,915.00	0.02
Long-term intangible work in progress	041	307.59	462.52		462.52
Long-term tangible assets		5,915,649.84	7,253,907.41	–1,936,395.13	5,317,512.28
Of which: land	031	343,531.50	346,097.32		346,097.32
Works of art	032	29,487.06	29,925.20		29,925.20
Buildings, halls, constructions	021	3,367,721.70	3,572,932.48	–532,897.60	3,040,034.88
Separate movables and sets of movables	022	1,468,326.66	1,720,034.31	–956,693.69	763,340.62
Permanent growth					0.00
Basic herd and draught animals					0.00
Small long-term tangible assets ¹	028	477,140.11	446,803.84	–446,803.84	0.00
Other long-term tangible assets	029		55.37		55.37
Long-term tangible work in progress	042	164,136.67	1,137,363.17		1,137,363.17
Advances to long-term tangible assets provided	052	65,306.14	695.72		695.72
Long-term financial assets		0.00	100.00		100.00
Shares in controlled entities	061		100.00		
Long-term assets		5,993,050.34	7,349,571.72	–2,001,478.85	5,348,092.87

¹ Acquired before 31 December 2002

Sub-balance accounts (assets acquired after 1 January 2003):

Small intangible assets.	982	10,165.00	13,348.96	0.00	0.00
Small tangible assets	983	219,352.45	375,356.19	0.00	0.00

Since 1 Jan 2003 small intangible and tangible assets have been recognised differently: Not to asset accounts, but to sub-balance accounts, i.e. no depreciations are recognised for these assets

2) Long-term assets in use (except long-term financial assets):

Asset type	Account no	Status as to 31 Dec 2005	Status as to 31 Dec 2006		
		Acquisition price	Acquisition price	Depreciations	Residual value
Long-term intangible assets		76,992.91	95,201.79	-65,183.72	30,018.07
Of which: Intangible results of research and development	012	87.88	318.93	-272.00	46.93
Software	013	58,956.77	76,892.94	-47,919.67	28,973.27
Other long-term intangible assets	019	342.16	1,074.90	-77.05	997.85
Small long-term intangible assets ¹	018	17,606.10	16,915.02	-16,915.00	0.02
Long-term tangible assets		5,686,207.03	6,115,848.52	-1,936,395.13	4,179,453.39
Of which: Land	031	343,531.50	346,097.32		346,097.32
Works of art	032	29,487.06	29,925.20		29,925.20
Buildings, halls, constructions	021	3,367,721.70	3,572,932.48	-532,897.60	3,040,034.88
Separate movables and sets of movables	022	1,468,326.66	1,720,034.31	-956,693.69	763,340.62
Permanent growth					0.00
Basic herd and draught animals					0.00
Small long-term tangible assets ¹	028	477,140.11	446,803.84	-446,803.84	0.00
Other long-term tangible assets	029		55.37		55.37
Long-term assets		5,763,199.94	6,211,050.31	-2,001,578.85	4,209,471.46
¹ Acquired before 31 Dec 2002					
Increase in CZK		447,850.37			
Increase in %		7.77			
Write-offs = ratio of depreciations to acquisition prices		32.23			

5.2 FINANCIAL ASSETS

In 2006 Masaryk University in Brno together with Brno University of Technology contributed to foundation of CEITEC. s.r.o., Limited Liability Company, by equity deposit in the amount of CZK 100 thousand.

Short-term financial assets, consisting of cash in hand, balances in bank accounts and valuables, were increased in 2006 by CZK 88.77 million. Increase in MU bank accounts amounted to CZK 87.93 million.

Table 5b Financial assets (CZK thousand)

Item name	Account no	Status as to 31 Dec 2005 1	Status as to 31 Dec 2006 2	Difference (col. 2-col. 1) 3
Column identification				
Total financial assets		801,108.70	889,977.12	88,868.42
Long-term financial assets		0.00	100.00	100.00
Of which: Bonds and deposits				
Shares in controlled entities	061		100.00	
Loans				
Other				
Short-term financial assets		801,108.70	889,877.12	88,768.42
Of which: Cash in hand	211	3,016.93	3,759.17	742.24
Of which: Foreign currency	211 7 *	1,815.85	2,278.95	463.10
Bank accounts	221	797,587.94	885,516.21	87,928.27
Of which: Foreign currency accounts	221 6 *	8,666.00	2,447.05	-6,218.95
Cash on the way	261		22.21	22.21
Valuables ¹		503.83	579.53	75.70

¹ Including but not limited to revalidation stamps and prepaid phone cards





5.3 INVENTORIES

Table 5c Inventories (CZK thousand)

Item name Column identification	Status as to 31 Dec 2005 1	Status as to 31 Dec 2006 2	Difference (col. 2-1) 3	Characteristics
Total inventories	18,602.77	20,668.08	2,065.31	
Of which: materials	9,449.31	8,739.59	-709.72	Food, precious metals, consumables
Work in progress	135.77	1.05	-134.72	CBA, scripta (Faculty of Medicine, Law), external relations of MU Rector's Office
Finished products	7,999.00	10,597.98	2,598.98	In-house publications and scripta
Animals	80.74	136.01	55.27	Laboratory animals (Faculty of Medicine)
Goods	937.95	1,193.45	255.50	Faculty of Law bookshop, Faculty of Social Studies shop, Faculty of Sports Studies
Other	0.00	0.00	0.00	

5.4 CLAIMS, LIABILITIES, LOANS

Total value of claims of MU as to 31 December 2006 amounted to CZK 51.558 million. The amount of MU liabilities as to 31 December 2006 amounted to CZK 279.967 million. Total amount of due claims of clients amounted to CZK 13.494 million.

Increase of short-term liabilities as to 31 December 2006 is related to wages paid out for work in December 2006.

In the course of the accounting period of 2006 regular monthly instalments continued to refund the claim of the University Hospital of At Anne of 2002 for sale of the building of court medicine (CZK 15.4 million). The instalments were credited to MU accounts in harmony with the payment schedule. As to 31 December 2006 the balance due amounted to CZK 2.979 million.

Table 5d Claims, liabilities, loans (CZK thousand)

Item name Column identification	Account no	Status as to 31 Dec 2005 1	Status as to 31 Dec 2006 2	Difference (col. 2-col. 1) 3
Total claims:		47,747.01	51,558.43	3,811.42
Of which: Clients	311	16,337.80	13,494.84	-2,842.96
Advances	314	7,486.16	5,084.03	-2,402.13
Other claims	315	19.13	26.08	6.95
Claims towards social security and health insurance institutions	336	0.00	0.00	0.00
Claims towards employees ¹	335	3,366.94	15,566.72	12,199.78
Income tax	341	3,317.70	1,105.90	-2,211.80
Value added tax	343	0.00	0.00	0.00
Other taxes and levies	345	0.00	0.00	0.00
Claims to subsidies and other settlements with the State Budget	346	3,890.22	0.00	-3,890.22
Corrective item to claims	391	-96.47	-120.03	-23.56
Estimated asset accounts	388	6,070.65	10,237.97	4,167.32
Other	378	7,354.88	6,162.92	-1,191.96
Total liabilities:		286,867.27	279,967.19	-6,900.08
Of which: Clients	321	34,506.66	53,310.71	18,804.05
Advances received	324	5,310.90	6,064.72	753.82
Liabilities towards employees ²	333	116,926.05	106,007.89	-10,918.16
Liabilities towards social security and health insurance institutions ³	336	74,849.50	64,560.50	-10,289.00
Tax liability ⁴	34*	36,510.42	31,494.34	-5,016.08
Liability towards State Budget	346	0.00	1,305.28	1,305.28
Liability from issued securities and shares	367	0.00	100.00	100.00
Estimated liability accounts	389	5,027.60	4,242.75	-784.85
Other liabilities	379	13,003.02	10,696.29	-2,306.73
Other	325	733.12	2,184.71	1,451.59
Long- and short-term bank loans		0.00	11.36	11.36
Of which: Long-term loans ⁵		0.00	11.36	11.36

¹ Account 335 recognises claims towards employees (such as advances for international business travel) and towards students (foreign self paid students)

² Wages for Dec 2006, paid out in Jan 2007 (sum of accounts 333+331)

³ Social security and health insurance for Dec 2006 levied on 10 Jan 2007

⁴ Natural person income tax contribution for Dec 2006 levied on 10 Jan 2007 (sum of accounts 342+343+345+348)

⁵ Credit cards

5.5 ASSET STOCKTAKING

MU asset stocktaking was ordered by Bursar's Order of Asset and Liability Stocktaking as to 31 December 2006 (no 1772/2006 of 20 July 2006). The stocktaking was divided into the following steps:

1. Stocktaking of tangible and intangible assets of the Accommodation and Catering Service as to 1 September 2006
2. Stocktaking of tangible and intangible assets of the other economic centres as to 30 September 2006
3. Reconciliation of the status of assets of the Accommodation and Catering Service found by physical stocktaking as to 1 September 2006 by accruals and reductions between the stocktaking date and 31 December 2006
4. Reconciliation of the status of assets of the other economic centres found by physical stocktaking as to 30 September 2006 by accruals and reductions between the stocktaking date and 31 December 2006
5. Stocktaking of assets and liabilities not carried out as to 30 September 2006.

The actual stocktaking method and procedure was stipulated in the execution instruction of the bursar for asset stocktaking as to 30 September 2006 (or as to 1 September 2006 in the case of the Accommodation and Catering Service) – no 2013/2006 of 18 August 2006 and the execution instruction of the bursar for asset and liability stocktaking as to 31 December 2006 – no 3072/2006 of 15 December 2006.

On the basis of the implemented asset and liability stocktaking the following stocktaking differences between the physical status and records kept were found:

- Deficit in the total amount of CZK 876,945.39
- Excess in the total amount of CZK 221,168.63
- All in acquisition prices.

The deficit was mainly caused by loss of property in the course of moving the economic centres involving unauthorised access to the premises. Other causes of the deficit included errors in asset record keeping.

Excess was mainly caused by failure to carry out physical liquidation of written off assets despite the issued liquidation protocol and errors in the asset record keeping.

The found differences were reconciled in the accounts of 2006.

Stocktaking include compilation of lists of unneeded property (functional property or property requiring simple repair usable by other economic centres) in the total amount of CZK 702,877.79 and unusable property (non-functional property for liquidation) in total worth CZK 3,254,065.06.

The lists of unneeded usable property were offered by the individual economic centres to the other parts of MU.

Physical asset stocktaking as to 30 September 2006 was based on bar codes, with the only exception of the Faculty of Science. In the case of tangible assets this approach significantly increased effectiveness of work of the stocktaking commissions and trustworthiness of the acquired data. SW sensing with the help of bar code was not fully convincing. A working commission was appointed for the purpose of verification of the option of physical stocktaking of SW without bar code readers.

The progress and results of work of the stocktaking commissions further showed the necessity of timely write offs of unneeded property due to the frequent moving of whole centres, including checks of all property and renewals of local lists also in the course of the year. Due to frequent thefts abandoned rooms need to be carefully locked and the overall security of the buildings must be increased by improved guarding.



Recapitulation of Financial Settlement with State Budget

6

Financial settlement with the State Budget was performed using the methods and within the dead-

lines specified by the individual subsidy providers in compliance with Decree 551/2004 Coll.

6.1 FINANCIAL SETTLEMENT OF CONTRIBUTIONS AND SUBSIDIES FROM BUDGET 333 – MINISTRY OF EDUCATION

Balance of Ministry of Education contribution to current expenditures as to 31 December 2006 in the amount of CZK 98 million was transferred to the Operations Fund in compliance with the Higher Education Act and the balance of the capital expenditure contribution was transferred to the Investment Asset Reproduction Fund.

Non-investment subsidy from the Ministry of Education unused and not transferred to the Purpose Fund amounted to CZK 513,241 thousand (0.08%), and the capital subsidy of the Ministry of Education unused and not transferred amounted to CZK 320,238 thousand (0.14%). The unused amount of the non-investment subsidy of the Ministry of Education – University Department – in the amount of CZK 513,241 was transferred to the deposit account of the Ministry of Education of the Czech Republic no 6015-821001/0710, variable symbol VS 17, on 30 January 2007. The transfer to the Purpose Fund was not possible in the case of projects completed as to 31 December 2006.

Justification of incomplete drawing of subsidies from the Ministry of Education:

- 1) In the case of development programmes the returned subsidies are related to failure to fulfil some of the particular project objectives, maternity leave of some female project managers and (in one case) saving of the project funds caused by unexpected death of the principal project manager in the course of the year.
- 2) In the case of the research and development projects the incomplete drawing mainly resulted from cost saving and non-implementation of some of the planned journeys.
- 3) In the case of capital subsidies the incomplete drawing was mainly caused by cost saving related to acquired assets and unused wage means (the planning was in CZK thousand and the reality was lower).

The unused amount from the Purpose Fund created from the non-investment subsidy of the Ministry of Education – University Department – in the amount of CZK 265,583 was transferred to the deposit account of the Ministry of Education of the Czech Republic no 6015-821001/0710, variable symbol VS 17, on 30 January 2007.

Table 6.1 Financial settlement with State Budget in 2005, MŠMT (Whole CZK)

a) Contributions of MŠMT

Row	Indicator Contributions	Provided as to 31 Dec 2006	Drawn as to 31 Dec 2006	Of which transfer to FPP/FRIM ¹	Returns	Returns in %
Column identification		1	2	3	4	
1	Non-investment contributions of MŠMT	1,677,537,000	1,677,537,000	98,302,196	0	0.00
2	„A a B” Study programmes and related creative activity	1,486,865,000	1,486,865,000	98,207,816	0	
3	„C” Scholarships to doctoral students	98,020,000	98,020,000	78,040	0	
4	„D” Foreign students and international cooperation	2,439,000	2,439,000	0	0	
5	Foreign students (short-term stays)	848,000	848,000	0	0	
6	Summer schools of Slavonic studies	1,591,000	1,591,000	0	0	
7	„F” Educational Policy Fund	1,484,000	1,484,000	0	0	
8	„M” Extraordinary activities	0	0	0	0	
9	„S” Social scholarships	2,216,000	2,216,000	0	0	
10	„U” Accommodation scholarships	86,513,000	86,513,000	16,340	0	
11	Capital contributions and subsidies except R&D from MŠMT	67,000,000	67,000,000	2,889,624	0	0.00
12	Of which: Capital contribution to indicators A+B	67,000,000	67,000,000	2,889,624	0	
13	Total contributions of MŠMT (NON-INV + INV. Row 1+11)	1,744,537,000	1,744,537,000	101,191,820	0	0.00

¹ FPP – Operations Fund created pursuant to the Higher Education Act

b) Non-investment subsidies of MŠMT

Row	Indicator Contributions Column identification	Provided as to 31 Dec 2006 1	Drawn as to 31 Dec 2006 2	Of which transfer to FUUP ¹ 3	Returns 4	Returns in %
1	Non-investment subsidies from MŠMT total (Row 2+18+19+37):	620,585,000	620,071,759	5,442,244	513,241	0.08
2	Non-investment subsidies from MŠMT except R&D	129,783,000	129,374,007	681,000	408,993	0.32
3	„D“ Foreign students and international cooperation	33,244,000	33,213,955	681,000	30,045	0.09
4	Of which: Students – non-residents of CR (including projects and Czech living abroad) – international development assistance	6,650,000	6,650,000		0	0.00
5	Programme AKTION	259,000	230,280		28,720	11.09
6	Programme CEEPUS	989,000	987,675		1,325	0.13
7	SOKRATES II total	25,346,000	25,346,000	681,000	0	0.00
8	Of which: Erasmus	25,346,000	25,346,000	681,000	0	0.00
9	Comenius				0	
10	Minerva				0	
11	Arion				0	
12	Lingva				0	
13	Other				0	
14	„F“ Educational Policy Fund	570,000	569,070		930	0.16
15	„G“ University Development Fund	8,764,000	8,763,333		667	0.01
16	„I“ Development programmes	87,205,000	86,827,649		377,351	0.43
17	Of which: Projects AU3V		0		0	
18	Subsidy for student accommodation and catering (dormitories and canteens)	16,674,000	16,674,000		0	0.00
19	Total subsidy for research and development (Row 26+27+28+29+30+31+32)	473,659,000	473,554,752	4,292,244	104,248	0.02
20	Of which: Institutional means for R&D – international cooperation in R&D					
21	Institutional means for R&D – other (long-term research projects)	256,394,000	256,371,084	3,577,433	22,916	0.01
22	Institutional means for R&D – specific research at university	112,915,000	112,915,000	0	0	0.00
23	Purpose means for R&D – National Research Programme	61,368,000	61,314,406	351,330	53,594	0.09
24	1N – information infrastructure	12,683,000	12,683,000	0	0	0.00
25	1M research centre	34,997,000	34,974,982	345,759	22,018	0.06
26	1P CONTACT	639,000	639,000	0	0	0.00
27	COST 1P	915,000	908,482		6,518	0.71
28	1K	1,458,000	1,436,336		21,664	1.49
29	2B health and quality of life	10,048,000	10,044,606		3,394	0.03
30	2D social and economic progress of society	628,000	628,000	5,571	0	0.00
31	Purpose means for R&D – programmes of providers	42,982,000	42,954,262	363,481	27,738	0.06
32	LA INGO	6,624,000	6,624,000		0	0.00
33	LC – basic research centres	33,830,000	33,828,999	354,329	1,001	0.00
34	ME Contact	1,028,000	1,002,849		25,151	2.45
35	COST OC	1,500,000	1,498,414	9,152	1,586	0.11
36	Purpose means for R&D – public orders in R&D					
37	Other departments of MŠMT	469,000	469,000	469,000	0	0.00

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Continued...

Row	Indicator Contributions Column identification	Provided as to 31 Dec 2006 1	Drawn as to 31 Dec 2006 2	Of which transfer to FÚUP ¹ 3	Returns 4	Returns in %
38	Capital subsidies of MŠMT except programme financing (Row 39+43)	226,696,000	226,375,762	2,154,859	320,238	0.14
39	Capital subsidies except programme financing (Row 40–42)	79,028,000	78,925,794	0	102,206	0.13
40	Of which: University Development Fund	16,947,000	16,902,657		44,343	0.26
41	Development programmes	60,381,000	60,350,346		30,654	0.05
42	Other (except R&D)	1,700,000	1,672,791		27,209	1.60
43	Capital subsidies for R&D except programme financing (Row 44+45+52)	147,668,000	147,449,968	2,154,859	218,032	0.15
44	Of which: Institutional means for R&D – other (long-term research projects)	86,170,000	86,158,306	1,198,023	11,694	0.01
45	Purpose means for R&D – National Research Programme	12,767,000	12,565,385	0	201,615	1.58
46	1N				0	
47	1M research centres	994,000	796,307	0	197,693	19.89
48	1P CONTACT				0	
49	1 P COST				0	
50	1K					
51	2B	11,773,000	11,769,078		3,922	0.03
52	Purpose means for R&D – programmes of providers	48,731,000	48,726,277	956,836	4,723	0.01
53	LA – INGO	460,000	460,000	0	0	0.00
54	LC – basic research centres	48,271,000	48,266,277	956,836	4,723	0.01
55	ME – CONTACT	0	0		0	
56	OC COST				0	
57	Total subsidies of MŠMT (Row 1+38)	847,281,000	846,447,521	7,597,103	833,479	0.10
58	NON-INV contributions/subsidies of MŠMT total	2,298,122,000	2,297,608,759	103,744,440	513,241	0.02
59	INV contributions/subsidies of MŠMT total	293,696,000	293,375,762	5,044,483	320,238	0.11
60	Contributions/subsidies of MŠMT total (NON-INV + INV, Row 58+59)	2,591,818,000	2,590,984,521	108,788,923	833,479	0.03

¹ FÚUP – Purpose fund created pursuant to the Higher Education Act

c) Contributions and subsidies of MŠMT – summary

Row	Indicator	P	D	Non-investment subsidies – items and indicators Column identification	Provided as to 31 Dec 2006 1	Drawn as to 31 Dec 2006 2	From col. 2 transferred to FPP/FRIM 3	From col. 2 transferred to FUPJ 4	Return 5	Return in % 6
1	P	D	Contributions and subsidies (NON-INV + INV) from budget of MŠMT, department 30, total:		2,591,818,000	2,590,984,521	101,191,820	7,597,103	833,479	0.03
2	P	D	Non-investment subsidy and contribution except programme financing		2,298,122,000	2,297,608,759	98,302,196	5,442,244	513,241	0.02
3	P	D	Non-investment subsidies and contributions except R&D from budget of MŠMT		1,807,320,000	1,806,911,007	98,302,196	681,000	408,993	0.02
4	"A a B"	P	Study programmes and related creative activity		1,486,865,000	1,486,865,000	98,207,816	x	0	0.00
5	"C"	P	Scholarships to doctoral students		98,020,000	98,020,000	78,040	x	0	0.00
6	"D"	P	Foreign students and international cooperation		35,683,000	35,652,955	0	681,000	30,045	0.08
7	D	Of which:		Students – non-residents of CR (including projects and Czech living abroad) – international development assistance	6,650,000	6,650,000		0	0	0.00
8	P	Foreign students (short-term stays)			848,000	848,000			0	0.00
9	P	Summer schools of Slavonic studies			1,591,000	1,591,000			0	0.00
10	D	Programme AKTION			259,000	230,280		0	28,720	11.09
11	D	Programme CEEPUS			989,000	987,675		0	1,325	0.13
12	D	SOKRATES II total			25,346,000	25,346,000		681,000	0	0.00
13	D	Of which: Erasmus			25,346,000	25,346,000		681,000	0	0.00
14	D	Comenius							0	
15	D	Minerva							0	
16	D	Arion							0	
17	D	Lingva							0	
18	D	Other							0	
19	"F"	P	D	Educational Policy Fund	2,054,000	2,053,070		0	930	0.05
20	"G"	D	University Development Fund		8,764,000	8,763,333		0	667	0.01
21	"I"	D	Development programmes		87,205,000	86,827,649		0	377,351	0.43
22	D	Of which: Projects AU3V							0	
23	"M"	P	Extraordinary activities		0	0	0	x	0	
24	"S"	P	Social scholarships		2,216,000	2,216,000	0	x	0	0.00
25	"U"	P	Accommodation scholarships		86,513,000	86,513,000	16,340	x	0	0.00
26	D	Subsidy for student accommodation and catering (dormitories and canteens)			16,674,000	16,674,000	x	0	0	0.00

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Continued...

Row Indicator P D **Non-investment subsidies – items and indicators**
Column identification

		1 Provided as to 31 Dec 2006	2 Drawn as to 31 Dec 2006	3 From col. 2 transferred to FPP/FRIM	4 From col. 2 transferred to FUUP	5 Return	6 Return in %
27	D	473,659,000	473,554,752	x	4,292,244	104,248	0.02
(Row 26+27+28+29+30+31+32)							
28	D			x			
Of which: Institutional means for R&D – international cooperation in R&D							
29	D	256,394,000	256,371,084	x	3,577,433	22,916	0.01
Institutional means for R&D – other (long-term research projects)							
30	D	112,915,000	112,915,000	x	0	0	0.00
Institutional means for R&D – specific research at university							
31	D	61,368,000	61,314,406	x	351,330	53,594	0.09
Purpose means for R&D – National Research Programme							
32	D	42,982,000	42,954,262	x	363,481	27,738	0.06
Purpose means for R&D – programmes of providers							
33	D			x			
Purpose means for R&D – public orders in R&D							
34	D	469,000	469,000		469,000	0	0.00
Non-investment subsidies – other parts of budget 333 – MŠMT							
35	P D	293,696,000	293,375,762	2,889,624	2,154,859	320,238	0.28
Capital (INV) contributions and subsidies except programme financing							
36	P D	67,000,000	67,000,000	2,889,624	x	0	0.00
Capital contributions and subsidies except R&D from budget of MŠMT							
37	P	67,000,000	67,000,000	2,889,624	x	0	0.00
Of which: Capital contribution to indicators A+B							
38	D	79,028,000	78,925,794	x	0	102,206	0.13
Capital subsidies except R&D							
39	D	16,947,000	16,902,657	x		44,343	0.26
Of which: University development fund							
40	D	60,381,000	60,350,346	x		30,654	0.05
Development programmes							
41	D	1,700,000	1,672,791	x		27,209	1.60
Other (except research and development)							
42	D	147,668,000	147,449,968	x	2,154,859	218,032	0.15
Capital subsidies for research and development							
43	D	86,170,000	86,158,306	x	1,198,023	11,694	0.01
Of which: Institutional means for R&D – other (long-term research projects + administration)							
44	D	12,767,000	12,565,385	x	0	201,615	1.58
Purpose means for R&D – National Research Programme							
45	D	48,731,000	48,726,277	x	956,836	4,723	0.01
Purpose means for R&D – programmes of providers							

1 Operations fund created pursuant to the Higher Education Act

2 Purpose fund created pursuant to the Higher Education Act

1 Subsidy of South Moravia Region in the amount of CZK 1 million was provided in 2006, but pursuant to the contract the drawing may only start from 1 Jan 2007 – the amount was recognised as gains of past periods in 2007.

2 Other: EU co-financed subsidies provided for more than one year and subject to settlement with the State Budget pursuant to Decree 551/2004 Coll. As to 31 December of the year in which the project is completed. In the accounts the gains are recognised as gains of past periods in 2007.

Table 6.2 Financial settlement of state budget contribution to financing of asset reproduction programmes (Whole CZK)

Row	Programme number and name Pursuant to ISPROFIN	Investment					In-house resources			Capital expenditures col. 2+4+5+6	Total (NON-INV+INV) col. 7+9
		Provided as to 31 Dec 2006	Drawn as to 31 Dec 2006 (reality)	Returned Subsidy (levy)	Refundable loan	Contribution from city of Brno	In-house resources				
							INV (FRIM) 2	NON-INV	In-house total		
Column identification	1	2	3	4	5	6	7	8	9	10	
1	Subsidy of MŠMT to Programme 233 330 – Development of material and technology base of MU (Row 2+4)	744,223,089	744,223,089	0	200,000,000	155,025,705	5,628,334	61,438,930	1,155,059,390	1,160,687,724	
2	Sub-programme 233 332 Construction of UCB 1 (Row 3)	646,048,955	646,048,955	0	200,000,000	155,025,705	0	24,355,400	1,025,430,060	1,025,430,060	
3	232 332 0701 MU – Construction of UCB 1	646,048,955	646,048,955	0	200,000,000	155,025,705	24,355,400	24,355,400	1,025,430,060	1,025,430,060	
4	Sub-programme 233 333 Reconstruction and modernisation of existing buildings of MU (Row 5-20)	98,174,134	98,174,134	0			5,628,334	37,083,530	129,629,330	135,257,664	
5	233 333 0713 MU – Faculty of Science MU in Brno, Kotlářská 2	92,940,622	92,940,622	0			8,056,948	12,888,958	100,997,570	105,829,580	
6	233 333 0724 MU – Faculty of Economics and Administration – machinery and equipment 2006	2,200,000	2,200,000	0					2,200,000	2,200,000	
7	233 333 0725 MU – Faculty of Law, Veveří 80, Brno – Reconstruction of loft	601,950	601,950	0					601,950	601,950	
8	233 333 0726 MU – Faculty of Education – machinery and equipment 2006	1,499,280	1,499,280	0					1,499,280	1,499,280	
9	233 333 0727 MU – Faculty of Informatics – machinery and equipment 2006	932,282	932,282	0			1,100,000	1,100,000	2,032,282	2,032,282	
10	233 333 2814 MU – Access and impervious areas by dormitories in Lomená 48						64,510	64,510	64,510	64,510	
11	233 333 4801 MU – Institute of Computer Science – machinery and equipment 2006						8,388,445	8,388,445	8,388,445	8,388,445	
12	233 333 4802 MU – Faculty of Science – machinery and equipment 2006						3,936,776	3,936,776	3,936,776	3,936,776	
13	233 333 4803 MU – Faculty of Arts – machinery and equipment 2006						4,155,999	4,155,999	4,155,999	4,155,999	
14	233 333 4805 MU – Faculty of Sports – machinery and equipment 2006						1,340,812	1,340,812	1,340,812	1,340,812	
15	233 333 4806 MU – Accommodation and Catering Services – machinery and equipment 2006						725,710	725,710	725,710	725,710	
16	233 333 4807 MU – MU Rector's Office – machinery and equipment 2006						1,796,071	1,796,071	1,796,071	1,796,071	
17	233 333 4808 MU – Faculty of Medicine – machinery and equipment 2006						1,889,925	1,889,925	1,889,925	1,889,925	
18	233 333 4809 MU – Interior furnishing of Rector's Office						0	796,324	796,324	796,324	

1 UCB – University Campus at Bohunice

2 FRIM - Investment Asset Reproduction Fund

Financial settlement of subsidy for programme financing from State Budget is done by ČMZRB. The data follow from the individual rows in PROGFIN 3 tables and are in whole CZK rounded up. On 19 February 2007 in compliance with the instruction of MŠMT of 4 January 2007 (no 1391/2007-18) an unused amount was transferred to the return account of the State Budget with the Czech National Bank no 6015-82101/0710. The amount of CZK 851,027 had been received by MU from E-on in relation to billing of HV time relayling completed as to 15 October 2006.

Col. 1 follows from row A4 of PROGFIN 3 form—including limit expenditures as stipulated by the latest effective decision in the process of project management and decision about event financing for the current year

Col. 2 follows from row B9 of PROGFIN 3 form

Col. 3 follows from row C9 of PROGIN 3 form



63 FINANCIAL SETTLEMENT WITH OTHER PARTS OF STATE BUDGET AND OTHER SUBSIDIES

Table 6.3 Financial settlement with other parts of the State Budget and other subsidies (Whole CZK)

Row Provider	Provided as to 31 Dec 2006			Drawn as to 31 Dec 2006			Of which transfer to Purpose Fund as to 31 Dec 2006			Return			Return in %
	Operations	R&D	Total	Operations	R&D	Total	Operat.	R&D	Total	Operat.	R&D	Total	
1 Non-investment means (Row 1+2+3)	55,418,136	158,823,655	214,241,791	50,432,754	157,600,261	208,033,015	8,746,435	9,839,123	18,585,558	297,259	1,223,394	1,520,653	0.80
2 From State Budget total (except MŠMT)	2,945,300	130,978,730	133,924,030	2,915,300	129,935,939	132,851,239	0	313,935	313,935	30,000	1,042,791	1,072,791	0.80
Of which: Grant Agency of CR		64,725,000	64,725,000		64,635,277	64,635,277		65,444	65,444	0	89,723	89,723	0.14
GA of Academy of Science CR		25,950,000	25,950,000		25,885,146	25,885,146		153,342	153,342	0	64,854	64,854	0.25
Ministry of Health	263,000	24,571,000	24,834,000	263,000	23,686,488	23,949,488		0	0	0	884,512	884,512	3.56
Ministry of Culture	150,000	192,000	342,000	150,000	192,000	342,000			0	0	0	0	0.00
Ministry of Regional Development		2,600,000	2,600,000	0	2,600,000	2,600,000			0	0	0	0	0.00
Ministry of Labour and Social Affairs		6,418,000	6,418,000	0	6,418,000	6,418,000		77,817	77,817	0	0	0	0.00
National Office for Safety		748,000	748,000	0	744,298	744,298			0	0	3,702	3,702	0.49
Ministry of Industry and Trade		752,000	752,000	0	752,000	752,000		17,332	17,332	0	0	0	0.00
Government	1,104,000		1,104,000	1,104,000		1,104,000			0	0	0	0	0.00
Ministry of Foreign Affairs	1,428,300		1,428,300	1,398,300	0	1,398,300			0	30,000	0	30,000	2.10
Ministry of Agriculture		2,724,000	2,724,000	0	2,724,000	2,724,000			0	0	0	0	0.00
Ministry of the Environment		1,999,500	1,999,500	0	1,999,500	1,999,500			0	0	0	0	0.00
Association of Innovative Enterprising		299,230	299,230		299,230	299,230			0		0	0	0.00
3 Municipalities, self-governing units, state funds total:	3,301,000	0	3,301,000	1,864,289	0	1,864,289	0	0	0	260,091	0	260,091	0
Of which: Magistrate of the City of Brno	15,000	0	15,000	15,000	0	15,000			0	0	0	0	0.00
South Moravia Region ¹	3,234,000	0	3,234,000	1,797,289		1,797,289			0	260,091	0	260,091	8.04
Other self-governing units	52,000	0	52,000	52,000	0	52,000			0	0	0	0	0.00

To be continued on the following page...



Continued...

Row Provider	Provided as to 31 Dec 2006			Drawn as to 31 Dec 2006			Of which transfer to Purpose Fund as to 31 Dec 2006				Return		Return In %
	Operations	R&D	Total	Operations	R&D	Total	Operat.	R&D	Total	Operat.	R&D	Total	
4 From abroad and other subsidies total:	49,171,836	27,844,925	77,016,761	45,653,165	27,664,322	73,317,487	8,746,435	9,525,188	18,271,623	7,168	180,603	187,771	0
Of which: Subsidies from abroad	14,783,030	27,844,925	42,627,955	14,775,862	27,664,322	42,440,184	8,746,435	9,525,188	18,271,623	7,168	180,603	187,771	0.00
EU (especially 5th and 6th framework programme)	23,273,776	23,273,776	46,547,552										0.00
SOKRATES/ERASMUS	11,726,862		11,726,862	11,726,862	0	11,726,862	6,868,924		6,868,924	0	0	0	0.00
Jean MONNET	369,292		369,292	369,292	0	369,292	328,557		328,557	0	0	0	0.00
LEONARDO	1,722,209		1,722,209	1,722,209	0	1,722,209	1,147,362		1,147,362	0	0	0	0.00
Tempus	53,080		53,080	53,080			1,769		1,769	0	0	0	0.00
Other	911,587	4,571,149	5,482,736	904,419	4,390,546	5,294,965	399,823	146,071	545,894	7,168	180,603	187,771	0.00
Other ²	34,388,806	0	34,388,806	30,877,303	0	30,877,303	0	0	0	0	0	0	0.00
OPRLZ – measure 3.2	23,893,484		23,893,484	21,740,932		21,740,932							0.00
OPRLZ – measure 3.1	7,825,773		7,825,773	6,466,822		6,466,822							0.00
Ministry of Industry and Trade	2,669,549		2,669,549	2,669,549		2,669,549				0	0	0	0.00
5 Capital means (Row 6+7+8)	300,007	1,817,000	2,117,007	300,007	1,816,336	2,116,343	0	0	0	0	664	664	0.03
6 State Budget total (except MŠMT)	300,007	1,817,000	2,117,007	300,007	1,816,336	2,116,343	0	0	0	0	664	664	0.03
Ministry of Industry and Trade (State Fund for the Environment)	300,007		300,007	300,007		300,007				0	0	0	0.00
Grant Agency of the Czech Republic		601,000	601,000		601,000	601,000					0	0	0.00
Grant Agency of the Czech Academy of Sciences		647,000	647,000		647,000	647,000					0	0	0.00
Ministry of Health		296,000	296,000		295,337	295,337					663	663	0.22
National Office for Safety		273,000	273,000		272,999	272,999					1	1	0.00
7 Municipalities, self-governing units and state funds	0	0	0	0	0	0	0	0	0	0	0	0	0.00
8 From abroad	0	0	0	0	0	0	0	0	0	0	0	0	0.00

¹ Subsidy of South Moravia Region in the amount of CZK 1 million was provided in December 2006 for costs of museum operation in 2007. The gain was recognised as gains of past periods in 2007.

² Other: EU co-financed subsidies provided for more than one year and subject to settlement with the State Budget pursuant to Decree 551/2004 Coll. As to 31 December of the year in which the project is completed. In the accounts the gains are recognised as gains of past periods in 2007.

Unused amount of non-investment subsidies from the State Budget:

- Grant Agency of the Czech Republic – CZK 70,678 transferred to account no 6015-22422001/0710, v.s. 2211, s.s. 216224, on 29 January 2007.
- In the course of 2006, on the basis of agreement with the agency, an extraordinary return in the amount of CZK 19 thousand was transferred to account no 2049-22422001/0710, v.s. 2158.
- A separate return of a later received amount from a co-manager of a project in the amount of CZK 45 was effected to account no 6015-22422001/0710, v.s. 2211, s.s. 216224, on 7 February 2007.
- Grant Agency of the Czech Academy of Science – CZK 64,854 transferred to account no 2049-1322001/0710, v.s. 216224, on 15 January 2007.
- International Grant Agency of the Ministry of Health – CZK 884,512 transferred to account no 6015-2528001/0710, v.s. 216224, on 30 January 2007.
- Ministry of Foreign Affairs – CZK 30 thousand transferred to account no 5821-17228001/0710, v.s. 1232512006, on 23 October 2006.
- National Office for Safety – CZK 3,702 transferred to account no 2049-105881/0710, v.s. 62006001, on 9 January 2007.
- South Moravia Region – CZK 44,303 transferred to account no 27-7188260227/0100, v.s. 6103348, s.s. 216224, on 30 January 2007.
- South Moravia Region – CZK 26,872 transferred to account no 27-7188260227/0100, v.s. 6103348, s.s. 216224, on 31 January 2007.
- South Moravia Region – CZK 1 (0.60) transferred to account no 27-7188260227/0100, v.s. 6104554, s.s. 216224, on 30 January 2007.
- South Moravia Region – CZK 188,914 transferred to account no 27-7188260227/0100, v.s. 3206, on 16 January 2007.

- Ministry of Labour and Social Affairs – additional return from 2005 in the amount of CZK 4,539 was transferred to account no 6015-2229001/0710, v.s. 2005, on 21 April 2006.

Unused part of investment subsidy of the International Grant Agency of the Ministry of Health in the amount of CZK 663 was transferred to account no 6015-2528001/0710, v.s. 216224, s.s. 0308, on 30 January 2007.

Unused investment subsidy of the National Office for Safety of the Czech Republic in the amount of CZK 1 was transferred to account no 3041-105881/0710, v.s. 62006001, on 19 December 2006.

The subsidy of the South Moravia Region in the amount of CZK 750 thousand for coverage of costs of the international conference of EUA rectors was provided to MU in the form of support „De minimis“.

Financial settlement with the State Fund for the Environment of the Czech Republic

The State Fund for the Environment of the Czech Republic approved in 2004 the MU project of “Installation of Photovoltaic System with Output of 40 kW” with the planned capital costs of CZK 19 million and agreed to contribute to the project implementation with a subsidy in the amount of 80% of the actual costs (CZK 15.430 million) in the mode of the retrospective coverage of the actually incurred costs (retrospective payment). As to 31 December 2006 the project was completed, the asset was approved for use but the State Fund for the Environment still owed payment of the amount of CZK 1.714 million (Row 1, col. 5). The payment should be effected after approval of eligible expenditures by the subsidy provider in the course of 2007.

6.4 FINANCIAL SETTLEMENT OF PROJECTS CO-FINANCED BY EC

MU received finances from providers from the Czech Republic for multiple-year projects co-financed by EU. Financial settlement of subsidies in the case of these projects is implemented in compliance with Decree no 551/2004 Coll. – as to 31 December of the year in which the project is completed. The following tables include a survey of funds provided to MU from the EC Structural Funds, in particular from the Ministry of Education for projects of the Operation Programme of Human Resource Development (OPRLZ) in the context of the European Social Fund (ESF) and from the Ministry of Industry and Trade for a project of the Operation Programme Industry and Business Enterprising (programme 1.1 Prosperity).

In the context of the Industry and Business Enterprising Operation Programme there is the project of the Technology Transfer Centre approved for the implementation period of 2005–2008. the project budget comprises non-investment and investment means and co-financing from other MU resources in the amount of min. 25%. The subsidy is provided retrospectively after coverage of the eligible costs or capital expenses and approval of the billing of the costs/expenditures incurred by the subsidy provider. The provider mostly covers the approved costs in the following calendar year.



Table Financial Settlement with the State Fund for the Environment of the Czech Republic (in whole CZK)

Item name Column identification	Year	Approved budget 1	INV expenditures 2	Subsidies – received 3	Co-financing by MU (FRIM) 4	Difference 5
1 State Fund for the Environment of the Czech Republic – project „Installation of photovoltaic system with output 40 kW Brno“	2004–2006	19,049,755	19,049,755	15,430,000	1,904,975	1,714,780
2	2004		7,600,000	6,156,000	760,000	684,000
3	2005		11,079,004	8,973,993	1,107,900	997,110

Table 6.4a Financial settlement of OPRLZ programme means¹ (In CZK)

Measure no Column identification	Year	Approved budget 1	No of projects 2	Provided in 2006 3	Drawn in 2006 4	Provided as to 31 Dec 2006 ² 4	Drawn as to 31 Dec 2006 ² 5	Balance as to 31 Dec 2006 (col. 4-5) 6
1 Measure 3.1		22,510,231	4	7,825,773	6,466,822	11,404,024	7,395,658	4,008,366
Of which: Projects implemented in 2005–2007		14,312,800	2	6,284,210	6,012,778	9,862,461	6,941,614	2,920,847
Projects implemented in 2006–2008		8,197,431	2	1,541,563	454,044	1,541,563	454,044	1,087,519
2 Measure 3.2		61,224,006	12	23,893,484	21,740,932	33,815,898	27,317,963	6,497,936
Of which: Projects implemented in 2005–2007		49,917,172	8	22,050,435	20,160,522	31,972,849	25,737,553	6,235,295
Projects implemented in 2006–2008		11,306,834	4	1,843,049	1,580,409	1,843,049	1,580,409	262,640
3 OPRLZ total		83,734,237	16	31,719,258	28,207,754	45,219,923	34,713,621	10,506,302
Of which: Projects implemented in 2005–2007		64,229,972	10	28,334,645	26,173,300	41,835,310	32,679,167	9,156,143
Projects implemented in 2006–2008		19,504,265	6	3,384,612	2,034,454	3,384,612	2,034,453	1,350,159

¹ ESF – OPRLZ – European Social Fund. Operation Programme for Human Resource Development

² From project implementation commencement till 31 December 2006

The difference between the provided amount (col. 4) and the drawn amount (col. 5) is recognised as gain of past periods.

The approved budget is designed exclusively for non-investment costs and does not expect co-financing by the university.

Table 6.4b Structural Funds – means provided in the context of PaP operation programme (Ministry of Industry and Trade) (In CZK)

Item name Column identification	Approved budget 1	Of which:			Subsidy – provided as to 31 Dec 2006 ¹ 5	Drawn from MU resources ¹ 6	Balance for payment by provider (col. 4-5-6) 7
		Subsidy (max. 75%) 2	Other resources of MU (min. 25%) 3	Drawn as to 31 Dec 2006 ¹ 4			
1 NON-INV means	21,854,000			4,738,396	1,045,051	1,184,599	2,508,746
2 INV means	15,400,000			823,869	0	436,658	387,211
3 Total (NON-INV + INV)	37,254,000	27,940,000	9,314,000	5,562,265	1,045,051	1,621,257	2,895,957

¹ From project commencement till 31 December 2006

6.5 RECAPITULATION OF FINANCIAL SETTLEMENT OF CONTRIBUTIONS AND SUBSIDIES WITH STATE BUDGET

Table 6.5a Recapitulation of financial settlement of contributions and subsidies (Whole CZK)

a) Non-investment means total

Row	Provider	Provided As to 31 Dec 2006			Drawn As to 31 Dec 2006			Of which transferred to funds			Returned subsidy (levy)			Return levy in %
		Operations	R&D	Total	Operations	R&D	Total	Operations	R&D	Total	Operations	R&D	Total	
1	Budget 333 – MŠMT	1,824,463,000	473,659,000	2,298,122,000	1,824,054,007	473,554,752	2,297,608,759	99,452,196	4,292,244	103,744,440	408,993	104,248	513,241	0.02
	Of which: Department 30 except programme financing	1,823,994,000	473,659,000	2,297,653,000	1,823,585,007	473,554,752	2,297,139,759	99,452,196	4,292,244	103,744,440	408,993	104,248	513,241	0.02
	other departments	469,000	0	469,000	469,000	0	469,000	0	0	0	0	0	0	0.00
2	Other parts of State Budget	2,945,300	130,978,730	133,924,030	2,915,300	129,935,939	132,851,239	0	313,935	313,935	30,000	1,042,791	1,072,791	0.80
3	Budgets of self-governing bodies	3,301,000	0	3,301,000	1,864,289	0	1,864,289	0	0	0	260,091	0	260,091	7.88
4	From abroad and other subsidies	49,171,836	27,844,925	77,016,761	45,653,165	27,664,322	73,317,487	8,746,435	9,525,188	18,271,623	7,168	180,603	187,771	0.24
5	Public Non-INV means total	1,879,881,136	632,482,655	2,512,363,791	1,874,486,761	631,155,013	2,505,641,774	108,198,631	14,131,367	122,329,998	706,252	1,327,642	2,033,894	0.08

Table 6.5b Recapitulation of financial settlement of contributions and subsidies (Whole CZK)

b) Contributions and subsidies for capital expenditures total including programme financing

Row	Provider	Provided As to 31 Dec 2006			Drawn As to 31 Dec 2006			Of which transferred to funds			Returned subsidy (levy)			Return levy in %
		Operations	R&D	Total	Operations	R&D	Total	Operations	R&D	Total	Operations	R&D	Total	
1	Budget 333 – MŠMT	890,251,090	147,668,000	1,037,919,090	890,148,884	147,449,968	1,037,598,852	2,889,624	2,154,859	5,044,483	102,206	218,032	320,238	0.03
	Of which: Programme financing	744,223,090	0	744,223,090	744,223,090	0	744,223,090	0	0	0	0	0	0	0.00
	Of which: individual subsidies	738,989,578	0	738,989,578	738,989,578	0	738,989,578	0	0	0	0	0	0	0.00
	System subsidies	5,233,512	0	5,233,512	5,233,512	0	5,233,512	0	0	0	0	0	0	0.00
	Except programme financing	146,028,000	147,668,000	293,696,000	145,925,794	147,449,968	293,375,762	2,889,624	2,154,859	5,044,483	102,206	218,032	320,238	0.11
2	Other parts of State Budget – system subsidies	300,007	1,817,000	2,117,007	300,007	1,816,336	2,116,343	0	0	0	0	664	664	0.03
3	Subsidies from budgets of self-govern- ing units	0	0	0	0	0	0	0	0	0	0	0	0	0.00
4	Subsidies from abroad	0	0	0	0	0	0	0	0	0	0	0	0	0.00
5	Total subsidies	890,551,097	149,485,000	1,040,036,097	890,448,891	149,266,304	1,039,715,195	2,889,624	2,154,859	5,044,483	102,206	218,696	320,902	0.06
6	Of which: Programme financing total	744,223,090	0	744,223,090	744,223,090	0	744,223,090	0	0	0	0	0	0	0.00



Table 6.5c Recapitulation of financial settlement of contributions and subsidies (Whole CZK)

c) Total subsidies (NON-INNV + INNV) including programme financing

Row	Provider	Provided As to 31 Dec 2006			Drawn As to 31 Dec 2006			Of which transferred to funds			Returned subsidy (levy)		Return levy in %
		Operations	R&D	Total	Operations	R&D	Total	Operations	R&D	Total	Operations	R&D	Total
1	Budget 333 – MŠMT	2,714,714,090	621,327,000	3,336,041,090	2,714,202,891	621,004,720	3,335,207,611	102,341,820	6,447,103	108,788,923	511,199	322,280	833,479
	Of which: Programme financing	744,223,090	0	744,223,090	744,223,090	0	744,223,090	0	0	0	0	0	0
	Of which: individual subsidies	738,989,578	0	738,989,578	738,989,578	0	738,989,578	0	0	0	0	0	0
	System subsidies	5,233,512	0	5,233,512	5,233,512	0	5,233,512	0	0	0	0	0	0
	Except programme financing	1,970,491,000	621,327,000	2,591,818,000	1,969,979,801	621,004,720	2,590,984,521	102,341,820	6,447,103	108,788,923	511,199	322,280	833,479
2	Other parts of State Budget – system subsidies	3,245,307	132,795,730	136,041,037	3,215,307	131,752,275	134,967,582	0	313,935	313,935	30,000	1,043,455	1,073,455
3	Subsidies from budgets of self-governing units	3,301,000	0	3,301,000	1,864,289	0	1,864,289	0	0	0	260,091	0	260,091
4	Subsidies from abroad	49,171,836	27,844,925	77,016,761	45,653,165	27,664,322	73,317,487	874,6435	9525188	18,271,623	7,168	180,603	187,771
5	Total subsidies	2,770,432,233	781,967,655	3,552,399,888	2,764,935,652	780,421,317	3,545,356,969	111,088,255	16,286,226	127,374,481	808,458	1,546,338	2,354,796
6	Of which: Of which programme financing total	744,223,090	0	744,223,090	744,223,090	0	744,223,090	0	0	0	0	0	0

Table 6.5d Recapitulation of financial settlement of contributions and subsidies (Whole CZK)

d) Contributions and subsidies for capital expenditures except programme financing

Row	Provider	Provided As to 31 Dec 2006			Drawn As to 31 Dec 2006			Of which transferred to funds			Returned subsidy (levy)		Return levy in %
		Operations	R&D	Total	Operations	R&D	Total	Operations	R&D	Total	Operations	R&D	Total
1	Budget 333 – MŠMT	146,028,000	147,668,000	293,696,000	145,925,794	147,449,968	293,375,762	2,889,624	2,154,859	5,044,483	102,206	218,032	320,238
2	Other parts of State Budget – system subsidies	300,007	1,817,000	2,117,007	300,007	1,816,336	2,116,343	0	0	0	0	664	664
4	Subsidies from budgets of self-governing units	0	0	0	0	0	0	0	0	0	0	0	0
5	Subsidies from abroad	0	0	0	0	0	0	0	0	0	0	0	0
6	Total subsidies	146,328,007	149,485,000	295,813,007	146,225,801	149,266,304	295,492,105	2,889,624	2,154,859	5,044,483	102,206	218,696	320,902

Table 6.5e Recapitulation of financial settlement of contributions and subsidies (Whole CZK)

e) Total contributions and subsidies (NON-INV + INV) except programme financing

Row	Provider	Provided As to 31 Dec 2006			Drawn As to 31 Dec 2006			Of which transferred to funds			Returned subsidy (levy)		Return levy in %
		Operations	R&D	Total	Operations	R&D	Total	Operations	R&D	Total	Operations	R&D	Total
1	Budget 333 – MŠMT	1,970,491,000	621,327,000	2,591,818,000	1,969,979,801	621,004,720	2,590,984,521	102,341,820	6,447,103	108,788,923	511,199	322,280	833,479
2	Other parts of State Budget – system subsidies	3,245,307	132,795,730	136,041,037	3,215,307	131,752,275	134,967,582	0	313,935	313,935	30,000	1,043,455	1,073,455
4	Subsidies from budgets of self-governing units	3,301,000	0	3,301,000	1,864,289	0	1,864,289	0	0	0	260,091	0	260,091
5	Subsidies from abroad	49,171,836	27,844,925	77,016,761	45,653,165	27,664,322	73,317,487	8,746,435	9,525,188	18,271,623	7,168	180,603	187,771
6	Total subsidies	2,026,209,143	781,967,655	2,808,176,798	2,020,712,562	780,421,317	2,801,133,879	111,088,255	16,286,226	127,374,481	808,458	1,546,338	2,354,796





Table 6.5f Recapitulation of financial settlement of contributions and subsidies (Whole CZK)

f) Non-Investment Means for Research and Development

Row	Provider	Provided	Drawn	Of which transfer to FUUP	Return	in %
1	From budget of MŠMT (tab. 2.1.2.1)	473,659,000	473,554,752	4,292,244	104,248	0.02
	University Department	473,659,000	473,554,752	4,292,244	104,248	0.02
	Of which: Specific research	112,915,000	112,915,000	0	0	0.00
	Long-term research projects	256,394,000	256,371,084	3,577,433	22,916	0.01
	1N	12,683,000	12,683,000	0	0	0.00
	1M research centres	34,997,000	34,974,982	345,759	22,018	0.06
	CONTACT (1P+ME)	1,667,000	1,641,849	0	25,151	1.51
	COST (1P+OC)	2,415,000	2,406,896	9,152	8,104	0.34
	1K	1,458,000	1,436,336	0	21,664	1.49
	2B Health and quality of lif	10,048,000	10,044,606	0	3,394	0.03
	2D Social and economic development of society	628,000	628,000	5,571	0	0.00
	LA – INGO	6,624,000	6,624,000	0	0	0.00
	LC – basic research centre	33,830,000	33,828,999	354,329	1,001	0.00
	other departments	0	0		0	
2	Total from State Budget (except MŠMT)	130,978,730	129,935,939	313,935	1,042,791	0.80
	Of which: Grant Agency of CR	64,725,000	64,635,277	65,444	89,723	0.14
	GA of Academy of Science CR	25,950,000	25,885,146	153,342	64,854	0.25
	IGA Ministry of Health	24,571,000	23,686,488	0	884,512	3.60
	Ministry of Culture	192,000	192,000	0	0	0.00
	Ministry of Regional Development	2,600,000	2,600,000	0	0	0.00
	Ministry of Labour and Social Affairs	6,418,000	6,418,000	77,817	0	0.00
	National Office for Safety	748,000	744,298	0	3,702	0.49
	Ministry of Industry and Trade	752,000	752,000	17,332	0	0.00
	Government	0	0	0	0	
	Ministry of Foreign Affairs	0	0	0	0	
	Ministry of Agriculture	2,724,000	2,724,000	0	0	0.00
	Ministry of the Environment	1,999,500	1,999,500	0	0	0.00
	Association of Innovative Business	299,230	299,230	0	0	0.00
3	Municipalities, self-governing units, state funds total:	0	0	0	0	
	Of which: Magistrate of the City of Brno	0	0		0	
	South Moravia Region	0	0		0	
	Other self-governing units	0	0		0	
4	From abroad and other total:	27,844,925	27,664,322	9,525,188	180,603	0.65
	EU (especially 5th and 6th Framework Programme)	23,273,776	23,273,776	9,379,117	0	0.00
	Other	4,571,149	4,390,546	146,071	180,603	3.95
5	NON-INV subsidies for R&D total (Row 1+2+3+4)	632,482,655	631,155,013	14,131,367	1,327,642	0.21

g) Capital subsidies for research and development total

Row	Provider	Provided	Drawn	Of which transfer to FUUP	Return	in %
1	From budget 333 – MŠMT total	147,668,000	147,449,968	2,154,859	218,032	0.15
	Long-term research projects	86,170,000	86,158,306	1,198,023	11,694	0.01
	1N	0	0	0	0	
	1M research centres	994,000	796,307	0	197,693	19.89
	CONTACT (1P+ME)	0	0	0	0	
	COST (1P+OC)	0	0	0	0	
	1K	0	0	0	0	
	2B Health and quality of life	11,773,000	11,769,078	0	3,922	0.03
	2D Social and economic development of society					
	LA – INGO	460,000	460,000	0	0	0.00
	LC – basic research centre	48,271,000	48,266,277	956,836	4,723	0.01
2	Other parts of State Budget – system subsidies	1,817,000	1,816,336	0	664	0.04
	Grant Agency of CR	601,000	601,000	0	0	0.00
	GA of Academy of Science CR	647,000	647,000	0	0	0.00
	IGA Ministry of Health	296,000	295,337	0	663	
	National Office for Safety	273,000	272,999	0	1	0.00
3	Subsidies from budgets of self-governing units	0	0	0	0	
4	Subsidies from abroad	0	0	0	0	
5	INV subsidies for R&D total (Row 1+2+3+4)	149,485,000	149,266,304	2,154,859	218,696	0.15

h) Total subsidies for research and development (NON-INV + INV)

Row	Provider	Provided	Drawn	Of which transfer to FUUP	Return	in %
1	From budget of MŠMT (tab. 2.1.2.1)	621,327,000	621,004,720	6,447,103	322,280	0.05
	University Department	621,327,000	621,004,720	6,447,103	322,280	0.05
	Of which: Specific research	112,915,000	112,915,000	0	0	0.00
	Long-term research projects	342,564,000	342,529,390	4,775,456	34,610	0.01
	1N	12,683,000	12,683,000	0	0	0.00
	1M research centres	35,991,000	35,771,289	345,759	219,711	0.61
	CONTACT (1P+ME)	1,667,000	1,641,849	0	25,151	1.51
	COST (1P+OC)	2,415,000	2,406,896	9,152	8,104	0.34
	1K	1,458,000	1,436,336	0	21,664	1.49
	2B Health and quality of life	21,821,000	21,813,684	0	7,316	0.03
	2D Social and economic development of society	628,000	628,000	5,571	0	0.00
	LA – INGO	7,084,000	7,084,000	0	0	0.00
	LC – basic research centre	82,101,000	82,095,276	1,311,165	5,724	0.01
	Other departments	0	0	0	0	
2	State Budget total (except MŠMT)	132,795,730	131,752,275	313,935	1,043,455	0.79
	Of which: Grant Agency of CR	65,326,000	65,236,277	65,444	89,723	0.14
	GA of Academy of Sciences CR	26,597,000	26,532,146	153,342	64,854	0.24
	IGA Ministry of Health	24,867,000	23,981,825	0	885,175	3.56
	Ministry of Culture	192,000	192,000	0	0	0.00
	Ministry of Regional Development	2,600,000	2,600,000	0	0	0.00
	Ministry of Labour and Social Affairs	6,418,000	6,418,000	77,817	0	0.00
	National Office for Safety	1,021,000	1,017,297	0	3,703	0.36
	Ministry of Industry and Trade	752,000	752,000	17,332	0	0.00
	Ministry of Agriculture	2,724,000	2,724,000	0	0	0.00
	Ministry of the Environment	1,999,500	1,999,500	0	0	0.00
	Association of Innovative Business	299,230	299,230	0	0	0.00
3	Municipalities, self-governing units, state funds total:	0	0	0	0	
	Of which: Magistrate of the City of Brno	0	0		0	
	South Moravia Region	0	0		0	
	Other self-governing units	0	0		0	
4	From abroad and other total:	27,844,925	27,664,322	9,525,188	180,603	0.65
	EU (especially 5th and 6th Framework Programme)	23,273,776	23,273,776	9,379,117	0	0.00
	Other	4,571,149	4,390,546	146,071	180,603	3.95
5	Non-INV subsidies for R&D total (Row 1+2+3+4)	781,967,655	780,421,317	16,286,226	1,546,338	0.20



Scholarships and Services Provided to Students

7

Table 7a Numbers of students

Row	Item name	2002	2003	2004	2005	2006	index 06/05
1	Number of students as to 31 October 2006	24,451	27,690	30,213	32,718	35,721	1.09
2	Of which: budgeted students (except financing codes 2, 6, 7)	24,246	27,545	30,051	32,514	35,420	1.09
3	Special students					0	
4	Foreign language students ¹	163	120	135	184	279	1.52
5	Students studying on the basis of international treaties and Government resolutions ²	39	23	26	20	22	1.10
6	Students budgeted in other budget parts ³	3	2	1	0	0	

Note: ¹ SIMS-financing code „6“, ² SIMS-financing code „7“, ³ SIMS-financing code „2“

Table 7b Scholarships

Scholarships			Resources											
			MŠMT contribution/ subsidy	Of which					University Scholarship Fund	Other				Total
				Accom modation	Doctoral study	Social scholarships	Indicator D	Other		Other State Budget	Gifts	From abroad	Other	
1	Total scholarships:	232,657	86,517	97,942	2,216	28,633	17,349	10,879	575	1,175	10,754	3,483	259,523	
2	Excellent study achievements	11					11	3,587		7			3,605	
3	Excelletrn research achievements	4,074				2	4,072	1,723	120	58	255	1,587	7,817	
4	Difficult social situation of student	0						160					160	
5	Difficult social situation of student	2,585			2,216		369						2,585	
6	Special eligibility	95,152	86,517	208		578	7,849	4,544	449	612	1,158	1,844	103,759	
7	Of which: Accommodation	86,731	86,517				214						86,731	
8	Support of study abroad	28,511				23,852	4,659	74			8,960	42	37,587	
9	Of which programme: SOCRATES	23,627				23,627							23,627	
10	CEEPUS	14				14							14	
11	For support of study in CR	4,486				4,121	365	31	6	498	381	2	5,404	
12	Of which programme: AKTION	39				39							39	
13	CEEPUS	514				514							514	
14	Doctoral students	97,838		97,734		80	24	760				8	98,606	

Add 2: Excellent study achievements pursuant to section 91 Para 2 letter a)

Add 3: Excellent research achievements, development, artistic and other creative achievements contributing to deepening of knowledge pursuant to Section 91 Para 2 letter b)

Add 4: In the case of difficult social situation of student pursuant to Section 91 Para 2 letter c)

Add 5: In the case of difficult social situation of student pursuant to Section 91 Para 3)

Add 6: In the case of special eligibility pursuant to Section 91 Para 2 letter d)

Add 8: Support of study abroad pursuant to Section 91 Para 4 letter a)

Add 11: For support of study in CR pursuant to Section 91 Para 4b)

Add 14: Doctoral students pursuant to Section 91 Para 4 letter c)

In 2006 MU received from the MŠMT a contribution to doctoral scholarships (indicator C) in the amount of CZK 98,020 thousand.

CZK 97,941.96 thousand were paid out. CZK 78.04 thousand were transferred to the Operations Fund.

In 2006 MU received from the MŠMT a contribution to accommodation scholarships in the amount of CZK 86,513 thousand.

CZK 86,496.66 thousand were paid out. CZK 16.34 thousand were transferred to the Operations Fund.

In 2006 MU received a contribution to social scholarships in the amount of CZK 2,216 thousand.

Table 7c Catering

Catering facilities	Costs in CZK thou.	Total number of served meals				Structure of mean price of served meals (CZK thou.)				Revenues from eaters (CZK thou.)				Mean price of a meal ticket			Cost of one meal
		Students	Employees	Foreign	Total	MoE subsidy	Compl. activity	Other	Total	Students	Employees	Foreign	Total	Students	Employees	Foreign	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
University canteens of MU	51,454	632,994	141,580	52,137	826,711	16,526	14,479	0	31,005	15,472	3,191	2,558	21,221	24.44	22.54	49.06	25.67
Total	51,454	632,994	141,580	52,137	826,711	16,526	14,479	0	31,005	15,472	3,191	2,558	21,221	24.44	22.54	49.06	25.67

Without Cikháj and Šlapanice centres

Comments (full wording of titles of columns)

- sl. 1 Canteens and other catering facilities approved by Ministry of Education
 sl. 2 Total non-investment costs of operation of canteen and other catering facilities in CZK thousand
 sl. 3 Students
 sl. 4 Employees
 sl. 5 Foreign eaters
 sl. 6 Total number of served meals (hot meal multiplied by coefficient 1.0, cold meal by coefficient 0.4)
 sl. 7 From subsidy of Ministry of Education in CZK thousand
 sl. 8 Revenues from complementary activities in CZK thousand
 sl. 9 Other subsidies, contributions, gifts in CZK thousand
 sl. 11 Collected from student
 sl. 12 Collected from employees
 sl. 13 Collected from foreign eaters
 sl. 15 Mean price of a meal ticket for student
 sl. 16 Mean price of a meal ticket for employee
 sl. 17 Mean price of a meal ticket for foreign eater
 sl. 18 Mean non-investment cost of one meal in CZK

Table 7d Accommodation

Number of days of accommodation – total/students		Revenues from accommodation fees in CZK thousand		Total non-inv. Costs of student accommodation in CZK thousand	Subsidy of MŠMT in CZK thousand	Other subsidies, contributions and gifts in CZK thousand	Complementary activity in CZK thousand	Mean accommodation fee in CZK per student		Non-investment costs per student in CZK
Total	Students	Total	Students	5	6	7	8	Year	Month	11
1	2	3	4	5	6	7	8	9	10	11
1,691,410	1,570,238	81,488	73,432	72,480	879	0	15,120	25,356	2,113	21,688

Comments: All above number concern accommodation at MU dormitories, i.e. except the Šlapanice and the Cikháj lecture and recreation centres (these centres are mainly used for recreation and for guests)

- Col. 1+2: Accommodation at MU dormitories is provided for 365 days a year to all interested parties, including guests, MU students and students of other universities; total capacity including the lecture centres is 4,634 beds, Of which MU dormitories offer 4,302 beds
 Col. 3: Amount collected in the context of principal activity at all facilities of the Accommodation and Catering Service of MU
 Col. 4: Accommodation fee collected from MU students
 Col. 5: total costs of accommodation – principal activity only, not including share in overhead costs of the Accommodation and Catering Service
 Col. 6: Subsidies for foreign students (activity 1131 and 1211)
 Col. 8: Revenues from complementary activity of MU dormitories
 Col. 9: Mean accommodation fee per student per year (12 months)
 Col. 10: Mean accommodation fee per student per month
 Col. 11: Col. 5 divided by mean number of students per month (40105/12, the costs do not include share in overhead costs of the Accommodation and Catering Service)

Table Numbers of accommodated students in individual months of the year

Year 2006	January	February	March	April	May	June	July	August	September	October	November	December	Total in 2006
Column identification	1	2	3	4	5	6	7	8	9	10	11	12	13
No of beds/day in the month	123,326	111,224	121,011	114,884	115,349	102,632	13,547	12,493	55,642	126,026	122,009	124,120	1,142,263
Mean number of accommodated students per month	4,028	4,067	3,961	3,864	3,789	3,520	437	403	3,998	4,057	4,054	3,927	40,105



Comments (table 7c – Catering):

- Column 1: The Accommodation and Catering Service operates three canteens and seven refreshments
- Column 2: Total costs of all operations of the Accommodation and Catering Service, including principal and complementary activities, without share in overhead costs of the Accommodation and Catering Service
- Columns 3 – 6: Numbers of served meal portions by eater category, hot and cold means (recalculation coefficient 0.4)
- Column 8: Revenues from complementary activity of university canteens, i.e. social events and meal serving to foreign eaters
- Columns 11 – 13: revenues by eater category without potential contributions and subsidies
 - Mean price of a meal – in the so called limit-free mode. Calculation per serving is based on mean consumption of food, plus costs of catering operations and 30% overhead costs, i.e. costs of catering management operation and V.A.T. in the amount of 19% for the part paid by the eaters
 - In the case of foreign, non-university eaters the price of meal is increased with profit, in the case of meal export outside MU facilities the overhead costs are reduced with the estimate of costs of meal serving and 5% V.A.T. is added. Transport costs of meal export are covered separately.
 - Structure of student meal price – includes price of food per serving, a share in overhead costs of catering operation in the amount of CZK 3.80 per serving and 19% V.A.T. The rest of the cost is covered from the subsidy of the Ministry of Education and from in-house income of the Accommodation and Catering Service.
 - Structure of employee meal price – includes price of food per serving, a share in overhead costs of catering operation in the amount of CZK 3.80 per serving and 19% V.A.T.
 - Structure of other eater meal price corresponds to the actual costs of production of

a serving plus profit and 19% V.A.T. in the case of serving at MU catering facilities or 5% V.A.T. in the case of export outside MU catering facilities.

Comments (Table 7d – Accommodation):

All above number concern accommodation at MU dormitories, i.e. except the Šlapanice and the Cikháj lecture and recreation centres (these centres are mainly used for recreation and for guests)

- Col. 1+2: Accommodation at MU dormitories in provided for 365 days a year to all interested parties, including guests, MU students and students of other universities; total capacity including the lecture centres is 4,634 beds, Of which MU dormitories offer 4,302 beds
- Col. 3: Amount collected in the context of principal activity at all facilities of the Accommodation and Catering Service of MU
- Col. 4: Accommodation fee collected from MU students
- Col. 5: Total costs of accommodation, principal activity only, not including share in overhead costs of the Accommodation and Catering Service
- Col. 6: Subsidies for foreign students (activity 1131 and 1211)
- Col. 8: Revenues from complementary activity of MU dormitories
- Col. 9: Mean accommodation fee per student per year, i.e. 12 months
- Col. 10: Mean accommodation fee per student per month
- Col. 11: Col.5 divided by mean number of students per month (40105/12), the costs do not include share in overhead costs of the Accommodation and Catering Service

Price of bed per student at individual dormitories depends on equipment, distance from faculty and accessibility by city transport.

Dormitories in the city centre with easy access by city transport are more expensive than dormitories at the outskirts of the city.

The dormitories are divided into three rough categories – separate rooms with bathroom, cell rooms with bathroom and rooms with a common bathroom.

Equipment and number of beds per room represent the basic criterion for price specification. For example dormitories with 3-5 beds per room with a common bathroom in the corridor and without Internet connection cost CZK 1,000–1,300 per student per month. Fully equipped double rooms with a bathroom, a kitchenette and an Internet

connection cost around CZK 2,600 per month. The mean accommodation fee for academic year 2006/2007 amounted to CZK 2,113.

Institutional Support for Specific Research



Institutional support for specific research at university is provided pursuant to Section 4 Para 4 of Act no 130/2002 Coll. on support for research and development from public means and on amendment to certain other related acts.

Total subsidy provided: 112,915 CZK thou.

Survey of use of the subsidy for coverage of

- a) Personal and materials costs of cooperation of students of Master's and doctoral programmes in projects and long-term research projects of the university

Total 8,293 CZK thou.

Of which

Personal costs 7,746 CZK thou.

Material costs 547 CZK thou.

The costs mainly include wages and levies of academic staff involved in preparation of the students for the research (connection of research and teaching processes), costs of reviews, scholarships and travel costs.

- b) Personal and material costs of joint research carried out by academic staff and students in Master's and doctoral programmes pursuant to the rules specified by the individual universities

Total 94,527 CZK thou.

Of which

Personal costs 82,733 CZK thou.

Material costs 11,794 CZK thou.

The costs mainly include wages of academic staff involved in supervising students in Master's and doctoral programmes in day and combined study who carry out research, and further information and library service costs, costs of equipment of offices of doctoral students, publication activities of students, support for prints and presentations at research conferences and scholarships.

- c) Costs of research carried out by students of Master's and doctoral programmes in the context of preparation of diploma theses or dissertations

Total 6,786 CZK thou.

The costs mainly include personal costs of supervision of students preparing their Bachelor and diploma theses, including costs of reviews, purchase of literature and scholarships.

- d) Potential other university research projects immediately related to education and involving student participation

Total 3,309 CZK thou.

The costs mainly include other costs related to organisation of specific research activities by MU, costs of publication of miscellanies, equipment of offices of doctoral students, purchases of journals and personal costs of organisational staff involved in specific research.



Conclusion

9

Evaluation of principal tasks for 2006

- Continuation of implementation of the Programme of Development of Material and Technological Base of MU 233 330 in compliance with the programme schedule, including:

In the context of sub-programme 233 332 Construction of University Campus at Brno-Bohunice (UCB)

- Continuation of implementation of OCB construction in the context of the Blue and the Red Stage of construction
(Deadline: continuously)

Done.

- Completion of design works for the remaining part of UCB construction, Yellow-Green Stage, and commencement of public tender
(Deadline: 31 December 2006)

Done.

- Deployment and development of the system of centralised administration and management of UCB operation
(Deadline: continuously)

Done.

Measure for operation of UCB administration was issued

In the context of sub-programme 233 333 Reconstruction

- Continuation of implementation of reconstruction of the premises at Brno, Kotlářská 2
(Deadline: continuously)

Done.

- Continuation of development and improvement of activities of MU Rector's Office in the area of coordination, analysis, methodology, consultancy and control.
(Deadline: 31 December 2006)

Continued.

- Continuation of development of the project management system at MU, including but not limited to implementation of Directive 8/2005 on project management, increase of process accuracy by partial measures, provision for full evidence of MU projects in the database and quality and operative readiness improvement of administrative support.
(Deadline: continuously)

Continued.

- Completion and submission of the Directive on Industrial Ownership Rights at MU.
(Deadline: 31 December 2006)

Done.

- Completion of deployment of bar codes in property administration, continuous improvement of property care, especially completion of unification and general application of the

principles of personal responsibility for assets entrusted for use pursuant to Section 178 of the Labour Code.

(Deadline: 31 December 2006)

Done. Due to relocations to substitution spaces an exception from deployment of the bar code was granted to the Faculty of Science.

- Commencement of implementation of technological passports for monitoring and planning of operation and maintenance of technological equipment at MU.

(Deadline: 31 December 2006)

In 2006 technological passports were prepared for the buildings of ILBIT at UCB and Information Centre at Faculty of Science, Kotlářská street.

- Continuation of consolidation and improvement of the system of financial control following from Act no 320/2002, its amendment no 123/2003, and Decree no 261/2004. Completion and deployment of a system of accounting document circulation at MU.
(Deadline: 31 December 2006)

Not completely done by 31 December 2006.

The accounting document circulation system has been designed but still needs to be adapted to the significantly different document flows at individual faculties and institutes of MU, which requires further coordination. Simultaneously document service was introduced in 2006 as a specific information system with the accounting document circulation system being part of it. In 2006 pilot operation of the document service was started at four faculties, including Faculty of Informatics (pilot), Faculty of Economics and Administration (routine), Faculty of Law (pilot) and MU Rector's Office (pilot) in the basic configuration. A continued development project was planned for 2007, which, however, was not accepted and therefore further extensions will depend on limited financing possibilities.

- Purchase and deployment of a new personal information system in the course of 2006 with planned commencement of routine operation on 1 January 2007

(Deadline: 31 December 2006)

Done. The system has been deployed.

- Preparation and proposal of a concept of financial management of MU with regard to implementation of the amended Higher Education Act in the sense of financial resource planning,

fund creation and drawing, wage financing, investment control etc.

(Deadline: 31 December 2006)

Done. Adjustments were made and measures were issued reflecting legislative changes in the new Higher Education Act including adjustment of MU Statute. The concept was designed in relation to the proposed new budgeting model for MU. On the basis of discussions at the meetings of the Rector's Office deployment of the new budgeting model was postponed, though. An executive information system containing the key economic and personal data were created and deployed for pilot use.

Proposal of main tasks for 2007

1. In the context of completion of the Blue and the Red Stage of construction of the university campus at Brno-Bohunice in 2007 provision of billing and settlement and takeover of the technological infrastructure by the city of Brno.

Responsible entity – Bursar

Deadline – 31 December 2007

2. Creation of preconditions for successful continuation of implementation of Programme 233 330 by commencement of the last stage of construction of the university campus at Brno-Bohunice. Performance of a complex audit of the Programme. Execution of a complex analysis of the Programme financing and deployment of a system of cash flow management in time and pursuant to sources of financing in the last period of implementation of Programme 233 330.

Responsible entity – Bursar

Deadline – 30 September 2007

3. Deployment of mechanisms of financing, pre-financing and co-financing, as well as mechanisms of administrative support for preparation of MU for projects and contributions from the EU Structural Funds.

Responsible entity – Bursar

Deadline – continuously

4. Continuation of consolidation of the system of financial control at MU with the aim of optimisation, integration and simplification of financial control related processes, and practical implementation of a risk control system.

Responsible entity – Bursar

Deadline – 31 December 2007

5. Implementation of software adjustments related to acquisition of the new HR and wage system and necessary for analytical activity and interconnections with other MU IS.

Responsible entity – HR Department, Institute of Computer Science

Deadline – 31 December 2007

6. Continuation of deployment of document service at MU and extensions of its functionalities with accounting document circulation. With regard to task no 7 for 2006: completion, proposal and deployment of a unified accounting document circulation system at MU

and its parts.

Responsible entity – Bursar

Deadline – 31 December 2007

7. Preparation of operational directive for deployment of the operative evidence system of MU for support of bank transfers and cash payments of claims resulting from use of selected services (SUPO – System of Coverage of Claims towards Persons) and deployment of the system after its approval.

Responsible entity – Main Economist

Deadline – 1 July 2007

8. Standardisation and unification of the system of evidence of closed economic contracts at individual economic centres of MU.

Responsible entity – Bursar

Deadline – 31 December 2007

9. Revision of updates of economic standards of MU. Update of the standards on compliance with the implemented legislative changes.

Responsible entity – Economic Department of MU Rector's Office, Legal Department

Deadline – 31 August 2007

10. Announcement of extraordinary stocktaking of long-term claims and settlement of handling of forfeited claims.

Responsible entity – Economic Department of MU Rector's Office, Legal Department

Deadline – 30 September 2007

11. Implementation of a unified system for separate monitoring of costs of administration of buildings and other overhead costs with the aim of transparency of overhead cost billing within individual projects. Proposal of a unified concept of application of overhead costs within projects.

Responsible entity – Bursar

Deadline – 30 June 2007

12. Continuation of preparation of technological passports for monitoring and planning of operation and maintenance of MU technological equipment.

Responsible entity – Department for Operation of Technologies

Deadline – continuously depending on sources of financing available to MU for this purpose

13. Application of a unified principle of recognition of costs and gains of past and future periods, unification and improvement of documentation of stocktaking of accounts including costs and gains of past and future periods, including estimated accounts of claims and liabilities.

Responsible entity – Economic Department of MU Rector's Office

Deadline – 31 December 2007

14. Unification of principles of creation of and drawings from funds across economic centres of MU.

Responsible entity – Economic Department of MU Rector's Office

Deadline – 30 June 2007



Annexes

10

ANNEX 1 LIST OF ABBREVIATIONS:

AS	Academic Senate of MU
CO	civil defence
ČMZRB	Českomoravská záruční rozvojová banka
EU	European union
FO	Remunerations Fund
FPP	Operations Fund (Section 18 of amended Higher Education Act)
FRIM	University Investment Asset Reproduction Fund
FRVŠ	University Development Fund
Fsoc	Social Fund (Section 18 of amended Higher Education Act)
FÚ	Tax Authority
FÚUP	Purpose Fund (Section 18 of amended Higher Education Act)
GA ČR	Grant Agency of the Czech Republic
GA AV	Grant Agency of Academy of Science of the Czech Republic
EC	Economic Centre
ER	Economic Results
IGA	Grant Agency of the Ministry of Health
INV	capital (investment) funds for reproduction of long-term property
JmK	South Moravia Region
MF	Ministry of Finance of the Czech Republic
MmB	Magistrate of the City of Brno
MPO	Ministry of Industry and Trade of the Czech Republic
MPSV	Ministry of Labour and Social Affairs of the Czech Republic
MŠMT	Ministry of Education, Youth and Sports of the Czech Republic
MU	Masaryk University
NBÚ	National Office for Safety of the Czech Republic
NON-INV	non-investment funds
NPV	National Research Programme
SFŽP	State Fund for the Environment
ACS	Accommodation and Catering Service
SB	State Budget
SÚJB	National Office for Nuclear Safety of the Czech Republic
SW	software
UCB	University Campus at Bohunice
ICS	MU Institute of Computer Science
R&D	Research and development



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ZPRÁVA NEZAVISLÉHO AUDITORA

pro účely Výroční zprávy o hospodaření Masarykovy univerzity za rok 2006

Na základě provedeného auditu jsme dne 19. března 2007 vydali k účetní závěrce veřejné vysoké školy Masarykovy univerzity za rok 2006, která je součástí této výroční zprávy hospodaření zprávu následujícího znění:

„Ověřili jsme přiloženou účetní závěrku sestavenou k 31. 12. 2006 veřejné vysoké školy Masarykova univerzita identifikované v této účetní závěrce. Za sestavení účetní závěrky je odpovědné vedení veřejné vysoké školy. Naším úkolem je vydat na základě auditu výrok k této účetní závěrce.

Audit jsme provedli v souladu se standardy a souvisejícími aplikačními doložkami Komory auditorů České republiky. Tyto standardy vyžadují, aby auditor získal přiměřenou jistotu, že účetní závěrka zahrnuje výběrovým způsobem p a informací uvedených v účetní závěrce. Účetních postupů a významných odchylek dále zhodnocení vypovídací schopnosti provedený audit poskytuje přiměřenou

Podle našeho názoru účetní závěrka je věrná a poctivý obraz aktiv, pasiv a výsledků hospodaření Masarykovy univerzity k 31. 12. 2006 a hospodaření za účetní období 2006 platnými v České republice.“

Ověřili jsme též soulad informací uvedených v této výroční zprávě s účetní závěrkou Masarykovy univerzity. Za správnost a úplnost informací uvedených v této výroční zprávě je odpovědné vedení Masarykovy univerzity. Naším úkolem je vydat na základě auditu výrok o souladu výroční zprávy o hospodaření s účetní závěrkou.



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Ověření jsme provedli v souladu s Mezinárodními auditorskými standardy vztahujícími se k prověrce a souvisejícími aplikačními doložkami Komory auditorů České republiky. Tyto standardy vyžadují, aby auditor naplánoval a provedl ověření tak, aby získal přiměřenou jistotu, že informace obsažené ve výroční zprávě o hospodaření, které popisují skutečnosti, jež jsou předmětem zobrazení v účetní závěrce, jsou ve všech významných ohledech v souladu s příslušnou účetní závěrkou. Jsme přesvědčeni, že provedené ověření poskytuje přiměřený podklad pro vyjádření výroku auditora.

Podle našeho názoru jsou informace uvedené ve výroční zprávě o hospodaření Masarykovy univerzity za rok 2006 ve všech významných ohledech v souladu s výše uvedenou účetní závěrkou veřejné vysoké školy Masarykova univerzity.

V Brně dne 29. března 2007

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Rostislav Chalupa
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Independent Auditor's Report

Issued for the Annual Financial Report of Masaryk University for 2006

On 19 March 2007, on the basis of the implemented financial audit of the Public University Balance Sheet of Masaryk University for 2006, which is part of the present Annual Financial Report, I hereby issue the following auditor's statement:

"I have audited the attached Public University Balance Sheet as to 31 December 2006 of Masaryk University as specified in the Balance Sheet. The public university management are responsible for compilation of the Balance Sheet. My task is to issue statement to the Balance Sheet.

I have performed the audit in compliance with the Auditors' Act and the International Audit Standards and related execution clauses of the Chamber of Auditors of the Czech Republic. These standards require from the auditor to plan and perform the audit in order to gain sufficient certainty that the Balance Sheet does not include major incorrect data. The audit includes selective verification of completeness and documentation of amounts and information included in the Balance Sheet. The audit further includes assessment of the applied accounting procedures and major estimates of the management of the public university and further evaluation of the extent to which the Balance Sheet is informative. I believe that the performed audit has provided a sufficient basis for the present auditor's statement.

In my opinion the Balance Sheet in all respects provides a faithful and honest image of assets, liabilities and financial situation of the public university Masaryk University as to 31 December 2006 and costs, gains and economic results in the accounting period of 2006 in compliance with the accounting regulations effective in the Czech Republic."

I have also checked compliance of the information included in the Annual Financial Report of Masaryk University for 2006 with the Balance Sheet included in it. Correctness of the Annual Financial Report is the responsibility of the management of Masaryk University. My task is to check and confirm compliance of the Annual Financial Report with the Annual Balance Sheet.

I have performed the check in compliance with the International Audit Standards related to the check and the related execution clauses of the Chamber of Auditors of the Czech Republic. These standards require from the auditor to plan and perform the check in order to gain sufficient certainty that the information included in the Annual Financial Report describing facts shown in the Balance Sheet is in all major aspects in compliance with the respective Balance Sheet. I believe that the performed check has provided a sufficient basis for the present auditor's statement.

In my opinion the information included in the Annual Financial Report of Masaryk University for 2006 in all major respects comply with the abovementioned Balance Sheet of the public university Masaryk University.

In Brno, on 29 March 2007

BDO Prima CA s.r.o.
 Marie Stejskalové 14/315
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 Certificate of the Chamber of Auditors
 of the Czech Republic no 305

Ing. Rostislav Chalupa
 Auditor, certified by Chamber of Auditors
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ANNUAL FINANCIAL REPORT
MASARYK UNIVERSITY 2006

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